

NOTICE OF MEETING

SHEBOYGAN COUNTY FINANCE COMMITTEE

February 14, 2024 - 3:30 PM

Administration Building - Conference Room 302
508 New York Avenue Sheboygan, WI 53081
Finance Department is inviting you to a scheduled Zoom meeting.

Topic: Finance Committee's Zoom Meeting
Time: Feb 14, 2024 03:30 PM Central Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/81532015882?pwd=F0DameQ9ORHZkBqqMEbV8WSkZHhK0s.1>

Meeting ID: 815 3201 5882

Passcode: 627981

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

AGENDA

Call to Order

Certification of Compliance with Open Meeting Law

Approval of Minutes

Finance Committee – January 10, 2024 – 3:30 PM

Correspondence – None at the time of posting

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 a specific to an item on the agenda.

County Clerk

Report of 2023 Dog License Sales

Transportation

Consideration of 2023 Budget Adjustments – Airport Division

Consideration of 2023 Budget Adjustments – Highway Division

Information Technology Director

Consideration of Use of General Fund Unassigned Fund Balance for County Board
Technology Updates

Finance Director

Financial Statements – December

4th Quarter Variances

Investment Statements – December

Approval of Vouchers

Approval of Attendance at Other Meetings or Functions

Adjournment

Next Scheduled Meeting – February 28, 2024, 3:30 PM, Administration Building

Prepared by:
Stefanie Albrecht
Recording Secretary

Roger Te Stroete
Committee Chairperson

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

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

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

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

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

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

SHEBOYGAN COUNTY FINANCE COMMITTEE MINUTES

Administration Building
508 New York Avenue
Sheboygan WI 53081

January 10, 2024

Called to Order: 3:30 P.M.

Adjourned: 4:20 P.M.

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

MEMBERS ABSENT:

ALSO PRESENT: **In Person:** Vernon Koch, Gerald Jorgensen, Edward Procek, Steve Hatton, Stefanie Albrecht, Crystal Fieber, Emily Stewart, Aaron Brault, Kevin Dulmes, Jeremy Fetterer

Remote: Brenda Hanson, Tara Duwe, Matthew Strittmater, Bryan Olson

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

The Chairperson certified compliance with the open meeting law. The notice was posted at 3:00 P.M. January 5, 2024.

Supervisor Goehring moved to approve the minutes of December 13, 2023. Motion seconded by Supervisor Wegner. Motion Carried

Correspondence – None

Finance Director, Steve Hatton presented an inception to date summary of the County's 0.5% sales tax received. He also provided a summary of his recent meeting with a group of investment advisors.

Finance Director, Steve Hatton presented a draft resolution No. – (2023/24) — Carryover of Unexpended 2023 Appropriations to 2024. Supervisor Wegner moved to approve the resolution as drafted and introduce the resolution to the County Board in January. Motion seconded by Supervisor Abler. Motion Carried

The Committee discussed Resolution No. 20 - Establishing a Non-Lapsing Account for Water Quality Improvement Projects for Monsanto Settlement Funds. Supervisor Abler moved to recommend that the Resolution be adopted. Motion seconded by Supervisor Goehring. Motion Carried.

The Committee discussed Ordinance No. 11 - Amending Chapter 1 - County Organization and County Board of Supervisors. Supervisor Wegner moved to recommend that the Ordinance be enacted. Motion seconded by Supervisor Donovan. Motion Carried.

Transportation Business Manager, Emily Stewart presented a 2024 budget adjustment for the Fixed Base Operations. Supervisor Wegner moved to approve the request. Motion seconded by Supervisor Abler. Motion Carried.

Finance Director, Steve Hatton presented an exception to Health & Human Services Assigned Fund Balance Policy. Supervisor Goehring moved to approve the exception. Motion seconded by Supervisor Donovan. Motion Carried.

Auditor/Analyst, Stefanie Albrecht presented the Financial Statements for November.

Finance Director, Steve Hatton presented the Investment Statements for November.

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

Supervisor Wegner requested attendance at the December 21st Executive Committee meeting for himself and committee chairperson Te Stroete. Supervisor Abler moved to approve the request. Motion seconded by Supervisor Donovan. Motion Carried.

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

The next scheduled meeting will be Wednesday, January 24, 2024 at 3:30 P.M.

Jeremy Fetterer
Recording Secretary

William Goehring
Secretary

DOG LICENSE SALES - 2023

	Number Sold	Municipal Fees	State Fees	County Balance	Total Sales
Un-Neutered Males	677	169.25	270.80	7,683.95	8,124.00
Un-Spayed Females	557	139.25	222.80	6,321.95	6,684.00
Un-Neutered 1/2 Dogs	1	0.25	0.20	5.55	6.00
Neutered Males	3,280	820.00	492.00	15,088.00	16,400.00
Spayed Females	3,406	851.50	510.90	15,667.60	17,030.00
Neutered 1/2 Dogs	-	-	-	-	-
Multiple Dog Licenses	19	-	33.25	1,011.75	1,045.00
Extra Tags (Multiple)	6	-	0.90	29.10	30.00
		1,980.25	1,530.85	45,807.90	49,319.00

DOG LICENSE ACCOUNT SUMMARY

Expenses	Credits	Debits	Balance
Beginning Balance - 1/01/2023			
Paid to Humane Society for 2022 (\$1,000 Retained for Expenses)			0.00
2023 License Sales	49,319.00		49,319.00
Municipality Fees		1,980.25	47,338.75
State Fees		1,530.85	45,807.90
Listing Fees		3,906.50	41,901.40
Dog License Supplies		1,480.00	40,421.40
Dog Damage Claims		0.00	40,421.40
Publishing Ads		227.22	40,194.18
Miscellaneous Revenue			40,194.18
Balance as of 12/31/2023			40,194.18

Amount Available for Humane Society for Year 2023 License Sales **39,194.18**

.....



Sheboygan County
 Department of Transportation – *Airport Division*
Bryan Olson, Transportation Director
 W5741 CTH J
 Plymouth, WI 53073

To: Chairman Roger Te Stroete and Members of the Finance Committee

From: Bryan Olson, Transportation Director *BO*
 Matt Grenoble, Airport Superintendent *MG*
 Emily Stewart, Business Manager *ES*

Date: February 14, 2024

Re: 2023 Budget Adjustments for Transportation Department – Airport Division

The Transportation Department – Airport Division is seeking your approval the following budget adjustments. Over budgeted expenses, primarily due to large repairs needed for equipment, are being offset by reduced spending in other accounts. Bipartisan Infrastructure Law (BIL) funding, which will no longer funnel through the Department budget, is offset by project costs not be incurred by the Department, and by the postponement of some projects.

ACCOUNT	ACCOUNT NAME	DEBIT	CREDIT
116.423675	Other State Payment	295,000	
116.453325	User Fee - Customs		10,250
116.511105	Wages	10,199	
116.511110	Overtime	5,934	
116.531105	Consulting	5,400	
116.531423	Inspections	3,100	
116.531815	Electric		14,792
116.531820	Natural Gas		4,000
116.532120	Grounds		138,221
116.532130	Plumbing		140,000
116.532145	Structural		55,634
116.532320	Auto Parts	23,000	
116.533105	Advertising		14,236
116.552115	Maint Serv - Elect	7,500	
116.552125	Highway Department	27,000	

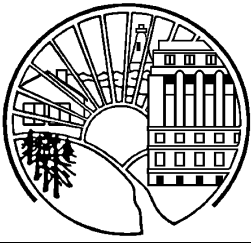


Sheboygan County
 Department of Transportation – *Highway Division*
Bryan Olson, Transportation Director
 W5741 CTH J
 Plymouth, WI 53073

To: Chairman Roger Te Stroete and Members of the Finance Committee
 From: Bryan Olson, Transportation Director *BO*
 Date: February 14, 2024
 Re: 2023 Budget Adjustments for Transportation Department – Highway Division

The Transportation Department – Highway division is seeking your approval the following budget adjustments. Please see the chart below.

ACCOUNT	ACCOUNT NAME	DEBIT	CREDIT
423375	State Transp Revenu	3,975,328	
476400	Capitalized Expense	4,560,822	
531450	Transportation		(2,778,034)
533805	Roadway Supplies		(4,658,116)
533940	Cost of Goods Sold		(1,100,000)
To pull CTH-TA out of 2023 budget			
423810	Other State Paymen		(9,888)
424205	State Hwy Admin		(28,000)
424210	State Highway Maint		(543,800)
426305	Municipal Charges Hwy Work		(3,851,395)
426310	Municipal Charges Admin		(141,678)
453100	Highway, Street Mai	11,016	
466135	Gain/Loss-Disposal		(234,166)
472300	Interdepartmental R		(60,281)
511110	Overtime	62,871	
531000	Purchased Sevices		(10,747)
532000	Repairs and Maintenance	64,631	
533480	Right of Way		(25,000)
533505	Supplies General	52,896	
533510	Uniforms - Employe		(13,893)
533000	Roadway/Inventory/CoGS	5,074,964	
533832	Fuel-Propane	46,223	
533913	Inventory Adjustme		(94,426)
533926	Non Cap Equip over		(11,320)
533928	Computer Sys \$500-		(22,539)
534115	Rental of Equipmen		(85,084)
552115	Maint Serv - Elect	31,713	
556108	Employee Wages & R		(47,097)
564510	Improve. Non Bldg -		(75,000)
566206	Computer Equipment		(90,000)



SHEBOYGAN COUNTY

Christopher S. Lewinski
Information Technology Director

To: Members of the Finance Committee

CC: Alayne Krause, Stephen Hatton

Date: February 14, 2024

Subject: Use of General Fund Unassigned Fund Balance for County Board Technology Updates

In keeping with the County's approach to refresh computing hardware on a regular cadence, several items related to the operation of the County Board and its chambers need to be replaced in 2024. Doing so will help ensure systems continue to function properly, will be compatible with the upcoming Windows 11 operating system upgrade, and will receive the latest security updates and patches. The list of hardware components slated for replacement and their corresponding costs are as follows:

- (19) iPads (upgrading Gen 6 to Gen 9) @ \$333.47 each = \$6,335.93
- (2) Lenovo Android tablets (spares for voting system) @ \$130.00 each = \$260.00
- (1) HP laptop computer and docking station for voting system = \$1,152.06
- (1) HP desktop computer for County Board Chairperson microphone control = \$858.31
- (1) Zoom Room controller upgrade and professional services to program it = \$4,020.28

Computer hardware replacements are typically planned and budgeted for within departmental annual budgets. Because the County Board hardware is currently not part of any department's operating budget, there are not funds budgeted for this purpose. The plan going forward is that this hardware will become part of the annual planning and budgeting cycle of the County Board. For now, on behalf of the County Board, I respectfully request the approval of utilizing **\$12,626.58** from General Fund Unassigned Fund Balance. As the close of fiscal 2023 remains ongoing, the current estimated General Fund Unrestricted Fund Balance is approximately **\$21.5 MM** or 22.9% of 2022 Expenditures net of capital expenditures. This estimate does not include the anticipated surplus from 2023, but does include the recent acquisition of the fixed base operator. Fund Balance Policy calls to maintain a General Fund Unassigned Balance between 15% and 30%.

Thank you for your consideration.

Respectfully yours,

Christopher Lewinski, IT Director

Vernon Koch, Sheboygan County Board Chairman



WISCONSIN

Financial Overview

December 2023

Finance Committee & County Administrator Report

Budget Variance Summary

Preliminary Year to Date December 31, 2023

	Fund					
	General	Special Revenue	Enterprise	Internal Service	Total	Transportation
Change in Fund Balance	\$ 3,657,275	\$ 339,530	\$ 116,605	\$ (3,866,064)	\$ 247,346	\$ 4,081,821
Plus: unbudgeted depreciation			750,814	2,370,915	\$ 3,121,729	
Adjusted Change in Fund Balance	<u>\$ 3,657,275</u>	<u>\$ 339,530</u>	<u>\$ 867,419</u>	<u>\$ (1,495,149)</u>	<u>\$ 3,369,075</u>	<u>\$ 4,081,821</u>
Budgeted Change in Fund Balance to Date	\$ (796,053)	\$ (5,380)	\$ -	\$ (1,894,966)	\$ (2,696,399)	\$ 2,268,729
Variance Actual to Budget	<u>\$ 4,453,328</u>	<u>\$ 344,910</u>	<u>\$ 867,419</u>	<u>\$ 399,817</u>	<u>\$ 6,065,474</u>	<u>\$ 1,813,092</u>
Carryovers of 2023 to 2024	\$ (462,104)	\$ (191,677)	\$ -	\$ (595,529)	\$ (1,249,310)	\$ -

Department Budget Variance Summary

Preliminary Year to Date December 31, 2023

Department	Total Variance
General Fund	
Airport	\$ 83,102
Bldg Services	\$ 488,961
Clerk of Crts	\$ (269,433)
Corp Counsel	\$ 22,806
County Administrator	\$ 157,604
County Board	\$ 21,495
County Clerk	\$ (28,100)
Court Commissioner	\$ 13,348
DA	\$ 93,039
Finance	\$ 307,255
Human Resources	\$ 141,672
Medical Examiner	\$ 22,166
Nondepart'l	\$ 3,652,477
Planning & Conservation	\$ (49,957)
Register of Deeds	\$ (24,497)
Sheriff	\$ (234,457)
Tax Foreclosures	\$ 22,057
Treasurer	\$ 50,532
UW Extension	\$ 10,778
UW GB - Sheboygan Campus	\$ (30,587)
Veterans' Comm	\$ 2,354
Veterans' Service	\$ 715
Total - General Fund	\$ 4,453,329

Department	Total Variance
Special Revenue	
Community Programs	\$ (1,464,085)
Economic Support	\$ 134,792
Elder Services	\$ 331,298
HHS Administration	\$ 128,294
Public Health Service	\$ 63,811
Social Services	\$ 1,149,162
Total HHS	\$ 343,271
Public Safety - Spec Rev	\$ 1,638
Total - Special Revenue	344,909

Department	Total Variance
Enterprise Fund	
Fixed Base Operations	\$ (3,118)
Rocky Knoll	\$ 870,536
Total - Enterprise Fund	\$ 867,418

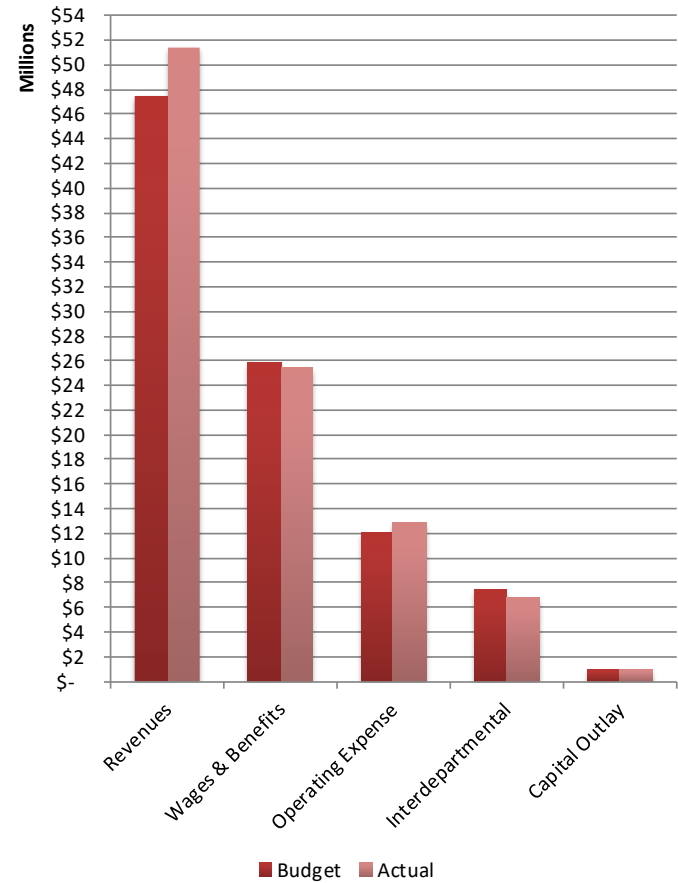
Department	Total Variance
Internal Services	
Employee Benefits	\$ 209,291
Highway	\$ 183,693
Info Technology	\$ 6,833
Prop Ins	\$ -
Total - Internal Servs	399,817

