NOTICE OF MEETING

SHEBOYGAN COUNTY FINANCE COMMITTEE

November 12, 2025 - 3:30 PM

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

Topic: Finance Committee Meeting
Time: November 12, 2025 03:30 PM Central Time (US and Canada)

Join Zoom Meeting
https://us06web.zoom.us/j/82000637369?pwd=WvDAmZhF5YJZ1Se5aFNseTqLyLErZx.1

Meeting ID: 820 0063 7369
Passcode: 001361

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

AMENDED AGENDA

Call to Order
Certification of Compliance with Open Meeting Law
Approval of Minutes
Finance Committee – October 30, 2025 – 3:30 PM

Correspondence – None

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

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

Building Services
Consideration of Budget Adjustment for Boiler Replacement at Museum

County Board Referrals
Resolution No. 15 (2025/26) Re: Approving Intention to Join the Statewide Public Safety Interoperable Communications System

Confirmation of Department Head Appointment

Finance
Consideration of Table of Organization Change
Consideration of Vacant Position Request – Office Coordinator
Financial Statements - September
3rd Quarter Variances
Investment Statements - September

Approval of Vouchers
Approval of Attendance at Other Meetings or Functions

Adjournment
Next Scheduled Meeting – November 26, 2025, 3:30 PM, Administration Building Room 302

Prepared by:
Michelle Sifuentes
Recording Secretary

Vernon Koch
Committee Chairperson

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 Administrative Assistant in the Finance Department at 920-459-3765 prior to the meeting so that accommodations may be arranged.

SHEBOYGAN COUNTY FINANCE COMMITTEE MINUTES

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

October 30, 2025 **Called to Order: 3:30 P.M.** **Adjourned: 4:08 P.M.**

MEMBERS PRESENT: Vern Koch, Kathleen Donovan, William Goehring, Thomas Wegner, Curt Brauer

MEMBERS REMOTE:

MEMBERS ABSENT:

ALSO PRESENT: **In Person:** Alayne Krause, Keith Abler, Ed Procek, Jon Dolson, Matt Spence, Corey Norlander, Jerry Jorgenson, Jeremy Fetterer, Emily Stewart, Michelle Sifuentes, Laura Henning-Lorenz

Remote: Stefanie Albrecht, Crystal Fieber, Stephanie Arndt, Matt Strittmater, Tara Duwe, Evelyn Wise

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

The Chairperson certified compliance with the open meeting law. The notice was posted at 12:00 P.M. October 27th, 2025.

Supervisor Brauer moved to approve the minutes of September 25th, 2025. Motion seconded by Supervisor Goehring. Motion Carried.

Correspondence – None.

Deputy Finance Director Jeremy Fetterer updated the Committee on the status of the engagement letter that was recently signed with Baird, which would allow the firm to act as the County's underwriter for the issuance of General Obligation debt. He then informed the Committee that the property insurance underwriter will be providing deductible options, which will be presented to the Committee at a future date.

The Committee discussed Resolution No. 11 - Support of State Investment for Income Maintenance. Health and Human Services Director Matt Strittmater gave an overview and answered questions. Supervisor Goehring moved to recommend the Resolution be adopted. Motion seconded by Supervisor Wegner. Motion Carried.

County Clerk, Jon Dolson, presented the 2025 Annual Report of Dog Listing Claims. Supervisor Wegner moved to approve the report. Motion seconded by Supervisor Donovan. Motion Carried.

County Clerk Jon Dolson presented a request for Consideration of Ordinance No. 13 - Changing Supervisory District Boundaries to Reflect Annexation Supervisory Districts 1, 5, 10, 17 and 21. Supervisor Brauer moved to approve the ordinance as drafted and introduce the ordinance to the County Board in November. Motion seconded by Supervisor Goehring. Motion Carried.

Sheriff Matt Spence presented a request for the Sheriff’s Department to sell its current Inland Boat and purchase a new Inland Boat. Supervisor Brauer made a motion to approve the request. Motion seconded by Supervisor Donovan. Motion carried

Treasurer Laura Henning-Lorenz presented a request for minimum bids on tax foreclosed properties. Supervisor Wegner made a motion to approve the request. Motion seconded by Supervisor Donovan. Motion Carried.

The Committee discussed Resolution No. 13 - Approving the 2026 Budget. Supervisor Wegner moved to approve the resolution as drafted and introduce the resolution to the County Board in November. Motion seconded by Supervisor Goehring. Motion Carried.

The Committee discussed Resolution No. 14 - Levying and Apportioning the Tax. Supervisor Donovan moved to approve the resolution as drafted and introduce the resolution to the County Board in November. Motion seconded by Supervisor Brauer. Motion Carried.

The Committee discussed the Letter of Support for Assembly Bill 559 and Senate Bill 556 regarding Utility Aid. Supervisor Wegner moved to approve the letter. Motion seconded by Supervisor Brauer. Motion Carried.

Auditor/Analyst Stefanie Albrecht presented the Financial Statements for August.

Deputy Administrator Emily Stewart presented the Investment Statements for August.

Vouchers were reviewed. Supervisor Wegner made a motion to approve the vouchers. Motion seconded by Supervisor Donovan. Motion Carried.

Supervisor Koch requested approval for attendance at the October 17th, 2025 Finance Director candidate interviews. Supervisor Brauer made a motion to approve the request. Motion seconded by Supervisor Wegner. Motion Carried.

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

Michelle Sifuentes Recording Secretary	William Goehring Secretary

2025 Fund Transfer / Budget Adjustment

Department: Building Services

Date: November 11, 2025

I. Fund Transfer Request

From:	Account #	Amount
Operating Transfer From		
Natural Gas	xxx.531820	$4,940
Electric	xxx.531815	$4,940
Building Improvements	198.564000	$17,598
Machinery & Equipment	198.565000	$16,775
Misc. Reimbursements	1105.466125	$20,000
To:		
Museum Heat	1105.532205	$64,253

We are requesting the transfer of funds to the Museum Heat account for the replacement of two boilers. The total cost is $64,253. This request is to transfer $4,940 from Natural Gas account, $4,940 from Electric account, $17,598 from Building Improvements account, and $16,775 from Machinery & Equipment account to Museum Heat account. The transfer of our own funds totals $44,253. There will also be a reimbursement of $20,000 from the Museum.

Kevin Dulmes, Director - Building Services

COMMITTEE REPORT TO THE COUNTY BOARD

WE, THE **FINANCE** COMMITTEE

TO WHOM WAS REFERRED RESOLUTION NO: **15**

RE: **Approving Inention to Join the Statewide Public Safet Interoperable Communications System for Sheboygan County**

HAVE CONSIDERED THE SAME AND RECOMMEND:

______ ADDITIONAL TIME BE GRANTED TO CONSIDER THE MATTER

______ THE RESOLUTION BE ADOPTED

______ FILING WITH THE CLERK

______ AMENDING THE RESOLUTION AS FOLLOWS:

RESPECTFULLY SUBMITTED THIS 16th DAY OF December 2025

FINANCE COMMITTEE

OPPOSED TO THE REPORT:	CONCURRING IN THE REPORT:
VERN KOCH	VERN KOCH
KATHLEEN DONOVAN	KATHLEEN DONOVAN
WILLIAM C. GOEHRING	WILLIAM C. GOEHRING
CURT BRAUER	CURT BRAUER
THOMAS WEGNER	THOMAS WEGNER

SHEBOYGAN COUNTY RESOLUTION NO. 15 (2025/26)

Re: **Approving Intention to Join the Statewide Public Safety Interoperable Communications System for Sheboygan County**

WHEREAS, Wisconsin Statute § 323.29(5) requires the Wisconsin Department of Military Affairs to provide grants to local units of government for public safety interoperable communication system upgrades; and

WHEREAS, the Wisconsin Department of Military Affairs refers to the statewide public safety interoperable communication system as "WISCOM" and the upgraded 7/800 MHz system as "WISCOM 800"; and

WHEREAS, Wisconsin Statute § 323.29(5)(b)2, requires that, to be eligible for a grant, the local unit of government's governing body submit a resolution or other written commitment indicating its intent to join the replacement statewide public safety interoperable communication system when it becomes available.

WHEREAS, Wisconsin Statute § 323.29(5)(b)2 requires that, to be eligible for a grant, the local unit of government's governing body submit a resolution or other written commitment indicating the local unit of government's intent to spend, of its own funds, an amount equal to 20 percent of the total grant awarded on the public safety interoperable communication system upgrades.

NOW, THEREFORE, BE IT RESOLVED, by the Sheboygan County Board of Supervisors, that the Sheboygan County Sheriff's Department is hereby committed to joining the replacement statewide public safety interoperable communication system as a daily user when it becomes available and will spend its own funds for 20 percent of the total of any grant awarded.

Respectfully submitted this 4th day of November, 2025.

LAW COMMITTEE

Gerald Jorgensen	Paul Gruber
Gerald Jorgensen, Chairperson	Paul Gruber, Vice-Chairperson
Wendy Schobert	Charlette Nennig
Wendy Schobert, Secretary	Charlette Nennig
	Suzanne Speltz
	Suzanne Speltz

Opposed to Introduction:

______________________ ______________________

FISCAL NOTE
November 2025

Resolution No. 15 (2025/26) RE: Approving Intention to Join the Statewide Public Safety Interoperable Communications System for Sheboygan County

<u>Funding:</u>

The County's required matching funds may be made available with a budget adjustment from the 2026 General Fund Incidentals account in the amount of $7,986.37.

Respectfully Submitted,

Jeremy Fetterer, Deputy Finance Director
November 4, 2025

REQUEST FOR CHANGE IN DEPARTMENTAL TABLE OF ORGANIZATION

Department: Finance	
Request Date: 11/12/2025	**Effective Date: 11/13/25**

Consult with the Human Resources Director before submitting to your liaison committee.

REQUESTED CHANGES

List all the positions in your department (or a sub-unit of the department) which are either currently on the table of organization or are being proposed as new positions. For each job title, list *either* the number of full-time and part-time positions, *or* the authorized full-time equivalent, currently on the T/O and the number that will be on the T/O if this request is approved.

JOB TITLE	**CURRENT**			**PROPOSED**		
	FT	**PT**	**FTE**	**FT**	**PT**	**FTE**
Sr. Administrative Assistant	1		1	0		0
Office Coordinator	0		0	1		1
TOTALS	1		1	1		1

RATIONALE

Briefly summarize the reasons for the requested changes in the table of organization.

Over time, the historical role of the Administrative Assistant position has evolved based on needs within the Finance Department. Typical administrative duties have become more limited in scope as technology has improved efficiency in these tasks for the rest of the team. As such, the best fit to maximize the value of this role is to re-structure it so that the individual in the position can also provide backup payroll support. Additionally, it would allow for potential retention of an employee in a project position.

NEW POSITIONS CREATED

If any new positions are requested, please describe very briefly (a couple sentences) the essential work to be performed by each new position, and give a proposed pay grade for the position. (Consult with HR Director regarding pay grades.)

The net result of this change is zero. An existing position is being restructured into a new position to more closely align with job duties essential to the position.

BUDGET

Identify the specific source of funding for any additional positions being requested. Deletion of other positions may be used as a source of funding if the positions being deleted have already been approved as part of your operational budget.

Job Title	*Cost- Rest of Year*	*Cost- Annual*	*Source of Funds*
Office Coordinator	$4,834	$58,011	Offset by consolidation of positions

ADDITIONAL INFORMATION

Is there any other information that the liaison committee or Human Resources Committee ought to have when considering this change? You may attach additional documentation if you wish.

ACTION TAKEN

Department Head Signature Jeremy Fetterer Date: 10/31/2025

Liaison Committee Signature________________________________ Date:__________________

Human Resources Committee Signature______________________ Date:__________________

Form Distribution: *After department head completes form, distribute to liaison committee with copy to Human Resources Director. After liaison committee approval, submit signed original to Human Resources Director.*

Rev. 07/2023

SHEBOYGAN COUNTY
VACANT POSITION REQUEST FORM

DATE:	11.12.2025
DEPT HEAD NAME:	Jeremy Fetterer (Deputy Finance Director)
POSITION TITLE:	Office Coordinator
POSITION CONTROL NUMBER:	**No. Needed?**
PAY GRADE:	130
REASON FOR VACANCY:	Re-alignment of existing position; prior employee departed

JUSTIFICATION FOR FILLING POSITION

This position is a restructuring of an existing position to better align with the evolving needs of the Finance Department. It is needed to manage the administrative duties of the Department; also, it has been determined that having a backup individual for certain A/P and A/R tasks, as well as a backup for processing payroll, is necessary.

STAFFING CONSIDERATION:

Department has considered all alternate options as it relates to overall stadding needs? Yes

BUDGET

Is this a position within the departments annual operation budget? Yes

If not, please state the amount over budget as well as the proposed source of funds.

COST

The annual cost associated with the position (current year wage & benefit rates)

WAGE	BENEFIT	TOTAL
$58,011	$11,801	$69,812

Note: Cost for health and dental benefits should be net cost, after subtracting revenue from employee cont

County Administrator/ Department Head : Jeremy Fetterer Date: 10.31.2025

Human Resources: [signature] Date: 11/7/2025

If position changed:

Liasion Committee: ______________________________ Date: ____________

HR Committee: ______________________________ Date: ____________

SHEBOYGAN COUNTY

Since 1838

WISCONSIN

Financial Overview

September 2025

Finance Committee & County Administrator Report

Budget Variance Summary

Year to Date September 30, 2025

	Fund					
	General	Special Revenue	Enterprise	Internal Service	Total	Transportation
Change in Fund Balance	$ 926,672	$ (2,791,145)	$ (5,027,299)	$ (380,075)	$ (7,271,847)	$ 5,167,303
Plus: unbudgeted depreciation			3,216,428	249,195	$ 3,465,623	
Adjusted Change in Fund Balance	$ 926,672	$ (2,791,145)	$ (1,810,871)	$ (130,880)	$ (3,806,224)	$ 5,167,303
Budgeted Change in Fund Balance to Date	$ (5,444,912)	$ (1,216,582)	$ (1,228,093)	$ (378,934)	$ (8,268,521)	$ (3,225,948)
Variance Actual to Budget	$ 6,371,584	$ (1,574,563)	$ (582,778)	$ 248,054	$ 4,462,297	$ 8,393,251

Enterprise fund includes Lake Breeze Aviation, Highway, and Rocky Knoll

Department Budget Variance Summary

Year to Date September 30, 2025

Department	Total Variance
General Fund	
Airport	$ 38,229
Bldg Services	$ 523,704
Clerk of Crts	$ 143,904
Corp Counsel	$ 343
County Administrator	$ 30,804
County Board	$ 20,164
County Clerk	$ (9,225)
Court Commissioner	$ 10,467
DA	$ 35,868
Finance	$ 114,006
Human Resources	$ 47,401
Medical Examiner	$ 7,618
Nondepart'l	$ 6,366,528
Planning & Conservation	$ (39,012)
Register of Deeds	$ 76,864
Sheriff	$ (1,100,285)
Tax Foreclosures	$ 29,135
Treasurer	$ 25,112
UW Extension	$ 16,902
UW GB - Sheboygan Campus	$ (6,462)
Veterans' Comm	$ 4,103
Veterans' Service	$ 35,415
Total - General Fund	**$ 6,371,584**

Department	Total Variance
Special Revenue	
Community Programs	$ (1,355,192)
Economic Support	$ 278
Elder Services	$ 91,804
HHS Administration	$ (20,633)
Public Health Service	$ (109,402)
Social Services	$ (174,045)
Total HHS	$ (1,567,191)
Public Safety - Spec Rev	$ (7,373)
Total - Special Revenue	**(1,574,564)**

Department	Total Variance
Enterprise Funds	
Lake Breeze Aviation	$ (49,457)
Highway	$ (1,931,340)
Rocky Knoll	$ 1,398,020
Total - Enterprise Fund	**$ (582,777)**

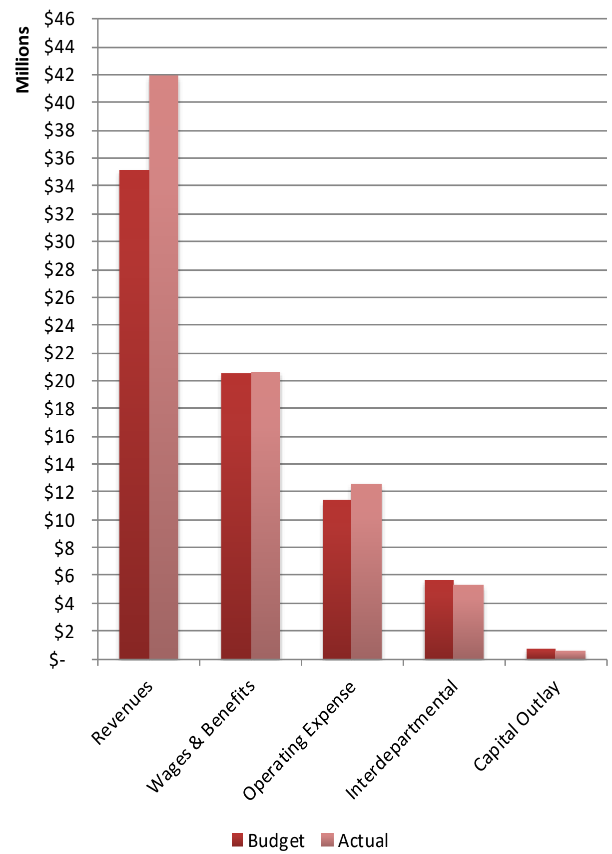
Department	Total Variance
Internal Services	
Employee Benefits	$ (283,804)
Info Technology	$ 517,002
Prop Ins	$ 14,858
Total - Internal Servs	**248,056**

Department	Total Variance
Transportation	
Transportation	$ 8,393,251
Total - Transportation	**$ 8,393,251**

General Fund (Budget to Actual)

Year to Date September 30, 2025

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 35,163,725	$ 41,932,151	$ 6,768,426	119%
Wages & Benefits	(20,525,326)	(20,589,264)	(63,938)	100%
Operating Expense	(11,416,236)	(12,607,626)	(1,191,390)	110%
Interdepartmental	(5,597,741)	(5,272,225)	325,516	94%
Capital Outlay	(709,642)	(593,982)	115,660	84%
Total Expenses	(38,248,945)	(39,063,097)	(814,152)	102%
Other Financing	(2,359,692)	(1,942,381)	417,311	82%
Change in Fund Balance	$ (5,444,912)	$ 926,673	$ 6,371,585	17%



General Fund (Variance Change)

Year to Date September 30, 2025

	Prior Month	Variance Current Month	Change
Revenues	$ 5,696,579	$ 6,768,426	$ 1,071,847
Wages & Benefits	(374,252)	(63,938)	310,314
Operating Expense	(1,339,915)	(1,191,390)	148,525
Interdepartmental	272,361	325,516	53,155
Capital Outlay	115,660	115,660	-
Total Expenses	(1,326,146)	(814,152)	511,994
Other Financing	736,001	417,311	(318,690)
Change in Fund Balance	$ 5,106,434	$ 6,371,585	$ 1,265,151

- Revenue is positive due to more than budgeted interest income, state shared revenues, opioid revenues and recognition of LFRF revenue
- Negative Operating expense variance, current month change due to payments of LFRF task force expenses along with more than anticipated maintenance services and non capital equipment purchases

General Fund – Department Analysis

Year to Date September 30, 2025

Overall Budget

Department	Revenues (Variances)	Expenditures (Variances)	Other Financing (Variances)	Total (Variances)	% of Outflow
Airport	$ 39,741	$ (1,512)	$ -	$ 38,229	7.04%
Building Services	31,641	362,893	129,170	523,704	15.20%
Clerk of Courts	182,000	(36,186)	(1,910)	143,904	5.98%
Corporation Counsel	2,042	(1,699)	-	343	0.07%
County Administrator	-	30,804	-	30,804	9.06%
County Board	-	20,164	-	20,164	10.46%
County Clerk	2,813	(3,638)	(8,400)	(9,225)	-3.45%
Court Commissioner	5,178	5,289	-	10,467	3.67%
District Attorney	412	35,456	-	35,868	4.40%
Finance	(60,229)	183,051	(8,816)	114,006	6.56%
Human Resources	(185)	46,930	656	47,401	5.35%
Medical Examiner	(16,875)	24,493	-	7,618	2.91%
Non-Departmental	6,293,548	(372,248)	445,228	6,366,528	193.81%
Planning & Conservation	133,704	(143,905)	(28,811)	(39,012)	-1.93%
Register of Deeds	59,398	13,560	3,906	76,864	13.18%
Sheriff	42,167	(1,179,544)	37,092	(1,100,285)	-5.72%
Tax Foreclosures	23,002	6,133	-	29,135	N/A
Treasurer	3,096	163,870	(141,854)	25,112	3.44%
UW GB - Sheboygan Campus	-	2,489	(8,951)	(6,462)	-6.03%
UW Extension	22,275	(5,373)	-	16,902	5.18%
Veterans Commission	-	4,103	-	4,103	26.28%
Veteran's Services	4,698	30,717	-	35,415	13.34%
Total General Fund	**$ 6,768,426**	**$ (814,153)**	**$ 417,310**	**$ 6,371,583**	**16.66%**

Overtime

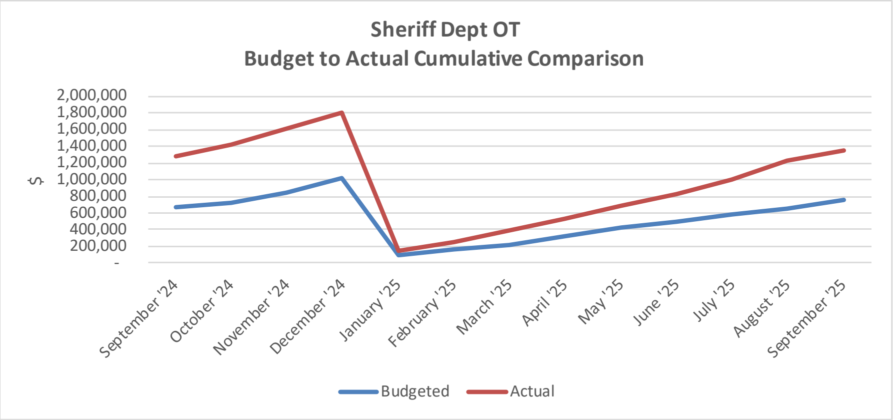
Department	Overtime Budget	Overtime Actual	$ Variance	% of Variance
Airport	$ 4,000	$ 5,817	$ (1,817)	-45.43%
Building Services	14,856	26,825	(11,969)	-80.57%
Clerk of Courts	1,312	592	720	54.88%
Corporation Counsel	-	-	-	0.00%
County Administrator	-	-	-	0.00%
County Board	-	-	-	0.00%
County Clerk	300	327	(27)	-9.00%
Court Commissioner	-	-	-	0.00%
District Attorney	-	56	(56)	-100.00%
Finance	3,741	393	3,348	89.49%
Human Resources	-	1,126	(1,126)	-100.00%
Medical Examiner	-	34	(34)	-100.00%
Non-Departmental	-	-	-	0.00%
Planning & Conservation	-	157	(157)	-100.00%
Register of Deeds	-	-	-	0.00%
Sheriff	749,696	1,358,135	(608,439)	-81.16%
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	**$ 773,905**	**$ 1,393,462**	**$ (619,557)**	-80.06%

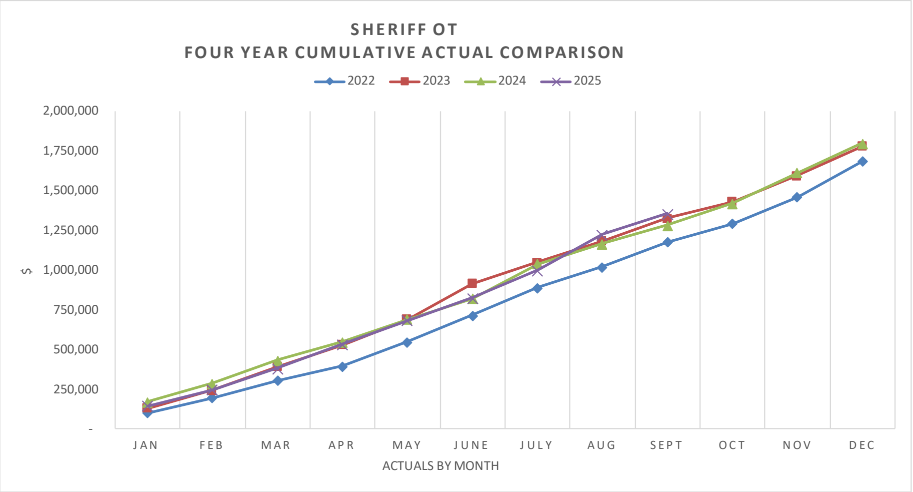
- Building Services – Expenditure variance due to vacant positions, non capital equipment not yet purchased, structural project and carpet not completed, and unspent contingency
- County Board – Expenditure variance due to position vacancy and less than budgeted mileage expenses
- Non Departmental – Revenue variance due to higher than budgeted investment interest, TIF/TID district closures, opioid settlement revenue and recognition of LFRF revenue
- Register of Deeds – Revenue variance due to fluctuations to real estate and encumbrance activity
- Veterans– Revenue variance due to receipt of donations; Expenditure variance due to vacancies and requests for assistance varying from year to year and supplies budgeted for purchase not yet purchased