Department	Total Variance
Transportation	
Transportation	\$ 1,813,093
Total - Transportation	\$ 1,813,093

General Fund (Budget to Actual)

Year to Date December 31, 2023

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 47,430,566	\$ 51,345,022	\$ 3,914,456	108%
Wages & Benefits	(25,843,034)	(25,458,528)	384,506	99%
Operating Expense	(12,102,279)	(12,896,341)	(794,062)	107%
Interdepartmental	(7,447,152)	(6,823,818)	623,334	92%
Capital Outlay	(982,288)	(920,756)	61,532	94%
Total Expenses	(46,374,753)	(46,099,443)	275,310	99%
Other Financing	(1,851,866)	(1,588,303)	263,563	86%
Change in Fund Balance	\$ (796,053)	\$ 3,657,276	\$ 4,453,329	459%



General Fund (Variance Change)

Year to Date December 31, 2023

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ 3,290,662	\$ 3,914,456	\$ 623,794
Wages & Benefits	404,154	384,506	(19,648)
Operating Expense	(572,624)	(794,062)	(221,438)
Interdepartmental	598,045	623,334	25,289
Capital Outlay	<u>327,923</u>	<u>61,532</u>	<u>(266,391)</u>
Total Expenses	757,498	275,310	(482,188)
Other Financing	<u>410,169</u>	<u>263,563</u>	<u>(146,606)</u>
Change in Fund Balance	<u>\$ 4,458,329</u>	<u>\$ 4,453,329</u>	<u>\$ (5,000)</u>

- Revenue is positive the current month change is due to more than budgeted interest income and recognition of LFRF revenue
- Wages & Benefits expense variance mainly due to position vacancies but more than budgeted overtime in the Sheriff's dept
- Positive Operating expense variance due to more than budgeted professional services, contracted services, general supplies, unbudgeted but approved LFRF taskforce expenses and Vorpahl tower land purchase
- Capital Outlay expense current month change is due to the purchase vehicles for the Sheriff's dept and Planning dept

General Fund – Department Analysis

Year to Date December 31, 2023

Overall Budget

Variations

Department	Revenues	Expenditures	Other Financing	Total	% of Outflow
Airport	\$ (271,918)	\$ 451,020	\$ (96,000)	\$ 83,102	↑ 6.79%
Building Services	51,724	491,047	(53,810)	488,961	↑ 11.71%
Clerk of Courts	48,290	(317,723)	-	(269,433)	↓ -9.10%
Corporation Counsel	9,710	13,096	-	22,806	↑ 3.82%
County Administrator	(34)	254,280	(96,642)	157,604	↑ 32.01%
County Board	5,161	55,034	(38,700)	21,495	↑ 7.99%
County Clerk	8,467	(36,567)	-	(28,100)	↓ -7.34%
Court Commissioner	6,214	7,134	-	13,348	↑ 3.67%
District Attorney	4,988	88,051	-	93,039	↑ 8.86%
Finance	53,514	290,692	(36,951)	307,255	↑ 14.52%
Human Resources	107	177,850	(36,285)	141,672	↑ 17.20%
Medical Examiner	9,955	12,211	-	22,166	↑ 7.34%
Non-Departmental	3,717,740	(677,461)	612,198	3,652,477	↑ 171.53%
Planning & Conservation	34,043	(90,000)	6,000	(49,957)	↓ -1.97%
Register of Deeds	(57,464)	37,109	(4,142)	(24,497)	↓ -3.24%
Sheriff	239,850	(576,601)	102,294	(234,457)	↓ -0.96%
Tax Foreclosures	27,288	(5,231)	-	22,057	N/A
Treasurer	17,331	127,599	(94,398)	50,532	↑ 5.80%
UW GB - Sheboygan Campus	-	(30,587)	-	(30,587)	↓ -27.41%
UW Extension	(2,976)	13,754	-	10,778	⇒ 2.48%
Veterans Commission	-	2,354	-	2,354	↑ 11.31%
Veteran's Services	12,466	(11,752)	-	714	⇒ 0.22%
Total General Fund	\$ 3,914,456	\$ 275,309	\$ 263,564	\$ 4,453,329	9.60%

Overtime

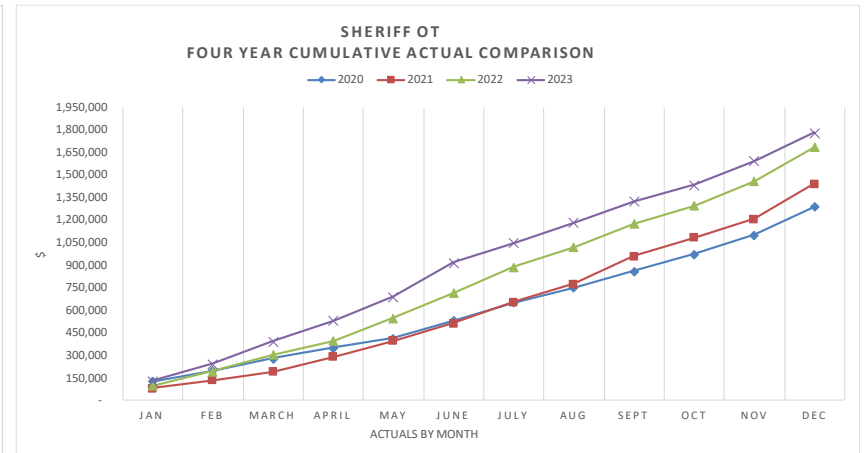
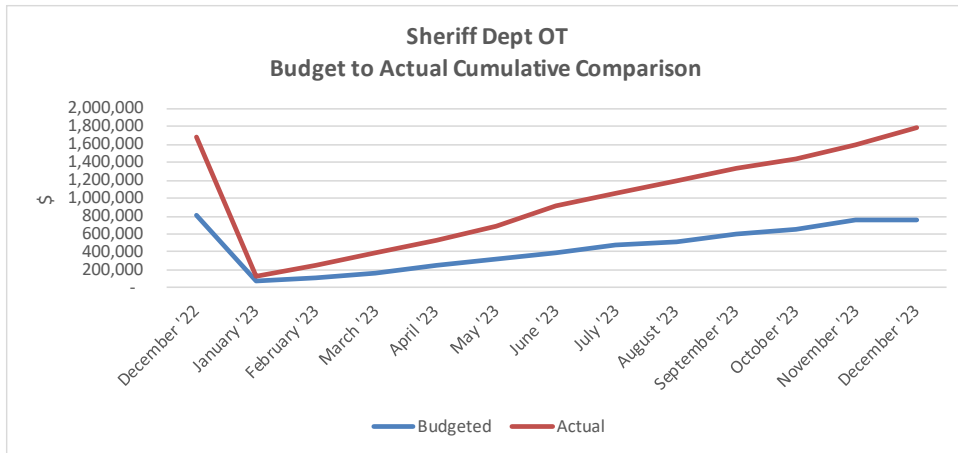
Overtime

Department	Budget	Actual	\$ Variance	% of Variance
Airport	\$ 6,000	\$ 8,092	\$ (2,092)	↓ -34.87%
Building Services	18,722	22,669	(3,947)	↓ -21.08%
Clerk of Courts	2,000	3,523	(1,523)	↓ -76.15%
Corporation Counsel	-	-	-	⇒ 0.00%
County Administrator	-	-	-	⇒ 0.00%
County Board	-	-	-	⇒ 0.00%
County Clerk	300	158	142	↑ 47.33%
Court Commissioner	-	-	-	⇒ 0.00%
District Attorney	-	-	-	⇒ 0.00%
Finance	5,000	1,026	3,974	↑ 79.48%
Human Resources	-	244	(244)	↓ -100.00%
Medical Examiner	-	-	-	⇒ 0.00%
Non-Departmental	-	-	-	⇒ 0.00%
Planning & Conservation	-	70	(70)	↓ -100.00%
Register of Deeds	-	-	-	⇒ 0.00%
Sheriff	894,500	1,781,622	(887,122)	↓ -99.18%
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	\$ 926,522	\$ 1,817,404	\$ (890,882)	↓ -96.15%

- Building Services – Expenditure variance due to vacancies and utility prices lower than expected along with unspent structural work and unspent contingency, budgeted items not yet complete carried over to 2024 totaling \$403,527
- Clerk of Courts – Expenditure variance due to greater than budgeted costs for court appointed attorney's and guardian ad litem appointments
- County Administrator – Expenditure variance due to vacant positions
- Finance – Expenditure variance due to vacancy savings
- Human Resources – Expenditure variance due to vacancy savings
- Non Departmental – Revenue variance due to higher than budgeted investment interest and TIF district closure, Expenditure variance due to approved but unbudgeted use of LFRF funds
- UW Campus – Expenditure variance due to more than budgeted expenses for maintenance and facility repairs
- Veterans– Revenue variance due to being awarded an ARPA supplemental grant for CVSO; Expenditure variance due to veterans rides still down since the transportation program was shut down due to covid.