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

General Fund – Sheriff's Department OT

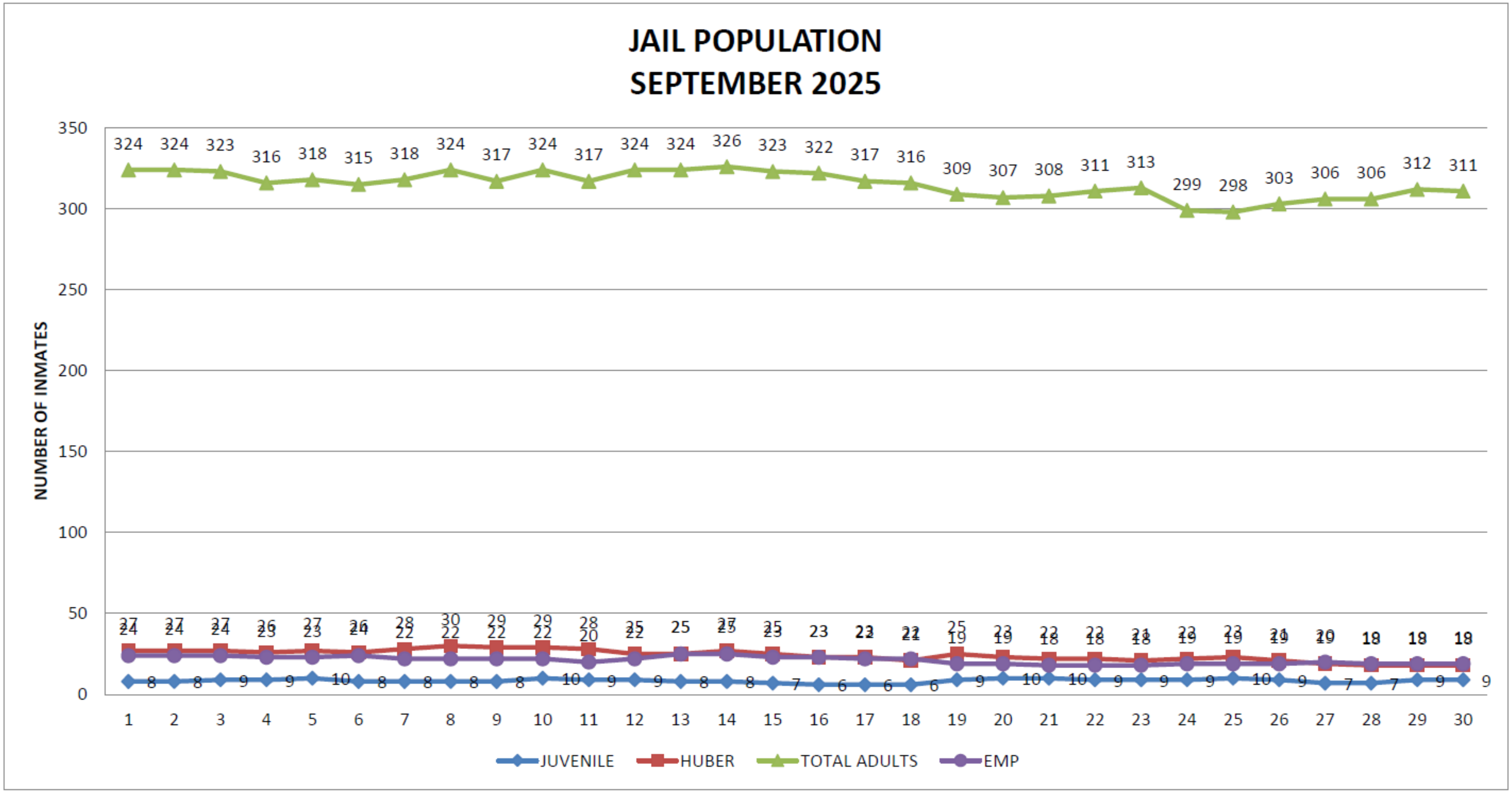
As of September 30, 2025





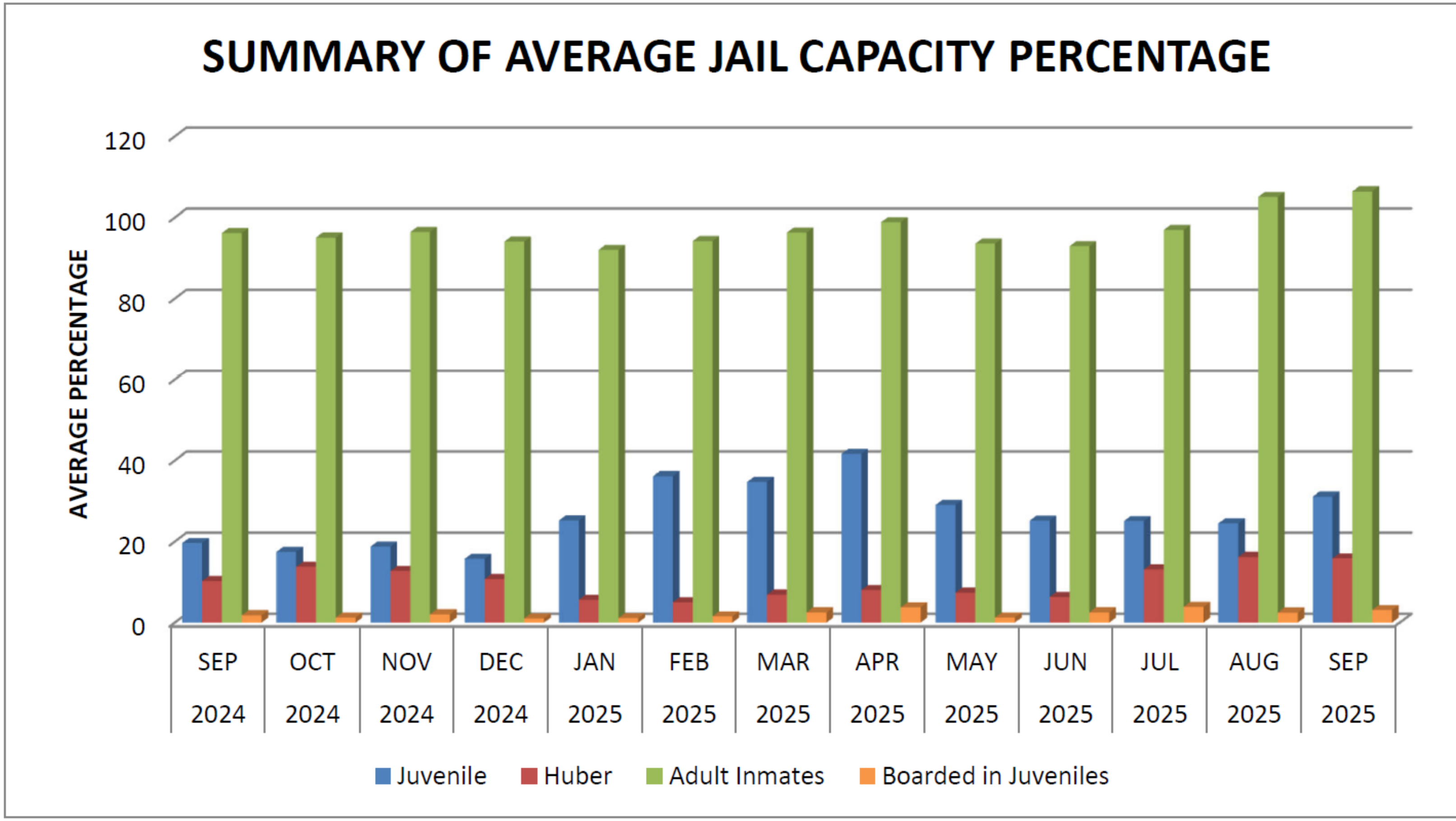
General Fund – Sheriff's Department

As of September 30, 2025



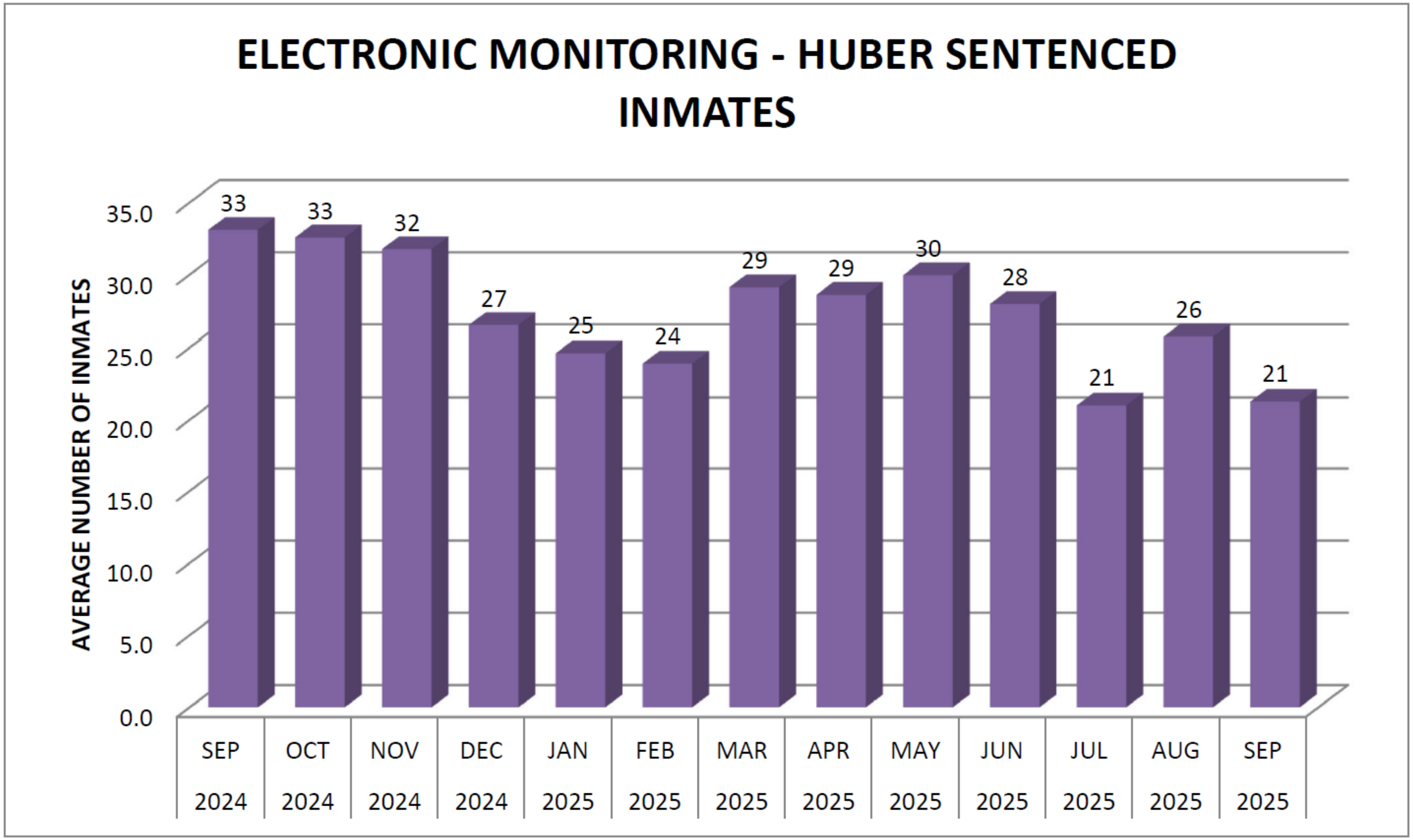
General Fund – Sheriff’s Department

As of September 30, 2025 (13 Month History)



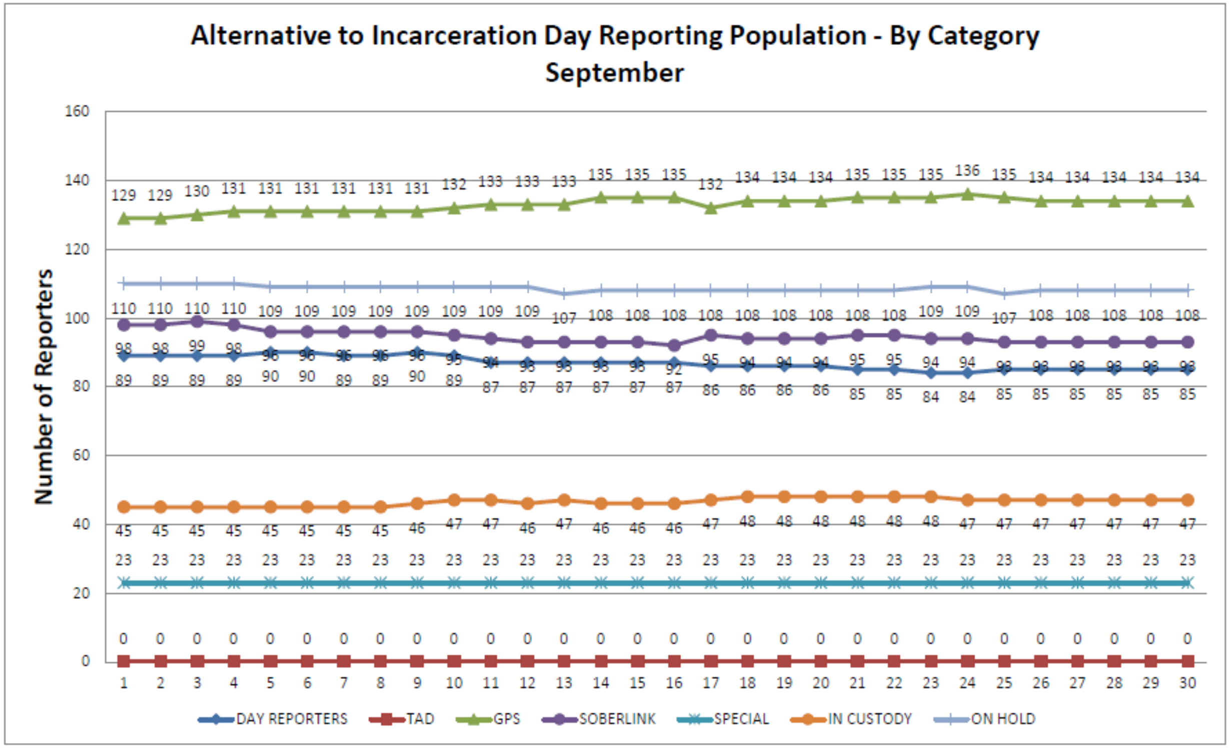
General Fund – Sheriff's Department

As of September 30, 2025 (13 Month History)



General Fund – Sheriff's Department

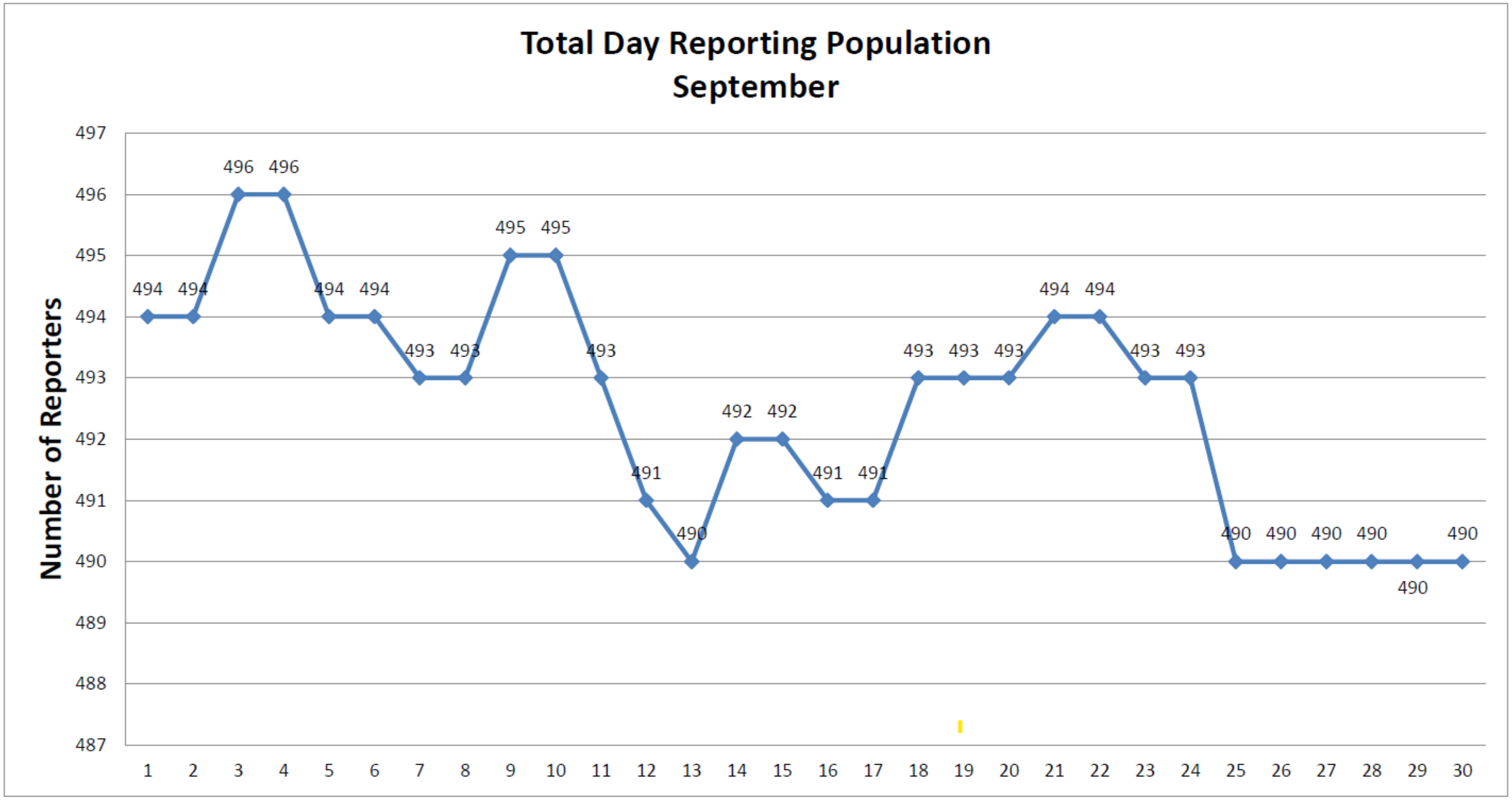
As of September 30, 2025



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

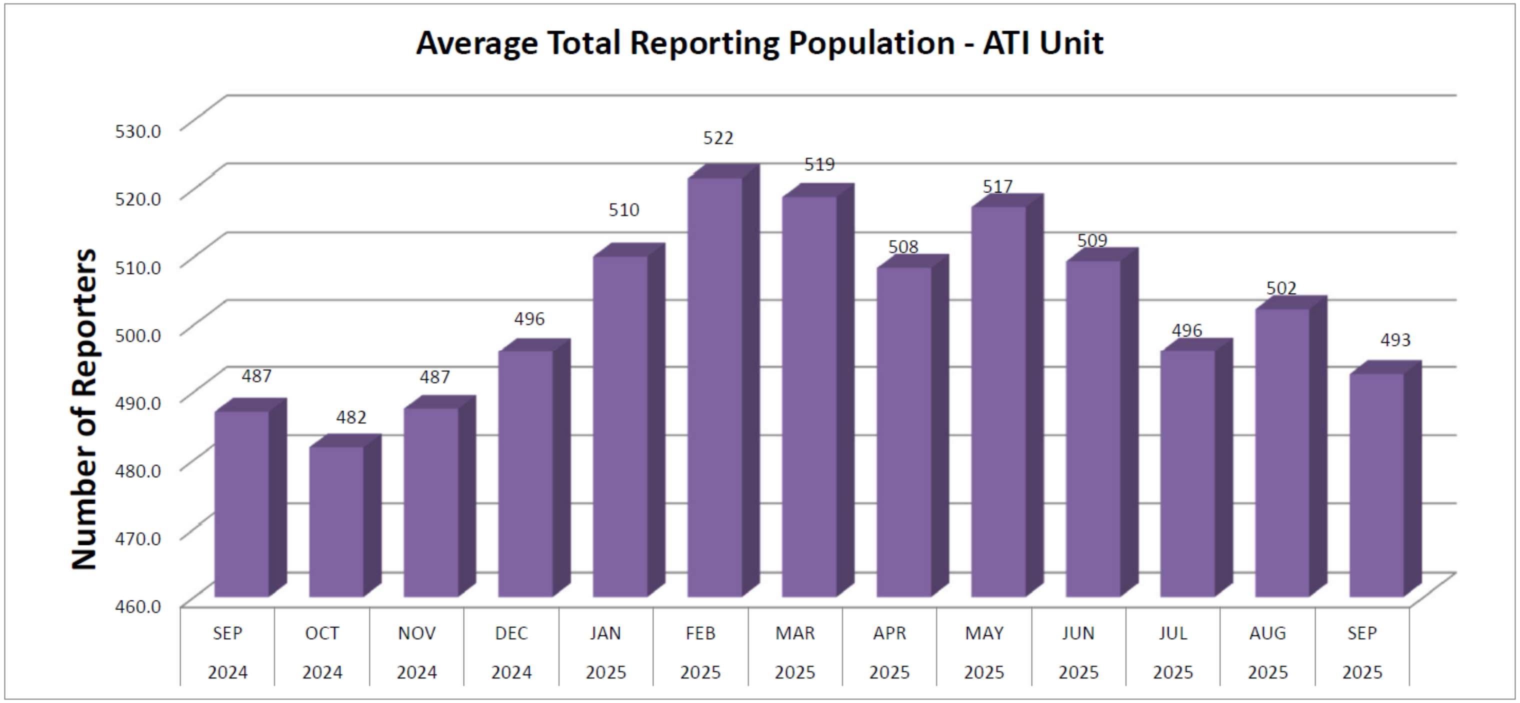
General Fund – Sheriff’s Department

As of September 30, 2025



General Fund – Sheriff's Department

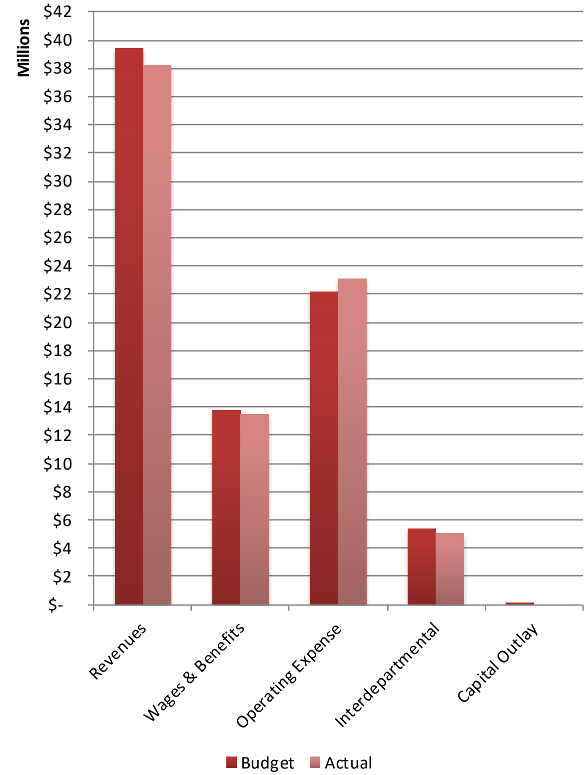
As of September 30, 2025 (13 Month History)



Special Revenue Fund

(Budget to Actual)
Year to Date September 30, 2025

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 39,374,242	$ 38,253,195	$ (1,121,047)	97%
Wages & Benefits	(13,728,708)	(13,422,271)	306,437	98%
Operating Expense	(22,217,425)	(23,088,723)	(871,298)	104%
Interdepartmental	(5,389,211)	(5,063,494)	325,717	94%
Capital Outlay	(6,500)	-	6,500	0%
Total Expenses	(41,341,844)	(41,574,488)	(232,644)	101%
Other Financing	751,020	530,150	(220,870)	71%
Change in Fund Balance	$ (1,216,582)	$ (2,791,143)	$ (1,574,561)	229%



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

Special Revenue Fund (Variance Change)

Year to Date September 30, 2025

	Prior Month	Variance Current Month	Change
Revenues	$ (1,206,442)	$ (1,121,047)	$ 85,395
Wages & Benefits	235,638	306,437	70,799
Operating Expense	(425,803)	(871,298)	(445,495)
Interdepartmental	261,793	325,717	63,924
Capital Outlay	6,500	6,500	-
Total Expenses	78,128	(232,644)	(310,772)
Other Financing	(202,745)	(220,870)	(18,125)
Change in Fund Balance	$ (1,331,059)	$ (1,574,561)	$ (243,502)

- Revenues are less than budgeted. Parental fees, Medicaid, Medicare, insurance and other grant revenue are lower than expected
- Wages variance due to unfilled positions
- Operating Expenses fluctuate based on client needs and vendor staff availability.
- Interdepartmental positive variance due to unfilled positions or lower than anticipated charges from other departments

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

Special Revenue Fund – Department Analysis

Year to Date September 30, 2025

Overall Budget

	Variances				
Department	**Revenue**	**Expenditures**	**Other Financing**	**Total**	**% of Outflow**
Community Programs	$ (1,080,543)	$ (80,987)	$ (193,662)	$ (1,355,192)	-5.99%
Economic Support	(124,538)	137,459	(12,643)	278	0.01%
Elder Services	140,365	(46,359)	(2,202)	91,804	2.96%
HHS Administration	132	(16,125)	(4,640)	(20,633)	-112.47%
Public Health Service	26,740	(128,419)	(7,723)	(109,402)	-3.83%
Social Services	(113,825)	(60,220)	-	(174,045)	-1.79%
Total HHS	**$ (1,151,669)**	**$ (194,651)**	**$ (220,870)**	**$ (1,567,190)**	-3.79%
Public Safety Sp Rev	30,622	(37,995)	-	(7,373)	0.00%

Overtime

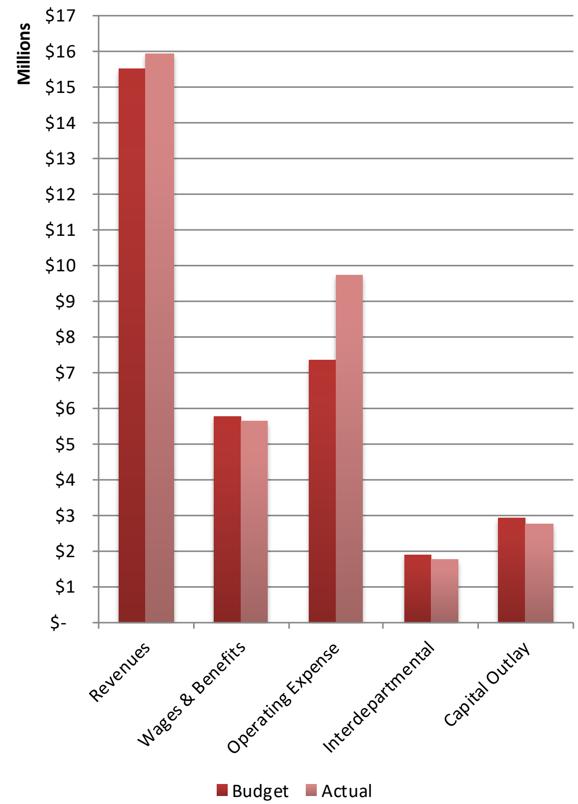
		Overtime		
Department	**Budget**	**Actual**	**$ Variance**	**% Variance**
Community Programs	$ 23,442	$ 8,849	$ 14,593	62.25%
Economic Support	37,500	6,659	30,841	82.24%
Elder Services	9,899	19,045	(9,146)	-92.39%
HHS Administration	2,626	111	2,515	95.77%
Public Health Service	-	548	(548)	-100.00%
Social Services	60,750	27,853	32,897	54.15%
Total	**$134,217**	**$ 63,065**	**$ 71,152**	53.01%
Public Safety Sp Rev	-	-	-	0.00%

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

Enterprise Fund – Highway (Budget to Actual)

Year to Date September 30, 2025

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 15,545,301	$ 15,954,789	$ 409,488	103%
Wages & Benefits	(5,755,993)	(5,647,697)	108,296	98%
Operating Expense	(7,357,254)	(9,747,172)	(2,389,918)	132%
Interdepartmental	(1,896,331)	(1,750,989)	145,342	92%
Capital Outlay	(2,932,705)	(2,762,273)	170,432	94%
Total Expenses	(17,942,283)	(19,908,131)	(1,965,848)	111%
Other Financing	794,629	419,649	(374,980)	53%
Change in Fund Balance	$ (1,602,353)	$ (3,533,693)	$ (1,931,340)	221%



Enterprise Fund – Highway (Variance Change)
Year to Date September 30, 2025

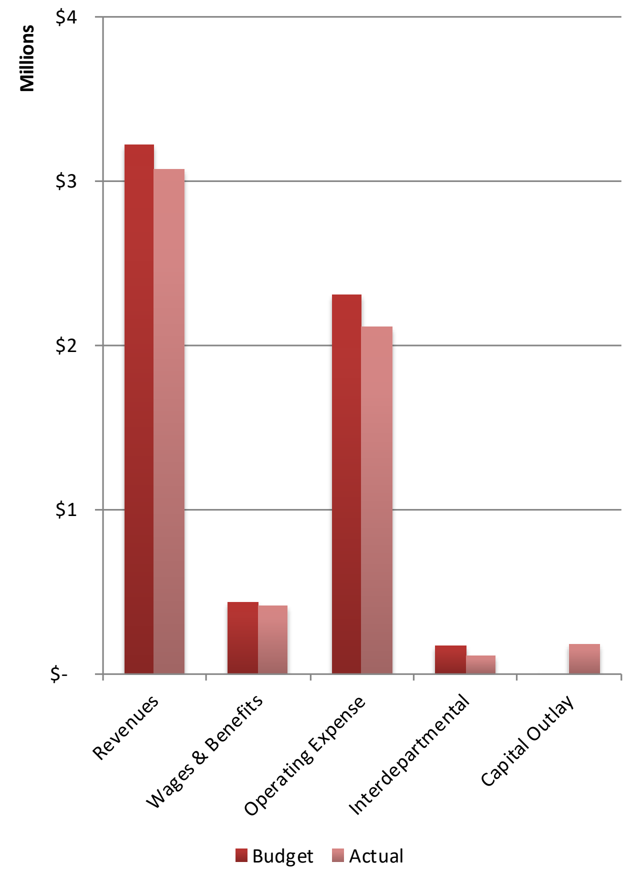
	Variance		
	Prior Month	**Current Month**	**Change**
Revenues	$ (823,201)	$ 409,488	$ 1,232,689
Wages & Benefits	137,603	108,296	(29,307)
Operating Expense	(1,900,861)	(2,389,918)	(489,057)
Interdepartmental	148,749	145,342	(3,407)
Capital Outlay	192,425	170,432	(21,993)
Total Expenses	(1,422,084)	(1,965,848)	(543,764)
Other Financing	(374,905)	(374,980)	(75)
Change in Fund Balance	$ (2,620,190)	$ (1,931,340)	$ 688,850

- Revenue variance is due to lower than budgeted GTA but more than budgeted municipal projects
- Operating expense variance is due to more than budgeted engineering services, more outside transportation, additional state and municipal projects

Enterprise Fund – Lake Breeze Aviation (Budget to Actual)

Year to Date September 30, 2025

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 3,225,822	$ 3,077,735	$ (148,087)	95%
Wages & Benefits	(436,437)	(413,265)	23,172	95%
Operating Expense	(2,308,215)	(2,114,904)	193,311	92%
Interdepartmental	(164,114)	(106,967)	57,147	65%
Capital Outlay	-	(175,000)	(175,000)	N/A
Total Expenses	(2,908,766)	(2,810,136)	98,630	97%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ 317,056	$ 267,599	$ (49,457)	84%



Enterprise Fund – Lake Breeze Aviation (Variance Change)

Year to Date September 30, 2025

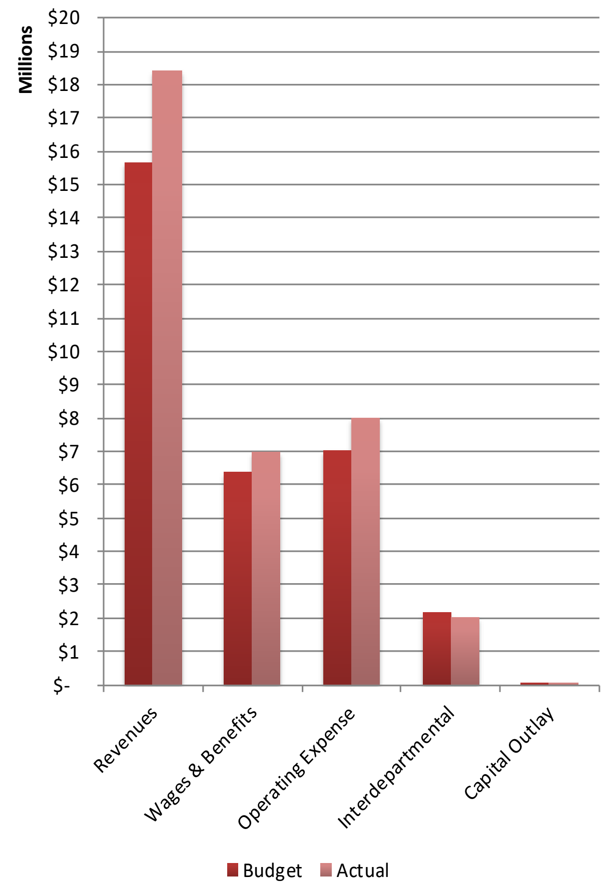
	Prior Month	Variance Current Month	Change
Revenues	$ (17,167)	$ (148,087)	$ (130,920)
Wages & Benefits	29,089	23,172	(5,917)
Operating Expense	200,154	193,311	(6,843)
Interdepartmental	52,568	57,147	4,579
Capital Outlay	(175,000)	(175,000)	-
Total Expenses	106,811	98,630	(8,181)
Other Financing	-	-	-
Change in Fund Balance	$ 89,644	$ (49,457)	$ (139,101)

- Revenue variance is due to lower fuel sales than anticipated flights
- Capital Outlay for construction on a Hangar Door

Enterprise Fund – Rocky Knoll (Budget to Actual)

Year to Date September 30, 2025

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 15,668,634	$ 18,406,444	$ 2,737,810	117%
Wages & Benefits	(6,370,555)	(6,965,131)	(594,576)	109%
Operating Expense	(7,015,288)	(7,991,632)	(976,344)	114%
Interdepartmental	(2,165,427)	(1,992,436)	172,991	92%
Capital Outlay	(60,160)	(2,022)	58,138	3%
Total Expenses	(15,611,430)	(16,951,221)	(1,339,791)	109%
Other Financing	-	-	-	N/A
Change in Fund Balance	$ 57,204	$ 1,455,223	$ 1,398,019	2544%



Enterprise Fund includes Rocky Knoll

Enterprise Fund – Rocky Knoll (Variance Change)

Year to Date September 30, 2025

	Variance		
	Prior Month	**Current Month**	**Change**
Revenues	$ 2,372,421	$ 2,737,810	$ 365,389
Wages & Benefits	(546,477)	(594,576)	(48,099)
Operating Expense	(822,716)	(976,344)	(153,628)
Interdepartmental	87,429	172,991	85,562
Capital Outlay	58,138	58,138	-
Total Expenses	(1,223,626)	(1,339,791)	(116,165)
Other Financing	-	-	-
Change in Fund Balance	$ 1,148,795	$ 1,398,019	$ 249,224

- Revenues are more than budgeted due to higher census and resident payor source mix. Census for September was budgeted for 126 and actual was 142.57
- Wages & Benefits expense variance due to the higher than budgeted census combined with increases in employee staffing
- Operating Expense variance is due to higher than budgeted census along with the care needs and some reliance on agency staffing.
- Positive Interdepartmental expenses variance are a result of budget versus actual mix of insurance types taken

Enterprise Fund – Department Analysis

Year to Date September 30, 2025

Overall Budget

Department	Revenue	Expenditures	Other Financing	Total	% of Outflow
		Variances			
Lake Breeze Aviation	$ (148,087)	$ 98,629	$ -	$ (49,458)	-1.70%
Highway	$ 409,488	$(1,965,848)	$ (374,980)	$(1,931,340)	-10.76%
Rocky Knoll	$ 2,737,810	$(1,339,790)	$ -	$ 1,398,020	8.96%
Total	**$ 2,999,211**	**$(3,207,009)**	**$ (374,980)**	**$ (582,778)**	

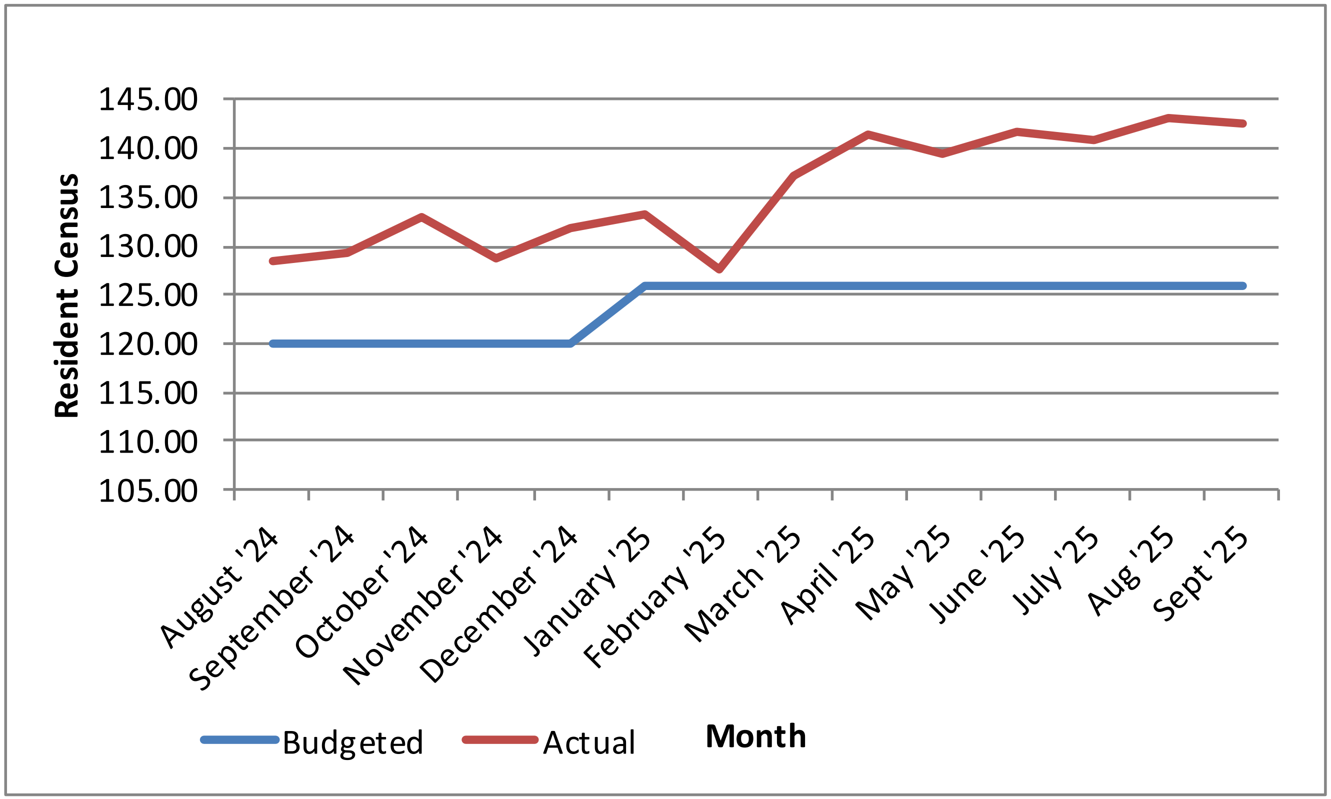
Overtime

Department	Budget	Actual	$ Variance	% Variance
		Overtime		
Lake Breeze Aviation	$ 45,136	$ 28,717	$ 16,419	36.38%
Highway	$448,855	$597,331	$(148,476)	-33.08%
Rocky Knoll	$391,999	$236,445	$ 155,554	39.68%
Total	**$885,990**	**$862,493**	**$ 23,497**	

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

Rocky Knoll (Budget to Actual Census)

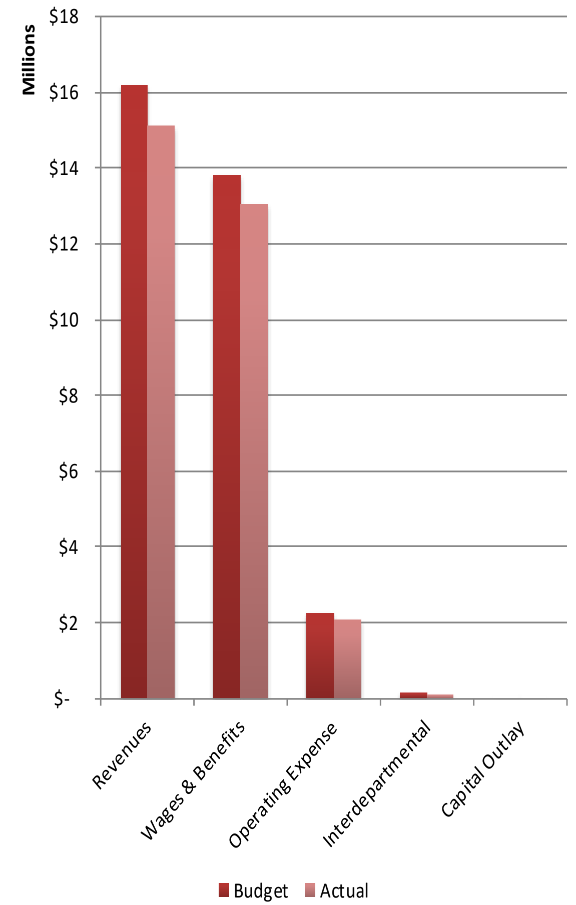
September 30, 2025 (13 Month History)



Internal Services (Budget to Actual)

Year to Date September 30, 2025

	Budget	Actual	Variance	% Actual to Budget
Revenues	$ 16,183,390	$ 15,101,691	$ (1,081,699)	93%
Wages & Benefits	(13,828,405)	(13,055,063)	773,342	94%
Operating Expense	(2,253,105)	(2,076,513)	176,592	92%
Interdepartmental	(127,316)	(100,996)	26,320	79%
Capital Outlay	-	-	-	N/A
Total Expenses	(16,208,826)	(15,232,572)	976,254	94%
Other Financing	(353,498)	-	353,498	0%
Change in Fund Balance	$ (378,934)	$ (130,881)	$ 248,053	35%



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

Internal Services (Variance Change)

Year to Date September 30, 2025

	Prior Month	Variance Current Month	Change
Revenues	$ (1,032,384)	$ (1,081,699)	$ (49,315)
Wages & Benefits	690,732	773,342	82,610
Operating Expense	135,641	176,592	40,951
Interdepartmental	25,851	26,320	469
Capital Outlay	-	-	-
Total Expenses	852,224	976,254	124,030
Other Financing	353,498	353,498	-
Change in Fund Balance	$ 173,338	$ 248,053	$ 74,715

- Revenues are less than budgeted due to staffing vacancies and less than budgeted enrollment.
- Positive Wage & Benefits variance due to less than budgeted enrollment in health, dental, and group life expenses for Employee Benefits & Insurance
- Operating Expenses variance due to less than budgeted contracted services for the IT department

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

Internal Service Fund – Department Analysis

Year to Date September 30, 2025

Overall Budget

	Variances				
Department	Revenue	Expenditures	Other Financing	Total	% of Outflow
Employee Benefits & Insurance	$ (1,067,121)	$ 783,316	$ -	$ (283,805)	-2.13%
Information Technology	(14,576)	178,080	353,498	517,002	22.60%
Insurance	(2)	14,859	-	14,857	2.45%
Total	**$ (1,081,699)**	**$ 976,255**	**$ 353,498**	**$ 248,054**	

Overtime

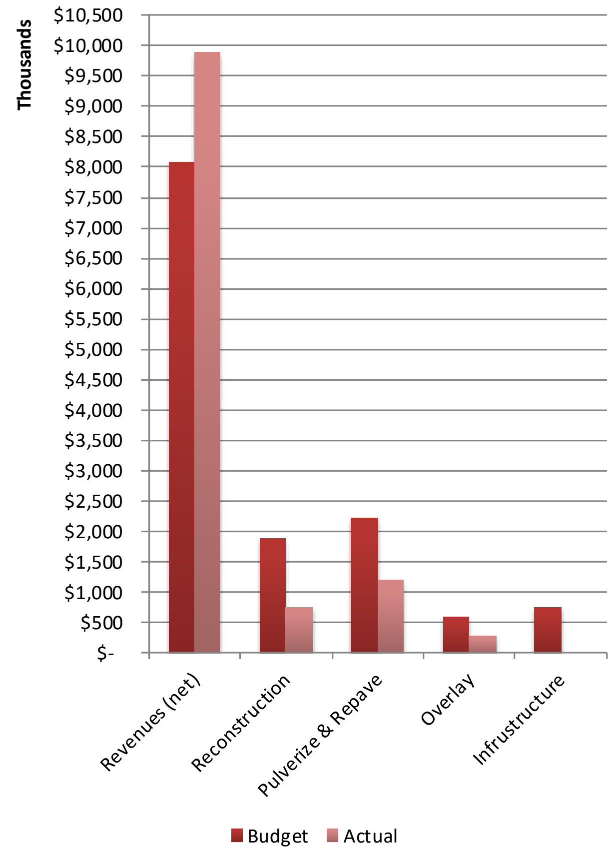
		Overtime		
Department	Budget	Actual	$ Variance	% Variance
Employee Benefits & Insurance	$ -	$ -	$ -	0.00%
Information Systems	-	-	-	0.00%
Insurance	-	-	-	0.00%
Total	**$ -**	**$ -**	**$ -**	0.00%

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

Transportation Fund (Budget to Actual)

Year to Date September 30, 2025

	Budget	Actual	Variance	% Actual to Budget
County Sales Tax	$ 10,327,344	$ 12,126,355	$ 1,799,011	117%
Sales Tax Distribution	(2,244,783)	(2,244,783)	-	100%
Total Revenues	8,082,561	9,881,572	1,799,011	122%
Reconstruction	(1,888,167)	(760,445)	1,127,722	40%
Pulverize & Repave	(2,218,228)	(1,190,454)	1,027,774	54%
Overlay	(582,388)	(274,489)	307,899	47%
Sealcoating	(744,726)	-	744,726	0%
Infrastructure	(3,750,000)	(738,880)	3,011,120	20%
Total Expenses	(9,183,509)	(2,964,268)	6,219,241	32%
Other Financing	(2,125,000)	(1,750,000)	375,000	82%
Change in Fund Balance	$ (3,225,948)	$ 5,167,304	$ 8,393,252	160%



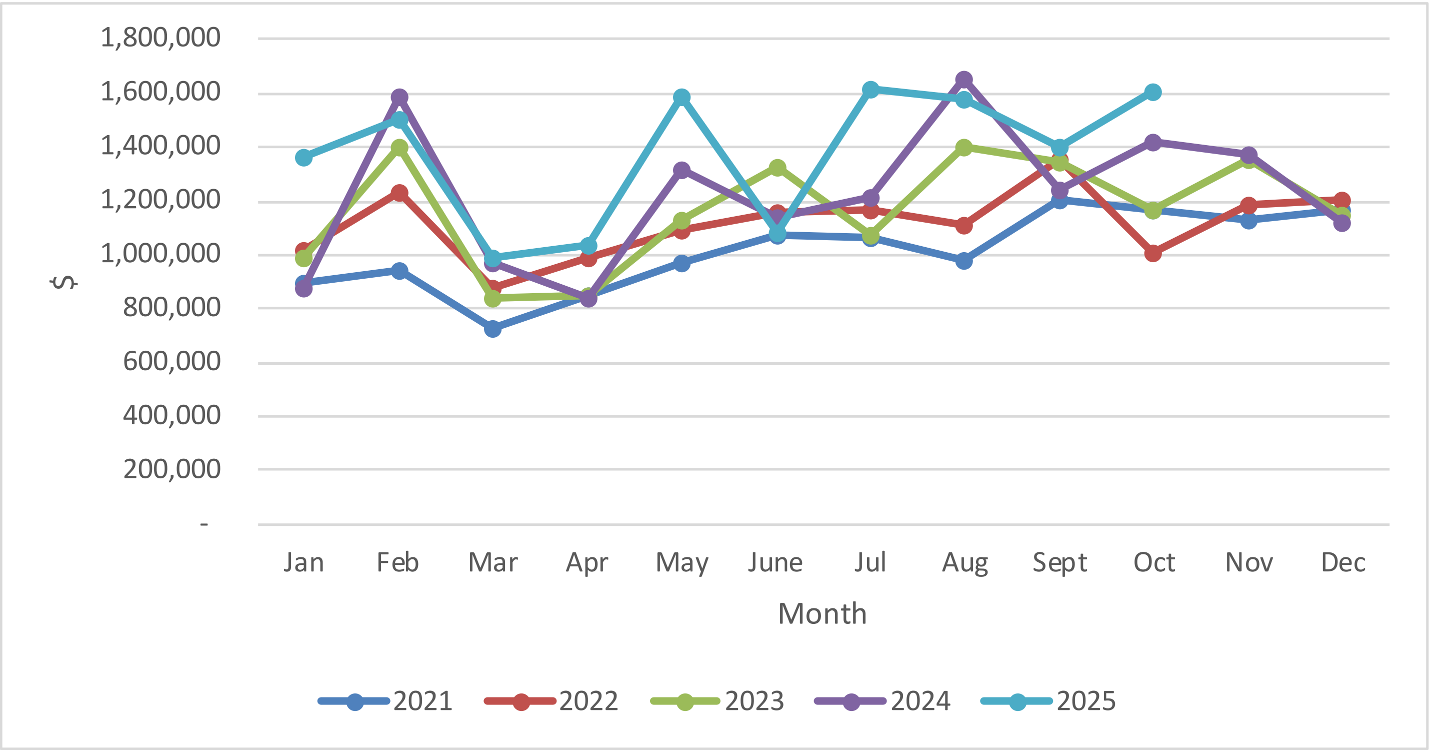
Transportation Fund (Variance Change)

Year to Date September 30, 2025

	Prior Month	Variance Current Month	Change
County Sales Tax	$ 1,573,863	$ 1,799,011	$ 225,148
Sales Tax Distribution	-	$ -	-
Total Revenues	1,573,863	1,799,011	225,148
Reconstruction	1,730,188	1,127,722	(602,466)
Pulverize & Repave	1,452,762	1,027,774	(424,988)
Overlay	582,011	307,899	(274,112)
Sealcoating	744,244	744,726	482
Infrastructure	3,011,120	3,011,120	-
Total Expenses	7,520,325	6,219,241	(1,301,084)
Other Financing	-	375,000	375,000
Change in Fund Balance	$ 9,094,188	$ 8,393,252	$ (700,936)

Transportation Fund

(Actual County Sales Tax Received by Month)



Questions…

3rd Quarter Variances

Ending

September 30, 2025

QUARTERLY VARIANCE INDEX

*This report shows variance limits that are equal to or greater than $1,000.00.

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

VARIANCE REPORT FOR DEPARTMENT -- COUNTY AIRPORT
FOR THE QUARTER ENDING 09/30/2025

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	Public Works	22,951.51	More Customs User Fees
	Interest and Other Revenue		
	Other Misc. Revenue	16,789.37	More Customs Facilities Reimbursements and Control Box repair
	Personnel Related Expenditure		
	Overtime	(1,817.18)	Weekend winter events from 1st qtr
	Benefits	(1,474.07)	Change in benefits
	Operating Expenses		
	Purchased Services	(22,459.22)	More Customs Agent Service and higher utilities
	Repairs and Maintenance	15,096.23	Less Auto Parts Repairs and less Grounds/Plumbing Maintenance
	General Operating	(12,122.85)	De-icing material received and less Diesel Fuel used.
	Interdepartmental Charges		
	Employee Related Insurance	(16,328.84)	Health Insurance plan change
	Repairs & Maintenance Charges	(21,678.10)	Parking lot line striping, service tractor and endloader, weekend winter events
	Capital Outlay	58,577.00	Equipment not paid for yet
	Variances Less Than Justification Threshold	**695.49**	
	TOTAL	**38,229.34**	**Positive**

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						
10,416.00	17.4	10,416.00	12.0			411000 Property Tax Levy	93,738.00	19.0	93,738.00	17.6		
10,416.00	17.4	10,416.00	12.0			410000 Taxes	93,738.00	19.0	93,738.00	17.6		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
31,190.00	52.0	57,888.95	66.4	26,698.95	85.6	453000 Public Works	234,198.00	47.5	257,149.51	48.2	22,951.51	9.8
31,190.00	52.0	57,888.95	66.4	26,698.95	85.6	450000 Public Charges for Se	234,198.00	47.5	257,149.51	48.2	22,951.51	9.8
						460000 Interest and Other Re						
18,159.00	30.3	18,636.47	21.4	477.47	2.6	466000 Other Miscellaneous	163,427.00	33.1	180,216.37	33.8	16,789.37	10.3
18,159.00	30.3	18,636.47	21.4	477.47	2.6	460000 Interest and Other Re	163,427.00	33.1	180,216.37	33.8	16,789.37	10.3
						470000 Interdepartmental Rev						
220.00	.4	220.00	.3			476000 Other Interdepartmen	1,980.00	.4	1,980.00	.4		
220.00	.4	220.00	.3			470000 Interdepartmental Rev	1,980.00	.4	1,980.00	.4		
59,985.00	100.0	87,161.42	100.0	27,176.42	45.3	400000 Revenues	493,343.00	100.0	533,083.88	100.0	39,740.88	8.1
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
13,568.00	22.6	13,814.14	15.8	246.14-	1.8	511000 Wages	130,631.00	26.5	132,724.97	24.9	2,093.97-	1.6
1,816.00	3.0	1,908.30	2.2	92.30-	5.1	512000 Benefits	16,940.00	3.4	18,414.07	3.5	1,474.07-	8.7
15,384.00	25.6	15,722.44	18.0	338.44-	2.2	510000 Personnel Related Exp	147,571.00	29.9	151,139.04	28.4	3,568.04-	2.4
						530000 Operating Expenses						
23,627.00	39.4	25,782.10	29.6	2,155.10-	9.1	531000 Purchased Services	210,460.00	42.7	232,919.22	43.7	22,459.22-	10.7
2,418.00	4.0	476.95	.5	1,941.05	80.3	532000 Repair & Maintenance	30,190.00	6.1	15,093.77	2.8	15,096.23	50.0
2,489.00	4.1	2,684.71	3.1	195.71-	7.9	533000 General Operating	29,161.00	5.9	41,283.85	7.7	12,122.85-	41.6
96.00	.2			96.00	100.0	534000 Fixed Charges	859.00	.2			859.00	100.0
28,630.00	47.7	28,943.76	33.2	313.76-	1.1	530000 Operating Expenses	270,670.00	54.9	289,296.84	54.3	18,626.84-	6.9
						550000 Interdepartmental Cha						
2,479.00	4.1	4,083.75	4.7	1,604.75-	64.7	551000 Employee Related Cha	23,538.00	4.8	39,866.84	7.5	16,328.84-	69.4
1,491.00	2.5	1,488.83	1.7	2.17	.1	551900 Insurance Charges	13,399.00	2.7	13,399.51	2.5	.51-	
1,543.00	2.6	2,201.19	2.5	658.19-	42.7	552000 Repairs & Maintenanc	13,875.00	2.8	35,553.10	6.7	21,678.10-	156.2
1,003.00	1.7	989.92	1.1	13.08	1.3	553000 System Operation Cha	9,023.00	1.8	8,909.24	1.7	113.76	1.3
709.00	1.2	708.33	.8	.67	.1	556000 Other Interdepartmen	6,375.00	1.3	6,374.97	1.2	.03	

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
7,225.00	12.0	9,472.02	10.9	2,247.02-	31.1	550000 Interdepartmental Cha	66,210.00	13.4	104,103.66	19.5	37,893.66-	57.2
						560000 Capital Outlay						
						565000 Machinery & Equipmen	58,577.00	11.9			58,577.00	100.0
						560000 Capital Outlay	58,577.00	11.9			58,577.00	100.0
						570000 Depreciation						
51,239.00	85.4	54,138.22	62.1	2,899.22-	5.7	500000 Expense/Expenditure	543,028.00	110.1	544,539.54	102.1	1,511.54-	.3
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
8,746.00	14.6	33,023.20	37.9	24,277.20	277.6	Current Change in Fund Balance	49,685.00-	10.1	11,455.66-	2.1	38,229.34	76.9

VARIANCE REPORT FOR DEPARTMENT -- BUILDING SERVICES
FOR THE QUARTER ENDING 09/30/2025

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interest and Other Revenue		
	Other Misc. Revenue	4,336.31	Miscellaneous auction items.
	Interdepartmental Revenue		
	Repairs & Maintenance Services	49,210.79	Revenue increased due to second electrician
	Other Interdept'l Revenue	(22,050.91)	Revenue allocation lower due to retirement
	Personnel Related Expenditure		
	Wages	82,893.92	Due to vacant positions
	Overtime	(11,969.28)	Due to vacant positions
	Benefits	12,948.59	Due to vacant positions
	Operating Expenses		
	Purchased Services	(158,308.03)	See 2nd quarter
	Repairs and Maintenance	69,139.02	Carpet project not completed at courthouse due to window project
	General Operating	187,873.54	Unspent Contingency
	Interdepartmental Charges		
	Employee Related Insurance	147,955.38	Lower due to vacancies
	Repairs & Maintenance Charges	(1,802.36)	Seal coating Detention Center being postponed to 2026
	Capital Outlay	34,373.54	Cost savings due to HWY Department demoing the old generator vs. an outside contractor.
	Variances Less Than Justification Threshold	**129,104.08**	
	TOTAL	**523,704.59**	**Positive**

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						
258,604.00	78.9	258,604.00	79.1			411000 Property Tax Levy	2,327,433.00	78.7	2,327,433.00	77.9		
258,604.00	78.9	258,604.00	79.1			410000 Taxes	2,327,433.00	78.7	2,327,433.00	77.9		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
						460000 Interest and Other Re						
						462000 Rent Revenue	5,280.00	.2	5,425.00	.2	145.00	2.7
213.00	.1			213.00-	100.0	466000 Other Miscellaneous	1,917.00	.1	6,253.31	.2	4,336.31	226.2
213.00	.1			213.00-	100.0	460000 Interest and Other Re	7,197.00	.2	11,678.31	.4	4,481.31	62.3
						470000 Interdepartmental Rev						
3,150.00	1.0	10,526.25	3.2	7,376.25	234.2	472000 Repairs & Maintenanc	28,200.00	1.0	77,410.79	2.6	49,210.79	174.5
65,929.00	20.1	57,860.95	17.7	8,068.05-	12.2	476000 Other Interdepartmen	593,355.00	20.1	571,304.09	19.1	22,050.91-	3.7
69,079.00	21.1	68,387.20	20.9	691.80-	1.0	470000 Interdepartmental Rev	621,555.00	21.0	648,714.88	21.7	27,159.88	4.4
327,896.00	100.0	326,991.20	100.0	904.80-	.3	400000 Revenues	2,956,185.00	100.0	2,987,826.19	100.0	31,641.19	1.1
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
138,694.00	42.3	134,009.94	41.0	4,684.06	3.4	511000 Wages	1,240,916.00	42.0	1,169,991.36	39.2	70,924.64	5.7
19,900.00	6.1	18,667.32	5.7	1,232.68	6.2	512000 Benefits	176,390.00	6.0	163,441.41	5.5	12,948.59	7.3
158,594.00	48.4	152,677.26	46.7	5,916.74	3.7	510000 Personnel Related Exp	1,417,306.00	47.9	1,333,432.77	44.6	83,873.23	5.9
						530000 Operating Expenses						
52,577.00	16.0	92,927.74	28.4	40,350.74-	76.7	531000 Purchased Services	551,519.00	18.7	709,827.03	23.8	158,308.03-	28.7
29,442.31	9.0	36,488.07	11.2	7,045.76-	23.9	532000 Repair & Maintenance	582,959.46	19.7	513,820.44	17.2	69,139.02	11.9
2,233.69	.7	7,295.46	2.2	5,061.77-	226.6	533000 General Operating	318,078.87	10.8	130,205.33	4.4	187,873.54	59.1
						535000 Bad Debt Expense			320.00		320.00-	
84,253.00	25.7	136,711.27	41.8	52,458.27-	62.3	530000 Operating Expenses	1,452,557.33	49.1	1,354,172.80	45.3	98,384.53	6.8
						550000 Interdepartmental Cha						
46,723.00	14.2	29,095.99	8.9	17,627.01	37.7	551000 Employee Related Cha	443,961.00	15.0	296,005.62	9.9	147,955.38	33.3
2,387.00	.7	2,383.17	.7	3.83	.2	551900 Insurance Charges	21,452.00	.7	21,448.49	.7	3.51	
		3,491.33	1.1	3,491.33-		552000 Repair & Maint Charg	15,600.00	.5	17,402.36	.6	1,802.36-	11.6
5,186.00	1.6	5,169.49	1.6	16.51	.3	553000 System Operation Cha	46,650.00	1.6	46,544.61	1.6	105.39	.2
54,296.00	16.6	40,139.98	12.3	14,156.02	26.1	550000 Interdepartmental Cha	527,663.00	17.8	381,401.08	12.8	146,261.92	27.7

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						560000 Capital Outlay						
						564000 Building Improvement	17,598.00	.6			17,598.00	100.0
						565000 Machinery & Equipmen	29,745.00	1.0	12,969.46	.4	16,775.54	56.4
						560000 Capital Outlay	47,343.00	1.6	12,969.46	.4	34,373.54	72.6
						570000 Depreciation						
						580000 Debt Service						
297,143.00	90.6	329,528.51	100.8	32,385.51-	10.9	500000 Expense/Expenditure	3,444,869.33	116.5	3,081,976.11	103.2	362,893.22	10.5
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						631000 General Fund	2,500.00	.1			2,500.00	100.0
		30,553.70	9.3	30,553.70-		631900 LFRF - General Fund	56,030.00	1.9	188,149.46	6.3	132,119.46-	235.8
		30,553.70	9.3	30,553.70-		630000 Opt'g Transfers from	58,530.00	2.0	188,149.46	6.3	129,619.46-	221.5
		30,553.70	9.3	30,553.70-		600000 Other Financing Source	58,530.00	2.0	188,149.46	6.3	129,619.46-	221.5
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
2,600.00	.8	3,049.28	.9	449.28-	17.3	721000 General Fund	6,570.67	.2	7,019.95	.2	449.28-	6.8
2,600.00	.8	3,049.28	.9	449.28-	17.3	720000 Transfer to Other Fun	6,570.67	.2	7,019.95	.2	449.28-	6.8
2,600.00	.8	3,049.28	.9	449.28-	17.3	700000 Other Financing Uses	6,570.67	.2	7,019.95	.2	449.28-	6.8
28,153.00	8.6	24,967.11	7.6	3,185.89-	11.3	Current Change in Fund Balance	436,725.00-	14.8	86,979.59	2.9	523,704.59	119.9

VARIANCE REPORT FOR DEPARTMENT -- CLERK OF COURTS
FOR THE QUARTER ENDING 09/30/2025

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	State Grants	70,299.52	Reimbursement of GAL fees
	Fines, Forfeits, & Penalties		
	Law & Ordinance Violations	29,964.14	Use of state tax refund intercept program, state debt collection and daily collections efforts caused a positive variance for court & probation fees.
	Public Charges for Services		
	General Government	93,723.07	Use of state tax refund intercept program, state debt collection, and daily collection efforts cause a positive variance for court and probation fees.
	Interdepartmental Revenue		
	Other Interdept'l Revenue	(11,986.53)	Less revenue due to fewer Child Support Agency court dates.
	Personnel Related Expenditure		
	Wages	36,458.93	Due to vacant positions
	Benefits	8,898.30	Due to vacant positions.
	Operating Expenses		
	Purchased Services	(119,766.82)	Greater than budgeted costs for court appointed attorneys, guardian ad litem and interpreters.
	General Operating	(5,219.37)	Higher postage due to higher number of jurors
	Bad Debt Expense	(10,227.50)	Bail refunds ordered after judgment had been entered.
	Interdepartmental Charges		
	Employee Related Insurance	47,407.03	Due to vacant positions and insurance elections.
	System Operation Charges	4,763.63	Savings in long-distance phone charges.
	Variances Less Than Justification Threshold	**(410.38)**	
	TOTAL	**143,904.02**	**Positive**

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						
125,083.00	47.1	125,083.00	40.9			411000 Property Tax Levy	1,125,744.00	47.1	1,125,744.00	43.8		
125,083.00	47.1	125,083.00	40.9			410000 Taxes	1,125,744.00	47.1	1,125,744.00	43.8		
						420000 Intergovernmental Rev						
46,004.00	17.3	61,390.17	20.1	15,386.17	33.4	423000 State Grants	414,024.00	17.3	484,323.52	18.8	70,299.52	17.0
46,004.00	17.3	61,390.17	20.1	15,386.17	33.4	420000 Intergovernmental Rev	414,024.00	17.3	484,323.52	18.8	70,299.52	17.0
						440000 Fines, Forfeits and P						
27,667.00	10.4	33,303.55	10.9	5,636.55	20.4	441000 Law and Ordinance Vi	249,001.00	10.4	278,965.14	10.8	29,964.14	12.0
27,667.00	10.4	33,303.55	10.9	5,636.55	20.4	440000 Fines, Forfeits and P	249,001.00	10.4	278,965.14	10.8	29,964.14	12.0
						450000 Public Charges for Se						
62,334.00	23.5	83,151.33	27.2	20,817.33	33.4	451000 General Government	561,000.00	23.5	654,723.07	25.5	93,723.07	16.7
62,334.00	23.5	83,151.33	27.2	20,817.33	33.4	450000 Public Charges for Se	561,000.00	23.5	654,723.07	25.5	93,723.07	16.7
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
4,450.00	1.7	3,087.77	1.0	1,362.23-	30.6	476000 Other Interdepartmen	40,045.00	1.7	28,058.47	1.1	11,986.53-	29.9
4,450.00	1.7	3,087.77	1.0	1,362.23-	30.6	470000 Interdepartmental Rev	40,045.00	1.7	28,058.47	1.1	11,986.53-	29.9
265,538.00	100.0	306,015.82	100.0	40,477.82	15.2	400000 Revenues	2,389,814.00	100.0	2,571,814.20	100.0	182,000.20	7.6
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
115,511.00	43.5	113,157.56	37.0	2,353.44	2.0	511000 Wages	1,023,849.00	42.8	986,669.94	38.4	37,179.06	3.6
16,527.00	6.2	15,817.07	5.2	709.93	4.3	512000 Benefits	146,488.00	6.1	137,589.70	5.3	8,898.30	6.1
132,038.00	49.7	128,974.63	42.1	3,063.37	2.3	510000 Personnel Related Exp	1,170,337.00	49.0	1,124,259.64	43.7	46,077.36	3.9
						530000 Operating Expenses						
82,219.00	31.0	126,624.42	41.4	44,405.42-	54.0	531000 Purchased Services	739,943.00	31.0	859,709.82	33.4	119,766.82-	16.2
425.00	.2			425.00	100.0	532000 Repair & Maintenance	3,825.00	.2	3,928.46	.2	103.46-	2.7
5,154.00	1.9	6,147.37	2.0	993.37-	19.3	533000 General Operating	51,887.00	2.2	57,106.37	2.2	5,219.37-	10.1
446.00	.2	602.71	.2	156.71-	35.1	534000 Fixed Charges	4,014.00	.2	3,131.58	.1	882.42	22.0
						535000 Bad Debt Expense			10,227.50	.4	10,227.50-	
88,244.00	33.2	133,374.50	43.6	45,130.50-	51.1	530000 Operating Expenses	799,669.00	33.5	934,103.73	36.3	134,434.73-	16.8
						550000 Interdepartmental Cha						

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
37,595.00	14.2	30,335.78	9.9	7,259.22	19.3	551000 Employee Related Ins	357,217.00	14.9	309,809.97	12.0	47,407.03	13.3
1,539.00	.6	1,536.43	.5	2.57	.2	551900 Insurance Charges	13,829.00	.6	13,827.71	.5	1.29	
7,117.00	2.7	7,209.83	2.4	92.83-	1.3	553000 System Operation Cha	64,022.00	2.7	59,258.37	2.3	4,763.63	7.4
25.00		25.08		.08-	.3	556000 Other Interdepartmen	225.00		225.76		.76-	.3
46,276.00	17.4	39,107.12	12.8	7,168.88	15.5	550000 Interdepartmental Cha	435,293.00	18.2	383,121.81	14.9	52,171.19	12.0
						560000 Capital Outlay						
						570000 Depreciation						
266,558.00	100.4	301,456.25	98.5	34,898.25-	13.1	500000 Expense/Expenditure	2,405,299.00	100.6	2,441,485.18	94.9	36,186.18-	1.5
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
7,846.00	3.0	6,917.00	2.3	929.00	11.8	631000 General Fund	23,537.00	1.0	21,627.00	.8	1,910.00	8.1
7,846.00	3.0	6,917.00	2.3	929.00	11.8	630000 Opt'g Transfers from	23,537.00	1.0	21,627.00	.8	1,910.00	8.1
7,846.00	3.0	6,917.00	2.3	929.00	11.8	600000 Other Financing Source	23,537.00	1.0	21,627.00	.8	1,910.00	8.1
6,826.00	2.6	11,476.57	3.8	4,650.57	68.1	Current Change in Fund Balance	8,052.00	.3	151,956.02	5.9	143,904.02	*******

VARIANCE REPORT FOR DEPARTMENT -- CORPORATION COUNSEL
FOR THE QUARTER ENDING 09/30/2025

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interdepartmental Revenue		
	Other Interdept'l Revenue	1,051.71	Higher than budgeted wage increases, a portion is passed along to HHS programs and captured with grant reimbursement.
	Personnel Related Expenditure		
	Wages	(2,129.74)	Higher than budgeted wage increases
	Variances Less Than Justification Threshold	**1,420.37**	
	TOTAL	**342.34**	**Positive**