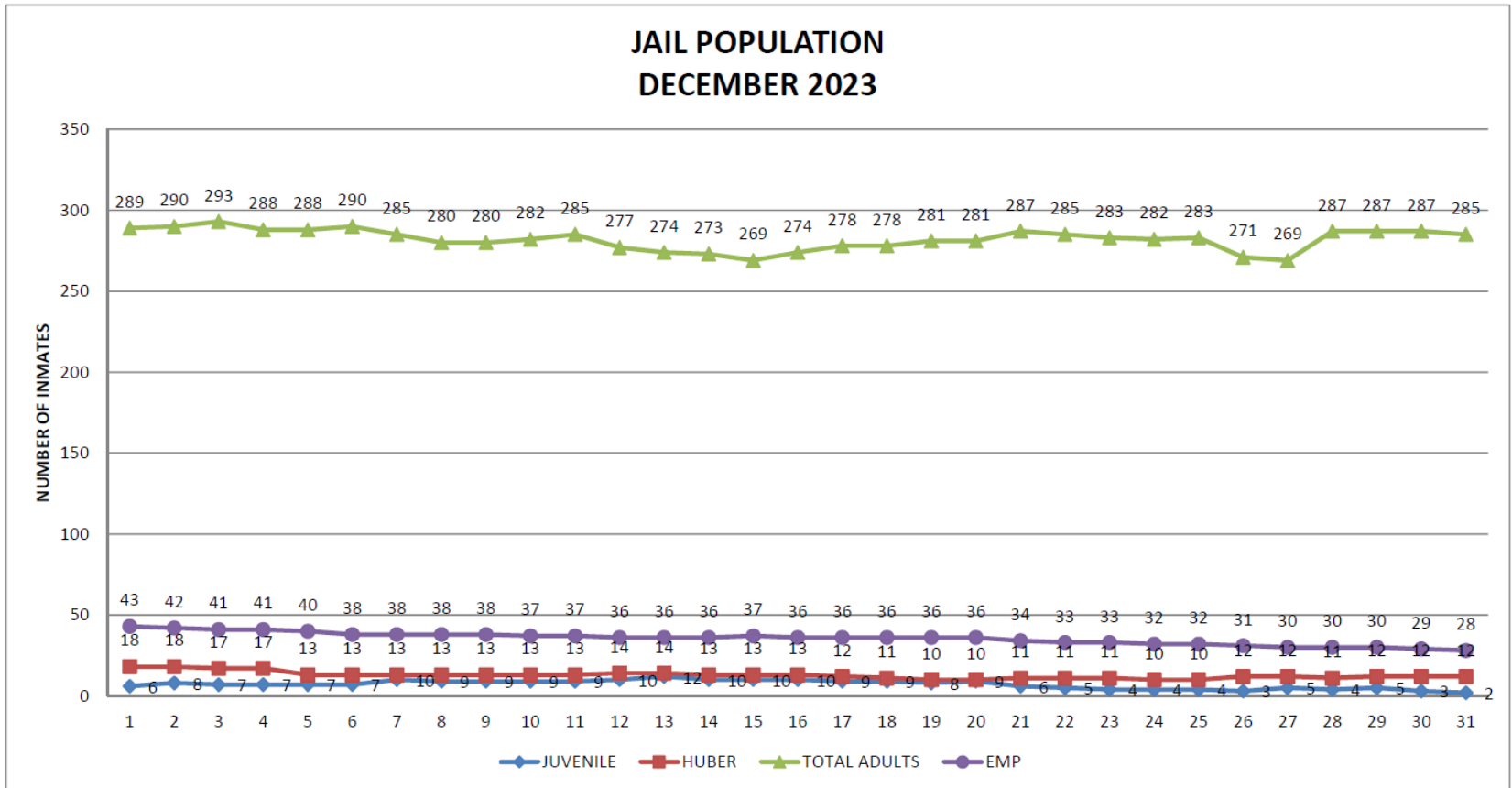
General Fund – Sheriff’s Department OT

As of December 31, 2023



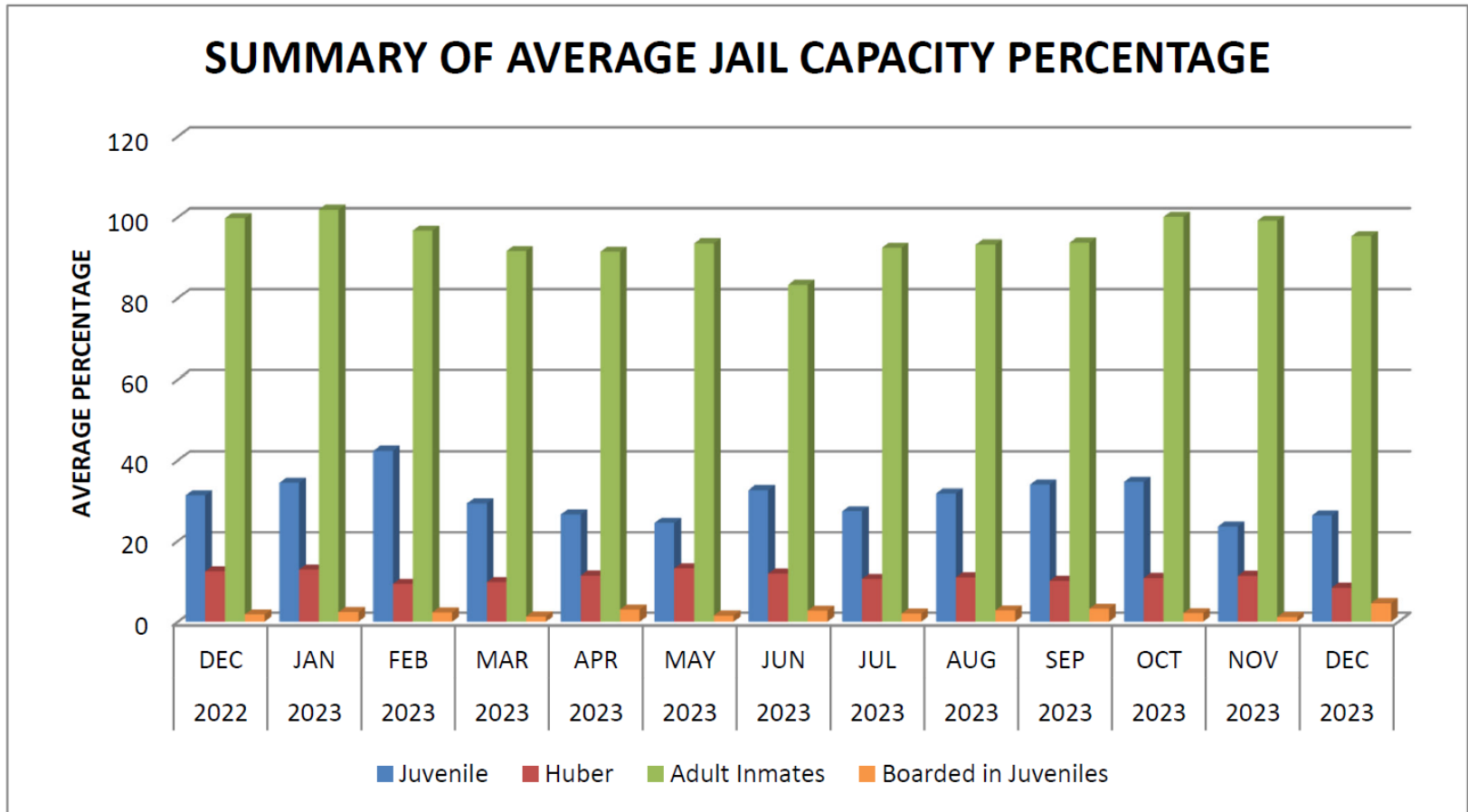
General Fund – Sheriff’s Department

December 31, 2023

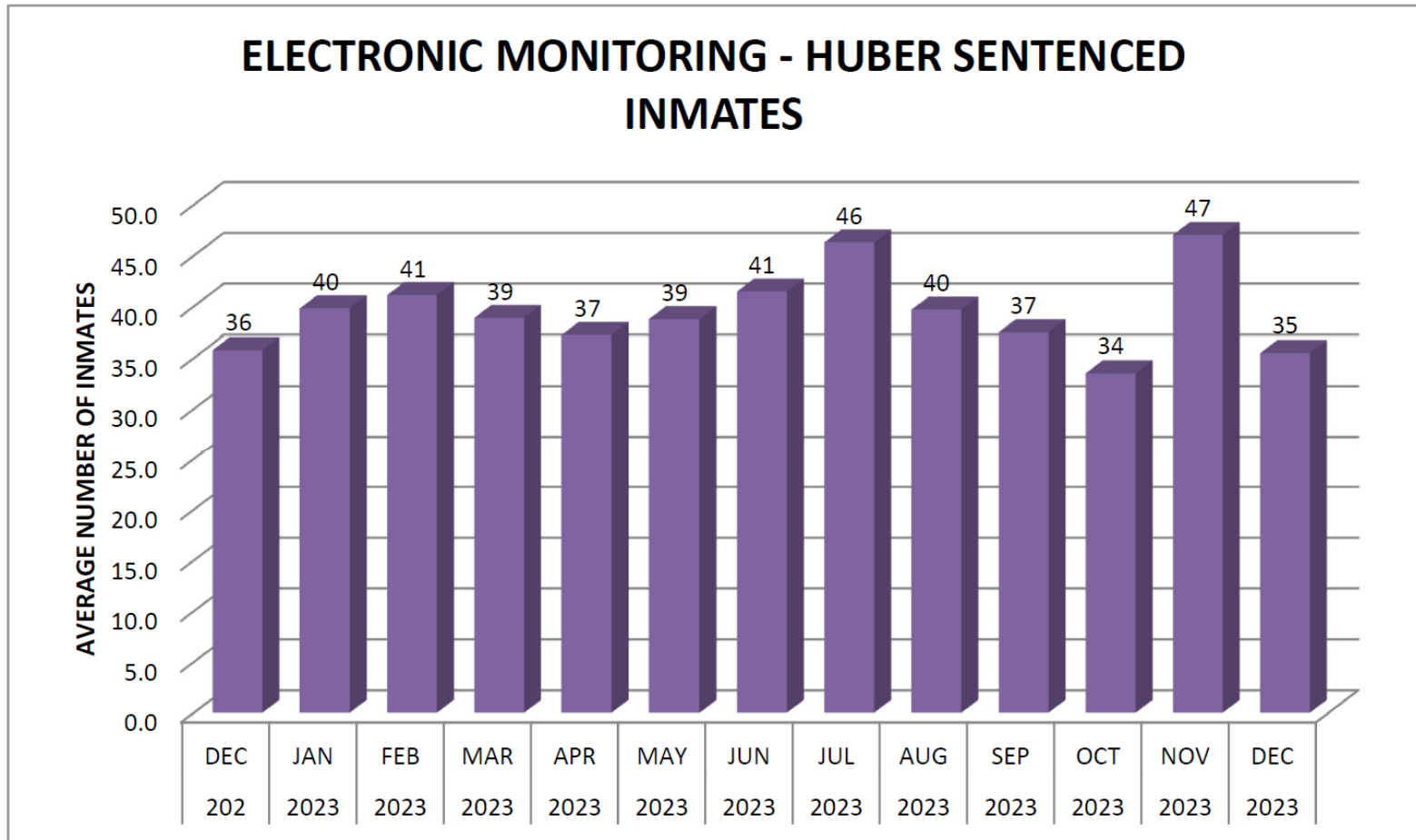


General Fund – Sheriff’s Department

December 31, 2023 (12 Month History)

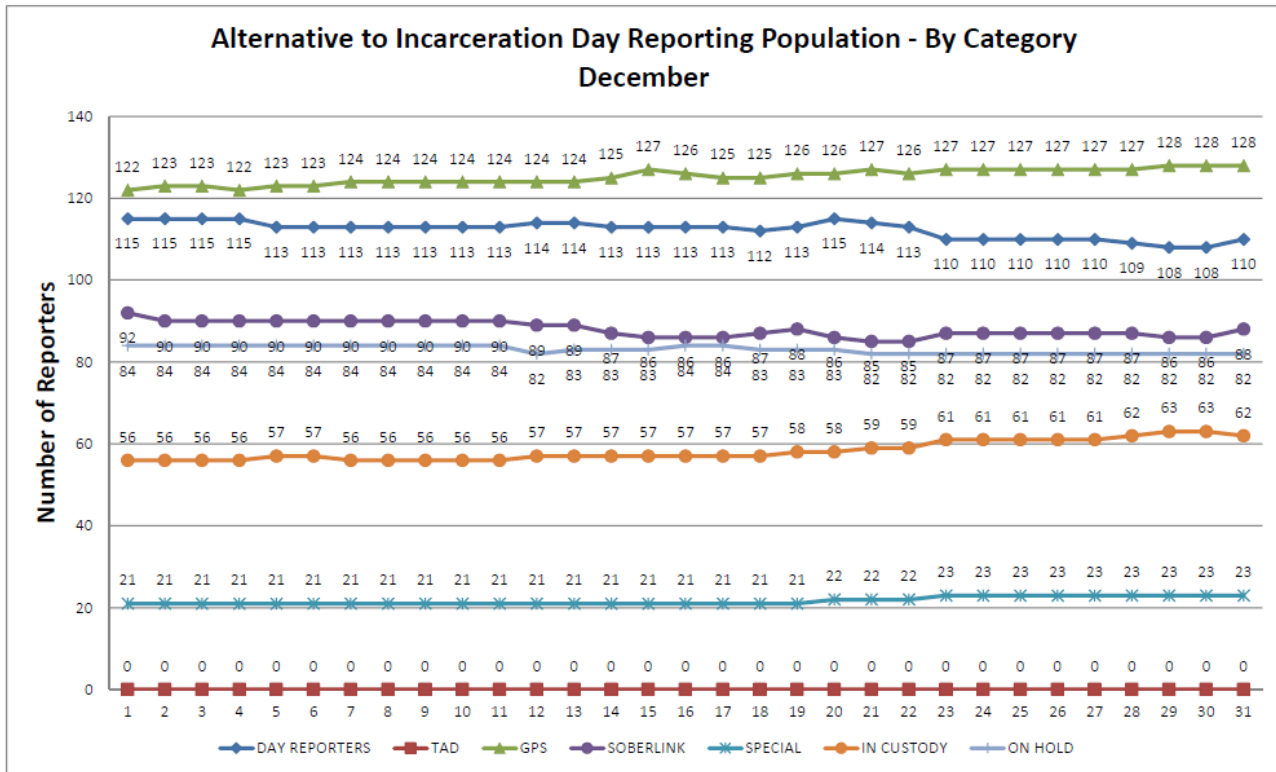


General Fund – Sheriff’s Department December 31, 2023 (12 Month History)



General Fund – Sheriff’s Department

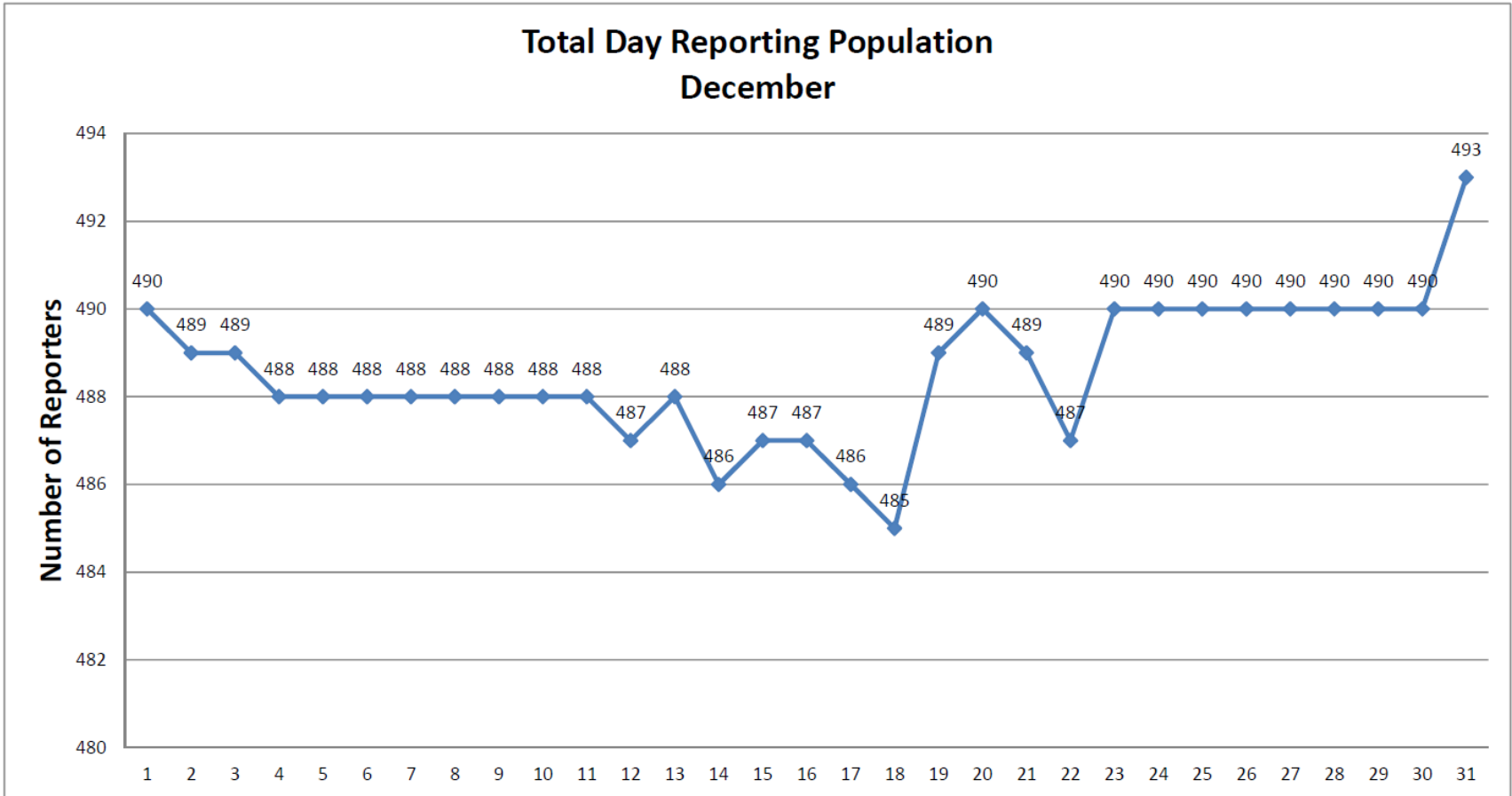
December 31, 2023



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

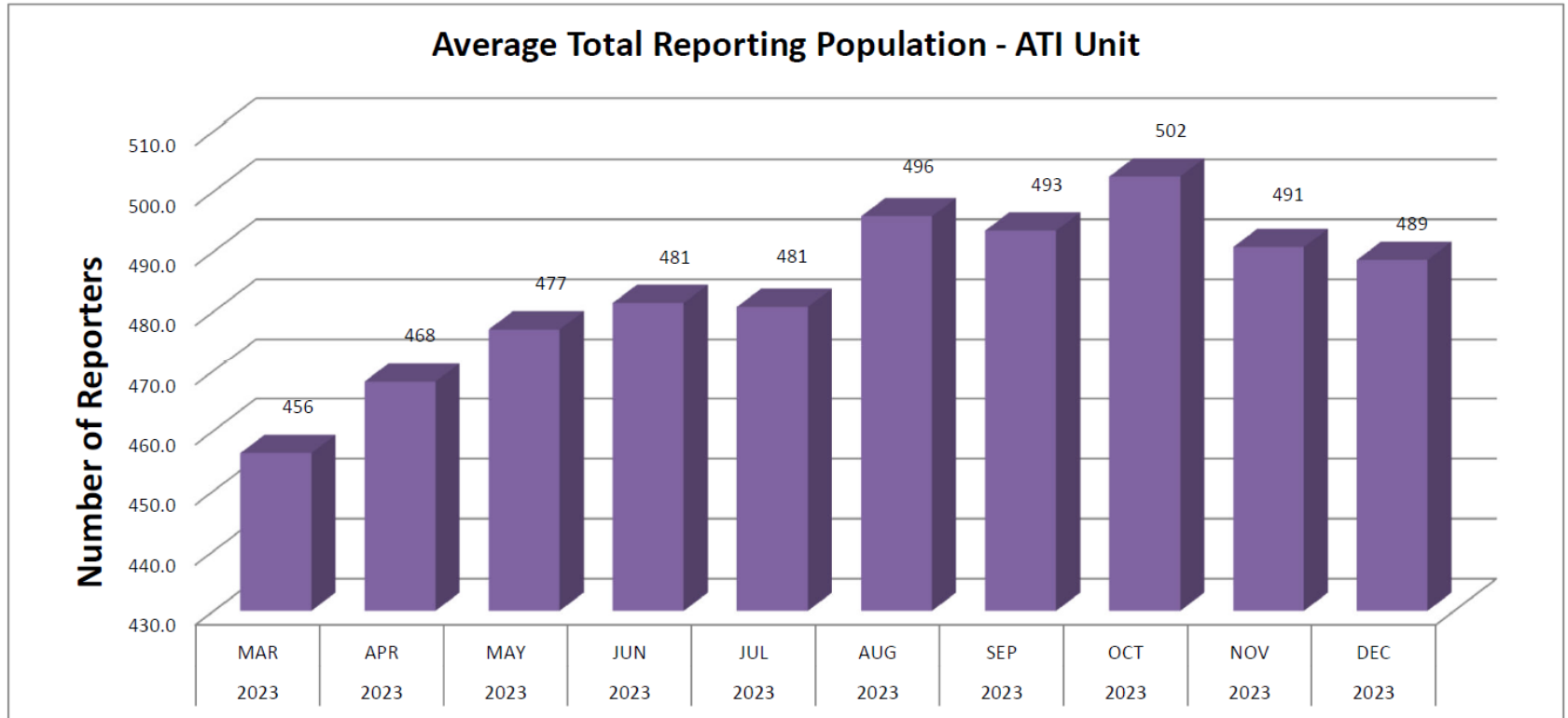
General Fund – Sheriff’s Department

December 31, 2023



General Fund – Sheriff’s Department

December 31, 2023 (7 Month History)