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
29,787.00	51.8	29,787.00	51.4			411000 Property Tax Levy	268,077.00	51.8	268,077.00	51.6		
29,787.00	51.8	29,787.00	51.4			410000 Taxes	268,077.00	51.8	268,077.00	51.6		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
						452000 Public Safety			17.00		17.00	
						450000 Public Charges for Se			17.00		17.00	
						460000 Interest and Other Re						
30.00	.1			30.00-	100.0	466000 Other Miscellaneous	262.00	.1	1,235.00	.2	973.00	371.4
30.00	.1			30.00-	100.0	460000 Interest and Other Re	262.00	.1	1,235.00	.2	973.00	371.4
						470000 Interdepartmental Rev						
27,732.00	48.2	28,177.34	48.6	445.34	1.6	476000 Other Interdepartmen	249,577.00	48.2	250,628.71	48.2	1,051.71	.4
27,732.00	48.2	28,177.34	48.6	445.34	1.6	470000 Interdepartmental Rev	249,577.00	48.2	250,628.71	48.2	1,051.71	.4
57,549.00	100.0	57,964.34	100.0	415.34	.7	400000 Revenues	517,916.00	100.0	519,957.71	100.0	2,041.71	.4
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
11,037.00	19.2	11,840.71	20.4	803.71-	7.3	511000 Wages	102,822.00	19.9	104,951.74	20.2	2,129.74-	2.1
1,543.00	2.7	1,705.33	2.9	162.33-	10.5	512000 Benefits	14,649.00	2.8	15,123.16	2.9	474.16-	3.2
12,580.00	21.9	13,546.04	23.4	966.04-	7.7	510000 Personnel Related Exp	117,471.00	22.7	120,074.90	23.1	2,603.90-	2.2
						530000 Operating Expenses						
42,672.00	74.1	42,672.00	73.6			531000 Purchased Services	384,048.00	74.2	384,048.00	73.9		
174.00	.3	310.11	.5	136.11-	78.2	533000 General Operating	2,810.00	.5	1,903.11	.4	906.89	32.3
42,846.00	74.5	42,982.11	74.2	136.11-	.3	530000 Operating Expenses	386,858.00	74.7	385,951.11	74.2	906.89	.2
						550000 Interdepartmental Cha						
885.00	1.5	886.75	1.5	1.75-	.2	551000 Employee Related Ins	8,422.00	1.6	8,424.13	1.6	2.13-	
92.00	.2	91.17	.2	.83	.9	551900 Insurance Charges	820.00	.2	820.49	.2	.49-	.1
230.00	.4	229.42	.4	.58	.3	553000 System Operation Cha	2,065.00	.4	2,064.74	.4	.26	
1,207.00	2.1	1,207.34	2.1	.34-		550000 Interdepartmental Cha	11,307.00	2.2	11,309.36	2.2	2.36-	
						560000 Capital Outlay						

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						
56,633.00	98.4	57,735.49	99.6	1,102.49-	1.9	500000 Expense/Expenditure	515,636.00	99.6	517,335.37	99.5	1,699.37-	.3
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
916.00	1.6	228.85	.4	687.15-	75.0	Current Change in Fund Balance	2,280.00	.4	2,622.34	.5	342.34	15.0

VARIANCE REPORT FOR DEPARTMENT -- COUNTY ADMINISTRATOR
FOR THE QUARTER ENDING 09/30/2025

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Personnel Related Expenditure		
	Wages	4,951.75	Partial year vacancy in a position expensed 50% towards County Administrator's Office budget
	Operating Expenses		
	Purchased Services	17,272.73	Adjusting entry will be made to bring this account into alignment with budgeted amount and expenses to date
	General Operating	9,627.53	Out-of-state conference not attended, less general supplies purchased than budgeted, less recognition items purchased than budgeted
	Interdepartmental Charges		
	Employee Related Insurance	(1,111.81)	Health insurance elections not budgeted for
	Variances Less Than Justification Threshold	**64.30**	
	TOTAL	**30,804.50**	**Positive**

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						
33,705.00	100.0	33,705.00	100.0			411000 Property Tax Levy	303,342.00	100.0	303,342.00	100.0		
33,705.00	100.0	33,705.00	100.0			410000 Taxes	303,342.00	100.0	303,342.00	100.0		
						420000 Intergovernmental Rev						
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
33,705.00	100.0	33,705.00	100.0			400000 Revenues	303,342.00	100.0	303,342.00	100.0		
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
24,579.00	72.9	25,869.97	76.8	1,290.97-	5.3	511000 Wages	229,402.00	75.6	224,450.25	74.0	4,951.75	2.2
3,492.00	10.4	3,783.63	11.2	291.63-	8.4	512000 Benefits	32,598.00	10.7	32,818.46	10.8	220.46-	.7
28,071.00	83.3	29,653.60	88.0	1,582.60-	5.6	510000 Personnel Related Exp	262,000.00	86.4	257,268.71	84.8	4,731.29	1.8
						530000 Operating Expenses						
797.00	2.4	1,185.00	3.5	388.00-	48.7	531000 Purchased Services	42,171.00	13.9	24,898.27	8.2	17,272.73	41.0
619.00	1.8	69.68	.2	549.32	88.7	533000 General Operating	16,313.00	5.4	6,685.47	2.2	9,627.53	59.0
42.00	.1			42.00	100.0	534000 Fixed Charges	376.00	.1			376.00	100.0
1,458.00	4.3	1,254.68	3.7	203.32	13.9	530000 Operating Expenses	58,860.00	19.4	31,583.74	10.4	27,276.26	46.3
						550000 Interdepartmental Cha						
882.00	2.6	883.27	2.6	1.27-	.1	551000 Employee Related Ins	8,381.00	2.8	9,492.81	3.1	1,111.81-	13.3
100.00	.3	98.83	.3	1.17	1.2	551900 Insurance Charges	889.00	.3	889.51	.3	.51-	.1
1,114.00	3.3	1,087.92	3.2	26.08	2.3	553000 System Operation Cha	10,017.00	3.3	10,107.73	3.3	90.73-	.9
2,096.00	6.2	2,070.02	6.1	25.98	1.2	550000 Interdepartmental Cha	19,287.00	6.4	20,490.05	6.8	1,203.05-	6.2
						570000 Depreciation						
						580000 Debt Service						
31,625.00	93.8	32,978.30	97.8	1,353.30-	4.3	500000 Expense/Expenditure	340,147.00	112.1	309,342.50	102.0	30,804.50	9.1
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						

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						
2,080.00	6.2	726.70	2.2	1,353.30-	65.1	Current Change in Fund Balance	36,805.00-	12.1	6,000.50-	2.0	30,804.50	83.7

VARIANCE REPORT FOR DEPARTMENT -- COUNTY BOARD
FOR THE QUARTER ENDING 09/30/2025

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET		EXPLANATION OF VARIANCE
	Personnel Related Expenditure			
	Wages	15,098.41		Fewer per diems requested than budgeted, partial year vacancy in position expensed 50% towards County Board budget
	Benefits	1,957.39		Savings associated with partial year vacancy
	Operating Expenses			
	General Operating	3,620.99		Fewer supplies and general office items purchased than budgeted, lower than budgeted travel and lodging related expenses
	Interdepartmental Charges			
	Employee Related Insurance	(1,037.69)		Health insurance election taken and not budgeted for position expensed 50% towards County Board budget
	Variances Less Than Justification Threshold	**525.00**		
	TOTAL	**20,164.10**	**Positive**	

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						
20,732.00	100.0	20,732.00	100.0			411000 Property Tax Levy	186,587.00	100.0	186,587.00	100.0		
20,732.00	100.0	20,732.00	100.0			410000 Taxes	186,587.00	100.0	186,587.00	100.0		
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
20,732.00	100.0	20,732.00	100.0			400000 Revenues	186,587.00	100.0	186,587.00	100.0		
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
11,137.00	53.7	10,500.11	50.6	636.89	5.7	511000 Wages	102,611.00	55.0	87,512.59	46.9	15,098.41	14.7
982.00	4.7	879.13	4.2	102.87	10.5	512000 Benefits	9,164.00	4.9	7,206.61	3.9	1,957.39	21.4
12,119.00	58.5	11,379.24	54.9	739.76	6.1	510000 Personnel Related Exp	111,775.00	59.9	94,719.20	50.8	17,055.80	15.3
						530000 Operating Expenses						
1,451.00	7.0	1,391.70	6.7	59.30	4.1	533000 General Operating	38,733.00	20.8	35,112.01	18.8	3,620.99	9.3
1,451.00	7.0	1,391.70	6.7	59.30	4.1	530000 Operating Expenses	38,733.00	20.8	35,112.01	18.8	3,620.99	9.3
						550000 Interdepartmental Cha						
14.00	.1	10.54	.1	3.46	24.7	551000 Employee Related Ins	125.00	.1	1,162.69	.6	1,037.69-	830.2
202.00	1.0	200.91	1.0	1.09	.5	551900 Insurance Charges	1,808.00	1.0	1,808.27	1.0	.27-	
4,487.00	21.6	4,427.09	21.4	59.91	1.3	553000 System Operation Cha	40,369.00	21.6	39,843.73	21.4	525.27	1.3
4,703.00	22.7	4,638.54	22.4	64.46	1.4	550000 Interdepartmental Cha	42,302.00	22.7	42,814.69	22.9	512.69-	1.2
						560000 Capital Outlay						
						570000 Depreciation						
						580000 Debt Service						
18,273.00	88.1	17,409.48	84.0	863.52	4.7	500000 Expense/Expenditure	192,810.00	103.3	172,645.90	92.5	20,164.10	10.5
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
2,459.00	11.9	3,322.52	16.0	863.52	35.1	Current Change in Fund Balance	6,223.00-	3.3	13,941.10	7.5	20,164.10	324.0

VARIANCE REPORT FOR DEPARTMENT -- COUNTY CLERK OFFICE
FOR THE QUARTER ENDING 09/30/2025

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	Charges - Other Local Gov'ts	(1,931.57)	Over budget in election related expense reimbursement from municipalities
	Licenses & Permits		
	Non-Business Licenses	5,129.55	Higher than expected number of marriage and passport applicants.
	Operating Expenses		
	Purchased Services	8,400.00	Additional work remains for Sheboygan County Historical Research Center scanning project
	Repairs and Maintenance	(1,714.50)	
	General Operating	(7,221.11)	Unforeseen increases in advertisement costs for The Sounder, WI Media Group (Sheboygan Press), and WI Newspress, Inc. (Review & Sheb. Falls News).
	Interdepartmental Charges		
	Employee Related Insurance	1,204.09	Under budget in Health Insurance
	System Operation Charges	(3,841.52)	Over in printing and duplication (copies)
	Variances Less Than Justification Threshold	**(9,249.59)**	
	TOTAL	**(9,224.65)**	**Negative**

As of 9/30/2025

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						
19,391.00	72.0	19,391.00	62.9			411000 Property Tax Levy	174,512.00	58.8	174,512.00	58.2		
19,391.00	72.0	19,391.00	62.9			410000 Taxes	174,512.00	58.8	174,512.00	58.2		
						420000 Intergovernmental Rev						
						426000 Chges - Other Local	29,500.00	9.9	27,568.43	9.2	1,931.57-	6.5
						420000 Intergovernmental Rev	29,500.00	9.9	27,568.43	9.2	1,931.57-	6.5
						430000 Licenses and Permits						
6,415.00	23.8	10,848.15	35.2	4,433.15	69.1	432000 Nonbusiness Licenses	83,125.00	28.0	88,254.55	29.4	5,129.55	6.2
6,415.00	23.8	10,848.15	35.2	4,433.15	69.1	430000 Licenses and Permits	83,125.00	28.0	88,254.55	29.4	5,129.55	6.2
						450000 Public Charges for Se						
43.00	.2	101.00-	.3	144.00-	334.9	451000 General Government	380.00	.1	530.77	.2	150.77	39.7
1,000.00	3.7	676.86	2.2	323.14-	32.3	452000 Public Safety	9,000.00	3.0	8,732.59	2.9	267.41-	3.0
1,043.00	3.9	575.86	1.9	467.14-	44.8	450000 Public Charges for Se	9,380.00	3.2	9,263.36	3.1	116.64-	1.2
						460000 Interest and Other Re						
38.00	.1			38.00-	100.0	466000 Other Miscellaneous	338.00	.1	65.49		272.51-	80.6
38.00	.1			38.00-	100.0	460000 Interest and Other Re	338.00	.1	65.49		272.51-	80.6
						470000 Interdepartmental Rev						
30.00	.1			30.00-	100.0	473000 System Operation Rev	90.00		94.50		4.50	5.0
30.00	.1			30.00-	100.0	470000 Interdepartmental Rev	90.00		94.50		4.50	5.0
26,917.00	100.0	30,815.01	100.0	3,898.01	14.5	400000 Revenues	296,945.00	100.0	299,758.33	100.0	2,813.33	.9
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
15,826.00	58.8	15,850.30	51.4	24.30-	.2	511000 Wages	140,573.00	47.3	140,712.52	46.9	139.52-	.1
2,266.00	8.4	2,246.99	7.3	19.01	.8	512000 Benefits	20,084.00	6.8	19,925.22	6.6	158.78	.8
18,092.00	67.2	18,097.29	58.7	5.29-		510000 Personnel Related Exp	160,657.00	54.1	160,637.74	53.6	19.26	
						530000 Operating Expenses						
						531000 Purchased Services	15,300.00	5.2	6,900.00	2.3	8,400.00	54.9
1,527.00	5.7	1,833.50	6.0	306.50-	20.1	532000 Repair & Maintenance	14,787.00	5.0	16,501.50	5.5	1,714.50-	11.6
812.00	3.0	662.21	2.1	149.79	18.4	533000 General Operating	11,363.00	3.8	18,584.11	6.2	7,221.11-	63.5
267.00	1.0	282.88	.9	15.88-	5.9	534000 Fixed Charges	2,401.00	.8	2,878.51	1.0	477.51-	19.9
2,606.00	9.7	2,778.59	9.0	172.59-	6.6	530000 Operating Expenses	43,851.00	14.8	44,864.12	15.0	1,013.12-	2.3

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						
3,065.00	11.4	2,933.52	9.5	131.48	4.3	551000 Employee Related Ins	29,073.00	9.8	27,868.91	9.3	1,204.09	4.1
122.00	.5	121.00	.4	1.00	.8	551900 Insurance Charges	1,092.00	.4	1,089.00	.4	3.00	.3
						552000 Repairs & Maintenanc			10.19		10.19-	
2,245.00	8.3	2,113.20	6.9	131.80	5.9	553000 System Operation Cha	32,721.00	11.0	36,562.52	12.2	3,841.52-	11.7
2.00		1.50		.50	25.0	556000 Other Interdepartmen	14.00		13.50		.50	3.6
5,434.00	20.2	5,169.22	16.8	264.78	4.9	550000 Interdepartmental Cha	62,900.00	21.2	65,544.12	21.9	2,644.12-	4.2
						560000 Capital Outlay						
						570000 Depreciation						
26,132.00	97.1	26,045.10	84.5	86.90	.3	500000 Expense/Expenditure	267,408.00	90.1	271,045.98	90.4	3,637.98-	1.4
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
		6,900.00-	22.4	6,900.00		631000 General Fund	8,400.00	2.8			8,400.00	100.0
		6,900.00	22.4	6,900.00-		631900 LFRF - General Fund	6,900.00	2.3	6,900.00	2.3		
						630000 Opt'g Transfers from	15,300.00	5.2	6,900.00	2.3	8,400.00	54.9
						600000 Other Financing Source	15,300.00	5.2	6,900.00	2.3	8,400.00	54.9
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
785.00	2.9	4,769.91	15.5	3,984.91	507.6	Current Change in Fund Balance	44,837.00	15.1	35,612.35	11.9	9,224.65-	20.6

VARIANCE REPORT FOR DEPARTMENT -- COURT COMMISSIONER
FOR THE QUARTER ENDING 09/30/2025

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	Health Care Services	1,625.00	Fluctuation in demand for mediation services.
	Interest and Other Revenue		
	Rent Revenue	1,080.00	Increased demand for weddings.
	Interdepartmental Revenue		
	Other Interdept'l Revenue	2,372.40	Increased revenue due to caseload numbers.
	Operating Expenses		
	Purchased Services	2,770.00	Fluctuation in demand for mediation services.
	Variances Less Than Justification Threshold	**2,620.14**	
	TOTAL	**10,467.54**	**Positive**

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						
28,171.00	87.9	28,171.00	82.7			411000 Property Tax Levy	253,538.00	87.9	253,538.00	86.3		
28,171.00	87.9	28,171.00	82.7			410000 Taxes	253,538.00	87.9	253,538.00	86.3		
						420000 Intergovernmental Rev						
						430000 Licenses and Permits						
						450000 Public Charges for Se						
175.00	.5			175.00-	100.0	451000 General Government	1,575.00	.5	1,426.00	.5	149.00-	9.5
2,308.00	7.2	4,180.00	12.3	1,872.00	81.1	454000 Health Care Services	20,770.00	7.2	22,395.00	7.6	1,625.00	7.8
2,483.00	7.7	4,180.00	12.3	1,697.00	68.3	450000 Public Charges for Se	22,345.00	7.7	23,821.00	8.1	1,476.00	6.6
						460000 Interest and Other Re						
400.00	1.2	450.00	1.3	50.00	12.5	462000 Rent Revenue	3,600.00	1.2	4,680.00	1.6	1,080.00	30.0
						466000 Other Miscellaneous			250.00	.1	250.00	
400.00	1.2	450.00	1.3	50.00	12.5	460000 Interest and Other Re	3,600.00	1.2	4,930.00	1.7	1,330.00	36.9
						470000 Interdepartmental Rev						
1,000.00	3.1	1,253.32	3.7	253.32	25.3	476000 Other Interdepartmen	9,000.00	3.1	11,372.40	3.9	2,372.40	26.4
1,000.00	3.1	1,253.32	3.7	253.32	25.3	470000 Interdepartmental Rev	9,000.00	3.1	11,372.40	3.9	2,372.40	26.4
32,054.00	100.0	34,054.32	100.0	2,000.32	6.2	400000 Revenues	288,483.00	100.0	293,661.40	100.0	5,178.40	1.8
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
22,250.00	69.4	22,176.16	65.1	73.84	.3	511000 Wages	197,215.00	68.4	196,570.64	66.9	644.36	.3
3,192.00	10.0	3,155.97	9.3	36.03	1.1	512000 Benefits	28,299.00	9.8	27,974.91	9.5	324.09	1.1
25,442.00	79.4	25,332.13	74.4	109.87	.4	510000 Personnel Related Exp	225,514.00	78.2	224,545.55	76.5	968.45	.4
						530000 Operating Expenses						
2,084.00	6.5	1,739.00	5.1	345.00	16.6	531000 Purchased Services	18,750.00	6.5	15,980.00	5.4	2,770.00	14.8
55.00	.2			55.00	100.0	532000 Repair & Maintenance	494.00	.2	54.72		439.28	88.9
351.00	1.1	195.80	.6	155.20	44.2	533000 General Operating	4,313.00	1.5	3,519.69	1.2	793.31	18.4
		54.72	.2	54.72-		534000 Fixed Charges			383.04	.1	383.04-	
2,490.00	7.8	1,989.52	5.8	500.48	20.1	530000 Operating Expenses	23,557.00	8.2	19,937.45	6.8	3,619.55	15.4
						550000 Interdepartmental Cha						
3,015.00	9.4	3,015.17	8.9	.17-		551000 Employee Related Ins	28,640.00	9.9	28,643.95	9.8	3.95-	

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
125.00	.4	123.42	.4	1.58	1.3	551900 Insurance Charges	1,111.00	.4	1,110.74	.4	.26	
678.00	2.1	576.58	1.7	101.42	15.0	553000 System Operation Cha	6,094.00	2.1	5,389.17	1.8	704.83	11.6
3,818.00	11.9	3,715.17	10.9	102.83	2.7	550000 Interdepartmental Cha	35,845.00	12.4	35,143.86	12.0	701.14	2.0
						560000 Capital Outlay						
						570000 Depreciation						
31,750.00	99.1	31,036.82	91.1	713.18	2.2	500000 Expense/Expenditure	284,916.00	98.8	279,626.86	95.2	5,289.14	1.9
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
304.00	.9	3,017.50	8.9	2,713.50	892.6	Current Change in Fund Balance	3,567.00	1.2	14,034.54	4.8	10,467.54	293.5

VARIANCE REPORT FOR DEPARTMENT -- DISTRICT ATTORNEY
FOR THE QUARTER ENDING 09/30/2025

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	State Grants	(16,822.11)	Have not received second half of year state grants
	Public Charges for Services		
	General Government	16,942.16	Higher revenue from court costs and discovery
	Personnel Related Expenditure		
	Wages	20,427.83	Changes in staffing
	Benefits	4,983.63	Changes in staffing
	Operating Expenses		
	Purchased Services	(7,771.37)	Evidence/Witness account spending more than anticipated (trial witnesses)
	Repairs and Maintenance	2,317.00	Account moved for James Imagaing
	General Operating	3,291.25	Less spent on supplies, training
	Fixed Charges	(2,010.66)	Account moved for James Imagaing
	Interdepartmental Charges		
	Employee Related Insurance	14,313.24	Changes in staffing
	Variances Less Than Justification Threshold	**196.90**	
	TOTAL	**35,867.87**	**Positive**

As of 9/30/2025

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						
70,605.00	94.9	70,605.00	96.8			411000 Property Tax Levy	635,437.00	82.7	635,437.00	82.7		
70,605.00	94.9	70,605.00	96.8			410000 Taxes	635,437.00	82.7	635,437.00	82.7		
						420000 Intergovernmental Rev						
						423000 State Grants	98,633.00	12.8	81,810.89	10.6	16,822.11-	17.1
						420000 Intergovernmental Rev	98,633.00	12.8	81,810.89	10.6	16,822.11-	17.1
						450000 Public Charges for Se						
3,793.00	5.1	2,316.83	3.2	1,476.17-	38.9	451000 General Government	34,127.00	4.4	51,069.16	6.6	16,942.16	49.6
3,793.00	5.1	2,316.83	3.2	1,476.17-	38.9	450000 Public Charges for Se	34,127.00	4.4	51,069.16	6.6	16,942.16	49.6
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
23.00		28.80		5.80	25.2	476000 Other Interdepartmen	203.00		495.00	.1	292.00	143.8
23.00		28.80		5.80	25.2	470000 Interdepartmental Rev	203.00		495.00	.1	292.00	143.8
74,421.00	100.0	72,950.63	100.0	1,470.37-	2.0	400000 Revenues	768,400.00	100.0	768,812.05	100.0	412.05	.1
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
58,278.00	78.3	56,462.79	77.4	1,815.21	3.1	511000 Wages	516,561.00	67.2	496,189.42	64.5	20,371.58	3.9
8,363.00	11.2	7,958.15	10.9	404.85	4.8	512000 Benefits	74,125.00	9.6	69,141.37	9.0	4,983.63	6.7
66,641.00	89.5	64,420.94	88.3	2,220.06	3.3	510000 Personnel Related Exp	590,686.00	76.9	565,330.79	73.5	25,355.21	4.3
						530000 Operating Expenses						
2,018.00	2.7	1,510.12	2.1	507.88	25.2	531000 Purchased Services	18,152.00	2.4	25,923.37	3.4	7,771.37-	42.8
292.00	.4	31.00		261.00	89.4	532000 Repair & Maintenance	2,626.00	.3	309.00		2,317.00	88.2
2,689.00	3.6	1,770.23	2.4	918.77	34.2	533000 General Operating	23,103.00	3.0	19,811.75	2.6	3,291.25	14.2
		315.13	.4	315.13-		534000 Fixed Charges			2,010.66	.3	2,010.66-	
						535000 Bad Debt Expense			42.70		42.70-	
4,999.00	6.7	3,626.48	5.0	1,372.52	27.5	530000 Operating Expenses	43,881.00	5.7	48,097.48	6.3	4,216.48-	9.6
						550000 Interdepartmental Cha						
16,774.00	22.5	11,345.83	15.6	5,428.17	32.4	551000 Employee Related Ins	159,384.00	20.7	145,070.76	18.9	14,313.24	9.0
315.00	.4	314.50	.4	.50	.2	551900 Insurance Charges	2,831.00	.4	2,830.50	.4	.50	
9.00				9.00	100.0	552000 Repairs & Maintenanc	75.00		47.54		27.46	36.6
2,020.00	2.7	2,147.18	2.9	127.18-	6.3	553000 System Operation Cha	18,172.00	2.4	18,196.11	2.4	24.11-	.1

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
19,118.00	25.7	13,807.51	18.9	5,310.49	27.8	550000 Interdepartmental Cha	180,462.00	23.5	166,144.91	21.6	14,317.09	7.9
						560000 Capital Outlay						
						570000 Depreciation						
90,758.00	122.0	81,854.93	112.2	8,903.07	9.8	500000 Expense/Expenditure	815,029.00	106.1	779,573.18	101.4	35,455.82	4.4
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
16,337.00-	22.0	8,904.30-	12.2	7,432.70	45.5	Current Change in Fund Balance	46,629.00-	6.1	10,761.13-	1.4	35,867.87	76.9

VARIANCE REPORT FOR DEPARTMENT -- FINANCE
FOR THE QUARTER ENDING 09/30/2025

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interest and Other Revenue		
	Other Misc. Revenue	3,389.45	Higher than budgeted P-Card rebate expected.
	Interdepartmental Revenue		
	Other Interdept'l Revenue	(63,134.09)	Lower interdepartmental recharge. Offset by wages/benefits below.
	Personnel Related Expenditure		
	Wages	145,786.36	Vacancies
	Overtime	3,348.41	Vacancies
	Benefits	23,855.76	Vacancies
	Operating Expenses		
	Purchased Services	(17,973.80)	Financial Audit and consulting work.
	General Operating	1,870.76	Less than budgeted seminars and training attended
	Interdepartmental Charges		
	Employee Related Insurance	23,557.77	Vacancies
X	System Operation Charges	1,820.91	Less than budgeted printing of Audited Financial statements and timing of printing of preliminary budget books for the County Board
	Variances Less Than Justification Threshold	**(8,514.80)**	
	TOTAL	**114,006.73**	**Positive**

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						
114,909.00	62.4	114,909.00	57.7			411000 Property Tax Levy	1,034,173.00	61.7	1,034,173.00	64.0		
114,909.00	62.4	114,909.00	57.7			410000 Taxes	1,034,173.00	61.7	1,034,173.00	64.0		
						420000 Intergovernmental Rev						
6,095.00	3.3	6,039.51	3.0	55.49-	.9	426000 Chges - Other Local	54,852.00	3.3	54,355.59	3.4	496.41-	.9
6,095.00	3.3	6,039.51	3.0	55.49-	.9	420000 Intergovernmental Rev	54,852.00	3.3	54,355.59	3.4	496.41-	.9
						450000 Public Charges for Se						
						452000 Public Safety			12.50		12.50	
						450000 Public Charges for Se			12.50		12.50	
						460000 Interest and Other Re						
3,959.00	2.1	3,319.38	1.7	639.62-	16.2	466000 Other Miscellaneous	35,625.00	2.1	39,014.45	2.4	3,389.45	9.5
3,959.00	2.1	3,319.38	1.7	639.62-	16.2	460000 Interest and Other Re	35,625.00	2.1	39,014.45	2.4	3,389.45	9.5
						470000 Interdepartmental Rev						
59,332.00	32.2	74,890.71	37.6	15,558.71	26.2	476000 Other Interdepartmen	551,764.00	32.9	488,629.91	30.2	63,134.09-	11.4
59,332.00	32.2	74,890.71	37.6	15,558.71	26.2	470000 Interdepartmental Rev	551,764.00	32.9	488,629.91	30.2	63,134.09-	11.4
184,295.00	100.0	199,158.60	100.0	14,863.60	8.1	400000 Revenues	1,676,414.00	100.0	1,616,185.45	100.0	60,228.55-	3.6
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
125,079.00	67.9	102,596.26	51.5	22,482.74	18.0	511000 Wages	1,167,408.00	69.6	1,018,273.23	63.0	149,134.77	12.8
17,940.00	9.7	14,486.37	7.3	3,453.63	19.3	512000 Benefits	167,440.00	10.0	143,584.24	8.9	23,855.76	14.2
143,019.00	77.6	117,082.63	58.8	25,936.37	18.1	510000 Personnel Related Exp	1,334,848.00	79.6	1,161,857.47	71.9	172,990.53	13.0
						530000 Operating Expenses						
7,273.00	3.9	21,771.34	10.9	14,498.34-	199.3	531000 Purchased Services	83,677.00	5.0	101,650.80	6.3	17,973.80-	21.5
155.00	.1	83.02		71.98	46.4	532000 Repair & Maintenance	1,389.00	.1	756.96		632.04	45.5
743.00	.4	563.18	.3	179.82	24.2	533000 General Operating	18,743.00	1.1	16,872.24	1.0	1,870.76	10.0
250.00	.1	233.26	.1	16.74	6.7	534000 Fixed Charges	2,250.00	.1	2,099.34	.1	150.66	6.7
8,421.00	4.6	22,650.80	11.4	14,229.80-	169.0	530000 Operating Expenses	106,059.00	6.3	121,379.34	7.5	15,320.34-	14.4
						550000 Interdepartmental Cha						
25,326.00	13.7	25,095.82	12.6	230.18	.9	551000 Employee Related Ins	240,641.00	14.4	217,083.23	13.4	23,557.77	9.8
410.00	.2	408.84	.2	1.16	.3	551900 Insurance Charges	3,681.00	.2	3,679.48	.2	1.52	
5,691.00	3.1	5,689.83	2.9	1.17		553000 System Operation Cha	53,459.00	3.2	51,638.09	3.2	1,820.91	3.4

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
2.00		1.67		.33	16.5	556000 Other Interdepartmen	16.00		14.99		1.01	6.3
31,429.00	17.1	31,196.16	15.7	232.84	.7	550000 Interdepartmental Cha	297,797.00	17.8	272,415.79	16.9	25,381.21	8.5
						560000 Capital Outlay						
						570000 Depreciation						
182,869.00	99.2	170,929.59	85.8	11,939.41	6.5	500000 Expense/Expenditure	1,738,704.00	103.7	1,555,652.60	96.3	183,051.40	10.5
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
5,845.00	3.2			5,845.00	100.0	631000 General Fund	54,548.00	3.3	45,731.88	2.8	8,816.12	16.2
5,845.00	3.2			5,845.00	100.0	630000 Operat'g Transfers fr	54,548.00	3.3	45,731.88	2.8	8,816.12	16.2
5,845.00	3.2			5,845.00	100.0	600000 Other Financing Source	54,548.00	3.3	45,731.88	2.8	8,816.12	16.2
						700000 Other Financing Uses						
						720000 Oper'tg Transfer to O						
						900000 Statistical Accounts O						
						960000 GASB Statistical Data						
7,271.00	3.9	28,229.01	14.2	20,958.01	288.2	Current Change in Fund Balance	7,742.00-	.5	106,264.73	6.6	114,006.73	*******

VARIANCE REPORT FOR DEPARTMENT -- HUMAN RESOURCES DEPARTMENT
FOR THE QUARTER ENDING 09/30/2025

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Personnel Related Expenditure		
	Wages	38,800.60	Reduction of one headcount.
	Overtime	(1,125.67)	OT due to Tyler Munis Project
	Benefits	7,276.15	Reduction of one headcount.
	Operating Expenses		
	Purchased Services	(25,056.08)	Catch-up ARPA budget adjustments to be made to cover costs of approved marketing tools and compensation study. Reclass employee recognition purchases to general operating.
	General Operating	24,669.27	Employee recognition expense reclass mentioned above. Advertising and Travel & Meals underspent. Need to move EDI charges from Purchased Services and Office Supplies into EE Recognition
	Interdepartmental Charges		
	Employee Related Insurance	2,179.82	Reduction of one Headcount
	Variances Less Than Justification Threshold	**657.10**	
	TOTAL	**47,401.19**	**Positive**