Airport

2023 – 4th Quarter Financial Report

General Operating (4th Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 1,007,234	\$ 735,316	\$ (271,918)	73.00%
Wages & Benefits	(250,935)	(276,326)	(25,391)	110.12%
Operating Expense	(832,945)	(386,082)	446,863	46.35%
Interdepartmental	(82,265)	(111,294)	(29,029)	135.29%
Capital Outlay	(58,577)	-	58,577	0.00%
Total Expenses	(1,224,722)	(773,702)	451,020	63.17%
Other Financing	96,000	-	(96,000)	0.00%
Change in Fund Balance	\$ (121,488)	\$ (38,386)	\$ 83,102	31.60%
Required Operating Levy	\$ 231,271 Annual			



Debt Service (Annual Costs - 2023)

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

Total Annual Levy

\$ 464,819

5 Year Plan Status

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

Building Services

2023 – 4th Quarter Financial Report










General Operating (4th Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 3,689,383	\$ 3,741,107	\$ 51,724	101.40%
Wages & Benefits	(1,773,627)	(1,668,970)	104,657	94.10%
Operating Expense	(1,520,410)	(1,227,753)	292,657	80.75%
Interdepartmental	(636,921)	(611,453)	25,468	96.00%
Capital Outlay	(243,997)	(175,732)	68,265	72.02%
Total Expenses	(4,174,955)	(3,683,908)	491,047	88.24%
Other Financing	75,810	22,000	(53,810)	29.02%
Change in Fund Balance	\$ (409,762)	\$ 79,199	\$ 488,961	19.33%
Required Operating Levy	\$ 3,024,642 Annual			

Debt Service (Annual Costs - 2023)

	Principal	Interest	Total	% of Total
2015 GO Bond	\$ 197,600	\$ 15,372	\$ 212,972	16.00%
2017 GO Bond	149,250	18,596	167,846	15.00%
2018 GO Bond	103,251	16,704	119,955	16.01%
2020 GO Bond	70,125	15,068	85,193	18.21%
2020 Refunding	142,800	628	143,428	7.00%
2022 GO Bond	76,142	46,172	122,314	17.71%
	-	-	-	
Total Debt Service	\$ 739,168	\$ 112,540	\$ 851,708	
Required Debt Levy	\$ 851,708 Annual			
Total Annual Levy	\$ 3,876,350			

5 Year Plan Status

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

Clerk of Courts

2023 – 4th Quarter Financial Report

General Operating (4th Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 2,961,554	\$ 3,009,844	\$ 48,290	101.63%
Wages & Benefits	(1,404,119)	(1,309,088)	95,031	93.23%
Operating Expense	(953,175)	(1,514,248)	(561,073)	158.86%
Interdepartmental	(604,260)	(455,941)	148,319	75.45%
Capital Outlay	-	-	-	N/A
Total Expenses	<u>(2,961,554)</u>	<u>(3,279,277)</u>	<u>(317,723)</u>	<u>110.73%</u>
Other Financing	-	-	-	N/A
Change in Fund Balance	<u>\$ -</u>	<u>\$ (269,433)</u>	<u>\$ (269,433)</u>	<u>N/A</u>
Required Operating Levy	\$ 1,406,621 Annual			




Debt Service (Annual Costs - 2023)

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

Total Annual Levy

\$ 1,406,621

5 Year Plan Status

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

Corporation Counsel

2023 – 4th Quarter Financial Report

General Operating (4th Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 597,008	\$ 606,718	\$ 9,710	101.63%
Wages & Benefits	(132,573)	(136,773)	(4,200)	103.17%
Operating Expense	(438,837)	(438,570)	267	99.94%
Interdepartmental	(25,598)	(8,569)	17,029	33.48%
Capital Outlay	-	-	-	N/A
Total Expenses	(597,008)	(583,912)	13,096	97.81%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ -	\$ 22,806	\$ 22,806	N/A
Required Operating Levy	\$ 313,655 Annual			




Debt Service (Annual Costs - 2023)

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

Total Annual Levy

\$ 313,655

5 Year Plan Status

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

County Administrator

2023 – 4th Quarter Financial Report

General Operating (4th Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 395,772	\$ 395,738	\$ (34)	99.99%
Wages & Benefits	(402,720)	(205,385)	197,335	51.00%
Operating Expense	(14,070)	(8,970)	5,100	63.75%
Interdepartmental	(75,624)	(23,779)	51,845	31.44%
Capital Outlay	-	-	-	N/A
Total Expenses	<u>(492,414)</u>	<u>(238,134)</u>	<u>254,280</u>	<u>48.36%</u>
Other Financing	<u>96,642</u>	<u>-</u>	<u>(96,642)</u>	<u>0.00%</u>
Change in Fund Balance	<u>\$ -</u>	<u>\$ 157,604</u>	<u>\$ 157,604</u>	<u>N/A</u>
Required Operating Levy	<u>\$ 395,738 Annual</u>			




Debt Service (Annual Costs - 2023)

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

Total Annual Levy

\$ 395,738

5 Year Plan Status

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

County Board

2023 – 4th Quarter Financial Report

General Operating (4th Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 230,280	\$ 235,441	\$ 5,161	102.24%
Wages & Benefits	(147,208)	(139,347)	7,861	94.66%
Operating Expense	(85,056)	(38,240)	46,816	44.96%
Interdepartmental	(36,716)	(36,359)	357	99.03%
Capital Outlay	-	-	-	N/A
Total Expenses	(268,980)	(213,946)	55,034	79.54%
Other Financing	38,700	-	(38,700)	0.00%
Change in Fund Balance	\$ -	\$ 21,495	\$ 21,495	N/A
Required Operating Levy	<div style="border: 1px solid black; padding: 2px;">\$ 230,280 Annual</div>			




Debt Service (Annual Costs - 2023)

	Principal	Interest	Total	% of Total
2015 GO Bond	-	-	-	
2017 GO Bond	-	-	-	
2018 GO Bond	-	-	-	
2020 GO Bond	-	-	-	
2020 Refunding	-	-	-	
2022 GO Bond	-	-	-	
	-	-	-	
Total Debt Service	\$ -	\$ -	\$ -	
Required Debt Levy	<div style="border: 1px solid black; padding: 2px;">\$ - Annual</div>			

Total Annual Levy

\$ 230,280

5 Year Plan Status

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

County Clerk

2023 – 4th Quarter Financial Report

General Operating (4th Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 382,867	\$ 391,334	\$ 8,467	102.21%
Wages & Benefits	(196,224)	(217,355)	(21,131)	110.77%
Operating Expense	(84,170)	(92,761)	(8,591)	110.21%
Interdepartmental	(102,473)	(109,317)	(6,844)	106.68%
Capital Outlay	-	-	-	N/A
Total Expenses	<u>(382,867)</u>	<u>(419,433)</u>	<u>(36,566)</u>	<u>109.55%</u>
Other Financing	-	-	-	N/A
Change in Fund Balance	<u>\$ -</u>	<u>\$ (28,099)</u>	<u>\$ (28,099)</u>	<u>N/A</u>
Required Operating Levy	<u>\$ 244,375 Annual</u>			




Debt Service (Annual Costs - 2023)

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

Total Annual Levy

\$ 300,324

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	\$ -	\$ -	\$ -	 0%
Project 2	-	-	-	 0%
Project 3	-	-	-	 0%
28				
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Court Commissioner

2023 – 4th Quarter Financial Report

General Operating (4th Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 363,332	\$ 369,546	\$ 6,214	101.71%
Wages & Benefits	(281,860)	(284,171)	(2,311)	100.82%
Operating Expense	(35,165)	(27,037)	8,128	76.89%
Interdepartmental	(46,307)	(44,990)	1,317	97.16%
Capital Outlay	-	-	-	N/A
Total Expenses	<u>(363,332)</u>	<u>(356,198)</u>	<u>7,134</u>	<u>98.04%</u>
Other Financing	-	-	-	N/A
Change in Fund Balance	<u>\$ -</u>	<u>\$ 13,348</u>	<u>\$ 13,348</u>	<u>N/A</u>
Required Operating Levy	<u>\$ 317,758 Annual</u>			




Debt Service (Annual Costs - 2023)

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

Total Annual Levy

\$ 317,758

5 Year Plan Status

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

District Attorney

2023 – 4th Quarter Financial Report

General Operating (4th Quarter - 2023)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 1,050,689	\$ 1,055,677	\$ 4,988	100.47%
Wages & Benefits	(773,866)	(715,163)	58,703	92.41%
Operating Expense	(91,352)	(73,934)	17,418	80.93%
Interdepartmental	(185,471)	(173,541)	11,930	93.57%
Capital Outlay	-	-	-	N/A
Total Expenses	(1,050,689)	(962,638)	88,051	91.62%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ -	\$ 93,039	\$ 93,039	N/A
Required Operating Levy	\$ 856,901 Annual			

Debt Service (Annual Costs - 2023)

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

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

5 Year Plan Status

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

Finance

2023 – 4th Quarter Financial Report

General Operating (4th Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 1,946,092	\$ 1,999,606	\$ 53,514	102.75%
Wages & Benefits	(1,663,319)	(1,306,786)	356,533	78.56%
Operating Expense	(86,999)	(241,694)	(154,695)	277.81%
Interdepartmental	(366,086)	(277,232)	88,854	75.73%
Capital Outlay	-	-	-	N/A
Total Expenses	(2,116,404)	(1,825,712)	290,692	86.26%
Other Financing	147,812	110,861	(36,951)	75.00%
Change in Fund Balance	\$ (22,500)	\$ 284,755	\$ 307,255	1265.58%
Required Operating Levy	\$ 1,265,882 Annual			




Debt Service (Annual Costs - 2023)

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

Total Annual Levy

\$ 1,379,121

5 Year Plan Status

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

Human Resources

2023 – 4th Quarter Financial Report

General Operating (4th Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 709,305	\$ 709,412	\$ 107	100.02%
Wages & Benefits	(500,411)	(364,338)	136,073	72.81%
Operating Expense	(179,605)	(168,675)	10,930	93.91%
Interdepartmental	(143,550)	(112,703)	30,847	78.51%
Capital Outlay	-	-	-	N/A
Total Expenses	(823,566)	(645,716)	177,850	78.40%
Other Financing	99,261	62,976	(36,285)	63.45%
Change in Fund Balance	\$ (15,000)	\$ 126,672	\$ 141,672	844.48%
Required Operating Levy	\$ 637,885 Annual			




Debt Service (Annual Costs - 2023)

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

Total Annual Levy

\$ 637,885

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	\$ -	\$ -	\$ -	 0%
Project 2	-	-	-	 0%
Project 3	-	-	-	 0%
Total 32	\$ -	\$ -	\$ -	

Medical Examiner

2023 – 4th Quarter Financial Report

General Operating (4th Quarter - 2023)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 301,988	\$ 311,943	\$ 9,955	103.30%
Wages & Benefits	(147,227)	(141,829)	5,398	96.33%
Operating Expense	(129,324)	(111,632)	17,692	86.32%
Interdepartmental	(25,437)	(36,316)	(10,879)	142.77%
Capital Outlay	-	-	-	N/A
Total Expenses	(301,988)	(289,777)	12,211	95.96%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ -	\$ 22,166	\$ 22,166	N/A
Required Operating Levy	\$ 129,268 Annual			

Debt Service (Annual Costs - 2023)

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

Total Annual Levy \$ 129,268

5 Year Plan Status

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

Non-Departmental

2023 – 4th Quarter Financial Report

General Operating (4th Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 5,325,994	\$ 9,043,734	\$ 3,717,740	169.80%
Wages & Benefits	-	-	-	N/A
Operating Expense	(2,125,925)	(2,798,951)	(673,026)	131.66%
Interdepartmental	(2,924)	(2,809)	115	96.07%
Capital Outlay	-	-	-	N/A
Debt Service	(376)	(356)	20	94.68%
Total Expenses	(2,129,225)	(2,802,116)	(672,891)	131.60%
Other Financing	(3,403,198)	(2,791,000)	612,198	82.01%
Change in Fund Balance	\$ (206,429)	\$ 3,450,618	\$ 3,657,047	1671.58%
Required Operating Levy	\$ (2,426,790) Annual			




Debt Service (Annual Costs - 2023)

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

Total Annual Levy

\$ (2,426,790)

5 Year Plan Status

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

Planning & Conservation

2023 – 4th Quarter Financial Report






General Operating (4th Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 2,496,230	\$ 2,530,273	\$ 34,043	101.36%
Wages & Benefits	(1,120,245)	(1,079,543)	40,702	96.37%
Operating Expense	(917,239)	(982,424)	(65,185)	107.11%
Interdepartmental	(413,105)	(421,536)	(8,431)	102.04%
Capital Outlay	(82,000)	(139,087)	(57,087)	169.62%
Total Expenses	(2,532,589)	(2,622,590)	(90,001)	103.55%
Other Financing	15,609	21,609	6,000	138.44%
Change in Fund Balance	\$ (20,750)	\$ (70,708)	\$ (49,958)	340.76%
Required Operating Levy	\$ 1,266,292 Annual			

Debt Service (Annual Costs - 2023)

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

5 Year Plan Status

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

Register of Deeds

2023 – 4th Quarter Financial Report

General Operating (4th Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 698,085	\$ 640,621	\$ (57,464)	91.77%
Wages & Benefits	(415,714)	(399,769)	15,945	96.16%
Operating Expense	(142,685)	(116,728)	25,957	81.81%
Interdepartmental	(197,866)	(202,660)	(4,794)	102.42%
Capital Outlay	-	-	-	N/A
Total Expenses	(756,265)	(719,157)	37,108	95.09%
Other Financing	58,180	54,038	(4,142)	92.88%
Change in Fund Balance	\$ -	\$ (24,498)	\$ (24,498)	N/A
Required Operating Levy	\$ (231,346) Annual			




Debt Service (Annual Costs - 2023)

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

Total Annual Levy

\$ (231,346)

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	\$ -	\$ -	\$ -	 0%
Project 2	-	-	-	 0%
Project 3	-	-	-	 0%
Total 36	\$ -	\$ -	\$ -	

Sheriff

2023 – 4th Quarter Financial Report

General Operating (4th Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 23,622,946	\$ 23,877,557	\$ 254,611	101.08%
Wages & Benefits	(15,881,671)	(16,471,496)	(589,825)	103.71%
Operating Expense	(3,961,633)	(4,143,073)	(181,440)	104.58%
Interdepartmental	(4,092,988)	(3,821,950)	271,038	93.38%
Capital Outlay	(494,894)	(584,391)	(89,497)	118.08%
Total Expenses	(24,431,186)	(25,020,910)	(589,724)	102.41%
Other Financing	808,240	910,534	102,294	112.66%
Change in Fund Balance	\$ -	\$ (232,819)	\$ (232,819)	N/A
Required Operating Levy	\$ 21,573,286 Annual			


Debt Service (Annual Costs - 2023)

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

Total Annual Levy

\$ 23,235,126

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Jail/Detention Center Equipment replacement and remodel (22, 23)	1,613,500	357,374	1,256,126	 22%
			-	
			-	
Total	37	\$ 1,613,500	\$ 357,374	\$ 1,256,126

Note this detailed tab includes
the Public Safety Special Revenue

Treasurer

2023 – 4th Quarter Financial Report

General Operating (4th Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 756,692	\$ 801,311	\$ 44,619	105.90%
Wages & Benefits	(428,829)	(424,888)	3,941	99.08%
Operating Expense	(135,290)	(134,333)	957	99.29%
Interdepartmental	(204,831)	(168,635)	36,196	82.33%
Capital Outlay	(102,820)	(21,546)	81,274	20.96%
Total Expenses	(871,770)	(749,402)	122,368	85.96%
Other Financing	115,078	20,680	(94,398)	17.97%
Change in Fund Balance	\$ -	\$ 72,589	\$ 72,589	N/A
Required Operating Levy	\$ 607,829 Annual			




Debt Service (Annual Costs - 2023)

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

Total Annual Levy

\$ 607,829

5 Year Plan Status

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

UW - Campus

2023 – 4th Quarter Financial Report

General Operating (4th Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 111,609	\$ 111,609	\$ -	100.00%
Wages & Benefits	-	-	-	N/A
Operating Expense	(80,033)	(110,365)	(30,332)	137.90%
Interdepartmental	(31,576)	(31,831)	(255)	100.81%
Capital Outlay	-	-	-	N/A
Total Expenses	<u>(111,609)</u>	<u>(142,196)</u>	<u>(30,587)</u>	<u>127.41%</u>
Other Financing	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Change in Fund Balance	<u>\$ -</u>	<u>\$ (30,587)</u>	<u>\$ (30,587)</u>	<u>N/A</u>
Required Operating Levy	<u>\$ 111,609 Annual</u>			

Debt Service (Annual Costs - 2023)

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

Total Annual Levy

\$ 310,025

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
		-	-	
		-	-	
		-	-	
Total 39	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

UW - Extension

2023 – 4th Quarter Financial Report

General Operating (4th Quarter - 2023)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 434,534	\$ 431,558	\$ (2,976)	99.32%
Wages & Benefits	(107,629)	(105,227)	2,402	97.77%
Operating Expense	(248,875)	(237,776)	11,099	95.54%
Interdepartmental	(78,030)	(77,776)	254	99.67%
Capital Outlay	-	-	-	N/A
Total Expenses	<u>(434,534)</u>	<u>(420,779)</u>	<u>13,755</u>	<u>96.83%</u>
Other Financing	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Change in Fund Balance	<u>\$ -</u>	<u>\$ 10,779</u>	<u>\$ 10,779</u>	<u>N/A</u>
Required Operating Levy	<u>\$ 403,299 Annual</u>			

Debt Service (Annual Costs - 2023)

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

Total Annual Levy **\$ 403,299**

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Project 1	\$ -	\$ -	\$ -	 0%
Project 2	-	-	-	 0%
Project 3	-	-	-	 0%
Total 40	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Veterans Commission

2023 – 4th Quarter Financial Report

General Operating (4th Quarter - 2023)




	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 20,812	\$ 20,812	\$ -	100.00%
Wages & Benefits	(2,148)	-	2,148	0.00%
Operating Expense	(18,622)	(18,416)	206	98.89%
Interdepartmental	(42)	(42)	-	100.00%
Capital Outlay	-	-	-	N/A
Total Expenses	(20,812)	(18,458)	2,354	88.69%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ -	\$ 2,354	\$ 2,354	N/A
Required Operating Levy	\$ 20,812	Annual		

Debt Service (Annual Costs - 2023)

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

Total Annual Levy **\$ 20,812**

5 Year Plan Status

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

Veterans Service

2023 – 4th Quarter Financial Report

General Operating (4th Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 328,160	\$ 340,626	\$ 12,466	103.80%
Wages & Benefits	(212,709)	(212,074)	635	99.70%
Operating Expense	(20,369)	(32,752)	(12,383)	160.79%
Interdepartmental	(95,082)	(95,085)	(3)	100.00%
Capital Outlay	-	-	-	N/A
Total Expenses	(328,160)	(339,911)	(11,751)	103.58%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ -	\$ 715	\$ 715	N/A
Required Operating Levy	\$ 313,860 Annual			




Debt Service (Annual Costs - 2023)

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

Total Annual Levy

\$ 313,860

5 Year Plan Status

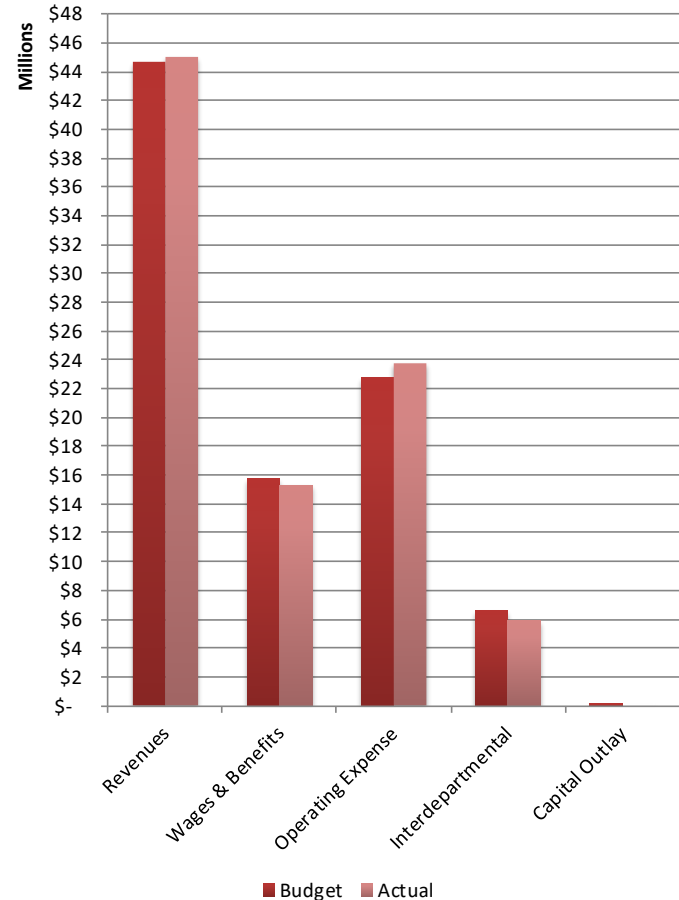
Project/Year	Budget	Spent	Remaining	Status
Project 1	\$ -	\$ -	\$ -	 0%
Project 2	-	-	-	 0%
Project 3	-	-	-	 0%
42				
Total	\$ -	\$ -	\$ -	

Special Revenue Fund

(Budget to Actual)

Year to Date December 31, 2023

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$44,668,811	\$45,032,701	\$ 363,890	101%
Wages & Benefits	(15,736,228)	(15,278,677)	457,551	97%
Operating Expense	(22,785,458)	(23,820,714)	(1,035,256)	105%
Interdepartmental	(6,601,723)	(5,910,317)	691,406	90%
Capital Outlay	(95,000)	-	95,000	0%
Total Expenses	(45,218,409)	(45,009,708)	208,701	100%
Other Financing	544,218	316,536	(227,682)	58%
Change in Fund Balance	\$ (5,380)	\$ 339,529	\$ 344,909	6311%



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

Special Revenue Fund (Variance Change)

Year to Date December 31, 2023

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ 175,910	\$ 363,890	\$ 187,980
Wages & Benefits	666,166	457,551	(208,615)
Operating Expense	(865,026)	(1,035,256)	(170,230)
Interdepartmental	644,363	691,406	47,043
Capital Outlay	-	95,000	95,000
Total Expenses	<u>445,503</u>	<u>208,701</u>	<u>(236,802)</u>
Other Financing	<u>(301,120)</u>	<u>(227,682)</u>	<u>73,438</u>
Change in Fund Balance	<u>\$ 320,293</u>	<u>\$ 344,909</u>	<u>\$ 24,616</u>

- Revenues are more than budgeted. Various grants had amendments to allow for additional claiming as supported by allowable expenses and CLTS is no longer capped
- Positive Wage & Benefits variance due unfilled positions have resulted in wages below budget
- Operating Expense negative variance due to fluctuations based on client needs and vendor staff availability. CLTS expenditures, CCS and Winnebago placements costs were all higher than budgeted
- Interdepartmental positive variance due to unfilled positions

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

Special Revenue Fund – Department/Division Analysis

Year to Date December 31, 2023

Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Community Programs	\$ 509,925	\$ (1,901,779)	\$ (72,231)	\$ (1,464,085)	↓ -7.27%
Economic Support	(53,915)	188,707	-	134,792	↑ 3.37%
Elder Services	(49,702)	381,000	-	331,298	↑ 8.40%
HHS Administration	537	127,757	-	128,294	↑ 82.43%
Public Health Service	(205,234)	424,496	(155,451)	63,811	→ 1.58%
Social Services	147,518	1,001,644	-	1,149,162	↑ 8.89%
Total HHS	\$ 349,129	\$ 221,825	\$ (227,682)	\$ 343,272	→ 0.76%
Public Safety Sp Rev	14,761	(13,123)	-	1,638	→ 0.00%

Overtime

Department	Budget	Overtime		% Variance
		Actual	\$ Variance	
Community Programs	\$ 19,150	\$ 38,793	\$ (19,643)	↓ -102.57%
Economic Support	1,400	24,703	(23,303)	↓ -1664.50%
Elder Services	21,050	16,540	4,510	↑ 21.43%
HHS Administration	1,500	2,989	(1,489)	↓ -99.27%
Public Health Service	-	2,029	(2,029)	↓ -100.00%
Social Services	31,400	20,698	10,702	↑ 34.08%
Total	\$ 74,500	\$ 105,752	\$ (31,252)	↓ -41.95%
Public Safety Sp Rev	-	-	-	→ 0.00%

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

Health & Human Services

2023 – 4th Quarter Financial Report

General Operating (4th Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 44,668,811	\$ 45,017,940	\$ 349,129	100.78%
Wages & Benefits	(15,736,228)	(15,278,677)	457,551	97.09%
Operating Expense	(22,785,458)	(23,807,591)	(1,022,133)	104.49%
Interdepartmental	(6,601,723)	(5,910,317)	691,406	89.53%
Capital Outlay	(95,000)	-	95,000	0.00%
Total Expenses	(45,218,409)	(44,996,585)	221,824	99.51%
Other Financing	544,218	316,536	(227,682)	58.16%
Change in Fund Balance	\$ (5,380)	\$ 337,891	\$ 343,271	6280.51%
Required Operating Levy	\$ 14,259,204 Annual			




Debt Service (Annual Costs - 2023)

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

Total Annual Levy

\$ 14,357,050

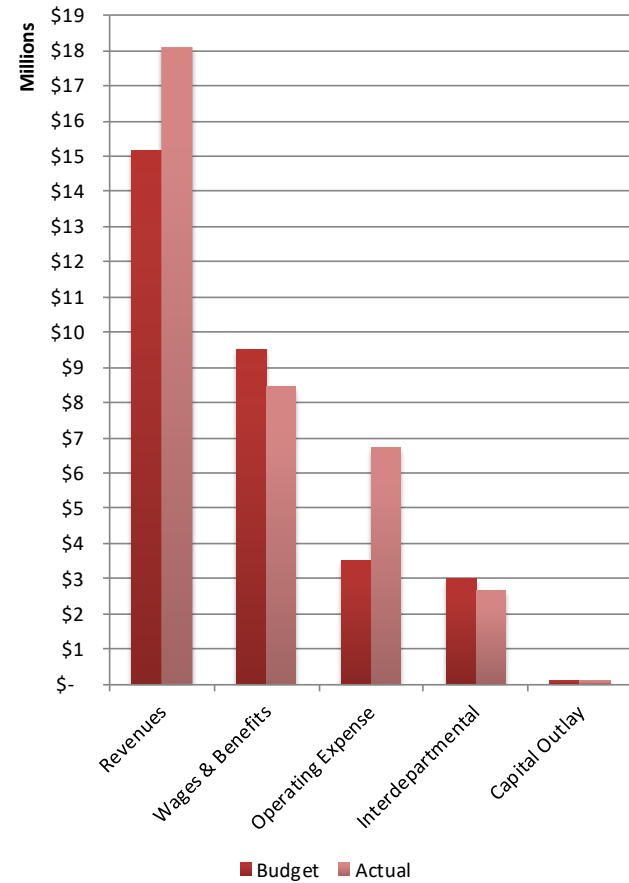
5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
HHS Software Upgrade (21)	1,181,595	898,519	\$ 283,076	 76%
Project 2	-	-	-	 0%
Project 3	-	-	-	 0%
Total 46	\$ 1,181,595	\$ 898,519	\$ 283,076	

Enterprise Fund (Budget to Actual)

Year to Date December 31, 2023

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 15,152,866	\$ 18,083,689	\$ 2,930,823	119%
Wages & Benefits	(9,516,829)	(8,455,614)	1,061,215	89%
Operating Expense	(3,518,865)	(6,735,027)	(3,216,162)	191%
Interdepartmental	(2,988,547)	(2,640,751)	347,796	88%
Capital Outlay	(96,335)	(86,216)	10,119	89%
Total Expenses	(16,120,576)	(17,917,608)	(1,797,032)	111%
Other Financing	967,710	701,336	(266,374)	72%
Change in Fund Balance	\$ -	\$ 867,417	\$ 867,417	N/A



Enterprise Fund includes Rocky Knoll

Enterprise Fund (Variance Change)

Year to Date December 31, 2023

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ 2,656,247	\$ 2,930,823	\$ 274,576
Wages & Benefits	1,004,458	1,061,215	56,757
Operating Expense	(2,543,729)	(3,216,162)	(672,433)
Interdepartmental	334,753	347,796	13,043
Capital Outlay	19,151	10,119	(9,032)
Total Expenses	<u>(1,185,367)</u>	<u>(1,797,032)</u>	<u>(611,665)</u>
Other Financing	<u>967,710</u>	<u>(266,374)</u>	<u>(1,234,084)</u>
Change in Fund Balance	<u>\$ 2,438,590</u>	<u>\$ 867,417</u>	<u>\$ (1,571,173)</u>

- Revenue variance is due to an increase in Medicaid rate plus higher private pay and Medicare Part A census but offset by DHS changing the supplemental payment calculation. Budgeted census for December was 116.00, average census for December was 113.87
- Positive Wages & Benefits expense due to staff vacancies
- Operating Expense variance is due to higher usage of agency staffing due to staffing vacancies in the Nursing Dept
- Positive Interdepartmental expenses variance are a result of vacancies in the nursing department
- Capital Outlay budget of dietary equipment came in under budget

Enterprise Fund – Department Analysis




Year to Date December 31, 2023

Overall Budget

<u>Department</u>	<u>Revenue</u>	<u>Variances</u>			<u>% of Outflow</u>
		<u>Expenditures</u>	<u>Other Financing</u>	<u>Total</u>	
Fixed Base Operations	\$ -	\$ (3,118)	\$ -	\$ (3,118)	#DIV/0!
Rocky Knoll	\$ 2,930,823	\$ (1,793,913)	\$ (266,374)	\$ 870,536	↑ 5.40%