As of 9/30/2025

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						
75,584.00	86.5	75,584.00	89.1			411000 Property Tax Levy	680,250.00	86.5	680,250.00	86.5		
75,584.00	86.5	75,584.00	89.1			410000 Taxes	680,250.00	86.5	680,250.00	86.5		
						450000 Public Charges for Se						
						460000 Interest and Other Re						
3,167.00	3.6	638.34	.8	2,528.66-	79.8	466000 Other Miscellaneous	28,501.00	3.6	28,317.15	3.6	183.85-	.6
3,167.00	3.6	638.34	.8	2,528.66-	79.8	460000 Interest and Other Re	28,501.00	3.6	28,317.15	3.6	183.85-	.6
						470000 Interdepartmental Rev						
8,604.00	9.8	8,603.75	10.1	.25-		476000 Other Interdepartmen	77,435.00	9.8	77,433.75	9.9	1.25-	
8,604.00	9.8	8,603.75	10.1	.25-		470000 Interdepartmental Rev	77,435.00	9.8	77,433.75	9.9	1.25-	
87,355.00	100.0	84,826.09	100.0	2,528.91-	2.9	400000 Revenues	786,186.00	100.0	786,000.90	100.0	185.10-	
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
48,577.00	55.6	45,721.23	53.9	2,855.77	5.9	511000 Wages	430,571.00	54.8	392,896.07	50.0	37,674.93	8.7
12,388.00	14.2	6,438.17	7.6	5,949.83	48.0	512000 Benefits	110,539.00	14.1	103,262.85	13.1	7,276.15	6.6
60,965.00	69.8	52,159.40	61.5	8,805.60	14.4	510000 Personnel Related Exp	541,110.00	68.8	496,158.92	63.1	44,951.08	8.3
						530000 Operating Expenses						
14,202.00	16.3	6,579.22	7.8	7,622.78	53.7	531000 Purchased Services	127,809.00	16.3	152,865.08	19.4	25,056.08-	19.6
124.00	.1	31.00		93.00	75.0	532000 Repair & Maintenance	1,110.00	.1	649.07	.1	460.93	41.5
6,209.00	7.1	88.78	.1	6,120.22	98.6	533000 General Operating	72,294.00	9.2	47,624.73	6.1	24,669.27	34.1
210.00	.2			210.00	100.0	534000 Fixed Charges	1,890.00	.2	2,495.19	.3	605.19-	32.0
20,745.00	23.7	6,699.00	7.9	14,046.00	67.7	530000 Operating Expenses	203,103.00	25.8	203,634.07	25.9	531.07-	.3
						550000 Interdepartmental Cha						
11,813.00	13.5	10,886.81	12.8	926.19	7.8	551000 Employee Related Ins	112,218.00	14.3	110,038.18	14.0	2,179.82	1.9
179.00	.2	177.92	.2	1.08	.6	551900 Insurance Charges	1,604.00	.2	1,601.24	.2	2.76	.2
3,097.00	3.5	3,032.16	3.6	64.84	2.1	553000 System Operation Cha	27,863.00	3.5	27,536.53	3.5	326.47	1.2
1.00		.67		.33	33.0	556000 Other Interdepartmen	7.00		5.99		1.01	14.4
15,090.00	17.3	14,097.56	16.6	992.44	6.6	550000 Interdepartmental Cha	141,692.00	18.0	139,181.94	17.7	2,510.06	1.8
						560000 Capital Outlay						
						570000 Depreciation						

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
96,800.00	110.8	72,955.96	86.0	23,844.04	24.6	500000 Expense/Expenditure	885,905.00	112.7	838,974.93	106.7	46,930.07	5.3
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
9,700.00	11.1	8,248.59	9.7	1,451.41	15.0	631900 LFRF - General Fund	87,298.00	11.1	87,954.22	11.2	656.22-	.8
9,700.00	11.1	8,248.59	9.7	1,451.41	15.0	630000 Opt'g Transfers from	87,298.00	11.1	87,954.22	11.2	656.22-	.8
9,700.00	11.1	8,248.59	9.7	1,451.41	15.0	600000 Other Financing Source	87,298.00	11.1	87,954.22	11.2	656.22-	.8
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
255.00	.3	20,118.72	23.7	19,863.72	*******	Current Change in Fund Balance	12,421.00-	1.6	34,980.19	4.5	47,401.19	381.6

VARIANCE REPORT FOR DEPARTMENT -- MEDICAL EXAMINER
FOR THE QUARTER ENDING 09/30/2025

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interest and Other Revenue		
	Other Misc. Revenue	(9,775.24)	We have credited one funeral home for old WFCAP cases that were recently submitted to the County. Additionally, due to a change in tissue harvesting procedures, there is no longer a need to utilize our Morgue for these cases. As a result, we will not be receiving revenue from this service moving forward.
	Interdepartmental Revenue		
	Other Interdept'l Revenue	(7,100.00)	This will be fulfilled by end of year.
	Personnel Related Expenditure		
	Wages	(39,228.03)	Caused by the retirement of the previous Medical Examiner who was a part-time employee. The new Medical Examiner is full-time.
	Benefits	(8,120.22)	The new Medical Examiner is full-time and receiving retirement benefits.
	Operating Expenses		
	Purchased Services	48,962.90	Autopsies and related costs are less than budgeted.
	General Operating	7,884.36	Due to less death and scene investigations the mileage has been lower than budgeted.
	Interdepartmental Charges		
	Employee Related Insurance	15,081.16	The new Medical Examiner is not taking health and dental insurance.
	Variances Less Than Justification Threshold	**(86.99)**	
	TOTAL	**7,617.94**	**Positive**

As of 9/30/2025

Medical Examiner

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
13,382.00	47.2	13,382.00	45.4			411000 Property Tax Levy	120,438.00	45.6	120,438.00	48.7		
13,382.00	47.2	13,382.00	45.4			410000 Taxes	120,438.00	45.6	120,438.00	48.7		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
						460000 Interest and Other Re						
14,987.00	52.8	16,093.00	54.6	1,106.00	7.4	466000 Other Miscellaneous	134,851.00	51.1	125,075.76	50.6	9,775.24-	7.2
14,987.00	52.8	16,093.00	54.6	1,106.00	7.4	460000 Interest and Other Re	134,851.00	51.1	125,075.76	50.6	9,775.24-	7.2
						470000 Interdepartmental Rev						
						476000 Other Interdepartmen	8,800.00	3.3	1,700.00	.7	7,100.00-	80.7
						470000 Interdepartmental Rev	8,800.00	3.3	1,700.00	.7	7,100.00-	80.7
28,369.00	100.0	29,475.00	100.0	1,106.00	3.9	400000 Revenues	264,089.00	100.0	247,213.76	100.0	16,875.24-	6.4
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
12,207.00	43.0	15,880.45	53.9	3,673.45-	30.1	511000 Wages	108,199.00	41.0	147,460.68	59.6	39,261.68-	36.3
904.00	3.2	1,878.95	6.4	974.95-	107.8	512000 Benefits	8,008.00	3.0	16,128.22	6.5	8,120.22-	101.4
13,111.00	46.2	17,759.40	60.3	4,648.40-	35.5	510000 Personnel Related Exp	116,207.00	44.0	163,588.90	66.2	47,381.90-	40.8
						530000 Operating Expenses						
9,543.00	33.6	7,473.35	25.4	2,069.65	21.7	531000 Purchased Services	85,873.00	32.5	36,910.10	14.9	48,962.90	57.0
						532000 Repair & Maintenance	90.00		115.00		25.00-	27.8
1,836.00	6.5	1,779.73	6.0	56.27	3.1	533000 General Operating	20,985.00	7.9	13,100.64	5.3	7,884.36	37.6
87.00	.3	86.67	.3	.33	.4	534000 Fixed Charges	783.00	.3	780.03	.3	2.97	.4
11,466.00	40.4	9,339.75	31.7	2,126.25	18.5	530000 Operating Expenses	107,731.00	40.8	50,905.77	20.6	56,825.23	52.7
						550000 Interdepartmental Cha						
2,114.00	7.5	216.77	.7	1,897.23	89.7	551000 Employee Related Ins	20,089.00	7.6	5,007.84	2.0	15,081.16	75.1
103.00	.4	101.34	.3	1.66	1.6	551900 Insurance Charges	913.00	.3	911.98	.4	1.02	.1
1,858.00	6.5	1,877.89	6.4	19.89-	1.1	553000 System Operation Cha	16,717.00	6.3	16,749.33	6.8	32.33-	.2
4,075.00	14.4	2,196.00	7.5	1,879.00	46.1	550000 Interdepartmental Cha	37,719.00	14.3	22,669.15	9.2	15,049.85	39.9
						560000 Capital Outlay						

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						570000 Depreciation						
28,652.00	101.0	29,295.15	99.4	643.15-	2.2	500000 Expense/Expenditure	261,657.00	99.1	237,163.82	95.9	24,493.18	9.4
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
283.00-	1.0	179.85	.6	462.85	163.6	Current Change in Fund Balance	2,432.00	.9	10,049.94	4.1	7,617.94	313.2

VARIANCE REPORT FOR DEPARTMENT -- NON-DEPARTMENTAL
FOR THE QUARTER ENDING 09/30/2025

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	Federal Grants	2,057,553.07	Recognition of taskforce use of LFRF funding which aligns with taskforce expenses (some pieces were approved but not budgeted in the current year).
	State Grants	1,166,190.01	Receipt of state shared revenue different than the budget spread.
	Public Charges for Services		
	General Government	10,056.00	More than budgeted receipt of Land Records fees.
	Public Safety	5,617.69	More than budgeted receipt of jail assessment fees.
	Interest and Other Revenue		
	Interest Income	2,407,159.55	Interest income earned more than budgeted.
	Interest Income - Taxes	15,682.58	Interest income on taxes more than budgeted.
	Penalty - Taxes	14,555.58	Penalties on taxes more than budgeted.
	Other Misc. Revenue	616,599.26	TIF/TID district closures, opioid settlement revenue.
	Operating Expenses		
	Purchased Services	22,500.00	Timing of consulting expenses - expenses not incurred yet.
	General Operating	(391,989.66)	LFRF taskforce expenses incurred (approved but may not have been budgeted in current year).
	Interdepartmental Charges		
	Interest	(2,261.22)	More than budgeted interest expense related to debt service.
	Variances Less Than Justification Threshold	**444,865.24**	
	TOTAL	**6,366,528.10**	**Positive**

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						
283,852.00-	585.4	283,852.00-	25.4			411000 Property Tax Levy	2,554,667.00-	148.7	2,554,667.00-	31.9		
		7.83		7.83		413000 Interest & Penalty o			134.12		134.12	
283,852.00-	585.4	283,844.17-	25.4	7.83		410000 Taxes	2,554,667.00-	148.7	2,554,532.88-	31.9	134.12	
						420000 Intergovernmental Rev						
200,579.00	413.7	1,017,755.26	91.2	817,176.26	407.4	421000 Federal Grants	1,877,537.00	109.3	3,935,090.07	49.1	2,057,553.07	109.6
						423000 State Grants	1,209,603.00	70.4	2,375,793.01	29.7	1,166,190.01	96.4
200,579.00	413.7	1,017,755.26	91.2	817,176.26	407.4	420000 Intergovernmental Rev	3,087,140.00	179.7	6,310,883.08	78.8	3,223,743.08	104.4
						450000 Public Charges for Se						
8,950.00	18.5	11,328.00	1.0	2,378.00	26.6	451000 General Government	80,544.00	4.7	90,600.00	1.1	10,056.00	12.5
13,185.00	27.2	12,823.21	1.1	361.79-	2.7	452000 Public Safety	118,661.00	6.9	124,278.69	1.6	5,617.69	4.7
22,135.00	45.7	24,151.21	2.2	2,016.21	9.1	450000 Public Charges for Se	199,205.00	11.6	214,878.69	2.7	15,673.69	7.9
						460000 Interest and Other Re						
50,886.00	104.9	261,902.32	23.5	211,016.32	414.7	461000 Interest Income	457,959.00	26.7	2,865,118.55	35.8	2,407,159.55	525.6
27,084.00	55.9	36,719.49	3.3	9,635.49	35.6	461100 Interest Inc - Taxes	243,750.00	14.2	259,432.58	3.2	15,682.58	6.4
13,500.00	27.8	19,535.24	1.8	6,035.24	44.7	461105 Penalty - Taxes	121,500.00	7.1	136,055.58	1.7	14,555.58	12.0
18,156.00	37.4	39,205.49	3.5	21,049.49	115.9	466000 Other Miscellaneous	163,395.00	9.5	779,994.26	9.7	616,599.26	377.4
109,626.00	226.1	357,362.54	32.0	247,736.54	226.0	460000 Interest and Other Re	986,604.00	57.4	4,040,600.97	50.4	3,053,996.97	309.5
						470000 Interdepartmental Rev						
48,488.00	100.0	1,115,424.84	100.0	1,066,936.84	*******	400000 Revenues	1,718,282.00	100.0	8,011,829.86	100.0	6,293,547.86	366.3
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
						530000 Operating Expenses						
7,500.00	15.5			7,500.00	100.0	531000 Purchased Services	22,500.00	1.3			22,500.00	100.0
147.00	.3	1,008.54	.1	861.54-	586.1	532000 Repair & Maintenance	1,313.00	.1	1,470.42		157.42-	12.0
365,221.00	753.2	214,451.47	19.2	150,769.53	41.3	533000 General Operating	3,255,562.00	189.5	3,647,551.66	45.5	391,989.66-	12.0
372,868.00	769.0	215,460.01	19.3	157,407.99	42.2	530000 Operating Expenses	3,279,375.00	190.9	3,649,022.08	45.5	369,647.08-	11.3
						550000 Interdepartmental Cha						
262.00	.5	260.08		1.92	.7	551900 Insurance Charges	2,346.00	.1	2,340.76		5.24	.2
		140.00		140.00-		552000 Repairs & Maintenanc	175.00		520.00		345.00-	197.1
262.00	.5	400.08		138.08-	52.7	550000 Interdepartmental Cha	2,521.00	.1	2,860.76		339.76-	13.5

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						
						580000 Debt Service						
334.00	.7	1,767.15	.2	1,433.15-	429.1	582000 Interest	3,000.00	.2	5,261.22	.1	2,261.22-	75.4
334.00	.7	1,767.15	.2	1,433.15-	429.1	580000 Debt Service	3,000.00	.2	5,261.22	.1	2,261.22-	75.4
						599001 Expense Budget Target						
373,464.00	770.2	217,627.24	19.5	155,836.76	41.7	500000 Expense/Expenditure	3,284,896.00	191.2	3,657,144.06	45.6	372,248.06-	11.3
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
325.00	.7			325.00	100.0	636000 Operat'g Transfrom I	2,923.00	.2			2,923.00	100.0
325.00	.7			325.00	100.0	630000 Operat'g Transfers fr	2,923.00	.2			2,923.00	100.0
325.00	.7			325.00	100.0	600000 Other Financing Source	2,923.00	.2			2,923.00	100.0
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
131,595.00	271.4	39,482.00	3.5	92,113.00	70.0	721000 General Fund	468,237.00	27.3	286,304.93	3.6	181,932.07	38.9
163,589.00	337.4	954,575.18	85.6	790,986.18-	483.5	721900 LFRF - General Fund	556,197.00	32.4	2,249,062.34	28.1	1,692,865.34-	304.4
175,216.00	361.4	50,353.39	4.5	124,862.61	71.3	722000 Special Revenue Fund	598,056.00	34.8	439,644.43	5.5	158,411.57	26.5
						724000 Capital Projects Fun	975,468.00	56.8			975,468.00	100.0
275,000.00	567.2			275,000.00	100.0	724403 Fund Transfer Out	825,000.00	48.0			825,000.00	100.0
						726000 Internal Services Fu	900.00	.1	695.00		205.00	22.8
745,400.00	*******	1,044,410.57	93.6	299,010.57-	40.1	720000 Transfer to Other Fun	3,423,858.00	199.3	2,975,706.70	37.1	448,151.30	13.1
745,400.00	*******	1,044,410.57	93.6	299,010.57-	40.1	700000 Other Financing Uses	3,423,858.00	199.3	2,975,706.70	37.1	448,151.30	13.1
						900000 Statistical Accounts O						
						920000 HCC Statistical Infor						
1,070,051.00-	*******	146,612.97-	13.1	923,438.03	86.3	Current Change in Fund Balance	4,987,549.00-	290.3	1,378,979.10	17.2	6,366,528.10	127.6

VARIANCE REPORT FOR DEPARTMENT -- COUNTY PLANNING & RESOURCES
FOR THE QUARTER ENDING 09/30/2025

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	Federal Grants	24,313.76	Timing of SOGL Marsh & Brownfield's grant funding. Budget neutral.
	State Grants	23,612.07	Timing of Snowmobile grant funding. Budget neutral.
	Charges - Other Local Gov'ts	36,325.42	More local government revenue from DNR Multi-Discharger Phosphorus Variance (MDV) Program.
	Licenses & Permits		
	Other Permits and Fees	8,436.97	More revenue from erosion control permits and household hazardous waste than expected.
	Public Charges for Services		
	Conservation and Development	(8,090.08)	Less business revenue than expected for DNR Multi-Discharger Phosphorus Variance (MDV) Program.
	Interest and Other Revenue		
	Rent Revenue	3,979.90	More revenue than expected for KCME building rentals.
	Other Misc. Revenue	47,311.83	Reimbursement for Rocky Knoll Flow Trails. Budget neutral. Reimbursement for Marsh Lodge A/C replacement. Budget neutral.
	Interdepartmental Revenue		
	Other Interdept'l Revenue	(2,295.00)	Timing of payment for non-metallic mining accrued from Highway department.
	Personnel Related Expenditure		
	Wages	4,111.02	Fulltime employee working less hours during off-season.
	Benefits	2,029.23	Fulltime employee working less hours during off-season.

Operating Expenses		
Purchased Services	(81,846.89)	Timing of reimbursement for project on County Road E. Budget neutral. Expense for Brownfields grant. Budget neutral.
Repairs and Maintenance	(41,533.13)	Expense for new Marsh electrical service. To be partially covered by non-lapsing account.
General Operating	(2,981.22)	Timing of Stewardship payments.
Fixed Charges	2,157.64	Less expense for rental of equipment than expected.
Interdepartmental Charges		
Employee Related Insurance	(22,073.75)	Employee opting-in for insurance under Sheboygan County.
Repairs & Maintenance Charges	(2,538.29)	Electrician expense for new Marsh electrical service.
Variances Less Than Justification Threshold	**(29,931.03)**	
TOTAL	**(39,011.55)**	**Negative**

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
111,301.00	43.9	111,301.00	59.4			411000 Property Tax Levy	1,001,709.00	54.8	1,001,709.00	51.1		
111,301.00	43.9	111,301.00	59.4			410000 Taxes	1,001,709.00	54.8	1,001,709.00	51.1		
						420000 Intergovernmental Rev						
12,500.00	4.9			12,500.00-	100.0	421000 Federal Grants	112,500.00	6.2	136,813.76	7.0	24,313.76	21.6
83,019.00	32.8	27,788.11	14.8	55,230.89-	66.5	423000 State Grants	197,122.00	10.8	220,734.07	11.3	23,612.07	12.0
3,334.00	1.3			3,334.00-	100.0	426000 Chges - Other Local	30,000.00	1.6	66,325.42	3.4	36,325.42	121.1
98,853.00	39.0	27,788.11	14.8	71,064.89-	71.9	420000 Intergovernmental Rev	339,622.00	18.6	423,873.25	21.6	84,251.25	24.8
						430000 Licenses and Permits						
35,826.00	14.1	26,841.62	14.3	8,984.38-	25.1	435000 Other Reg. Permit &	262,628.00	14.4	271,064.97	13.8	8,436.97	3.2
35,826.00	14.1	26,841.62	14.3	8,984.38-	25.1	430000 Licenses and Permits	262,628.00	14.4	271,064.97	13.8	8,436.97	3.2
						440000 Fines, Forfeits & Pen						
1,750.00	.7	50.00		1,700.00-	97.1	441000 Law & Ordinance Viol	1,750.00	.1	1,875.00	.1	125.00	7.1
1,750.00	.7	50.00		1,700.00-	97.1	440000 Fines, Forfeits & Pen	1,750.00	.1	1,875.00	.1	125.00	7.1
						450000 Public Charges for Se						
486.00	.2	601.12	.3	115.12	23.7	451000 General Government	4,368.00	.2	4,248.58	.2	119.42-	2.7
1,334.00	.5			1,334.00-	100.0	457000 Conservation and Dev	183,000.00	10.0	174,909.92	8.9	8,090.08-	4.4
1,820.00	.7	601.12	.3	1,218.88-	67.0	450000 Public Charges for Se	187,368.00	10.3	179,158.50	9.1	8,209.50-	4.4
						460000 Interest and Other Re						
3,650.00	1.4	5,566.50	3.0	1,916.50	52.5	462000 Rent Revenue	30,350.00	1.7	34,329.90	1.8	3,979.90	13.1
17.00		25.00		8.00	47.1	465000 Donations	151.00		255.00		104.00	68.9
84.00		15,197.30	8.1	15,113.30	*******	466000 Other Miscellaneous	750.00		48,061.83	2.5	47,311.83	*******
3,751.00	1.5	20,788.80	11.1	17,037.80	454.2	460000 Interest and Other Re	31,251.00	1.7	82,646.73	4.2	51,395.73	164.5
						470000 Interdepartmental Rev						
						476000 Other Interdepartmen	2,295.00	.1			2,295.00-	100.0
						470000 Interdepartmental Rev	2,295.00	.1			2,295.00-	100.0
253,301.00	100.0	187,370.65	100.0	65,930.35-	26.0	400000 Revenues	1,826,623.00	100.0	1,960,327.45	100.0	133,704.45	7.3
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
81,164.00	32.0	83,798.13	44.7	2,634.13-	3.2	511000 Wages	753,670.00	41.3	749,716.10	38.2	3,953.90	.5
11,528.00	4.6	11,791.57	6.3	263.57-	2.3	512000 Benefits	107,045.00	5.9	105,015.77	5.4	2,029.23	1.9

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	%
92,692.00	36.6	95,589.70	51.0	2,897.70-	3.1	510000 Personnel Related Exp	860,715.00	47.1	854,731.87	43.6	5,983.13	.7
						530000 Operating Expenses						
96,571.33	38.1	24,872.85	13.3	71,698.48	74.2	531000 Purchased Services	330,776.67	18.1	412,623.56	21.0	81,846.89-	24.7
71,275.00	28.1	15,148.50	8.1	56,126.50	78.7	532000 Repair & Maintenance	224,100.00	12.3	265,633.13	13.6	41,533.13-	18.5
39,375.00	15.5	2,941.19	1.6	36,433.81	92.5	533000 General Operating	238,830.00	13.1	241,811.22	12.3	2,981.22-	1.2
634.00	.3	391.83	.2	242.17	38.2	534000 Fixed Charges	6,600.00	.4	4,442.36	.2	2,157.64	32.7
						535000 Bad Debt Expense			20.00		20.00-	
207,855.33	82.1	43,354.37	23.1	164,500.96	79.1	530000 Operating Expenses	800,306.67	43.8	924,530.27	47.2	124,223.60-	15.5
						550000 Interdepartmental Cha						
21,879.00	8.6	24,195.13	12.9	2,316.13-	10.6	551000 Employee Related Ins	207,884.00	11.4	229,957.75	11.7	22,073.75-	10.6
1,364.00	.5	1,359.82	.7	4.18	.3	551900 Insurance Charges	12,246.00	.7	12,238.54	.6	7.46	.1
3,203.00	1.3	6,261.40-	3.3	9,464.40	295.5	552000 Repairs & Maintenanc	23,300.00	1.3	25,838.29	1.3	2,538.29-	10.9
6,705.00	2.6	6,568.24	3.5	136.76	2.0	553000 System Operation Cha	60,317.00	3.3	59,957.87	3.1	359.13	.6
12.00		151.34	.1	139.34-	*******	556000 Other Interdepartmen	284.00		975.58		691.58-	243.5
33,163.00	13.1	26,013.13	13.9	7,149.87	21.6	550000 Interdepartmental Cha	304,031.00	16.6	328,968.03	16.8	24,937.03-	8.2
						560000 Capital Outlay						
						565000 Machinery & Equipmen	26,200.00	1.4	26,199.00	1.3	1.00	
						567000 Vehicles	28,000.00	1.5	28,728.50	1.5	728.50-	2.6
						560000 Capital Outlay	54,200.00	3.0	54,927.50	2.8	727.50-	1.3
						570000 Depreciation						
333,710.33	131.7	164,957.20	88.0	168,753.13	50.6	500000 Expense/Expenditure	2,019,252.67	110.5	2,163,157.67	110.3	143,905.00-	7.1
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
3,979.00	1.6	5,750.00	3.1	1,771.00-	44.5	631500 Land Records Usage	35,811.00	2.0	7,000.00	.4	28,811.00	80.5
3,979.00	1.6	5,750.00	3.1	1,771.00-	44.5	630000 Opt'g Transfers from	35,811.00	2.0	7,000.00	.4	28,811.00	80.5
3,979.00	1.6	5,750.00	3.1	1,771.00-	44.5	600000 Other Financing Source	35,811.00	2.0	7,000.00	.4	28,811.00	80.5
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
76,430.33-	30.2	28,163.45	15.0	104,593.78	136.8	Current Change in Fund Balance	156,818.67-	8.6	195,830.22-	10.0	39,011.55-	24.9

VARIANCE REPORT FOR DEPARTMENT -- REGISTER OF DEEDS
FOR THE QUARTER ENDING 09/30/2025

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	General Government	59,398.32	Revenue fluctuates due to real estate and encumbrance activity which is based upon the local, state and national economy.
	Personnel Related Expenditure		
	Wages	11,537.32	Savings from staffing vacancy.
	Benefits	2,110.43	Savings from staffing vacancy.
	Operating Expenses		
	Purchased Services	(8,974.43)	Increase in quarterly payments for replication.
	General Operating	4,745.35	Savings from postage due to new process with returning documents.
	Fixed Charges	2,232.42	Rental of Office Equipment less than anticipated.
	Variances Less Than Justification Threshold	**5,815.33**	
	TOTAL	**76,864.74**	**Positive**

Register Of Deeds

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
16,225.00-	26.8	16,225.00-	21.7			411000 Property Tax Levy	146,025.00-	26.8	146,025.00-	24.2		
16,225.00-	26.8	16,225.00-	21.7			410000 Taxes	146,025.00-	26.8	146,025.00-	24.2		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
76,675.00	126.8	91,073.90	121.7	14,398.90	18.8	451000 General Government	690,062.00	126.8	749,460.32	124.2	59,398.32	8.6
76,675.00	126.8	91,073.90	121.7	14,398.90	18.8	450000 Public Charges for Se	690,062.00	126.8	749,460.32	124.2	59,398.32	8.6
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
60,450.00	100.0	74,848.90	100.0	14,398.90	23.8	400000 Revenues	544,037.00	100.0	603,435.32	100.0	59,398.32	10.9
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
31,278.00	51.7	28,021.78	37.4	3,256.22	10.4	511000 Wages	281,500.00	51.7	269,961.33	44.7	11,538.67	4.1
4,489.00	7.4	3,875.85	5.2	613.15	13.7	512000 Benefits	39,401.00	7.2	37,290.57	6.2	2,110.43	5.4
35,767.00	59.2	31,897.63	42.6	3,869.37	10.8	510000 Personnel Related Exp	320,901.00	59.0	307,251.90	50.9	13,649.10	4.3
						530000 Operating Expenses						
3,800.00	6.3	10,032.89	13.4	6,232.89-	164.0	531000 Purchased Services	90,930.00	16.7	99,904.43	16.6	8,974.43-	9.9
						532000 Repair & Maintenance	1,050.00	.2	855.00	.1	195.00	18.6
1,160.00	1.9	344.80	.5	815.20	70.3	533000 General Operating	14,987.00	2.8	10,241.65	1.7	4,745.35	31.7
442.00	.7	185.21	.2	256.79	58.1	534000 Fixed Charges	3,976.00	.7	1,743.58	.3	2,232.42	56.1
5,402.00	8.9	10,562.90	14.1	5,160.90-	95.5	530000 Operating Expenses	110,943.00	20.4	112,744.66	18.7	1,801.66-	1.6
						550000 Interdepartmental Cha						
11,164.00	18.5	10,415.88	13.9	748.12	6.7	551000 Employee Related Ins	106,087.00	19.5	105,091.19	17.4	995.81	.9
226.00	.4	224.83	.3	1.17	.5	551900 Insurance Charges	2,025.00	.4	2,023.51	.3	1.49	.1
4,777.00	7.9	4,691.25	6.3	85.75	1.8	553000 System Operation Cha	42,973.00	7.9	42,258.12	7.0	714.88	1.7
7.00		7.25		.25-	3.6	556000 Other Interdepartmen	66.00		65.25		.75	1.1
16,174.00	26.8	15,339.21	20.5	834.79	5.2	550000 Interdepartmental Cha	151,151.00	27.8	149,438.07	24.8	1,712.93	1.1
						560000 Capital Outlay						
						570000 Depreciation						

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
57,343.00	94.9	57,799.74	77.2	456.74-	.8	500000 Expense/Expenditure	582,995.00	107.2	569,434.63	94.4	13,560.37	2.3
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
						631500 Land Records Usage	56,305.00	10.3	60,211.05	10.0	3,906.05-	6.9
						630000 Operat'g Transfers fr	56,305.00	10.3	60,211.05	10.0	3,906.05-	6.9
						600000 Other Financing Source	56,305.00	10.3	60,211.05	10.0	3,906.05-	6.9
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
3,107.00	5.1	17,049.16	22.8	13,942.16	448.7	Current Change in Fund Balance	17,347.00	3.2	94,211.74	15.6	76,864.74	443.1

VARIANCE REPORT FOR DEPARTMENT -- SHERIFF
FOR THE QUARTER ENDING 09/30/2025

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	Federal Grants	210,752.98	We received the JAG grant, PSAP grant, and the final payment for the State match for body cameras. Please note that none of these were initially included in the budget.
	State Grants	(32,277.32)	Funding for both the Seatbelt Grant and EMPG is less than what was originally budgeted. This is due to recent cuts from the state.
	Fines, Forfeits, & Penalties		
	Law & Ordinance Violations	1,015.06	This year, the Department has been strictly enforcing parking regulations in the DHS lot. This initiative has resulted in higher revenue from parking tickets than in previous years and has exceeded our budgeted projections.
	Public Charges for Services		
	Public Safety	(249,617.55)	The contract with the Village of Glenbeulah, which was budgeted, did not proceed as they decided to discontinue the service. We have experienced lower than anticipated collections for inmate-related fees, juvenile boards, and ES Sanctions.
	Health Care Services	1,023.94	We have collected more than anticipated medical costs from inmates.
	Interest and Other Revenue		
	Rent Revenue	(4,065.24)	US Cellular is currently paying less than the 3% annual increase typically budgeted for tower rent.
	Other Misc. Revenue	117,531.51	Due to the sale of general assets and decommissioned squads.
	Personnel Related Expenditure		
	Wages	163,324.77	Vacancies in both Corrections and Patrol have resulted in budget variances. This would be a higher positive variance, but we have had $302,559 in retirement/resignation payouts so far this year.

Overtime	(608,439.41)	Vacancies in both Corrections and Patrol have resulted in budget variances
Benefits	(20,506.25)	Vacancies in both Corrections and Patrol have resulted in budget variances
Operating Expenses		
Purchased Services	(593,465.58)	Overages in inmate healthcare costs are attributed to pool reconciliations and a higher number of inmate meals served than initially budgeted for. Additionally, new equipment was purchased through the PSAP grant. Please note that this grant and the associated equipment were not included in the original budget.
Repairs and Maintenance	(21,685.88)	Higher than budgeted fleet costs.
General Operating	(87,284.37)	Due to timing of purchasing equipment and general supplies.
Fixed Charges	(16,371.80)	The higher than budgeted number of inmates on electronic monitoring has increased equipment rental costs.
Interdepartmental Charges		
Employee Related Insurance	116,272.60	Vacancies in both Corrections and Patrol have resulted in budget variances
Repairs & Maintenance Charges	(8,507.45)	Highway and Electrician labor needed for the department.
System Operation Charges	1,328.01	Less than budgeted printing needs for the department.
Other Interdepartmental	(2,709.25)	Wages for department Accountant is more than budgeted.
Capital Outlay	(101,503.01)	Part of it is due to squad pricing being higher than we budgeted. Additionally, the engines purchased by Water Safety are contributing to this variance, as the county match portion for this capital outlay item was not included in the budget.
Variances Less Than Justification Threshold	**34,899.15**	
TOTAL	**(1,100,285.09)**	**Negative**

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
1,905,736.00	92.9	1,905,736.00	94.3			411000 Property Tax Levy	17,151,624.00	91.0	17,151,624.00	90.8		
1,905,736.00	92.9	1,905,736.00	94.3			410000 Taxes	17,151,624.00	91.0	17,151,624.00	90.8		
						420000 Intergovernmental Rev						
						421000 Federal Grants			210,752.98	1.1	210,752.98	
17,502.00	.9	10,702.21	.5	6,799.79-	38.9	423000 State Grants	193,003.00	1.0	160,725.68	.9	32,277.32-	16.7
17,502.00	.9	10,702.21	.5	6,799.79-	38.9	420000 Intergovernmental Rev	193,003.00	1.0	371,478.66	2.0	178,475.66	92.5
						440000 Fines, Forfeits & Pen						
		265.04		265.04		441000 Law & Ordinance Viol			1,015.06		1,015.06	
		265.04		265.04		440000 Fines, Forfeits & Pen			1,015.06		1,015.06	
						450000 Public Charges for Se						
134.00		40.00		94.00-	70.1	451000 General Government	1,200.00		1,167.67		32.33-	2.7
88,093.00	4.3	64,100.66	3.2	23,992.34-	27.2	452000 Public Safety	1,134,686.00	6.0	885,068.45	4.7	249,617.55-	22.0
250.00		506.33		256.33	102.5	454000 Health Care Services	2,250.00		3,273.94		1,023.94	45.5
88,477.00	4.3	64,646.99	3.2	23,830.01-	26.9	450000 Public Charges for Se	1,138,136.00	6.0	889,510.06	4.7	248,625.94-	21.8
						460000 Interest and Other Re						
6,956.00	.3	6,538.27	.3	417.73-	6.0	462000 Rent Revenue	62,604.00	.3	58,538.76	.3	4,065.24-	6.5
75.00		10.00		65.00-	86.7	465000 Donations	675.00		524.71		150.29-	22.3
31,317.00	1.5	33,161.14	1.6	1,844.14	5.9	466000 Other Miscellaneous	289,754.00	1.5	397,246.46	2.1	107,492.46	37.1
						467000 Non Specific Grants			10,039.05	.1	10,039.05	
38,348.00	1.9	39,709.41	2.0	1,361.41	3.6	460000 Interest and Other Re	353,033.00	1.9	466,348.98	2.5	113,315.98	32.1
						470000 Interdepartmental Rev						
148.00		180.00		32.00	21.6	472000 Repairs & Maintenanc	1,332.00		800.00		532.00-	39.9
						474000 Public Safety Revenu	900.00		400.00		500.00-	55.6
134.00		40.00		94.00-	70.1	476000 Other Interdepartmen	1,202.00		220.00		982.00-	81.7
282.00		220.00		62.00-	22.0	470000 Interdepartmental Rev	3,434.00		1,420.00		2,014.00-	58.6
2,050,345.00	100.0	2,021,279.65	100.0	29,065.35-	1.4	400000 Revenues	18,839,230.00	100.0	18,881,396.76	100.0	42,166.76	.2
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
1,192,570.00	58.2	963,969.86	47.7	228,600.14	19.2	511000 Wages	10,681,243.00	56.7	11,126,357.64	58.9	445,114.64-	4.2
207,899.00	10.1	167,121.89	8.3	40,777.11	19.6	512000 Benefits	1,862,484.00	9.9	1,882,990.25	10.0	20,506.25-	1.1
1,400,469.00	68.3	1,131,091.75	56.0	269,377.25	19.2	510000 Personnel Related Exp	12,543,727.00	66.6	13,009,347.89	68.9	465,620.89-	3.7

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						
211,297.00	10.3	294,353.38	14.6	83,056.38-	39.3	531000 Purchased Services	2,015,313.00	10.7	2,608,778.58	13.8	593,465.58-	29.4
13,526.00	.7	8,792.09	.4	4,733.91	35.0	532000 Repair & Maintenance	136,829.00	.7	158,514.88	.8	21,685.88-	15.8
65,074.00	3.2	64,150.22	3.2	923.78	1.4	533000 General Operating	771,912.00	4.1	859,196.37	4.6	87,284.37-	11.3
52,402.00	2.6	52,356.15	2.6	45.85	.1	534000 Fixed Charges	385,965.00	2.0	402,336.80	2.1	16,371.80-	4.2
342,299.00	16.7	419,651.84	20.8	77,352.84-	22.6	530000 Operating Expenses	3,310,019.00	17.6	4,028,826.63	21.3	718,807.63-	21.7
						550000 Interdepartmental Cha						
249,248.00	12.2	235,076.54	11.6	14,171.46	5.7	551000 Employee Related Ins	2,363,665.00	12.5	2,247,392.40	11.9	116,272.60	4.9
13,560.00	.7	13,557.59	.7	2.41		551900 Insurance Charges	122,022.00	.6	122,018.23	.6	3.77	
217.00		2,061.86	.1	1,844.86-	850.2	552000 Repairs & Maintenanc	1,951.00		10,458.45	.1	8,507.45-	436.1
42,592.00	2.1	42,351.59	2.1	240.41	.6	553000 System Operation Cha	383,284.00	2.0	381,955.99	2.0	1,328.01	.3
8,532.00	.4	8,273.69	.4	258.31	3.0	556000 Other Interdepartmen	71,754.00	.4	74,463.25	.4	2,709.25-	3.8
314,149.00	15.3	301,321.27	14.9	12,827.73	4.1	550000 Interdepartmental Cha	2,942,676.00	15.6	2,836,288.32	15.0	106,387.68	3.6
						560000 Capital Outlay						
						565000 Machinery & Equipmen			67,056.01	.4	67,056.01-	
						567000 Vehicles	424,522.00	2.3	458,969.00	2.4	34,447.00-	8.1
						560000 Capital Outlay	424,522.00	2.3	526,025.01	2.8	101,503.01-	23.9
						570000 Depreciation						
						580000 Debt Service						
2,056,917.00	100.3	1,852,064.86	91.6	204,852.14	10.0	500000 Expense/Expenditure	19,220,944.00	102.0	20,400,487.85	108.0	1,179,543.85-	6.1
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
58,396.00	2.8	186,590.00	9.2	128,194.00-	219.5	631000 General Fund	175,190.00	.9	304,610.00	1.6	129,420.00-	73.9
134,489.00	6.6			134,489.00	100.0	631900 LFRF - General Fund	403,470.00	2.1	311,142.00	1.6	92,328.00	22.9
192,885.00	9.4	186,590.00	9.2	6,295.00	3.3	630000 Opt'g Transfers from	578,660.00	3.1	615,752.00	3.3	37,092.00-	6.4
192,885.00	9.4	186,590.00	9.2	6,295.00	3.3	600000 Other Financing Source	578,660.00	3.1	615,752.00	3.3	37,092.00-	6.4
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
186,313.00	9.1	355,804.79	17.6	169,491.79	91.0	Current Change in Fund Balance	196,946.00	1.0	903,339.09-	4.8	1,100,285.09-	558.7

VARIANCE REPORT FOR DEPARTMENT -- TREASURER
FOR THE QUARTER ENDING 09/30/2025

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Taxes		
	Property Tax Levy	1,099.24	Omitted tax payment from T Mosel.
	Sales and Use Tax	5,705.91	Ag use conversion fees higher for Q3 than anticipated.
	Intergovernmental Revenues		
	Federal Grants	(1,179.00)	Federal PILT payments received late by munis to be paid in 4th quarter.
	State Gov't Pay't Lieu Tax	(2,311.26)	State payment lower than budget expectation.
	Interest and Other Revenue		
	Other Misc. Revenue	23,449.16	Final payment from 2 properties sold in January.
	Personnel Related Expenditure		
	Wages	12,672.21	Vacant positon during majority of 1st quarter.
	Benefits	2,692.89	Vacant positon during majority of 1st quarter.
	Operating Expenses		
	Purchased Services	2,030.16	Lab analysis for tax foreclosure properties less than anticipated.
	General Operating	6,317.60	Did not need to order special tax bill envelopes for the municipalities that are still mailing their own tax bills, $5500 and various supplies not yet purchased $818.
	Interdepartmental Charges		
	Employee Related Insurance	20,452.36	Vacant positon during majority of 1st quarter.
	Capital Outlay	124,940.00	Postponed land record enterprise software migration project to 2026.
	Variances Less Than Justification Threshold	**(141,622.55)**	
	TOTAL	**54,246.72**	**Positive**

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						
55,111.00	99.6	55,111.00	99.6			411000 Property Tax Levy	502,870.00	83.7	503,969.24	80.4	1,099.24	.2
15.00		21.82		6.82	45.5	412000 Sales and Use	19,135.00	3.2	24,840.91	4.0	5,705.91	29.8
		24.96		24.96		414000 In Rem Fees	7,500.00	1.2	7,012.43	1.1	487.57-	6.5
55,126.00	99.6	55,157.78	99.7	31.78	.1	410000 Taxes	529,505.00	88.1	535,822.58	85.5	6,317.58	1.2
						420000 Intergovernmental Rev						
						421000 Federal Grants	1,179.00	.2			1,179.00-	100.0
						424900 State Gov't Payt Lie	68,100.00	11.3	65,788.74	10.5	2,311.26-	3.4
						420000 Intergovernmental Rev	69,279.00	11.5	65,788.74	10.5	3,490.26-	5.0
						430000 Licenses and Permits						
						450000 Public Charges for Se						
213.00	.4	192.00	.3	21.00-	9.9	451000 General Government	1,913.00	.3	1,734.25	.3	178.75-	9.3
213.00	.4	192.00	.3	21.00-	9.9	450000 Public Charges for Se	1,913.00	.3	1,734.25	.3	178.75-	9.3
						460000 Interest and Other Re						
7.00				7.00-	100.0	466000 Other Miscellaneous	56.00		23,505.16	3.7	23,449.16	*******
7.00				7.00-	100.0	460000 Interest and Other Re	56.00		23,505.16	3.7	23,449.16	*******
						470000 Interdepartmental Rev						
55,346.00	100.0	55,349.78	100.0	3.78		400000 Revenues	600,753.00	100.0	626,850.73	100.0	26,097.73	4.3
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
34,379.00	62.1	33,758.29	61.0	620.71	1.8	511000 Wages	304,729.00	50.7	292,056.79	46.6	12,672.21	4.2
4,829.00	8.7	4,664.33	8.4	164.67	3.4	512000 Benefits	42,808.00	7.1	40,115.11	6.4	2,692.89	6.3
39,208.00	70.8	38,422.62	69.4	785.38	2.0	510000 Personnel Related Exp	347,537.00	57.9	332,171.90	53.0	15,365.10	4.4
						530000 Operating Expenses						
2,476.00	4.5	2,771.43	5.0	295.43-	11.9	531000 Purchased Services	34,163.00	5.7	32,132.84	5.1	2,030.16	5.9
200.00	.4	130.00	.2	70.00	35.0	532000 Repair & Maintenance	2,469.00	.4	2,114.91	.3	354.09	14.3
6,223.00	11.2	2,242.85	4.1	3,980.15	64.0	533000 General Operating	44,019.00	7.3	37,701.40	6.0	6,317.60	14.4
128.00	.2			128.00	100.0	534000 Fixed Charges	1,151.00	.2	1,588.79	.3	437.79-	38.0
4.00		2.03		1.97	49.3	535000 Bad Debt Expense	36.00		15.53		20.47	56.9
9,031.00	16.3	5,146.31	9.3	3,884.69	43.0	530000 Operating Expenses	81,838.00	13.6	73,553.47	11.7	8,284.53	10.1

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						
11,693.00	21.1	9,578.78	17.3	2,114.22	18.1	551000 Employee Related Ins	111,101.00	18.5	90,648.64	14.5	20,452.36	18.4
209.00	.4	207.75	.4	1.25	.6	551900 Insurance Charges	1,872.00	.3	1,869.75	.3	2.25	.1
6,890.00	12.4	6,778.75	12.2	111.25	1.6	553000 System Operation Cha	61,999.00	10.3	61,040.25	9.7	958.75	1.5
139.00	.3	139.00	.3			556000 Other Interdepartmen	1,251.00	.2	1,251.00	.2		
18,931.00	34.2	16,704.28	30.2	2,226.72	11.8	550000 Interdepartmental Cha	176,223.00	29.3	154,809.64	24.7	21,413.36	12.2
						560000 Capital Outlay						
						561000 Land			60.00		60.00-	
						566200 Computer Equipment	125,000.00	20.8			125,000.00	100.0
						560000 Capital Outlay	125,000.00	20.8	60.00		124,940.00	100.0
						570000 Depreciation						
						580000 Debt Service						
						599001 Expense Budget Target						
67,170.00	121.4	60,273.21	108.9	6,896.79	10.3	500000 Expense/Expenditure	730,598.00	121.6	560,595.01	89.4	170,002.99	23.3
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
37,158.00	67.1			37,158.00	100.0	631000 General Fund	141,854.00	23.6			141,854.00	100.0
37,158.00	67.1			37,158.00	100.0	630000 Opt'g Transfers from	141,854.00	23.6			141,854.00	100.0
37,158.00	67.1			37,158.00	100.0	600000 Other Financing Source	141,854.00	23.6			141,854.00	100.0
25,334.00	45.8	4,923.43-	8.9	30,257.43-	119.4	Current Change in Fund Balance	12,009.00	2.0	66,255.72	10.6	54,246.72	451.7

VARIANCE REPORT FOR DEPARTMENT -- UW EXTENSION
FOR THE QUARTER ENDING 09/30/2025

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	General Government	34,761.46	4H fees & donations were not included in budget; new this year
	Interest and Other Revenue		
	Other Misc. Revenue	(12,409.35)	Postage reimbursement adjustment needs to be entered by Finance; Intern reimbursement budgeted but Americorp paid instead
	Personnel Related Expenditure		
	Wages	6,856.92	Intern budgeted but Americorp paid instead of flowing through the county; changes in staffing
	Benefits	1,078.69	Changes in staffing
	Operating Expenses		
	General Operating	(22,377.83)	Expenses for 4H supplies that were not included in the budget; new this year
	Interdepartmental Charges		
	Employee Related Insurance	7,404.50	Changes in staffing
	Variances Less Than Justification Threshold	**1,587.75**	
	TOTAL	**16,902.14**	**Positive**

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						
34,394.00	97.0	34,394.00	95.8			411000 Property Tax Levy	309,545.00	93.6	309,545.00	87.7		
34,394.00	97.0	34,394.00	95.8			410000 Taxes	309,545.00	93.6	309,545.00	87.7		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
846.00	2.4	1,310.18	3.6	464.18	54.9	451000 General Government	6,606.00	2.0	41,367.46	11.7	34,761.46	526.2
100.00	.3	40.00	.1	60.00-	60.0	457000 Conservation and Dev	500.00	.2	85.00		415.00-	83.0
946.00	2.7	1,350.18	3.8	404.18	42.7	450000 Public Charges for Se	7,106.00	2.1	41,452.46	11.7	34,346.46	483.3
						460000 Interest and Other Re						
125.00	.4	174.91	.5	49.91	39.9	461000 Interest Income	1,125.00	.3	1,462.66	.4	337.66	30.0
						466000 Other Miscellaneous	12,785.00	3.9	375.65	.1	12,409.35-	97.1
125.00	.4	174.91	.5	49.91	39.9	460000 Interest and Other Re	13,910.00	4.2	1,838.31	.5	12,071.69-	86.8
						470000 Interdepartmental Rev						
35,465.00	100.0	35,919.09	100.0	454.09	1.3	400000 Revenues	330,561.00	100.0	352,835.77	100.0	22,274.77	6.7
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
7,381.00	20.8	8,196.31	22.8	815.31-	11.0	511000 Wages	75,126.00	22.7	68,269.08	19.3	6,856.92	9.1
1,059.00	3.0	1,151.00	3.2	92.00-	8.7	512000 Benefits	10,432.00	3.2	9,353.31	2.7	1,078.69	10.3
8,440.00	23.8	9,347.31	26.0	907.31-	10.8	510000 Personnel Related Exp	85,558.00	25.9	77,622.39	22.0	7,935.61	9.3
						530000 Operating Expenses						
16,912.00	47.7	16,866.05	47.0	45.95	.3	531000 Purchased Services	152,900.00	46.3	152,411.00	43.2	489.00	.3
417.00	1.2	352.18	1.0	64.82	15.5	532000 Repair & Maintenance	3,751.00	1.1	2,846.92	.8	904.08	24.1
1,360.33	3.8	10,494.45	29.2	9,134.12-	671.5	533000 General Operating	16,519.01	5.0	38,896.84	11.0	22,377.83-	135.5
924.00	2.6	924.05	2.6	.05-		534000 Fixed Charges	8,316.00	2.5	8,316.45	2.4	.45-	
19,613.33	55.3	28,636.73	79.7	9,023.40-	46.0	530000 Operating Expenses	181,486.01	54.9	202,471.21	57.4	20,985.20-	11.6
						550000 Interdepartmental Cha						
4,292.00	12.1	2,226.20	6.2	2,065.80	48.1	551000 Employee Related Cha	40,849.00	12.4	33,444.50	9.5	7,404.50	18.1
182.00	.5	181.08	.5	.92	.5	551900 Insurance Charges	1,630.00	.5	1,629.76	.5	.24	
1,893.67	5.3	1,850.58	5.2	43.09	2.3	553000 System Operation Cha	17,029.99	5.2	16,757.77	4.7	272.22	1.6
6,367.67	18.0	4,257.86	11.9	2,109.81	33.1	550000 Interdepartmental Cha	59,508.99	18.0	51,832.03	14.7	7,676.96	12.9

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						
34,421.00	97.1	42,241.90	117.6	7,820.90-	22.7	500000 Expense/Expenditure	326,553.00	98.8	331,925.63	94.1	5,372.63-	1.6
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
1,044.00	2.9	6,322.81-	17.6	7,366.81-	705.6	Current Change in Fund Balance	4,008.00	1.2	20,910.14	5.9	16,902.14	421.7

VARIANCE REPORT FOR DEPARTMENT -- UW GREEN BAY- SHEBOYGAN CAMPUS
FOR THE QUARTER ENDING 09/30/2025

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Operating Expenses		
	Repairs and Maintenance	8,176.60	Less budgeted expenses for maintenance and facility repairs.
	Interdepartmental Charges		
	Repairs & Maintenance Charges	(6,018.98)	Expenses from Highway Dept that should have been charged to the Parking Lot Capital Project. There are alsounbudgeted interdepartmental Electrician charges.
	Variances Less Than Justification Threshold	**(8,619.23)**	
	TOTAL	**(6,461.61)**	**Negative**

As of 9/30/2025

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						
10,129.00	100.0	10,129.00	100.0			411000 Property Tax Levy	91,158.00	100.0	91,158.00	100.0		
10,129.00	100.0	10,129.00	100.0			410000 Taxes	91,158.00	100.0	91,158.00	100.0		
						420000 Intergovernmental Rev						
						460000 Interest and Other Re						
10,129.00	100.0	10,129.00	100.0			400000 Revenues	91,158.00	100.0	91,158.00	100.0		
						500000 Expense/Expenditure						
						530000 Operating Expenses						
15,599.75	154.0	7,527.69	74.3	8,072.06	51.7	532000 Repair & Maintenance	80,221.92	88.0	72,045.32	79.0	8,176.60	10.2
37.00	.4			37.00	100.0	533000 General Operating	331.00	.4			331.00	100.0
15,636.75	154.4	7,527.69	74.3	8,109.06	51.9	530000 Operating Expenses	80,552.92	88.4	72,045.32	79.0	8,507.60	10.6
						550000 Interdepartmental Cha						
2,623.00	25.9	2,619.83	25.9	3.17	.1	551900 Insurance Charges	23,579.00	25.9	23,578.51	25.9	.49	
334.00	3.3			334.00	100.0	552000 Repairs & Maintenanc	3,000.00	3.3	9,018.98	9.9	6,018.98-	200.6
2,957.00	29.2	2,619.83	25.9	337.17	11.4	550000 Interdepartmental Cha	26,579.00	29.2	32,597.49	35.8	6,018.49-	22.6
						560000 Capital Outlay						
						570000 Depreciation						
18,593.75	183.6	10,147.52	100.2	8,446.23	45.4	500000 Expense/Expenditure	107,131.92	117.5	104,642.81	114.8	2,489.11	2.3
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
2,600.00	25.7	3,049.28	30.1	449.28-	17.3	631000 General Fund	6,570.67	7.2	7,019.95	7.7	449.28-	6.8
						631900 LFRF - General Fund	9,400.00	10.3			9,400.00	100.0
2,600.00	25.7	3,049.28	30.1	449.28-	17.3	630000 Opt'g Transfers from	15,970.67	17.5	7,019.95	7.7	8,950.72	56.0
2,600.00	25.7	3,049.28	30.1	449.28-	17.3	600000 Other Financing Source	15,970.67	17.5	7,019.95	7.7	8,950.72	56.0
5,864.75-	57.9	3,030.76	29.9	8,895.51	151.7	Current Change in Fund Balance	3.25-		6,464.86-	7.1	6,461.61-	*******

VARIANCE REPORT FOR DEPARTMENT -- VETERANS COMMISSION
FOR THE QUARTER ENDING 09/30/2025

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Operating Expenses		
	Purchased Services	7,256.00	Lower than expected Transportation costs
	General Operating	(2,083.00)	High number of emergency rent requests
	Interdepartmental Charges		
	Other Interdepartmental	(1,723.80)	Change in what line transportation is charged to.
	Variances Less Than Justification Threshold	**653.69**	
	TOTAL	**4,102.89**	**Positive**

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
1,735.00	100.0	1,735.00	100.0			411000 Property Tax Levy	15,609.00	100.0	15,609.00	100.0		
1,735.00	100.0	1,735.00	100.0			410000 Taxes	15,609.00	100.0	15,609.00	100.0		
						460000 Interest and Other Re						
1,735.00	100.0	1,735.00	100.0			400000 Revenues	15,609.00	100.0	15,609.00	100.0		
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
71.00	4.1			71.00	100.0	511000 Wages	630.00	4.0			630.00	100.0
3.00	.2			3.00	100.0	512000 Benefits	24.00	.2			24.00	100.0
74.00	4.3			74.00	100.0	510000 Personnel Related Exp	654.00	4.2			654.00	100.0
						530000 Operating Expenses						
783.00	45.1			783.00	100.0	531000 Purchased Services	7,256.00	46.5			7,256.00	100.0
853.00	49.2			853.00	100.0	533000 General Operating	7,667.00	49.1	9,750.00	62.5	2,083.00-	27.2
1,636.00	94.3			1,636.00	100.0	530000 Operating Expenses	14,923.00	95.6	9,750.00	62.5	5,173.00	34.7
						550000 Interdepartmental Cha						
						551000 Employee Related Ins			.80		.80-	
5.00	.3	3.83	.2	1.17	23.4	551900 Insurance Charges	35.00	.2	34.51	.2	.49	1.4
		153.51	8.8	153.51-		556000 Other Interdepartmen			1,723.80	11.0	1,723.80-	
5.00	.3	157.34	9.1	152.34-	*******	550000 Interdepartmental Cha	35.00	.2	1,759.11	11.3	1,724.11-	*******
						560000 Capital Outlay						
						570000 Depreciation						
1,715.00	98.8	157.34	9.1	1,557.66	90.8	500000 Expense/Expenditure	15,612.00	100.0	11,509.11	73.7	4,102.89	26.3
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
20.00	1.2	1,577.66	90.9	1,557.66	*******	Current Change in Fund Balance	3.00-		4,099.89	26.3	4,102.89	*******

VARIANCE REPORT FOR DEPARTMENT -- VETERANS SERVICES
FOR THE QUARTER ENDING 09/30/2025

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interest and Other Revenue		
	Donations	4,560.53	Unplanned donor contributions
	Personnel Related Expenditure		
	Wages	12,407.57	Vacant Position
	Benefits	3,221.46	Vacant Position
	Operating Expenses		
	General Operating	8,029.22	Flag and marker purchase needed
	Interdepartmental Charges		
	Employee Related Insurance	7,446.31	Vacant Position
	Variances Less Than Justification Threshold	**(250.99)**	
	TOTAL	**35,414.10**	**Positive**

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
27,989.00	100.0	27,989.00	99.9			411000 Property Tax Levy	251,893.00	93.4	251,893.00	91.8		
27,989.00	100.0	27,989.00	99.9			410000 Taxes	251,893.00	93.4	251,893.00	91.8		
						420000 Intergovernmental Rev						
						423000 State Grants	17,875.00	6.6	17,875.00	6.5		
						420000 Intergovernmental Rev	17,875.00	6.6	17,875.00	6.5		
						450000 Public Charges for Se						
						460000 Interest and Other Re						
						465000 Donations			4,560.53	1.7	4,560.53	
		14.17	.1	14.17		466000 Other Miscellaneous			136.98		136.98	
		14.17	.1	14.17		460000 Interest and Other Re			4,697.51	1.7	4,697.51	
27,989.00	100.0	28,003.17	100.0	14.17	.1	400000 Revenues	269,768.00	100.0	274,465.51	100.0	4,697.51	1.7
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
16,847.00	60.2	16,256.09	58.1	590.91	3.5	511000 Wages	149,324.00	55.4	136,916.43	49.9	12,407.57	8.3
2,418.00	8.6	2,245.44	8.0	172.56	7.1	512000 Benefits	21,428.00	7.9	18,206.54	6.6	3,221.46	15.0
19,265.00	68.8	18,501.53	66.1	763.47	4.0	510000 Personnel Related Exp	170,752.00	63.3	155,122.97	56.5	15,629.03	9.2
						530000 Operating Expenses						
181.00	.6	85.10	.3	95.90	53.0	531000 Purchased Services	1,629.00	.6	1,808.57	.7	179.57-	11.0
65.00	.2			65.00	100.0	532000 Repair & Maintenance	572.00	.2	542.34	.2	29.66	5.2
373.00	1.3	446.18	1.6	73.18-	19.6	533000 General Operating	16,062.00	6.0	8,032.78	2.9	8,029.22	50.0
619.00	2.2	531.28	1.9	87.72	14.2	530000 Operating Expenses	18,263.00	6.8	10,383.69	3.8	7,879.31	43.1
						550000 Interdepartmental Cha						
6,516.00	23.3	6,519.03	23.3	3.03-		551000 Employee Related Ins	61,925.00	23.0	54,478.69	19.8	7,446.31	12.0
83.00	.3	81.17	.3	1.83	2.2	551900 Insurance Charges	731.00	.3	730.49	.3	.51	.1
						552000 Repairs & Maintenanc			13.58		13.58-	
1,544.00	5.5	1,534.08	5.5	9.92	.6	553000 System Operation Cha	13,883.00	5.1	14,107.99	5.1	224.99-	1.6
8,143.00	29.1	8,134.28	29.0	8.72	.1	550000 Interdepartmental Cha	76,539.00	28.4	69,330.75	25.3	7,208.25	9.4
						560000 Capital Outlay						
						570000 Depreciation						

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
28,027.00	100.1	27,167.09	97.0	859.91	3.1	500000 Expense/Expenditure	265,554.00	98.4	234,837.41	85.6	30,716.59	11.6
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
38.00-	.1	836.08	3.0	874.08	*******	Current Change in Fund Balance	4,214.00	1.6	39,628.10	14.4	35,414.10	840.4

VARIANCE REPORT FOR DEPARTMENT -- HEALTH & HUMAN SERVICES FUND
FOR THE QUARTER ENDING 09/30/2025

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	Federal Grants	39,131.34	Economic Support and Subsidized Guardianship payments are less than anticipated at this time which is offset by using City funds for the Crisis Co-Responder faster than budgeted along with higher than budgeted Treatment Court Enhancement and ARPA Aging claims.
	State Grants	676,491.83	Various grants are being claimed faster than budgeted as supported by allowable expenses which is partially offset by grants that are being claimed slower. Prior year grant payments were received in the amount of $161,581.
	Licenses & Permits		
	Business Licenses	(15,217.16)	Licenses and permit fees fluctuate throughout the year and from year to year. The new license year started in July and the second phase of the fee increase took effect decreasing the variance.
	Public Charges for Services		
	General Government	8,889.46	Court fees for OWI's are higher than anticipated.
	H & HS Services	(1,868,609.88)	Parental Fees, Medicaid, Medicare, Insurance and other grant revenue are lower than expected but partially offset by higher Private Pay and reimbursement for out of home cost payments. Medicaid for Crisis was overbudgeted for the Co-Responder program and Medicaid for CCS is lower than budgeted due to staff vacancies and lower than expected billable units.
	Interest and Other Revenue		
	Donations	5,232.98	Contributions for Child and Family Services, Meal Sites and Meals on Wheels are higher though partially offset by lower volunteer driver donations.
	Other Misc. Revenue	1,655.72	Higher reimbursement for Income Maintenance and Youth Justice.