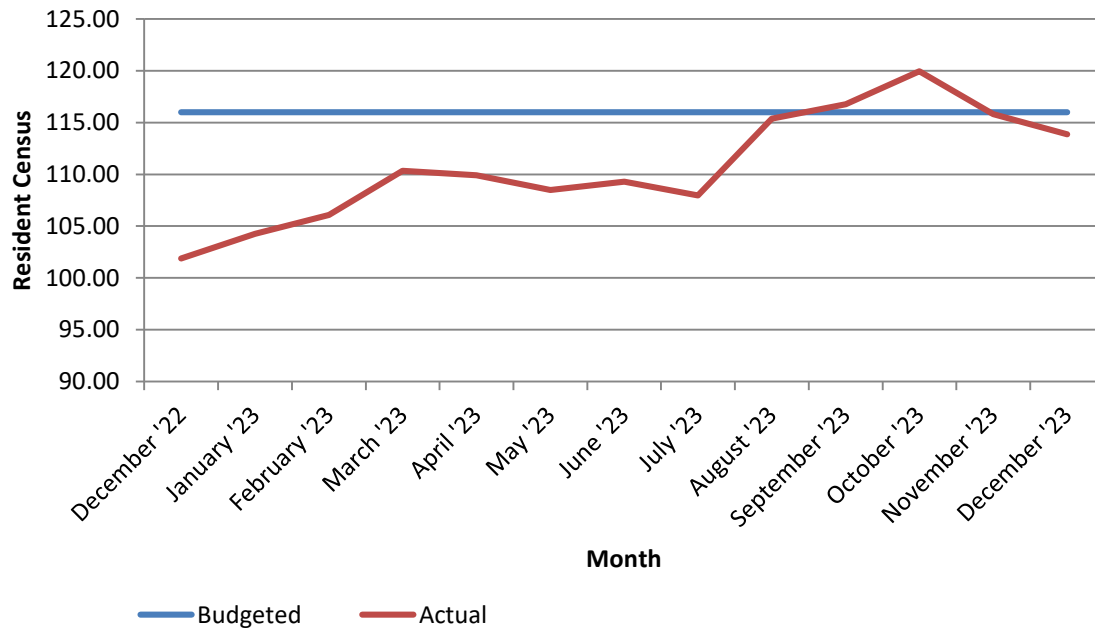
Overtime

<u>Department</u>	<u>Budget</u>	<u>Overtime</u>		
		<u>Actual</u>	<u>\$ Variance</u>	<u>% Variance</u>
Fixed Base Operations	\$ -	\$ -	\$ -	→ 0.00%
Rocky Knoll	\$495,037	\$358,391	\$ 136,646	↑ 27.60%

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

Enterprise Fund (Budget to Actual Census)

December 31, 2023 (12 Month History)



Rocky Knoll

2023 – 4th Quarter Financial Report

General Operating (4th Quarter - 2023)





	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 15,152,866	\$ 18,083,689	\$ 2,930,823	119.34%
Wages & Benefits	(9,516,829)	(8,455,614)	1,061,215	88.85%
Operating Expense	(3,518,865)	(6,731,909)	(3,213,044)	191.31%
Interdepartmental	(2,988,547)	(2,640,751)	347,796	88.36%
Capital Outlay	(96,335)	(86,216)	10,119	89.50%
Total Expenses	(16,120,576)	(17,914,490)	(1,793,914)	111.13%
Other Financing	967,710	701,336	(266,374)	72.47%
Change in Fund Balance	\$ -	\$ 870,535	\$ 870,535	N/A
Required Operating Levy	\$ 1,164,000 Annual			

Debt Service (Annual Costs - 2023)

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

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

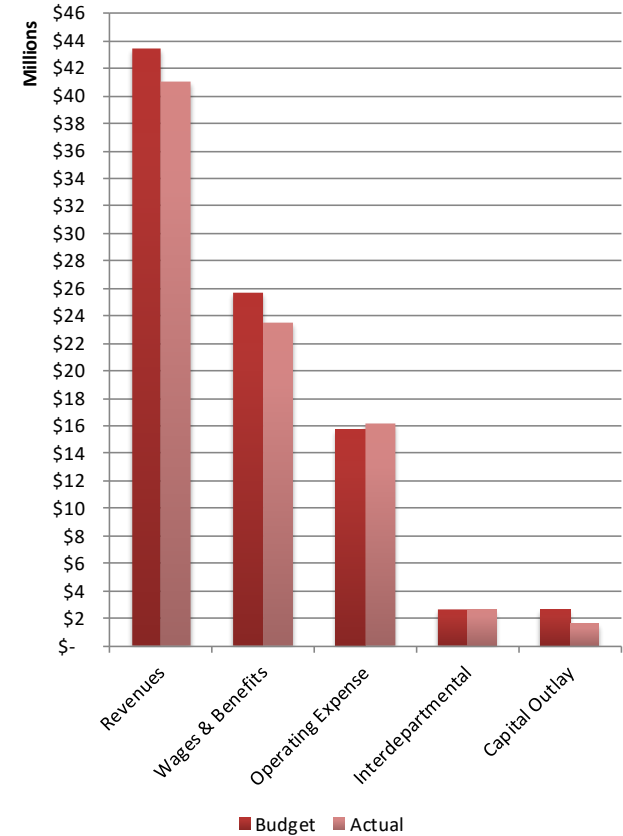
5 Year Plan Status

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

Internal Services (Budget to Actual)

Year to Date December 31, 2023

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 43,453,964	\$ 40,995,629	\$ (2,458,335)	94%
Wages & Benefits	(25,653,907)	(23,518,305)	2,135,602	92%
Operating Expense	(15,681,952)	(16,120,159)	(438,207)	103%
Interdepartmental	(2,682,107)	(2,645,339)	36,768	99%
Capital Outlay	(2,693,688)	(1,594,942)	1,098,746	59%
Total Expenses	(46,711,654)	(43,878,745)	2,832,909	94%
Other Financing	1,362,724	1,387,967	25,243	102%
Change in Fund Balance	\$ (1,894,966)	\$ (1,495,149)	\$ 399,817	79%



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

Internal Services (Variance Change)

Year to Date December 31, 2023

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ (2,322,452)	\$ (2,458,335)	\$ (135,883)
Wages & Benefits	1,905,798	2,135,602	229,804
Operating Expense	3,252,276	(438,207)	(3,690,483)
Interdepartmental	58,716	36,768	(21,948)
Capital Outlay	<u>1,091,540</u>	<u>1,098,746</u>	<u>7,206</u>
Total Expenses	6,308,330	2,832,909	(3,475,421)
Other Financing	<u>(330,757)</u>	<u>25,243</u>	<u>356,000</u>
Change in Fund Balance	<u>\$ 3,655,121</u>	<u>\$ 399,817</u>	<u>\$ (3,255,304)</u>

- Revenues are less than budgeted due to more than budgeted highway municipal charges but less than budgeted health insurance for Employee benefits and insurance
- Positive Wage & Benefits variance due to less than budgeted health, dental, and group life expenses for Employee Benefits & Insurance
- Operating Expenses variance is more than budgeted. The current month change was mainly due to yearend adjustments to Highway work.
- Interdepartmental variance due to actual department charges for health versus budgeted
- Capital Outlay is less than budgeted due to delays in getting equipment for the Highway.

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

Internal Service Fund – Department Analysis

Year to Date December 31, 2023

Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Employee Benefits & Insurance	\$ (1,932,862)	\$ 2,142,153	\$ -	\$ 209,291	⇒ 1.17%
Highway	(500,555)	656,606	27,642	183,693	⇒ 0.73%
Information Technology	(24,918)	34,150	(2,399)	6,833	⇒ 0.24%
Insurance	-	-	-	-	⇒ 0.00%
Total	\$ (2,458,335)	\$ 2,832,909	\$ 25,243	\$ 399,817	

Overtime

Department	Overtime			
	Budget	Actual	\$ Variance	% Variance
Employee Benefits & Insurance	\$ -	\$ -	\$ -	⇒ 0.00%
Highway	635,871	662,871	(27,000)	↓ -4.25%
Information Systems	-	-	-	⇒ 0.00%
Insurance	-	-	-	⇒ 0.00%
Total	\$ 635,871	\$ 662,871	\$ (27,000)	↓ -4.25%

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

Employee Benefits & Insurance

2023 – 4th Quarter Financial Report

General Operating (4th Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 17,660,450	\$ 15,727,588	\$ (1,932,862)	89.06%
Wages & Benefits	(17,734,802)	(15,596,026)	2,138,776	87.94%
Operating Expense	(150,680)	(147,303)	3,377	97.76%
Interdepartmental	(71,420)	(71,420)	-	100.00%
Capital Outlay	-	-	-	N/A
Total Expenses	(17,956,902)	(15,814,749)	2,142,153	88.07%
Other Financing	-	-	-	N/A
Change in Fund Balance	<u>\$ (296,452)</u>	<u>\$ (87,161)</u>	<u>\$ 209,291</u>	<u>29.40%</u>
Required Operating Levy	\$ - Annual			




Debt Service (Annual Costs - 2023)

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

Total Annual Levy

\$ -

5 Year Plan Status

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

Highway

2023 – 4th Quarter Financial Report

General Operating (4th Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 22,375,354	\$ 21,874,799	\$ (500,555)	97.76%
Wages & Benefits	(7,200,854)	(7,182,210)	18,644	99.74%
Operating Expense	(12,860,742)	(13,357,932)	(497,190)	103.87%
Interdepartmental	(2,454,577)	(2,418,171)	36,406	98.52%
Capital Outlay	(2,663,853)	(1,565,107)	1,098,746	58.75%
Total Expenses	(25,180,026)	(24,523,420)	656,606	97.39%
Other Financing	1,242,591	1,270,233	27,642	102.22%
Change in Fund Balance	\$ (1,562,081)	\$ (1,378,388)	\$ 183,693	88.24%
Required Operating Levy	\$ 1,422,055 Annual			


Debt Service (Annual Costs - 2023)

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

Total Annual Levy

\$ 4,255,755

5 Year Plan Status

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

Information Technology

2023 – 4th Quarter Financial Report

General Operating (4th Quarter - 2023)



	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 2,694,875	\$ 2,669,957	\$ (24,918)	99.08%
Wages & Benefits	(718,251)	(740,069)	(21,818)	103.04%
Operating Expense	(1,947,245)	(1,891,639)	55,606	97.14%
Interdepartmental	(156,110)	(155,748)	362	99.77%
Capital Outlay	(29,835)	(29,835)	-	100.00%
Total Expenses	(2,851,441)	(2,817,291)	34,150	98.80%
Other Financing	120,133	117,734	(2,399)	98.00%
Change in Fund Balance	\$ (36,433)	\$ (29,600)	\$ 6,833	81.25%
Required Operating Levy	\$ - Annual			

Debt Service (Annual Costs - 2023)

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

Total Annual Levy \$ 168,201

5 Year Plan Status

Project/Year	Budget	Spent	Remaining	Status
Replace Redundant Firewalls (21)	140,639	143,129	\$ (2,490)	 102%
Replace Network Infrastructure (22)	77,764	69,301	8,463	 89%
Rocky Knoll infrastructure refresh (23)	97,854	66,100	31,754	
Total	57	\$ 316,257	\$ 278,530	\$ 37,727

Insurance

2023 – 4th Quarter Financial Report

General Operating (4th Quarter - 2023)

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 723,285	\$ 723,285	\$ -	100.00%
Wages & Benefits	-	-	-	N/A
Operating Expense	(723,285)	(723,285)	-	100.00%
Interdepartmental	-	-	-	N/A
Capital Outlay	-	-	-	N/A
Total Expenses	(723,285)	(723,285)	-	100.00%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ -	\$ -	\$ -	N/A
Required Operating Levy	\$ - Annual			




Debt Service (Annual Costs - 2023)

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

Total Annual Levy

\$ -

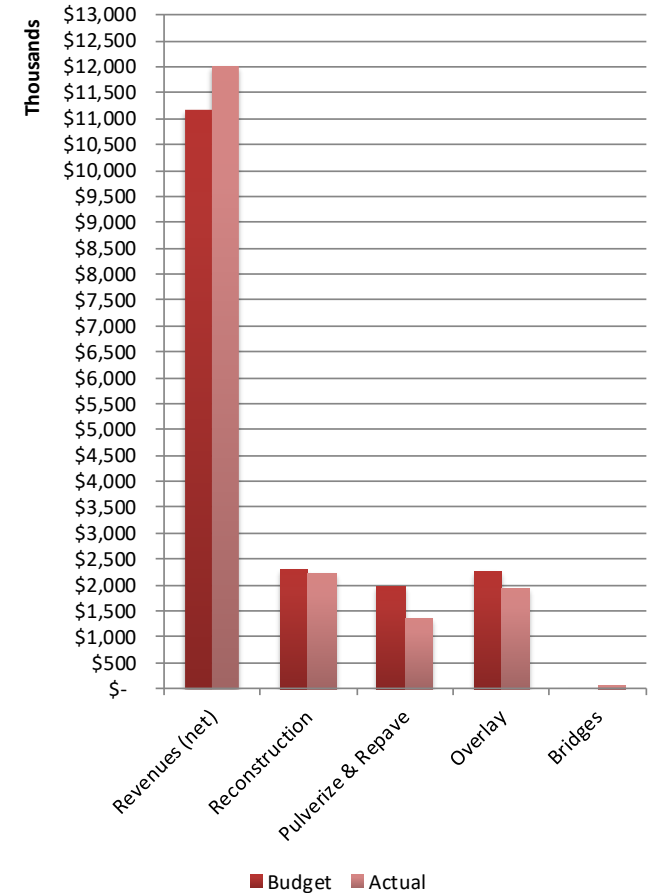
5 Year Plan Status

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

Transportation Fund (Budget to Actual)

Year to Date December 31, 2023

	Budget	Actual	Variance	% Actual to Budget
County Sales Tax	\$ 13,159,177	\$ 14,018,822	\$ 859,645	107%
Sales Tax Distribution	(1,997,448)	(1,997,448)	-	100%
Total Revenues	11,161,729	12,021,374	859,645	108%
Reconstruction	(2,301,600)	(2,238,651)	62,949	97%
Pulverize & Repave	(1,958,800)	(1,349,570)	609,230	69%
Overlay	(2,276,600)	(1,943,532)	333,068	85%
Bridges	-	(51,800)	(51,800)	N/A
Sealcoating	-	-	-	N/A
Total Expenses	(6,537,000)	(5,583,553)	953,447	85%
Other Financing	(2,356,000)	(2,356,000)	-	100%
Change in Fund Balance	\$ 2,268,729	\$ 4,081,821	\$ 1,813,092	180%



Transportation Fund (Variance Change)