Interdepartmental Revenue		
Other Interdept'l Revenue	1,573.80	Rider fees for the Sheboygan County Connect program.
Personnel Related Expenditure		
Wages	159,127.83	Unfilled positions have resulted in wages being below budget.
Overtime	71,152.01	Some program areas have not experienced the overtime expected while others have more because of caseloads and referrals.
Benefits	76,156.14	Unfilled positions have resulted in wages being below budget.
Operating Expenses		
Purchased Services	(939,621.67)	Purchased services expenses fluctuate based on client needs and vendor staff availability. Children's Long Term Support, Comprehensive Community Services and out of home costs are higher than expected which is partially offset by other services being underbudget.
Repairs and Maintenance	(18,208.12)	The ADRC purchased a new sign that was charged to Structural expense.
General Operating	124,567.33	Various general expenses such as employee travel and training are lower and budgeted furniture purchases will be made later in the year.
Interdepartmental Charges		
Employee Related Insurance	219,642.61	Unfilled positions have resulted in wages being below budget.
Repairs & Maintenance Charges	66,773.33	Building Services charges are lower than anticipated.
System Operation Charges	23,940.96	Printing and duplicating costs are lower than anticipated and an adjustment was made to the IT Allocation to reduce costs for the HHS dedicated IT person that was doing general County IT work January through March.
Other Interdepartmental	14,747.27	Child Support charges from the Clerk of Courts and Public Health charges from the Medical Examiners departments are lower than anticipated.
Capital Outlay	6,500.00	This was budgeted from the capital outlay pool for a repurposed Sheriff van, but this will not be needed.
Variances Less Than Justification Threshold	**(221,116.53)**	**City funds for the Crisis Co-Responder program are being used before County ARPA funds in 2025 and other ARPA projects are slightly behind budget.**
TOTAL	**(1,567,190.75)**	

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						
1,525,519.00	35.1	1,525,519.00	34.5			411000 Property Tax Levy	9,920,331.00	25.2	9,920,331.00	26.0		
1,525,519.00	35.1	1,525,519.00	34.5			410000 Taxes	9,920,331.00	25.2	9,920,331.00	26.0		
						420000 Intergovernmental Rev						
252,239.00	5.8	277,029.30	6.3	24,790.30	9.8	421000 Federal Grants	2,305,510.00	5.9	2,344,641.34	6.1	39,131.34	1.7
1,427,975.00	32.9	1,622,381.25	36.7	194,406.25	13.6	423000 State Grants	16,861,897.00	42.8	17,538,388.83	45.9	676,491.83	4.0
1,680,214.00	38.7	1,899,410.55	42.9	219,196.55	13.0	420000 Intergovernmental Rev	19,167,407.00	48.7	19,883,030.17	52.0	715,623.17	3.7
						430000 Licenses and Permits						
42,000.00	1.0	44,196.60	1.0	2,196.60	5.2	431000 Business Licenses	378,000.00	1.0	362,782.84	.9	15,217.16-	4.0
42,000.00	1.0	44,196.60	1.0	2,196.60	5.2	430000 Licenses and Permits	378,000.00	1.0	362,782.84	.9	15,217.16-	4.0
						440000 Fines, Forfeits & Pen						
						450000 Public Charges for Se						
9,076.00	.2	9,893.41	.2	817.41	9.0	451000 General Government	83,108.00	.2	91,997.46	.2	8,889.46	10.7
						452000 Public Safety			89.21		89.21	
750.00		835.41		85.41	11.4	454000 Health Care Services	6,750.00		5,842.97		907.03-	13.4
1,079,580.00	24.8	935,555.58	21.1	144,024.42-	13.3	455000 Health & Human Servi	9,731,012.00	24.7	7,862,402.12	20.6	1,868,609.88-	19.2
1,089,406.00	25.1	946,284.40	21.4	143,121.60-	13.1	450000 Public Charges for Se	9,820,870.00	24.9	7,960,331.76	20.8	1,860,538.24-	18.9
						460000 Interest and Other Re						
9,210.00	.2	9,995.00	.2	785.00	8.5	465000 Donations	82,878.00	.2	88,110.98	.2	5,232.98	6.3
496.00		222.00		274.00-	55.2	466000 Other Miscellaneous	4,456.00		6,111.72		1,655.72	37.2
9,706.00	.2	10,217.00	.2	511.00	5.3	460000 Interest and Other Re	87,334.00	.2	94,222.70	.2	6,888.70	7.9
						470000 Interdepartmental Rev						
		303.51		303.51		476000 Other Interdepartmen	300.00		1,873.80		1,573.80	524.6
		303.51		303.51		470000 Interdepartmental Rev	300.00		1,873.80		1,573.80	524.6
4,346,845.00	100.0	4,425,931.06	100.0	79,086.06	1.8	400000 Revenues	39,374,242.00	100.0	38,222,572.27	100.0	1,151,669.73-	2.9
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
1,354,144.00	31.2	1,295,013.07	29.3	59,130.93	4.4	511000 Wages	12,009,289.00	30.5	11,779,009.16	30.8	230,279.84	1.9
193,888.00	4.5	182,221.75	4.1	11,666.25	6.0	512000 Benefits	1,719,419.00	4.4	1,643,262.86	4.3	76,156.14	4.4
1,548,032.00	35.6	1,477,234.82	33.4	70,797.18	4.6	510000 Personnel Related Exp	13,728,708.00	34.9	13,422,272.02	35.1	306,435.98	2.2
						530000 Operating Expenses						

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	%
2,336,902.00	53.8	2,735,638.59	61.8	398,736.59-	17.1	531000 Purchased Services	20,615,052.00	52.4	21,554,673.67	56.4	939,621.67-	4.6
3,676.00	.1	841.98		2,834.02	77.1	532000 Repair & Maintenance	33,040.00	.1	51,248.12	.1	18,208.12-	55.1
144,850.00	3.3	187,576.83	4.2	42,726.83-	29.5	533000 General Operating	1,519,761.00	3.9	1,395,193.67	3.7	124,567.33	8.2
5,512.00	.1	6,496.12	.1	984.12-	17.9	534000 Fixed Charges	49,572.00	.1	49,535.66	.1	36.34	.1
						535000 Bad Debt Expense			78.25		78.25-	
2,490,940.00	57.3	2,930,553.52	66.2	439,613.52-	17.6	530000 Operating Expenses	22,217,425.00	56.4	23,050,729.37	60.3	833,304.37-	3.8
						540000 Capital Projects						
						550000 Interdepartmental Cha						
339,839.00	7.8	312,491.37	7.1	27,347.63	8.0	551000 Employee Related Ins	3,229,049.00	8.2	3,009,406.39	7.9	219,642.61	6.8
8,647.00	.2	8,590.74	.2	56.26	.7	551900 Insurance Charges	77,370.00	.2	77,316.78	.2	53.22	.1
65,179.00	1.5	52,303.32	1.2	12,875.68	19.8	552000 Repairs & Maintenanc	586,475.00	1.5	519,701.67	1.4	66,773.33	11.4
113,235.00	2.6	91,599.48	2.1	21,635.52	19.1	553000 System Operation Cha	1,018,536.00	2.6	994,595.04	2.6	23,940.96	2.4
100.00				100.00	100.0	554000 Public Safety Charge	900.00		400.00		500.00	55.6
66.00				66.00	100.0	555000 Health & Human Servi	60.00				60.00	100.0
53,275.00	1.2	51,431.58	1.2	1,843.42	3.5	556000 Other Interdepartmen	476,821.00	1.2	462,073.73	1.2	14,747.27	3.1
580,341.00	13.4	516,416.49	11.7	63,924.51	11.0	550000 Interdepartmental Cha	5,389,211.00	13.7	5,063,493.61	13.2	325,717.39	6.0
						560000 Capital Outlay						
						567000 Vehicles	6,500.00				6,500.00	100.0
						560000 Capital Outlay	6,500.00				6,500.00	100.0
						570000 Depreciation						
						580000 Debt Service						
						599001 Expense Budget Target						
4,619,313.00	106.3	4,924,204.83	111.3	304,891.83-	6.6	500000 Expense/Expenditure	41,341,844.00	105.0	41,536,495.00	108.7	194,651.00-	.5
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
13,820.00	.3	16,503.33	.4	2,683.33-	19.4	631000 General Fund	124,366.00	.3	121,448.74	.3	2,917.26	2.3
68,655.00	1.6	47,847.24	1.1	20,807.76	30.3	631900 LFRF - General Fund	626,654.00	1.6	408,701.24	1.1	217,952.76	34.8
82,475.00	1.9	64,350.57	1.5	18,124.43	22.0	630000 Opt'g Transfers from	751,020.00	1.9	530,149.98	1.4	220,870.02	29.4
82,475.00	1.9	64,350.57	1.5	18,124.43	22.0	600000 Other Financing Source	751,020.00	1.9	530,149.98	1.4	220,870.02	29.4
						700000 Other Financing Uses						

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	%
						720000 Transfer to Other Fun						
						900000 Statistical Accounts O						
						910000 Highway Unit Informat						
						920000 HCC Statistical Infor						
						950000 GASB Fixed Asset Inf						
						960000 GASB Statistical Data						
189,993.00-	4.4	433,923.20-	9.8	243,930.20-	128.4	Current Change in Fund Balance	1,216,582.00-	3.1	2,783,772.75-	7.3	1,567,190.75-	128.8

VARIANCE REPORT FOR DEPARTMENT -- HIGHWAY DEPARTMENT
FOR THE QUARTER ENDING 09/30/2025

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	State Grants	(385,639.27)	GTA grant lower than budgeted
	Charges to State of Wisconsin	824,128.12	Additional DMA / TMA projects; Weekend winter events
	Charges - Other Local Gov'ts	2,439,478.83	More Municipal projects; Weekend winter events
	Public Charges for Services		
	General Government	3,950.00	More permit payments
	Public Works	7,824.25	New Tower Agreement and more accidents invoiced
	Interest and Other Revenue		
	Other Misc. Revenue	62,326.86	Larger amounts of scrap metal (culverts & guardrails), Fluid Secure refund and Auction proceeds greater than salvage value
	Interdepartmental Revenue		
	Repairs & Maintenance Services	599,030.84	Various Capital Project revenue
	Other Interdept'l Revenue	(3,139,962.03)	Most County construction wrapping up in October/November. Construction projects transfer before sealcoating projects
	Personnel Related Expenditure		
	Wages	229,589.75	Vacant positions
	Overtime	(148,476.25)	Summer Construction and Weekend Snow activities (invoice customers)
	Benefits	27,182.11	Vacant positions
	Operating Expenses		
	Purchased Services	(1,043,847.90)	More Engineering Services used for upcoming projects and more outside Transportation used being short staffed.

Repairs and Maintenance	(118,012.95)	New Fuel System at Complex and tires for Crusher loader
General Operating	(1,293,084.87)	Additional State TMA/DMA and Municipal projects
Fixed Charges	65,952.77	Less equipment rented
Interdepartmental Charges		
Employee Related Insurance	143,319.56	Changes in benefits due to vacancies
Repairs & Maintenance Charges	(26,453.30)	Additional electric work at various facilities for additional key card access requirements
Other Interdepartmental	27,456.51	Continued limited cleaning staff hours
Capital Outlay	170,432.50	Have a few vehicles to received
Depreciation	(2,269,057.70)	Unbudgeted item
Variances Less Than Justification Threshold	**(376,536.80)**	
TOTAL	**(4,200,398.97)**	

Variance Analysis by Company
As of 9/30/2025

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						
78,680.00	3.2	78,680.00	2.1			411000 Property Tax Levy	860,045.00	5.5	860,045.00	5.4		
78,680.00	3.2	78,680.00	2.1			410000 Taxes	860,045.00	5.5	860,045.00	5.4		
						420000 Intergovernmental Rev						
415,782.00	17.1	621,576.98	16.9	205,794.98	49.5	423000 State Grants	3,160,035.00	20.3	2,774,395.73	17.4	385,639.27-	12.2
162,116.00	6.7	213,330.74	5.8	51,214.74	31.6	424000 Charges to State of	1,602,123.00	10.3	2,426,251.12	15.2	824,128.12	51.4
826,427.00	33.9	1,243,945.43	33.9	417,518.43	50.5	426000 Charges to Other Loc	4,448,643.50	28.6	6,888,122.33	43.2	2,439,478.83	54.8
1,404,325.00	57.6	2,078,853.15	56.6	674,528.15	48.0	420000 Intergovernmental Rev	9,210,801.50	59.3	12,088,769.18	75.8	2,877,967.68	31.2
						440000 Fines, Forfeits and P						
						450000 Public Charges for Se						
1,000.00		2,300.00	.1	1,300.00	130.0	451000 General Government	9,000.00	.1	12,950.00	.1	3,950.00	43.9
1,250.00	.1			1,250.00-	100.0	453000 Public Works	11,250.00	.1	19,074.25	.1	7,824.25	69.5
2,250.00	.1	2,300.00	.1	50.00	2.2	450000 Public Charges for Se	20,250.00	.1	32,024.25	.2	11,774.25	58.1
						460000 Interest and Other Re						
850.00		1,500.00		650.00	76.5	462000 Rent Revenue	7,650.00		6,000.00		1,650.00-	21.6
2,084.00	.1	3,290.17	.1	1,206.17	57.9	466000 Other Miscellaneous	18,750.00	.1	81,076.86	.5	62,326.86	332.4
2,934.00	.1	4,790.17	.1	1,856.17	63.3	460000 Interest and Other Re	26,400.00	.2	87,076.86	.5	60,676.86	229.8
						470000 Interdepartmental Rev						
6,231.00	.3	199,917.09	5.4	193,686.09	*******	472000 Repairs & Maintenanc	56,079.00	.4	655,109.84	4.1	599,030.84	*******
942,739.00	38.7	1,305,307.36	35.6	362,568.36	38.5	476000 Other Interdepartmen	5,371,725.50	34.6	2,231,763.47	14.0	3,139,962.03-	58.5
948,970.00	38.9	1,505,224.45	41.0	556,254.45	58.6	470000 Interdepartmental Rev	5,427,804.50	34.9	2,886,873.31	18.1	2,540,931.19-	46.8
2,437,159.00	100.0	3,669,847.77	100.0	1,232,688.77	50.6	400000.L Revenue	15,545,301.00	100.0	15,954,788.60	100.0	409,487.60	2.6
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
540,526.00	22.2	569,281.30	15.5	28,755.30-	5.3	511000 Wages	5,044,885.00	32.5	4,963,771.50	31.1	81,113.50	1.6
76,190.00	3.1	76,741.62	2.1	551.62-	.7	512000 Benefits	711,108.00	4.6	683,925.89	4.3	27,182.11	3.8
616,716.00	25.3	646,022.92	17.6	29,306.92-	4.8	510000 Personnel Related Exp	5,755,993.00	37.0	5,647,697.39	35.4	108,295.61	1.9
						530000 Operating Expenses						
132,190.00	5.4	498,501.14	13.6	366,311.14-	277.1	531000 Purchased Services	1,204,183.00	7.7	2,248,030.90	14.1	1,043,847.90-	86.7
92,504.00	3.8	165,405.19	4.5	72,901.19-	78.8	532000 Repair & Maintenance	838,015.00	5.4	956,027.95	6.0	118,012.95-	14.1
1,147,743.50	47.1	1,196,625.19	32.6	48,881.69-	4.3	533000 General Operation	5,204,000.50	33.5	6,497,085.37	40.7	1,293,084.87-	24.8

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
8,064.00	.3	9,027.83	.2	963.83-	12.0	534000 Fixed Charges	111,055.00	.7	45,102.23	.3	65,952.77	59.4
						535000 Bad Debt Expense			925.57		925.57-	
1,380,501.50	56.6	1,869,559.35	50.9	489,057.85-	35.4	530000 Operating Expenses	7,357,253.50	47.3	9,747,172.02	61.1	2,389,918.52-	32.5
						540000 Capital Projects						
						550000 Interdepartmental Cha						
151,132.00	6.2	154,609.62	4.2	3,477.62-	2.3	551000 Employee Related Ins	1,436,045.00	9.2	1,292,725.44	8.1	143,319.56	10.0
25,164.00	1.0	25,162.00	.7	2.00		551900 Insurance Charges	226,459.00	1.5	226,458.00	1.4	1.00	
3,250.00	.1	6,145.44	.2	2,895.44-	89.1	552000 Repairs & Maintenanc	17,730.00	.1	44,183.30	.3	26,453.30-	149.2
12,223.00	.5	12,055.67	.3	167.33	1.4	553000 System Operation Cha	110,087.00	.7	109,069.23	.7	1,017.77	.9
11,524.00	.5	8,728.17	.2	2,795.83	24.3	556000 Other Interdepartmen	106,010.00	.7	78,553.49	.5	27,456.51	25.9
203,293.00	8.3	206,700.90	5.6	3,407.90-	1.7	550000 Interdepartmental Cha	1,896,331.00	12.2	1,750,989.46	11.0	145,341.54	7.7
						560000 Capital Outlay						
		13,714.69	.4	13,714.69-		561000 Land			163,994.56	1.0	163,994.56-	
		8,277.50	.2	8,277.50-		565000 Machinery & Equipmen	825,829.00	5.3	1,189,772.05	7.5	363,943.05-	44.1
						567000 Vehicles	2,106,876.00	13.6	1,408,505.89	8.8	698,370.11	33.1
		21,992.19	.6	21,992.19-		560000 Capital Outlay	2,932,705.00	18.9	2,762,272.50	17.3	170,432.50	5.8
						570000 Depreciation						
		40,655.76	1.1	40,655.76-		572000 Building			368,835.33	2.3	368,835.33-	
		4,638.42	.1	4,638.42-		573000 Building Improvement			41,745.84	.3	41,745.84-	
		8,147.03	.2	8,147.03-		574000 Improvements Non-Bld			73,323.39	.5	73,323.39-	
		4,676.28	.1	4,676.28-		574300 Infrastructure			42,086.49	.3	42,086.49-	
		181,483.66	4.9	181,483.66-		575000 Machinery & Equip De			1,743,066.65	10.9	1,743,066.65-	
		239,601.15	6.5	239,601.15-		570000 Depreciation			2,269,057.70	14.2	2,269,057.70-	
						580000 Debt Service						
2,200,510.50	90.3	2,983,876.51	81.3	783,366.01-	35.6	500000 Expense/Expenditure	17,942,282.50	115.4	22,177,189.07	139.0	4,234,906.57-	23.6
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
75.00				75.00	100.0	631500 Land Records Usage	675.00		695.00		20.00-	3.0
						634900 Transportation Fund	1,125,000.00	7.2	750,000.00	4.7	375,000.00	33.3
75.00				75.00	100.0	630000 Opt'g Transfers from	1,125,675.00	7.2	750,695.00	4.7	374,980.00	33.3
75.00				75.00	100.0	600000 Other Financing Source	1,125,675.00	7.2	750,695.00	4.7	374,980.00	33.3

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
						724403 Fund Transfer Out	331,046.00	2.1	331,046.00	2.1		
						720000 Transfer to Other Fun	331,046.00	2.1	331,046.00	2.1		
						700000 Other Financing Uses	331,046.00	2.1	331,046.00	2.1		
						900000 Statistical Accounts O						
						910000 Highway Unit Informat						
236,723.50	9.7	685,971.26	18.7	449,247.76	189.8	Current Change in Fund Balance	1,602,352.50-	10.3	5,802,751.47-	36.4	4,200,398.97-	262.1

VARIANCE REPORT FOR DEPARTMENT -- LAKE BREEZE AVIATION
FOR THE QUARTER ENDING 09/30/2025

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	Public Works	(175,697.35)	Lower fuel prices (trends); less hangar fees collected; lower fuel sales - colder weather and less flights from 1st qtr
	Interest and Other Revenue		
	Rent Revenue	25,048.11	Additional rent from new short-term tenants
	Other Misc. Revenue	2,562.67	Training reimbursement
	Personnel Related Expenditure		
	Wages	2,054.63	Recently filled vacancies
	Overtime	16,418.87	Flight times during business hours
	Benefits	4,698.02	Related to wages
	Operating Expenses		
	Purchased Services	(6,526.92)	Higher electric and natural gas - colder months - from 1st qtr. More in line for the 2nd and 3rd qtr.
	Repairs and Maintenance	(10,043.75)	Replace blue building lighting and heat exchanger in hanger 1 - unbudgeted
	General Operating	213,649.58	Lower flight operations
	Fixed Charges	(3,768.38)	Additional equipment rented than anticipated
	Interdepartmental Charges		
	Employee Related Insurance	11,158.10	Staff vacancies
	Repairs & Maintenance Charges	1,661.36	Less Electrician hours used
	Other Interdepartmental	44,340.00	Vacant position

Capital Outlay	(175,000.00)	Door replacement
Depreciation	(249,136.89)	Unbudgeted item
Variances Less Than Justification Threshold	**(12.21)**	
TOTAL	**(298,594.16)**	**Negative**

County of Sheboygan

Variance Analysis by Company

As of 9/30/2025

Lake Breeze Aviation

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
477,545.00	99.6	342,448.27	98.2	135,096.73-	28.3	453000 Public Works	3,207,698.00	99.4	3,032,000.65	98.5	175,697.35-	5.5
477,545.00	99.6	342,448.27	98.2	135,096.73-	28.3	410000 Taxes	3,207,698.00	99.4	3,032,000.65	98.5	175,697.35-	5.5
						460000 Interest and Other Re						
2,014.00	.4	6,191.20	1.8	4,177.20	207.4	462000 Rent Revenue	18,124.00	.6	45,734.78	1.5	27,610.78	152.3
2,014.00	.4	6,191.20	1.8	4,177.20	207.4	460000 Interest and Other Re	18,124.00	.6	45,734.78	1.5	27,610.78	152.3
479,559.00	100.0	348,639.47	100.0	130,919.53-	27.3	400000 Revenues	3,225,822.00	100.0	3,077,735.43	100.0	148,086.57-	4.6
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
40,681.00	8.5	46,239.06	13.3	5,558.06-	13.7	511000 Wages	386,539.00	12.0	368,065.50	12.0	18,473.50	4.8
5,251.00	1.1	5,610.20	1.6	359.20-	6.8	512000 Benefits	49,898.00	1.5	45,199.98	1.5	4,698.02	9.4
45,932.00	9.6	51,849.26	14.9	5,917.26-	12.9	510000 Personnel Related Exp	436,437.00	13.5	413,265.48	13.4	23,171.52	5.3
						530000 Operating Expenses						
1,889.00	.4	2,218.37	.6	329.37-	17.4	531000 Purchased Services	16,987.00	.5	23,513.92	.8	6,526.92-	38.4
3,195.00	.7	1,460.56	.4	1,734.44	54.3	532000 Repair & Maintenance	10,051.00	.3	20,094.75	.7	10,043.75-	99.9
339,352.00	70.8	344,469.06	98.8	5,117.06-	1.5	533000 General Operating	2,261,946.00	70.1	2,048,296.42	66.6	213,649.58	9.4
2,137.00	.4	5,268.73	1.5	3,131.73-	146.5	534000 Fixed Charges	19,231.00	.6	22,999.38	.7	3,768.38-	19.6
346,573.00	72.3	353,416.72	101.4	6,843.72-	2.0	530000 Operating Expenses	2,308,215.00	71.6	2,114,904.47	68.7	193,310.53	8.4
						550000 Interdepartmental Cha						
9,620.00	2.0	8,697.08	2.5	922.92	9.6	551000 Employee Related Cha	91,409.00	2.8	80,250.90	2.6	11,158.10	12.2
427.00	.1	2,010.41	.6	1,583.41-	370.8	551900 Insurance Charges	18,093.00	.6	18,093.77	.6	.77-	
1,000.00	.2	425.97	.1	574.03	57.4	552000 Repairs & Maintenanc	3,000.00	.1	1,338.64		1,661.36	55.4
808.00	.2	808.00	.2			553000 System Operation Cha	7,272.00	.2	7,283.44	.2	11.44-	.2
4,666.00	1.0			4,666.00	100.0	556000 Other Interdepartmen	44,340.00	1.4			44,340.00	100.0
16,521.00	3.4	11,941.46	3.4	4,579.54	27.7	550000 Interdepartmental Cha	164,114.00	5.1	106,966.75	3.5	57,147.25	34.8
						560000 Capital Outlay						
						564000 Building Improvement			175,000.00	5.7	175,000.00-	
						560000 Capital Outlay			175,000.00	5.7	175,000.00-	
						570000 Depreciation						
		24,817.30	7.1	24,817.30-		572000 Building			223,355.67	7.3	223,355.67-	
		2,745.06	.8	2,745.06-		575000 Machinery & Equip De			25,781.22	.8	25,781.22-	
		27,562.36	7.9	27,562.36-		570000 Depreciation			249,136.89	8.1	249,136.89-	

Lake Breeze Aviation

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						580000 Debt Service						
409,026.00	85.3	444,769.80	127.6	35,743.80-	8.7	500000 Expense/Expenditure	2,908,766.00	90.2	3,059,273.59	99.4	150,507.59-	5.2
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
70,533.00	14.7	96,130.33-	27.6	166,663.33-	236.3	Current Change in Fund Balance	317,056.00	9.8	18,461.84	.6	298,594.16-	94.2

VARIANCE REPORT FOR DEPARTMENT -- ROCKY KNOLL HCC
FOR THE QUARTER ENDING 09/30/2025

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	Health Care Services	2,770,324.79	The results of both higher census and favorable resident payor source mix compared to budget.
	Interest and Other Revenue		
	Other Misc. Revenue	(11,091.08)	Various Reimbursements recorded are less than budgeted to date.
	Interdepartmental Revenue		
	Other Interdept'l Revenue	(19,800.00)	Highway use of Rocky Knoll Environmental Services Staff less than budgeted.
	Personnel Related Expenditure		
	Wages	(728,043.29)	The higher than budgeted census combined with increase in employee staffing. ESW workers are working full FTE where typically budgeted at 0.8 FTE.
	Overtime	155,553.66	Combination of increase in employee staffing and reliance on agency nursing staff may be contributing to less of a reliance on overtime
	Benefits	(22,085.93)	The higher than budgeted census combined with increase in employee staffing. Benefits follow wages.
	Operating Expenses		
	Purchased Services	(583,828.60)	Increased census increases to reliance on agency staffing to ensure staff to resident ratios. Higher than expected reliance on agency Registered Nurses is the primary driver behind purchased services.
	Repairs and Maintenance	(128,560.38)	Repairs and Maintenance of equipment, lifts, heating equipment higher than budgeted. A portion of the variance in this area may be seasonal creating a timing difference in regards to monthly budget spread.

General Operating	(265,128.76)	General medical supplies, food, laundry, prescriptions, higher than budgeted and most likely driven by the higher than budgeted census. The facility has also purchased add'l walkie-talkies for use facility wide.
Interdepartmental Charges		
Employee Related Insurance	209,978.44	Related to employee benefit selection.
Repairs & Maintenance Charges	(54,803.25)	Additional Hwy work being done
Other Interdepartmental	17,905.72	Primarily due to lower than budgeted support staff wages.
Capital Outlay	58,138.50	Timing of outlay purchases and the month/quarter of the approved budget spread.
Depreciation	(698,233.41)	Depreciation is not budgeted.
Variances Less Than Justification Threshold	**(539.95)**	
TOTAL	**699,786.46**	**Positive**

As of 9/30/2025

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						
75,311.00	4.4	75,311.00	3.6			411000 Property Tax Levy	677,799.00	4.3	677,799.00	3.7		
75,311.00	4.4	75,311.00	3.6			410000 Taxes	677,799.00	4.3	677,799.00	3.7		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
12.00				12.00-	100.0	451000 General Government	112.00		113.00		1.00	.9
		136.46		136.46		452000 Public Safety			136.46		136.46	
1,642,899.00	95.4	2,012,641.06	96.4	369,742.06	22.5	454000 Health Care Services	14,948,978.00	95.4	17,719,302.79	96.3	2,770,324.79	18.5
1,642,911.00	95.4	2,012,777.52	96.4	369,866.52	22.5	450000 Public Charges for Se	14,949,090.00	95.4	17,719,552.25	96.3	2,770,462.25	18.5
						460000 Interest and Other Re						
206.00		19.29		186.71-	90.6	461000 Interest Income	1,870.00		83.42		1,786.58-	95.5
						465000 Donations			25.00		25.00	
2,267.00	.1	176.16		2,090.84-	92.2	466000 Other Miscellaneous	20,075.00	.1	8,983.92		11,091.08-	55.2
2,473.00	.1	195.45		2,277.55-	92.1	460000 Interest and Other Re	21,945.00	.1	9,092.34		12,852.66-	58.6
						470000 Interdepartmental Rev						
2,200.00	.1			2,200.00-	100.0	476000 Other Interdepartmen	19,800.00	.1			19,800.00-	100.0
2,200.00	.1			2,200.00-	100.0	470000 Interdepartmental Rev	19,800.00	.1			19,800.00-	100.0
1,722,895.00	100.0	2,088,283.97	100.0	365,388.97	21.2	400000 Revenues	15,668,634.00	100.0	18,406,443.59	100.0	2,737,809.59	17.5
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
600,738.00	34.9	647,093.78	31.0	46,355.78-	7.7	511000 Wages	5,574,966.00	35.6	6,147,455.63	33.4	572,489.63-	10.3
85,816.00	5.0	87,558.69	4.2	1,742.69-	2.0	512000 Benefits	795,589.00	5.1	817,674.93	4.4	22,085.93-	2.8
686,554.00	39.8	734,652.47	35.2	48,098.47-	7.0	510000 Personnel Related Exp	6,370,555.00	40.7	6,965,130.56	37.8	594,575.56-	9.3
						530000 Operating Expenses						
579,674.00	33.6	621,232.12	29.7	41,558.12-	7.2	531000 Purchased Services	5,293,270.00	33.8	5,877,098.60	31.9	583,828.60-	11.0
25,395.00	1.5	127,012.08	6.1	101,617.08-	400.1	532000 Repair & Maintenance	182,157.00	1.2	310,717.38	1.7	128,560.38-	70.6
157,258.00	9.1	174,878.86	8.4	17,620.86-	11.2	533000 General Operating	1,477,290.00	9.4	1,742,418.76	9.5	265,128.76-	17.9
2,531.00	.1	2,862.92	.1	331.92-	13.1	534000 Fixed Charges	25,071.00	.2	24,385.03	.1	685.97	2.7
12,500.00	.7	5,000.00	.2	7,500.00	60.0	535000 Bad Debt Expense	37,500.00	.2	37,012.00	.2	488.00	1.3
777,358.00	45.1	930,985.98	44.6	153,627.98-	19.8	530000 Operating Expenses	7,015,288.00	44.8	7,991,631.77	43.4	976,343.77-	13.9
						540000 Capital Projects						

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						
168,697.00	9.8	147,908.98	7.1	20,788.02	12.3	551000 Employee Related Cha	1,602,950.00	10.2	1,392,971.56	7.6	209,978.44	13.1
5,183.00	.3	5,254.08	.3	71.08-	1.4	551900 Insurance Charges	47,160.00	.3	47,286.76	.3	126.76-	.3
1,849.00	.1	106,745.56-	5.1	108,594.56	*******	552000 Repairs & Maintenanc	16,828.00	.1	71,631.25	.4	54,803.25-	325.7
25,820.00	1.5	50,062.99	2.4	24,242.99-	93.9	553000 System Operation Cha	234,950.00	1.5	234,913.04	1.3	36.96	
28,385.00	1.6	47,891.08	2.3	19,506.08-	68.7	556000 Other Interdepartmen	263,539.00	1.7	245,633.28	1.3	17,905.72	6.8
229,934.00	13.3	144,371.57	6.9	85,562.43	37.2	550000 Interdepartmental Cha	2,165,427.00	13.8	1,992,435.89	10.8	172,991.11	8.0
						560000 Capital Outlay						
						565000 Machinery & Equipmen	60,160.00	.4			60,160.00	100.0
						566200 Computer Equipment			2,021.50		2,021.50-	
						560000 Capital Outlay	60,160.00	.4	2,021.50		58,138.50	96.6
						570000 Depreciation						
		25,494.22	1.2	25,494.22-		572000 Building			229,447.85	1.2	229,447.85-	
		23,535.49	1.1	23,535.49-		573000 Building Improvement			234,235.28	1.3	234,235.28-	
		1,773.91	.1	1,773.91-		574000 Improvements Non-Bld			15,965.26	.1	15,965.26-	
		180.78		180.78-		574300 Infrastructure			1,627.02		1,627.02-	
		23,612.06	1.1	23,612.06-		575000 Machinery & Equip De			216,958.00	1.2	216,958.00-	
		74,596.46	3.6	74,596.46-		570000 Depreciation			698,233.41	3.8	698,233.41-	
						580000 Debt Service						
						599001 Expense Budget Target						
1,693,846.00	98.3	1,884,606.48	90.2	190,760.48-	11.3	500000 Expense/Expenditure	15,611,430.00	99.6	17,649,453.13	95.9	2,038,023.13-	13.1
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
						700000 Other Financing Uses						
						720000 Oper'tg Transfer to O						
						900000 Statistical Accounts O						
						920000 HCC Statistical Infor						
29,049.00	1.7	203,677.49	9.8	174,628.49	601.2	Current Change in Fund Balance	57,204.00	.4	756,990.46	4.1	699,786.46	*******

VARIANCE REPORT FOR DEPARTMENT -- EMPLOYEE BENEFITS INSURANCE
FOR THE QUARTER ENDING 09/30/2025

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	Health Care Services	(78,029.78)	Dental & Health expenses are higher than budgeted, primarily due to increased claims, departmental vacancies, and employee elections in lower-cost coverage tiers. Group Life is lower than budgeted, resulting in a favorable variance.
	Interest and Other Revenue		
	Interest Income	(17,500.00)	Budgeting for 3.5% on 2MM fund balance to flow to HI Fund.
	Rent Revenue	3,531.56	Rent revenue is below budget due to timing of receiving the lease payments. Budgeted revenue assumed a 5% administration fee; however, this fee was not applied to partnered entities, resulting in a variance.
	Other Misc. Revenue	(13,708.19)	The net positive variance is driven by higher Retiree dental participation, and a two month delay in receiving COBRA payments and a lower number of COBRA participants than anticipated.
	Interdepartmental Revenue		
	Insurance & Employee Related	(961,414.14)	Health enrollment costs are over budget due to employees electing higher-cost coverage tiers. Additionally, Workers' Compensation expenses exceeded budgeted amounts as ACA-designated funds were utilized, and some departments did not include Workers' Compensation in their budgets.
	Personnel Related Expenditure		
	Benefits	779,080.07	The variance in dental, group life, health, and workers' compensation expenses is primarily due to staffing vacancies across departments and changes in employee benefit elections, resulting in lower-than-anticipated costs.

Operating Expenses		
Purchased Services	2,574.65	Dental and health expenses are currently higher than budgeted, driven by interdepartmental vacancies and shifts in elected coverage types. Similarly, workers’ compensation costs are lower than expected due to these vacancies.
Fixed Charges	2,097.00	The July rent expense was posted in the June period rather than July, creating a timing variance in the monthly budget figures.
Variances Less Than Justification Threshold	**(435.52)**	
TOTAL	**(283,804.35)**	**Negative**

Employee Benefits Insurance

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
						450000 Public Charges for Se						
257,887.00	18.3	235,454.19	17.6	22,432.81-	8.7	454000 Health Care Services	2,320,976.00	17.5	2,242,946.22	18.4	78,029.78-	3.4
257,887.00	18.3	235,454.19	17.6	22,432.81-	8.7	450000 Public Charges for Se	2,320,976.00	17.5	2,242,946.22	18.4	78,029.78-	3.4
						460000 Interest and Other Re						
5,834.00	.4	35,000.00	2.6	29,166.00	499.9	461000 Interest Income	52,500.00	.4	35,000.00	.3	17,500.00-	33.3
6,278.00	.4	11,673.56	.9	5,395.56	85.9	462000 Rent Revenue	56,502.00	.4	60,033.56	.5	3,531.56	6.3
7,000.00	.5	11,330.96	.8	4,330.96	61.9	466000 Other Misc. Revenue	63,000.00	.5	49,291.81	.4	13,708.19-	21.8
19,112.00	1.4	58,004.52	4.3	38,892.52	203.5	460000 Interest and Other Re	172,002.00	1.3	144,325.37	1.2	27,676.63-	16.1
						470000 Interdepartmental Rev						
1,135,537.00	80.4	1,041,818.92	78.0	93,718.08-	8.3	471000 Insurance & Employee	10,789,818.00	81.2	9,828,403.86	80.5	961,414.14-	8.9
1,135,537.00	80.4	1,041,818.92	78.0	93,718.08-	8.3	470000 Interdepartmental Rev	10,789,818.00	81.2	9,828,403.86	80.5	961,414.14-	8.9
1,412,536.00	100.0	1,335,277.63	100.0	77,258.37-	5.5	400000 Revenues	13,282,796.00	100.0	12,215,675.45	100.0	1,067,120.55-	8.0
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
1,468,685.00	104.0	1,377,760.32	103.2	90,924.68	6.2	512000 Benefits	13,226,333.00	99.6	12,447,252.93	101.9	779,080.07	5.9
1,468,685.00	104.0	1,377,760.32	103.2	90,924.68	6.2	510000 Personnel Related Exp	13,226,333.00	99.6	12,447,252.93	101.9	779,080.07	5.9
						530000 Operating Expenses						
3,293.00	.2	3,201.00	.2	92.00	2.8	531000 Purchased Services	31,177.00	.2	28,602.35	.2	2,574.65	8.3
6,278.00	.4	6,045.00	.5	233.00	3.7	534000 Fixed Charges	56,502.00	.4	54,405.00	.4	2,097.00	3.7
						535000 Bad Debt Expense			435.52		435.52-	
9,571.00	.7	9,246.00	.7	325.00	3.4	530000 Operating Expenses	87,679.00	.7	83,442.87	.7	4,236.13	4.8
						550000 Interdepartmental Cha						
						570000 Depreciation						
1,478,256.00	104.7	1,387,006.32	103.9	91,249.68	6.2	500000 Expense/Expenditure	13,314,012.00	100.2	12,530,695.80	102.6	783,316.20	5.9
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
65,720.00-	4.7	51,728.69-	3.9	13,991.31	21.3	Current Change in Fund Balance	31,216.00-	.2	315,020.35-	2.6	283,804.35-	909.2

VARIANCE REPORT FOR DEPARTMENT -- INFORMATION TECHNOLOGY
FOR THE QUARTER ENDING 09/30/2025

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	General Government	(11,167.95)	Fewer external print jobs than was budgeted.
	Interest and Other Revenue		
	Other Misc. Revenue	26,000.40	Revenue recv'd from UW for fiber lease that was not budgeted for.
	Interdepartmental Revenue		
	System Operation Revenue	(29,407.97)	Does not appear that enough is being allocated back to the other departments for 473550 Data Processing Services. As such, this category shows less revenue than was budgeted.
	Personnel Related Expenditure		
	Wages	(5,086.60)	Additional wages for overlap with new Lead Printer. Also, Financial System Specialist wages (A. Cole) were not budgeted for in IT budget.
	Operating Expenses		
	Purchased Services	152,433.62	Contracted Services expenses less than budgeted due to staff vacancies. Also, software expenses less than budgeted due to timing.
	Repairs and Maintenance	32,808.96	Printing expenses are showing as under budget (positive variance) because they are being charged to equipment rental (fixed charges).
	General Operating	(21,962.91)	Unplanned computer hardware expenses and paper budget for Print Shop was adjusted down as balancing entry.
	Fixed Charges	(4,990.25)	Printing expenses for Print Shop are being charged to equipment rental account even though they are not budgeted here.
	Interdepartmental Charges		
	Employee Related Insurance	26,106.39	Programmer Analyst & Business Analyst actual insurance costs less than budgeted for.
	Depreciation	(153,892.00)	Depreciation is not a budgeted expense.
	Variances Less Than Justification Threshold	**352,267.70**	
	TOTAL	**363,109.39**	**Positive**

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						
						450000 Public Charges for Se						
		1,863.04	.7	1,863.04		451000 General Government	18,239.00	.8	7,071.05	.3	11,167.95-	61.2
		1,863.04	.7	1,863.04		450000 Public Charges for Se	18,239.00	.8	7,071.05	.3	11,167.95-	61.2
						460000 Interest and Other Re						
		25,920.00	9.2	25,920.00		466000 Other Miscellaneous			26,000.40	1.1	26,000.40	
		25,920.00	9.2	25,920.00		460000 Interest and Other Re			26,000.40	1.1	26,000.40	
						470000 Interdepartmental Rev						
252,832.00	100.0	252,995.72	90.1	163.72	.1	473000 System Operation Rev	2,275,487.00	99.2	2,246,079.03	98.5	29,407.97-	1.3
252,832.00	100.0	252,995.72	90.1	163.72	.1	470000 Interdepartmental Rev	2,275,487.00	99.2	2,246,079.03	98.5	29,407.97-	1.3
252,832.00	100.0	280,778.76	100.0	27,946.76	11.1	400000 Revenues	2,293,726.00	100.0	2,279,150.48	100.0	14,575.52-	.6
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
56,437.00	22.3	63,683.17	22.7	7,246.17-	12.8	511000 Wages	526,747.00	23.0	531,833.60	23.3	5,086.60-	1.0
8,070.00	3.2	9,139.18	3.3	1,069.18-	13.2	512000 Benefits	75,325.00	3.3	75,976.33	3.3	651.33-	.9
64,507.00	25.5	72,822.35	25.9	8,315.35-	12.9	510000 Personnel Related Exp	602,072.00	26.2	607,809.93	26.7	5,737.93-	1.0
						530000 Operating Expenses						
157,953.50	62.5	120,584.59	42.9	37,368.91	23.7	531000 Purchased Services	1,421,581.50	62.0	1,269,147.88	55.7	152,433.62	10.7
6,500.00	2.6	2,480.42	.9	4,019.58	61.8	532000 Repair & Maintenance	76,700.00	3.3	43,891.04	1.9	32,808.96	42.8
2,874.00	1.1	3,346.11	1.2	472.11-	16.4	533000 General Operating	24,765.00	1.1	46,727.91	2.1	21,962.91-	88.7
3,945.00	1.6	5,889.70	2.1	1,944.70-	49.3	534000 Fixed Charges	35,511.00	1.5	40,501.25	1.8	4,990.25-	14.1
						535000 Bad Debt Expense			792.58		792.58-	
171,272.50	67.7	132,300.82	47.1	38,971.68	22.8	530000 Operating Expenses	1,558,557.50	67.9	1,401,060.66	61.5	157,496.84	10.1
						540000 Capital Projects						
						550000 Interdepartmental Cha						
12,594.00	5.0	11,310.31	4.0	1,283.69	10.2	551000 Employee Related Cha	119,667.00	5.2	93,560.61	4.1	26,106.39	21.8
		668.92	.2	668.92-		551900 Insurance Charges	6,020.50	.3	6,020.24	.3	.26	
						552000 Repairs & Maintenanc	300.00		80.00		220.00	73.3

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
		144.58	.1	144.58-		553000 System Operation Cha	1,313.75	.1	1,320.41	.1	6.66-	.5
		1.67		1.67-		556000 Other Interdepartmen	15.00		14.99		.01	.1
12,594.00	5.0	12,125.48	4.3	468.52	3.7	550000 Interdepartmental Cha	127,316.25	5.6	100,996.25	4.4	26,320.00	20.7
						560000 Capital Outlay						
						570000 Depreciation						
		964.36	.3	964.36-		573000 Building Improvement			8,679.21	.4	8,679.21-	
		16,102.39	5.7	16,102.39-		575000 Machinery & Equip De			145,212.79	6.4	145,212.79-	
		10,589.17	3.8	10,589.17-		577000 Other Depreciation			95,302.53	4.2	95,302.53-	
		27,655.92	9.8	27,655.92-		570000 Depreciation			249,194.53	10.9	249,194.53-	
						580000 Debt Service						
						599001 Expense Budget Target						
248,373.50	98.2	244,904.57	87.2	3,468.93	1.4	500000 Expense/Expenditure	2,287,945.75	99.7	2,359,061.37	103.5	71,115.62-	3.1
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
						700000 Other Financing Uses						
						720000 Oper'tg Transfer to O						
						724000 Oper'tg Transf to Ca	353,498.00	15.4			353,498.00	100.0
						720000 Oper'tg Transfer to O	353,498.00	15.4			353,498.00	100.0
						700000 Other Financing Uses	353,498.00	15.4			353,498.00	100.0
4,458.50	1.8	35,874.19	12.8	31,415.69	704.6	Current Change in Fund Balance	347,717.75-	15.2	79,910.89-	3.5	267,806.86	77.0

VARIANCE REPORT FOR DEPARTMENT -- PROPERTY/LIABILITY INS
FOR THE QUARTER ENDING 09/30/2025

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET		EXPLANATION OF VARIANCE
	Operating Expenses			
	Fixed Charges	14,859.00		Insurance premiums quoted less than budgeted overall (Property particularly) despite Liability premiums quoted more than budgeted.
	Variances Less Than Justification Threshold	**(2.50)**		
	TOTAL	**14,856.50**	**Positive**	

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						
62,222.00	92.3	62,220.16	92.3	1.84-		471000 Insurance & Employee	559,984.00	92.3	559,981.52	92.3	2.48-	
5,210.00	7.7	5,209.34	7.7	.66-		476000 Other Interdepartmen	46,884.00	7.7	46,883.98	7.7	.02-	
67,432.00	100.0	67,429.50	100.0	2.50-		470000 Interdepartmental Rev	606,868.00	100.0	606,865.50	100.0	2.50-	
67,432.00	100.0	67,429.50	100.0	2.50-		400000 Revenues	606,868.00	100.0	606,865.50	100.0	2.50-	
						500000 Expense/Expenditure						
						530000 Operating Expenses						
67,432.00	100.0	65,778.00	97.6	1,654.00	2.5	534000 Fixed Charges	606,868.00	100.0	592,009.00	97.6	14,859.00	2.4
67,432.00	100.0	65,778.00	97.6	1,654.00	2.5	530000 Operating Expenses	606,868.00	100.0	592,009.00	97.6	14,859.00	2.4
						550000 Interdepartmental Cha						
						560000 Capital Outlay						
						570000 Depreciation						
67,432.00	100.0	65,778.00	97.6	1,654.00	2.5	500000 Expense/Expenditure	606,868.00	100.0	592,009.00	97.6	14,859.00	2.4
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
		1,651.50	2.4	1,651.50		Current Change in Fund Balance			14,856.50	2.4	14,856.50	

Sheboygan County Portfolio Summary as of September 30, 2025

Holdings Purchase Date	Purchase Cost	Issuer	CUSIP	Ratings	Current Rate	YTC	YTM	YTW	Maturity Date	Market Value	Book MV	Unrealized Gain/(Loss)	Callable	Call Frequency
May 30, 2024	708,803	Federal Home Loan Bank	3130AFFX0	AA+/AAA	4.63%	4.63%	4.63%	4.63%	November 16, 2028	743,363	723,675	19,688	May 9, 2028	Non
December 26, 2024	466,911	Federal Home Loan Bank	3130AKTR7	AA+/AAA	1.08%	4.35%	4.35%	4.35%	January 29, 2027	482,600	467,670	14,930	January 29, 2027	Quarterly
February 24, 2021	750,000	Federal Home Loan Bank	3130ALGX6	AA+/AAA	0.40%	0.40%	1.33%	0.40%	February 24, 2028	724,568	699,338	25,230	November 24, 2025	Quarterly
March 30, 2021	750,000	Federal Home Loan Bank	3130ALMH4	AA+/AAA	0.50%	0.50%	1.01%	0.50%	March 30, 2026	740,663	722,925	17,738	September 30, 2025	Quarterly
March 30, 2021	500,000	Federal Home Loan Bank	3130ALPW8	AA+/AAA	1.00%	1.00%	1.65%	1.00%	March 30, 2028	483,105	465,335	17,770	September 30, 2025	Quarterly
February 18, 2021	748,695	Federal Home Loan Bank	3130AL3S1	AA+/AAA	0.63%	0.66%	0.66%	0.66%	February 17, 2026	740,730	719,970	20,760	November 17, 2025	Quarterly
May 26, 2021	750,000	Federal Home Loan Bank	3130AMFN7	AA+/AAA	0.50%	0.50%	1.16%	0.50%	May 26, 2026	741,225	726,428	14,798	May 26, 2026	Quarterly
January 3, 2022	636,002	Federal Home Loan Bank	3130AMU75	AA+/AAA	1.00%	1.32%	1.32%	1.32%	June 26, 2026	633,287	614,337	18,950	June 26, 2026	Monthly
July 28, 2021	750,000	Federal Home Loan Bank	3130ANCS7	AA+/AAA	0.50%	0.50%	1.58%	0.50%	July 28, 2028	725,633	696,795	28,838	July 28, 2026	Annually
September 20, 2021	500,000	Federal Home Loan Bank	3130ANX47	AA+/AAA	0.50%	0.50%	1.12%	0.50%	September 20, 2027	477,010	460,995	16,015	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	487,165	473,420	13,745	October 14, 2025	Quarterly
October 26, 2021	500,000	Federal Home Loan Bank	3130APHT5	AA+/AAA	1.20%	1.20%	1.20%	1.50%	October 26, 2026	486,735	472,885	13,850	October 26, 2025	Monthly
September 30, 2021	500,000	Federal Home Loan Bank	3130AP4Q5	AA+/AAA	0.50%	0.50%	1.09%	0.50%	September 30, 2026	489,325	476,185	13,140	September 30, 2025	Quarterly
April 29, 2022	750,000	Federal Home Loan Bank	3130ARR52	AA+/AAA	3.00%	3.00%	4.22%	3.00%	April 29, 2027	748,860	746,490	2,370	October 29, 2025	Quarterly
March 17, 2022	500,000	Federal Home Loan Bank	3130AR4N8	AA+/AAA	1.65%	1.65%	2.48%	1.65%	March 17, 2026	497,460	492,245	5,215	March 17, 2026	Quarterly
March 19, 2024	1,000,000	Federal Farm Credit Bank	3130B0JA8	AA+/AAA	5.00%	5.00%	5.00%	5.00%	March 13, 2029	1,003,580	997,510	6,070	March 13, 2026	Annually
November 21, 2024	968,683	Federal Home Loan Bank	3130B3LR2	AA+/AAA	4.38%	4.38%	4.40%	4.40%	December 12, 2031	988,401	955,925	32,476	December 1, 2031	Non
September 11, 2025	750,000	Federal Home Loan Bank	3130B7QY3	AA+/Aa1	4.75%	4.75%	4.75%	4.75%	September 26, 2031	748,988	750,000	-1,013	December 26, 2025	Monthly
September 10, 2025	500,000	Federal Home Loan Bank	3130B7R63	AA+/Aa1	4.00%	4.00%	4.00%	4.00%	September 3, 2030	496,965	500,000	-3,035	September 9, 2026	Annually
November 21, 2024	852,300	Federal Farm Credit Bank	3133ELYY4	AA+/AAA	1.53%	4.36%	4.36%	4.36%	May 13, 2030	892,520	849,410	43,110	May 1, 2030	Non
March 19, 2024	995,898	Federal Home Loan Mtg Co	3133EP5K7	AA+/AAA	4.52%	4.72%	4.72%	4.72%	March 13, 2026	1,002,020	1,001,840	180	March 13, 2026	Non
May 30, 2024	744,683	Federal Farm Credit Bank	3133EREB3	AA+/AAA	4.70%	4.70%	4.70%	4.70%	May 9, 2028	764,730	752,640	12,090	May 9, 2028	Non
September 12, 2025	500,000	Federal Farm Credit Bank	3133ETXP7	AA+/Aa1	4.69%	4.69%	4.69%	4.69%	September 15, 2032	498,465	500,000	-1,535	September 15, 2026	Monthly
December 26, 2024	566,811	Federal Home Loan Bank	313381FD2	AA+/AAA	2.62%	4.22%	4.22%	4.22%	December 10, 2027	580,928	565,548	15,381	December 10, 2027	Non
March 19, 2024	1,140,967	Federal Home Loan Mtg Co	3134A4AA2	AA+/AAA	5.92%	4.39%	4.39%	4.39%	March 15, 2031	1,143,020	1,119,060	23,960	March 15, 2031	Non
March 26, 2021	742,463	Federal Home Loan Mtg Co	3134GWXW1	AA+/AAA	0.55%	2.39%	0.78%	0.78%	October 15, 2025	748,965	728,475	20,490	October 15, 2025	Quarterly
October 10, 2024	995,000	Federal Home Loan Mtg Co	3134HAQV8	AA+/AAA	4.11%	4.52%	4.11%	4.11%	October 10, 2029	999,290	970,880	28,410	October 10, 2025	Quarterly
September 9, 2025	748,913	Fannie Mae	3136GARX9	AA+/Aa1	4.00%	4.30%	4.03%	4.03%	September 10, 2030	746,693	748,913	-2,220	March 10, 2026	Semi-annually
October 29, 2020	500,000	Federal Ag Mtg Corp	31422BY38	AA+/AAA	0.43%	0.43%	0.43%	0.43%	October 29, 2025	498,580	484,315	14,265	October 29, 2025	Non
May 30, 2024	749,303	Federal Ag Mtg Corp	31424WHP0	AA+/AAA	4.67%	4.67%	4.67%	4.67%	April 26, 2029	774,818	756,690	18,128	April 26, 2029	Non
September 4, 2025	500,000	Federal Ag Mtg Corp	31424WS78	AA+/AAA	4.33%	4.33%	4.33%	4.33%	September 4, 2029	497,995	500,000	-2,005	March 4, 2026	Quarterly
July 5, 2013	708,824	Government National Mtg Assoc	38378TKF6	AA+/AAA	1.19%	1.41%	1.41%	1.41%	May 20, 2043	678,297	672,117	6,179	August 20, 2043	Monthly
March 13, 2013	10,000	Auburndale SD, WI	05068PCN0	AA-/AA-	3.10%	3.10%	3.10%	3.10%	March 1, 2026	9,970	9,750	220	November 9, 2025	semi-annually
December 26, 2024	249,000	Austin Telco FCU	052392EC7	NCUA/NCUA	4.30%	4.30%	4.30%	4.30%	December 30, 2026	250,701	250,397	304	December 1, 2026	Non
January 23, 2024	226,087	Citidel FCU	17286TAJ4	NCUA/NCUA	0.90%	4.50%	4.50%	4.50%	October 23, 2026	241,737	235,561	6,175	October 23, 2026	Non
January 23, 2024	186,465	Citizens ST B	176688CT4	FDIC/FDIC	0.90%	4.30%	4.30%	4.30%	December 31, 2025	197,422	192,737	4,684	December 31, 2025	Non
August 19, 2025	249,000	Connexus	20825WEE6	NCUA/NCUA	4.00%	4.00%	4.00%	4.00%	August 19, 2027	250,519	249,000	1,519	August 19, 2027	Non
January 3, 2025	245,000	Cross River Bank	227563LV3	FDIC/FDIC	4.00%	4.00%	4.00%	4.00%	January 3, 2029	247,298	245,000	2,298	January 3, 2029	Non
September 29, 2023	249,000	Empower CU CD	291916ABO	NCUA/NCUA	5.10%	5.10%	5.10%	5.10%	September 29, 2028	259,236	258,482	754	September 29, 2028	Non
September 25, 2025	749,600	Federal Farm Credit Bank	3133ETXN2	AA+/Aa1	4.80%	5.71%	4.83%	4.83%	September 15, 2032	747,128	750,000	-2,873	December 15, 2025	Monthly
August 4, 2021	246,518	Jpmorgan Chase CD	48128UZB8	FDIC/FDIC	0.65%	0.85%	0.85%	0.85%	August 17, 2026	242,182	235,721	6,462	August 17, 2026	Non
December 26, 2024	247,447	Morgan Stanley	61690DSV1	FDIC/FDIC	4.86%	4.17%	4.17%	4.17%	June 21, 2027	248,045	248,346	-301	June 21, 2027	Non
February 25, 2022	247,033	National Bk CD	633368FP5	FDIC/FDIC	1.55%	4.82%	1.71%	1.71%	February 25, 2027	241,602	236,371	5,231	October 25, 2025	Monthly
March 20, 2024	249,000	Nicolet Natl Bank CD	654062LR7	FDIC/FDIC	4.25%	4.25%	4.25%	4.25%	September 8, 2028	253,158	251,102	2,057	September 8, 2028	Non
January 29, 2024	249,000	Wells Fargo Bank CD	949764LK8	FDIC/FDIC	4.20%	4.20%	4.20%	4.20%	January 29, 2027	250,494	249,904	590	January 29, 2027	Non
Various	0	USBank MM	1stAmerican	Local	4.62%	4.62%	4.62%	4.62%	N/A	0	0	0	n/a	Liquid
Various	184,110	LGIP - General	LGIPGEN	State	4.35%	4.35%	4.35%	4.35%	N/A	184,110	184,110	0	n/a	Liquid
Various	20,487,862	LGIP - County Sales Tax	LGIPST	State	4.35%	4.35%	4.35%	4.35%	N/A	20,487,862	20,487,862	0	n/a	Liquid
Various	1,048,947	LGIP - Conservation	LGIPCONS	State	4.35%	4.35%	4.35%	4.35%	N/A	1,048,947	1,048,947	0	n/a	Liquid
Various	3,137,462	LGIP - Building	LGIPBLDG	State	4.35%	4.35%	4.35%	4.35%	N/A	3,137,462	3,137,462	0	n/a	Liquid
Various	25,842,756	Associated Bank - MM	ASBKREPO2	Local	4.37%	4.37%	4.37%	4.37%	N/A	25,842,756	25,842,756	0	n/a	Liquid
Various	9,376	Wisconsin Bank & Trust - MM	CBTMM1	Local	0.01%	0.01%	0.01%	0.01%	N/A	9,376	9,376	0	n/a	Liquid
Various	10,046	Cleveland State Bank	CLESTBK	Local	0.40%	0.40%	0.40%	0.40%	N/A	10,046	10,046	0	n/a	Liquid
Various	4,165,269	Associated Bank - Checking	ASBKCHK1	Local	4.41%	4.41%	4.41%	4.41%	N/A	4,165,269	4,165,269	0	n/a	Liquid
TOTALS	80,563,230									80,591,300	80,110,213	481,087		

Calls, Pay Downs, and Maturities

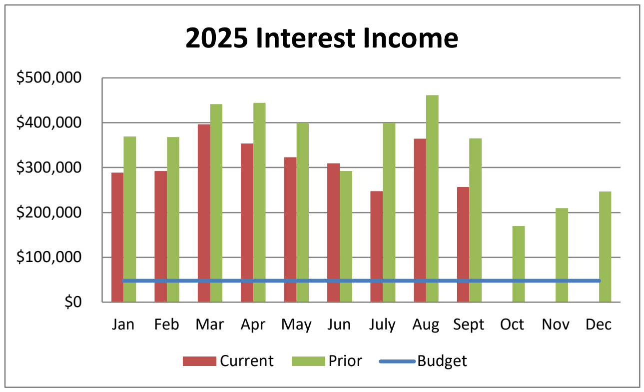
Maturity Date	Book MV	Issuer	Broker	Rating	Current Rate	Gain/Loss Sale	Sale Price	Type
September 24, 2025	973,250	Federal Home Loan Bank	MBS	AA+	0.520%	$26,750	1,000,000	Matured
September 24, 2025	730,890	Federal Home Loan Bank	MBS	AA+	0.700%	$19,110	750,000	Matured
March 16, 2026	497,140	Federal Home Loan Bank	BOKFS	AA+	4.000%	$2,860	500,000	Called
September 15, 2027	747,593	Federal Home Loan Bank	MBS	AA+	4.250%	$2,408	750,000	Called
September 29, 2025	729,210	Federal Farm Credit Bank	MBS	AA+	0.530%	$20,790	750,000	Matured

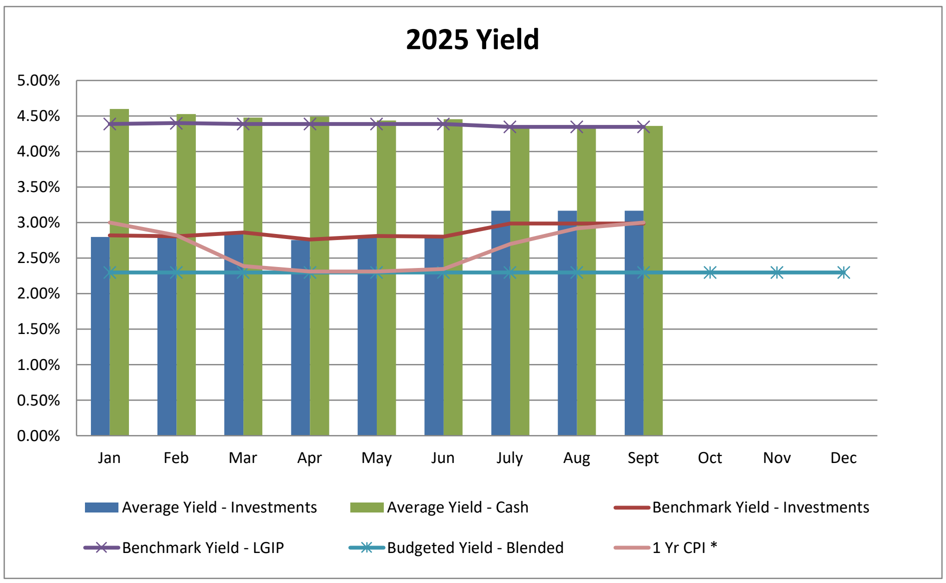
Sheboygan County Portfolio Summary as of September 30, 2025

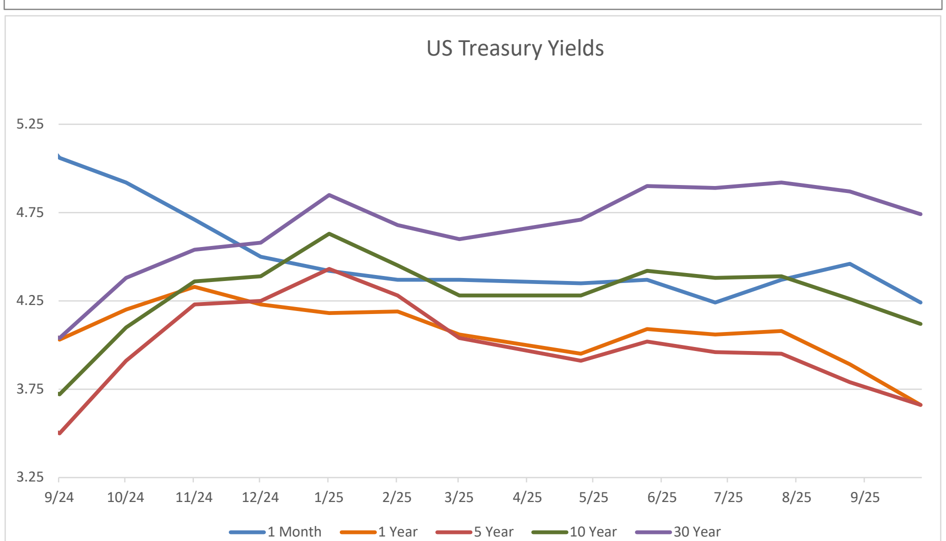
	Market Value	Wtd Ave Tenor at Purch (Yrs)	Wtd Ave Seasoning (Yrs)	Current Month Annualized Yield	Benchmark Yield
Cash Equivalents	54,885,828	n/a	n/a	4.36%	4.35%
Investments	25,705,472	5.69	1.23	3.17%	2.99%
Grand Total	**80,591,300**			**3.98%**	**3.92%**

Cash Benchmark Yield is LGIP rate for most recent month
Investment Benchmark Yield is Dollar Weighted Average of like maturity treasury yields for each holding

2025 Interest	
Annual Budget	$575,500
Budget to Date	$383,666
Actual to Date	$2,576,928
Variance	$2,193,262
Budgeted Yield	2.30%



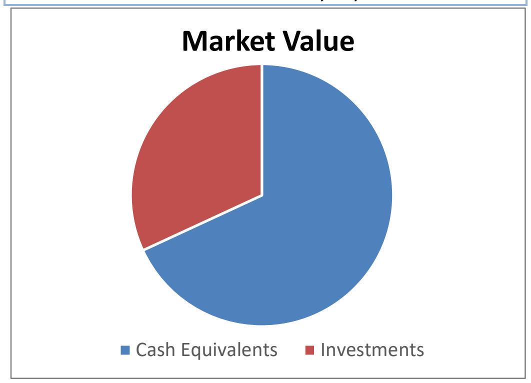




Source: FRED (Federal Reserve Economic Data)

Cash and Cash Equivalents

Firm	Value	% of Cash
Associated Bank	30,008,026	54.7%
Cleveland State Bank	10,046	0.0%
LGIP	24,858,380	45.3%
USBank MM	-	0.0%
Wisconsin Bank & Trust - MM	9,376	0.0%
	54,885,828	**100.0%**



Investment Holdings

Issuer	Market Value	% of Portfolio
Auburndale SD, WI	9,970	0.04%
Austin Telco FCU	250,701	0.98%
Citidel FCU	241,737	0.94%
Citizens ST B	197,422	0.77%
Connexus	250,519	0.97%
Cross River Bank	247,298	0.96%
Empower CU CD	259,236	1.01%
Fannie Mae	746,693	2.90%
Federal Ag Mtg Corp	1,771,393	6.89%
Federal Farm Credit Bank	3,906,423	15.20%
Federal Home Loan Bank	12,017,008	46.75%
Federal Home Loan Mtg Co	3,893,295	15.15%
Government National Mtg Assoc	678,297	2.64%
Jpmorgan Chase CD	242,182	0.94%
Morgan Stanley	248,045	0.96%
National Bk CD	241,602	0.94%
Nicolet Natl Bank CD	253,158	0.98%
Wells Fargo Bank CD	250,494	0.97%
	25,705,472	**100.00%**