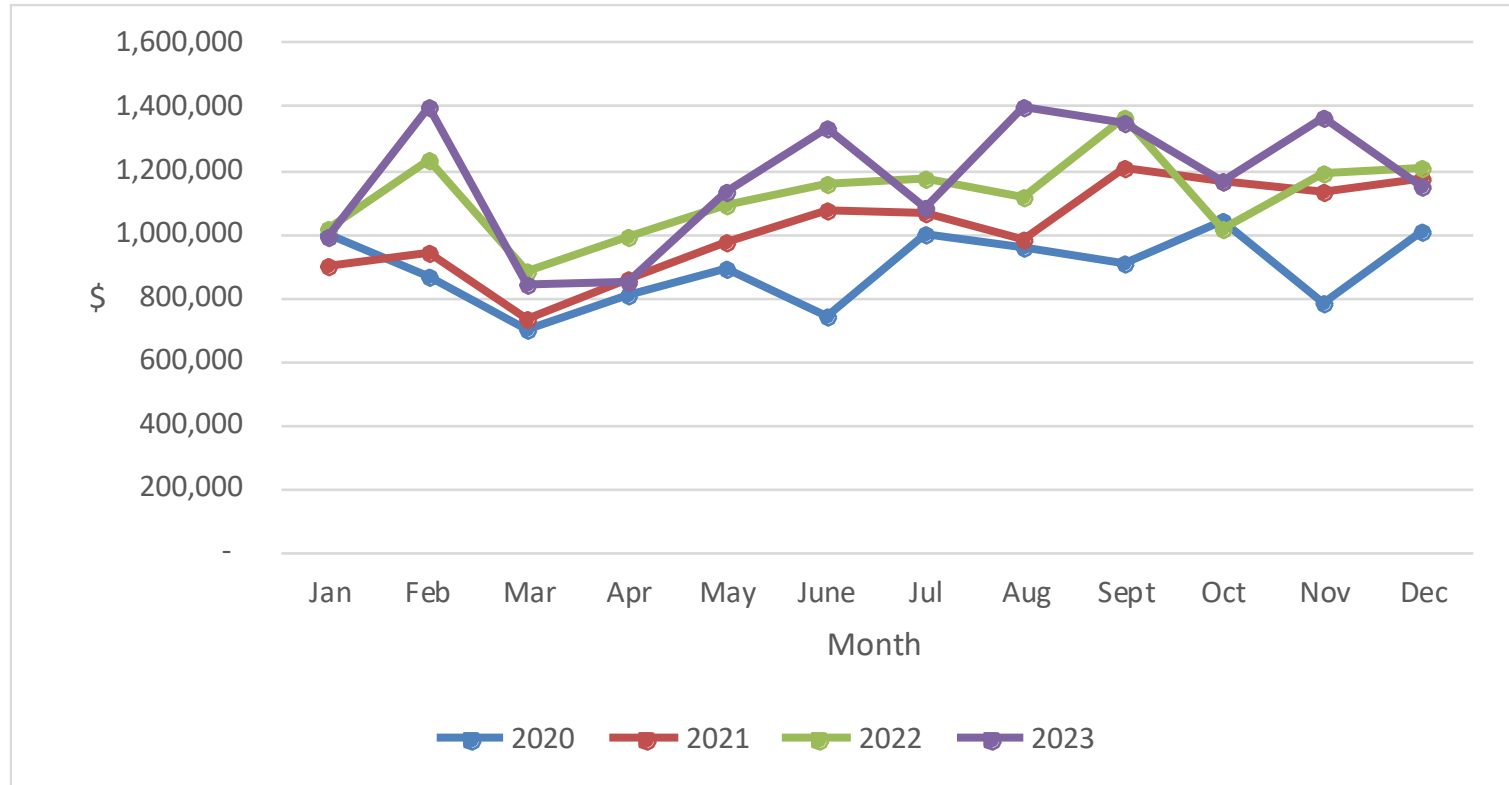
Year to Date December 31, 2023

	Variance		
	<u>Prior Month</u>	<u>Current Month</u>	<u>Change</u>
County Sales Tax	\$ 1,168,328	\$ 859,645	\$ (308,683)
Sales Tax Distribution	-	\$ -	-
Total Revenues	<u>1,168,328</u>	<u>859,645</u>	<u>(308,683)</u>
Reconstruction	4,263,150	62,949	(4,200,201)
Pulverize & Repave	(92,687)	609,230	701,917
Overlay	537,637	333,068	(204,569)
Bridges	(48,318)	(51,800)	(3,482)
Sealcoating	-	-	-
Total Expenses	<u>4,659,782</u>	<u>953,447</u>	<u>(3,706,335)</u>
Other Financing	<u>339,000</u>	<u>-</u>	<u>(339,000)</u>
Change in Fund Balance	<u>\$ 6,167,110</u>	<u>\$ 1,813,092</u>	<u>\$ (4,354,018)</u>

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

Transportation Fund

(Actual County Sales Tax Received by Month)



Questions...

4nd Quarter Variances

Ending

December 31, 2023

QUARTERLY VARIANCE INDEX

<u>GENERAL FUND</u>	<u>TOTAL VARIANCE</u>	<u>PAGE</u>
Airport.....	83,102.16	65 - 68
Building Services.....	488,961.00	69 - 72
Clerk of Courts.....	(269,433.25)	73 - 76
Corporation Counsel.....	22,806.26	77 - 79
County Administrator.....	157,603.51	80 - 82
County Board.....	21,494.60	83 - 85
County Clerk.....	(28,100.37)	86 - 88
Court Commissioner.....	13,348.01	89 - 91
District Attorney.....	93,038.80	92 - 94
Finance.....	307,255.70	95 - 97
Human Resources.....	141,673.19	98 - 100
Medical Examiner.....	22,166.29	101 - 103
Non-Departmental.....	3,652,476.83	104 - 106
Planning & Resources.....	(49,957.28)	107 - 110
Register of Deeds.....	(24,497.19)	111 - 113
Sheriff.....	(234,456.89)	114 - 117
Treasurer.....	72,588.08	118 - 121
UW Extension	10,778.09	122 - 124
UW Green Bay - Sheboygan Campus.....	(30,587.21)	125 - 126
Veterans Commission.....	2,353.79	127 - 128
Veterans Service.....	714.84	129 - 131
<u>H&HS FUND</u>		
Health & Human Services Fund.....	343,272.08	132 - 136
<u>ENTERPRISE FUND</u>		
Rocky Knoll Health Care Center.....	119,722.15	137 - 141
<u>INTERNAL SERVICE FUND</u>		
Employee Benefits & Insurance.....	209,291.37	142 - 143
Highway.....	(1,947,653.56)	144 - 148
Information Technology.....	(232,735.29)	149 - 152
Insurance.....	-	153 - 154

*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 12/31/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	State Grants	(295,000.00)	BIL funds do not flow through department budget as originally anticipated
	Public Charges for Services		
	Public Works	15,089.62	More Customs arrivals and fuel flowage fees taken in than budgeted
	Interest and Other Revenue		
	Other Misc. Revenue	7,992.30	More Customs reimbursements received due to higher volume of inspections
	Personnel Related Expenditure		
	Wages	(22,238.56)	Old sick bank and vacation payouts
	Overtime	(2,092.32)	OT was related to winter storms
	Benefits	(1,059.74)	Benefits related to OT
	Operating Expenses		
	Purchased Services	12,969.76	More Customs inspections than budgeted
	Repairs and Maintenance	390,793.34	Large projects with other funding sources no longer needed and BIL funding originally budgeted for will not impact the Department budget
	General Operating	41,957.89	Brine/de-ice mix has not yet been ordered; decision made to forgo some commercial travel, seminars, and advertising to offset higher than expected equipment repairs
	Fixed Charges	1,142.28	FAA closed out a 2020 project where costs came in lower than expected and refunded BOA its share of the overpayment. BOA refunded County its 20% share of the overpayment.

Interdepartmental Charges		
Employee Related Insurance	2,681.46	Employee insurance selection coupled with vacancies earlier in the year
Repairs & Maintenance Charges	(32,144.60)	Highway repairs to Airport equipment and higher than budgeted electrician charges
Capital Outlay	58,577.00	Airport broom truck not yet delivered
Variances Less Than Justification Threshold	(95,566.27)	
TOTAL	83,102.16	Positive

County Airport

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
19,272.00	5.4	19,272.00	25.0			411000 Property Tax Levy	231,271.00	23.0	231,271.00	31.5		
19,272.00	5.4	19,272.00	25.0			410000 Taxes	231,271.00	23.0	231,271.00	31.5		
						420000 Intergovernmental Rev						
295,000.00	82.4			295,000.00-	100.0	423000 State Grants	295,000.00	29.3			295,000.00-	100.0
295,000.00	82.4			295,000.00-	100.0	420000 Intergovernmental Rev	295,000.00	29.3			295,000.00-	100.0
						450000 Public Charges for Se						
25,886.00	7.2	32,158.00	41.7	6,272.00	24.2	453000 Public Works	264,327.00	26.2	279,416.62	38.0	15,089.62	5.7
25,886.00	7.2	32,158.00	41.7	6,272.00	24.2	450000 Public Charges for Se	264,327.00	26.2	279,416.62	38.0	15,089.62	5.7
						460000 Interest and Other Re						
17,832.00	5.0	25,424.24	33.0	7,592.24	42.6	466000 Other Miscellaneous	213,996.00	21.2	221,988.30	30.2	7,992.30	3.7
17,832.00	5.0	25,424.24	33.0	7,592.24	42.6	460000 Interest and Other Re	213,996.00	21.2	221,988.30	30.2	7,992.30	3.7
						470000 Interdepartmental Rev						
220.00	.1	220.00	.3			476000 Other Interdepartmen	2,640.00	.3	2,640.00	.4		
220.00	.1	220.00	.3			470000 Interdepartmental Rev	2,640.00	.3	2,640.00	.4		
358,210.00	100.0	77,074.24	100.0	281,135.76-	78.5	400000 Revenues	1,007,234.00	100.0	735,315.92	100.0	271,918.08-	27.0
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
18,349.00	5.1	19,994.85	25.9	1,645.85-	9.0	511000 Wages	220,801.00	21.9	245,131.88	33.3	24,330.88-	11.0
2,434.00	.7	2,552.54	3.3	118.54-	4.9	512000 Benefits	30,134.00	3.0	31,193.74	4.2	1,059.74-	3.5
20,783.00	5.8	22,547.39	29.3	1,764.39-	8.5	510000 Personnel Related Exp	250,935.00	24.9	276,325.62	37.6	25,390.62-	10.1
						530000 Operating Expenses						
25,774.00	7.2	22,231.14	28.8	3,542.86	13.7	531000 Purchased Services	281,336.00	27.9	268,366.24	36.5	12,969.76	4.6
109,422.00	30.5	1,199.44	1.6	108,222.56	98.9	532000 Repair & Maintenance	468,735.00	46.5	77,941.66	10.6	390,793.34	83.4
4,879.00	1.4	598.20	.8	4,280.80	87.7	533000 General Operating	82,374.00	8.2	40,416.11	5.5	41,957.89	50.9
						534000 Fixed Charges	500.00		642.28-	.1	1,142.28	228.5
140,075.00	39.1	24,028.78	31.2	116,046.22	82.8	530000 Operating Expenses	832,945.00	82.7	386,081.73	52.5	446,863.27	53.6
						550000 Interdepartmental Cha						
2,607.00	.7	3,563.98	4.6	956.98-	36.7	551000 Employee Related Cha	29,736.00	3.0	27,054.54	3.7	2,681.46	9.0
1,356.00	.4	1,357.83	1.8	1.83-	.1	551900 Insurance Charges	16,294.00	1.6	16,294.00	2.2		
1,333.00	.4	5,741.50	7.4	4,408.50-	330.7	552000 Repairs & Maintenanc	17,000.00	1.7	49,144.60	6.7	32,144.60-	189.1

County Airport

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
881.00	.2	595.13	.8	285.87	32.4	553000 System Operation Cha	10,735.00	1.1	10,301.31	1.4	433.69	4.0
708.00	.2	708.33	.9	.33-		556000 Other Interdepartmen	8,500.00	.8	8,499.96	1.2	.04	
6,885.00	1.9	11,966.77	15.5	5,081.77-	73.8	550000 Interdepartmental Cha	82,265.00	8.2	111,294.41	15.1	29,029.41-	35.3
						560000 Capital Outlay						
						565000 Machinery & Equipmen	58,577.00	5.8			58,577.00	100.0
						560000 Capital Outlay	58,577.00	5.8			58,577.00	100.0
						570000 Depreciation						
167,743.00	46.8	58,542.94	76.0	109,200.06	65.1	500000 Expense/Expenditure	1,224,722.00	121.6	773,701.76	105.2	451,020.24	36.8
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
96,000.00	26.8			96,000.00	100.0	631000 General Fund	96,000.00	9.5			96,000.00	100.0
96,000.00	26.8			96,000.00	100.0	630000 Opt'g Transfers from	96,000.00	9.5			96,000.00	100.0
96,000.00	26.8			96,000.00	100.0	600000 Other Financing Source	96,000.00	9.5			96,000.00	100.0
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
<u>286,467.00</u>	<u>80.0</u>	<u>18,531.30</u>	<u>24.0</u>	<u>267,935.70-</u>	<u>93.5</u>	Current Change in Fund Balance	<u>121,488.00-</u>	<u>12.1</u>	<u>38,385.84-</u>	<u>5.2</u>	<u>83,102.16</u>	<u>68.4</u>

**VARIANCE REPORT FOR DEPARTMENT -- BUILDING SERVICES
FOR THE QUARTER ENDING 12/31/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interest and Other Revenue		
	Rent Revenue	2,853.64	Taylor Park rental reservations higher than expected.
	Other Misc. Revenue	1,407.39	Scrap metal recycling.
	Interdepartmental Revenue		
	Repairs & Maintenance Services	45,065.40	Electrician repairs for Transportation & Rocky Knoll.
	Other Interdept'l Revenue	2,397.19	Sign making and supply flags for other departments.
	Personnel Related Expenditure		
	Wages	91,287.09	17.8% under. Assistant Electrician, Assistant Director and 1 maintenance worker vacancies most of YTD, plus others.
	Overtime	(3,947.12)	More overtime due to vacant positions.
	Benefits	17,316.89	Vacant positions 7.9% less.
	Operating Expenses		
	Purchased Services	21,923.52	Natural gas 26% under budget due to 12% reduced use and 27% lower prices than expected, partially offset by increase in electricity price.
	Repairs and Maintenance	91,663.82	Unspent structural related work; mostly carpet to be bid out.
	General Operating	179,069.90	\$159,218 unspent contingency funds.
	Interdepartmental Charges		
	Employee Related Insurance	44,665.80	Vacant positions 8.4% less.
	Repairs & Maintenance Charges	(19,236.55)	Use of Transportation Department for snow removal higher than budgeted.

Capital Outlay	68,265.33	28% under budget. Electrician van \$16,700 over & Kubota tractor \$3,800 over. Other items ordered. \$29,756 remaining of the \$66,905 carryover for the Health & Human Services generator.
Variances Less Than Justification Threshold	(53,771.30)	
TOTAL	488,961.00	Positive

Building Services

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
252,053.00	82.1	252,053.00	77.7			411000 Property Tax Levy	3,024,642.00	82.0	3,024,642.00	80.8		
252,053.00	82.1	252,053.00	77.7			410000 Taxes	3,024,642.00	82.0	3,024,642.00	80.8		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
						460000 Interest and Other Re						
						462000 Rent Revenue	3,360.00	.1	6,213.64	.2	2,853.64	84.9
174.00	.1	149.33		24.67-	14.2	466000 Other Miscellaneous	2,090.00	.1	3,497.39	.1	1,407.39	67.3
174.00	.1	149.33		24.67-	14.2	460000 Interest and Other Re	5,450.00	.1	9,711.03	.3	4,261.03	78.2
						470000 Interdepartmental Rev						
1,991.00	.6	11,828.83	3.6	9,837.83	494.1	472000 Repairs & Maintenanc	23,900.00	.6	68,965.40	1.8	45,065.40	188.6
52,948.00	17.2	60,527.85	18.6	7,579.85	14.3	476000 Other Interdepartmen	635,391.00	17.2	637,788.19	17.0	2,397.19	.4
54,939.00	17.9	72,356.68	22.3	17,417.68	31.7	470000 Interdepartmental Rev	659,291.00	17.9	706,753.59	18.9	47,462.59	7.2
307,166.00	100.0	324,559.01	100.0	17,393.01	5.7	400000 Revenues	3,689,383.00	100.0	3,741,106.62	100.0	51,723.62	1.4
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
125,602.00	40.9	132,431.02	40.8	6,829.02-	5.4	511000 Wages	1,554,823.00	42.1	1,467,483.03	39.2	87,339.97	5.6
17,673.00	5.8	18,339.72	5.7	666.72-	3.8	512000 Benefits	218,804.00	5.9	201,487.11	5.4	17,316.89	7.9
143,275.00	46.6	150,770.74	46.5	7,495.74-	5.2	510000 Personnel Related Exp	1,773,627.00	48.1	1,668,970.14	44.6	104,656.86	5.9
						530000 Operating Expenses						
62,587.00	20.4	72,892.61	22.5	10,305.61-	16.5	531000 Purchased Services	697,087.00	18.9	675,163.48	18.0	21,923.52	3.1
17,586.00	5.7	25,191.08	7.8	7,605.08-	43.2	532000 Repair & Maintenance	514,191.04	13.9	422,527.22	11.3	91,663.82	17.8
17,062.00	5.6	11,328.10	3.5	5,733.90	33.6	533000 General Operating	309,131.96	8.4	130,062.06	3.5	179,069.90	57.9
97,235.00	31.7	109,411.79	33.7	12,176.79-	12.5	530000 Operating Expenses	1,520,410.00	41.2	1,227,752.76	32.8	292,657.24	19.2
						550000 Interdepartmental Cha						
61,725.00	20.1	62,125.34	19.1	400.34-	.6	551000 Employee Related Cha	534,424.00	14.5	489,758.20	13.1	44,665.80	8.4
2,151.00	.7	2,156.82	.7	5.82-	.3	551900 Insurance Charges	25,882.00	.7	25,882.00	.7		
		2,795.44	.9	2,795.44-		552000 Repair & Maint Charg	14,200.00	.4	33,436.55	.9	19,236.55-	135.5
5,198.00	1.7	5,038.97	1.6	159.03	3.1	553000 System Operation Cha	62,415.00	1.7	62,376.30	1.7	38.70	.1
69,074.00	22.5	72,116.57	22.2	3,042.57-	4.4	550000 Interdepartmental Cha	636,921.00	17.3	611,453.05	16.3	25,467.95	4.0

Building Services

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						560000 Capital Outlay						
						564000 Building Improvement	17,598.00	.5			17,598.00	100.0
						565000 Machinery & Equipmen	179,430.00	4.9	94,763.17	2.5	84,666.83	47.2
						566000 Office Furniture & E			34,000.00	.9	34,000.00-	
						567000 Vehicles	46,969.00	1.3	46,968.50	1.3	.50	
						560000 Capital Outlay	243,997.00	6.6	175,731.67	4.7	68,265.33	28.0
						570000 Depreciation						
						580000 Debt Service						
309,584.00	100.8	332,299.10	102.4	22,715.10-	7.3	500000 Expense/Expenditure	4,174,955.00	113.2	3,683,907.62	98.5	491,047.38	11.8
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
2,500.00	.8			2,500.00	100.0	631000 General Fund	53,810.00	1.5			53,810.00	100.0
						635000 Operat'g Trans from	22,000.00	.6	22,000.00	.6		
2,500.00	.8			2,500.00	100.0	630000 Opt'g Transfers from	75,810.00	2.1	22,000.00	.6	53,810.00	71.0
						600000 Other Financing Source	75,810.00	2.1	22,000.00	.6	53,810.00	71.0
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
82.00		7,740.09-	2.4	7,822.09-	*****	Current Change in Fund Balance	409,762.00-	11.1	79,199.00	2.1	488,961.00	119.3

**VARIANCE REPORT FOR DEPARTMENT -- CLERK OF COURTS
FOR THE QUARTER ENDING 12/31/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	State Grants	20,291.02	Received more than the anticipated for GAL and the Circuit Court Support payment from the State
	Public Charges for Services		
	General Government	34,426.76	Use of state tax refund intercept program, state debt collection, and daily collection efforts caused a positive variance for court and probation fees.
	Interdepartmental Revenue		
	Other Interdept'l Revenue	(5,761.36)	Less IV-D cases heard by the court
	Personnel Related Expenditure		
	Wages	80,933.87	Due to vacancies in the office.
	Overtime	(1,523.44)	Due to court running late or through lunch hours
	Benefits	15,620.85	Due to vacancies in the office.
	Operating Expenses		
	Purchased Services	(525,145.06)	Greater than budgeted costs for court appointed attorney's and guardian ad litem appointments.
	Repairs and Maintenance	(1,516.37)	Due to repair needs of date/time stamps
	General Operating	(21,365.86)	Office supplies and transcript costs increase
	Fixed Charges	1,964.45	Less than budgeted rental of equipment
	Bad Debt Expense	(15,010.00)	Due to reinstatement of \$15,000 cash bond
	Interdepartmental Charges		
	Employee Related Insurance	145,370.65	Due to vacancies in the office.

System Operation Charges	3,111.13	Reduction in printing as a result of in court processing
Variance Less Than Justification Threshold	(829.89)	
TOTAL	(269,433.25) Negative	

Clerk Of Courts

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
117,218.00	47.5	117,218.00	49.8			411000 Property Tax Levy	1,406,621.00	47.5	1,406,621.00	46.7		
117,218.00	47.5	117,218.00	49.8			410000 Taxes	1,406,621.00	47.5	1,406,621.00	46.7		
						420000 Intergovernmental Rev						
45,789.00	18.6	43,177.09	18.3	2,611.91-	5.7	423000 State Grants	549,473.00	18.6	569,764.02	18.9	20,291.02	3.7
45,789.00	18.6	43,177.09	18.3	2,611.91-	5.7	420000 Intergovernmental Rev	549,473.00	18.6	569,764.02	18.9	20,291.02	3.7
						440000 Fines, Forfeits and P						
27,250.00	11.0	26,800.76	11.4	449.24-	1.6	441000 Law and Ordinance Vi	327,000.00	11.0	326,333.11	10.8	666.89-	.2
27,250.00	11.0	26,800.76	11.4	449.24-	1.6	440000 Fines, Forfeits and P	327,000.00	11.0	326,333.11	10.8	666.89-	.2
						450000 Public Charges for Se						
53,006.00	21.5	45,215.51	19.2	7,790.49-	14.7	451000 General Government	636,100.00	21.5	670,526.76	22.3	34,426.76	5.4
53,006.00	21.5	45,215.51	19.2	7,790.49-	14.7	450000 Public Charges for Se	636,100.00	21.5	670,526.76	22.3	34,426.76	5.4
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
3,530.00	1.4	3,034.22	1.3	495.78-	14.0	476000 Other Interdepartmen	42,360.00	1.4	36,598.64	1.2	5,761.36-	13.6
3,530.00	1.4	3,034.22	1.3	495.78-	14.0	470000 Interdepartmental Rev	42,360.00	1.4	36,598.64	1.2	5,761.36-	13.6
246,793.00	100.0	235,445.58	100.0	11,347.42-	4.6	400000 Revenues	2,961,554.00	100.0	3,009,843.53	100.0	48,289.53	1.6
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
108,427.00	43.9	95,428.47	40.5	12,998.53	12.0	511000 Wages	1,230,486.00	41.5	1,151,075.57	38.2	79,410.43	6.5
15,300.00	6.2	13,212.78	5.6	2,087.22	13.6	512000 Benefits	173,633.00	5.9	158,012.15	5.2	15,620.85	9.0
123,727.00	50.1	108,641.25	46.1	15,085.75	12.2	510000 Personnel Related Exp	1,404,119.00	47.4	1,309,087.72	43.5	95,031.28	6.8
						530000 Operating Expenses						
73,898.00	29.9	104,359.67	44.3	30,461.67-	41.2	531000 Purchased Services	892,228.00	30.1	1,417,373.06	47.1	525,145.06-	58.9
367.00	.1	2,487.76	1.1	2,120.76-	577.9	532000 Repair & Maintenance	4,415.00	.1	5,931.37	.2	1,516.37-	34.3
4,032.00	1.6	9,358.89	4.0	5,326.89-	132.1	533000 General Operating	50,478.00	1.7	71,843.86	2.4	21,365.86-	42.3
503.00	.2	368.65	.2	134.35	26.7	534000 Fixed Charges	6,054.00	.2	4,089.55	.1	1,964.45	32.4
		15,000.00	6.4	15,000.00-		535000 Bad Debt Expense			15,010.00	.5	15,010.00-	
78,800.00	31.9	131,574.97	55.9	52,774.97-	67.0	530000 Operating Expenses	953,175.00	32.2	1,514,247.84	50.3	561,072.84-	58.9
						550000 Interdepartmental Cha						

Clerk Of Courts

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
60,240.00	24.4	44,446.87	18.9	15,793.13	26.2	551000 Employee Related Ins	521,558.00	17.6	376,187.35	12.5	145,370.65	27.9
1,400.00	.6	1,403.09	.6	3.09-	.2	551900 Insurance Charges	16,837.00	.6	16,837.00	.6		
						552000 Repairs & Maintenanc			163.00		163.00-	
5,461.00	2.2	4,210.35	1.8	1,250.65	22.9	553000 System Operation Cha	65,578.00	2.2	62,466.87	2.1	3,111.13	4.7
23.00		23.92		.92-	4.0	556000 Other Interdepartmen	287.00		287.00			
67,124.00	27.2	50,084.23	21.3	17,039.77	25.4	550000 Interdepartmental Cha	604,260.00	20.4	455,941.22	15.1	148,318.78	24.5
						560000 Capital Outlay						
						570000 Depreciation						
269,651.00	109.3	290,300.45	123.3	20,649.45-	7.7	500000 Expense/Expenditure	2,961,554.00	100.0	3,279,276.78	109.0	317,722.78-	10.7
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
22,858.00-	9.3	54,854.87-	23.3	31,996.87-	140.0	Current Change in Fund Balance			269,433.25-	9.0	269,433.25-	

**VARIANCE REPORT FOR DEPARTMENT -- CORPORATION COUNSEL
FOR THE QUARTER ENDING 12/31/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interdepartmental Revenue		
	Other Interdept'l Revenue	9,112.22	Wages are more than anticipated which is reimbursed through revenue from HHS.
	Personnel Related Expenditure		
	Wages	(3,517.12)	Wages are more than anticipated which is reimbursed through revenue from HHS
	Interdepartmental Charges		
	Employee Related Insurance	17,190.37	Actual health insurance election is less than election budgeted
	Variances Less Than Justification Threshold	20.79	
	TOTAL	22,806.26 Positive	

Corporation Counsel

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
29,340.00	55.4	29,190.00	54.6	150.00-	.5	411000 Property Tax Levy	313,655.00	52.5	313,655.00	51.7		
29,340.00	55.4	29,190.00	54.6	150.00-	.5	410000 Taxes	313,655.00	52.5	313,655.00	51.7		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
						460000 Interest and Other Re						
29.00	.1	190.14	.4	161.14	555.7	466000 Other Miscellaneous	350.00	.1	948.06	.2	598.06	170.9
29.00	.1	190.14	.4	161.14	555.7	460000 Interest and Other Re	350.00	.1	948.06	.2	598.06	170.9
						470000 Interdepartmental Rev						
23,581.00	44.5	24,091.52	45.1	510.52	2.2	476000 Other Interdepartmen	283,003.00	47.4	292,115.22	48.1	9,112.22	3.2
23,581.00	44.5	24,091.52	45.1	510.52	2.2	470000 Interdepartmental Rev	283,003.00	47.4	292,115.22	48.1	9,112.22	3.2
						400000 Revenues						
52,950.00	100.0	53,471.66	100.0	521.66	1.0	400000 Revenues	597,008.00	100.0	606,718.28	100.0	9,710.28	1.6
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
10,753.50	20.3	10,749.26	20.1	4.24		511000 Wages	116,088.00	19.4	119,605.12	19.7	3,517.12-	3.0
1,544.67	2.9	1,540.36	2.9	4.31	.3	512000 Benefits	16,485.00	2.8	17,168.21	2.8	683.21-	4.1
12,298.17	23.2	12,289.62	23.0	8.55	.1	510000 Personnel Related Exp	132,573.00	22.2	136,773.33	22.5	4,200.33-	3.2
						530000 Operating Expenses						
36,155.00	68.3	36,155.25	67.6	.25-		531000 Purchased Services	433,863.00	72.7	434,386.00	71.6	523.00-	.1
186.00	.4	201.71	.4	15.71-	8.4	533000 General Operating	4,974.00	.8	4,184.18	.7	789.82	15.9
36,341.00	68.6	36,356.96	68.0	15.96-		530000 Operating Expenses	438,837.00	73.5	438,570.18	72.3	266.82	.1
						550000 Interdepartmental Cha						
3,765.83	7.1	1,263.90	2.4	2,501.93	66.4	551000 Employee Related Ins	24,313.00	4.1	7,122.63	1.2	17,190.37	70.7
83.00	.2	83.34	.2	.34-	.4	551900 Insurance Charges	1,000.00	.2	1,000.00	.2		
23.00		24.00		1.00-	4.3	553000 System Operation Cha	285.00		445.88	.1	160.88-	56.4
3,871.83	7.3	1,371.24	2.6	2,500.59	64.6	550000 Interdepartmental Cha	25,598.00	4.3	8,568.51	1.4	17,029.49	66.5
						560000 Capital Outlay						
						570000 Depreciation						

Corporation Counsel

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						580000 Debt Service						
52,511.00	99.2	50,017.82	93.5	2,493.18	4.7	500000 Expense/Expenditure	597,008.00	100.0	583,912.02	96.2	13,095.98	2.2
						600000 Other Financing Source						
439.00	.8	3,453.84	6.5	3,014.84	686.8	630000 Opt'g Transfers from Current Change in Fund Balance			22,806.26	3.8	22,806.26	

**VARIANCE REPORT FOR DEPARTMENT -- COUNTY ADMINISTRATOR
FOR THE QUARTER ENDING 12/31/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Personnel Related Expenditure		
	Wages	171,934.63	Less than budgeted expenditures due to vacant positions
	Benefits	25,400.43	Less than budgeted expenditures due to vacant positions
	Operating Expenses		
	Purchased Services	1,021.52	Less than budgeted cell phone costs due to vacant positions
	General Operating	3,458.21	Less than budgeted expenditures for travel/training and vehicle related expenses
	Interdepartmental Charges		
	Employee Related Insurance	51,904.90	Less than budgeted expenditures due to vacant positions
	Variances Less Than Justification Threshold	(96,116.18)	ARPA Revenue not transferred in due to vacant position
	TOTAL	157,603.51 Positive	

County Administrator

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
32,978.00	100.0	32,978.00	100.0			411000 Property Tax Levy	395,738.00	100.0	395,738.00	100.0		
32,978.00	100.0	32,978.00	100.0			410000 Taxes	395,738.00	100.0	395,738.00	100.0		
						420000 Intergovernmental Rev						
						460000 Interest and Other Re						
						466000 Other Miscellaneous	34.00				34.00-	100.0
						460000 Interest and Other Re	34.00				34.00-	100.0
						470000 Interdepartmental Rev						
32,978.00	100.0	32,978.00	100.0			400000 Revenues	395,772.00	100.0	395,738.00	100.0	34.00-	
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
28,482.00	86.4	14,553.13	44.1	13,928.87	48.9	511000 Wages	352,644.00	89.1	180,709.37	45.7	171,934.63	48.8
4,045.00	12.3	2,117.25	6.4	1,927.75	47.7	512000 Benefits	50,076.00	12.7	24,675.57	6.2	25,400.43	50.7
32,527.00	98.6	16,670.38	50.6	15,856.62	48.7	510000 Personnel Related Exp	402,720.00	101.8	205,384.94	51.9	197,335.06	49.0
						530000 Operating Expenses						
129.00	.4	52.42	.2	76.58	59.4	531000 Purchased Services	1,550.00	.4	528.48	.1	1,021.52	65.9
12.00				12.00	100.0	532000 Repair & Maintenance	620.00	.2			620.00	100.0
547.00	1.7	5,132.89	15.6	4,585.89-	838.4	533000 General Operating	11,900.00	3.0	8,441.79	2.1	3,458.21	29.1
688.00	2.1	5,185.31	15.7	4,497.31-	653.7	530000 Operating Expenses	14,070.00	3.6	8,970.27	2.3	5,099.73	36.2
						550000 Interdepartmental Cha						
7,339.00	22.3	1,241.08	3.8	6,097.92	83.1	551000 Employee Related Ins	63,539.00	16.1	11,634.10	2.9	51,904.90	81.7
89.00	.3	90.33	.3	1.33-	1.5	551900 Insurance Charges	1,084.00	.3	1,084.00	.3		
						552000 Repairs & Maint Char	200.00	.1			200.00	100.0
899.00	2.7	857.04	2.6	41.96	4.7	553000 System Operation Cha	10,801.00	2.7	11,061.18	2.8	260.18-	2.4
8,327.00	25.3	2,188.45	6.6	6,138.55	73.7	550000 Interdepartmental Cha	75,624.00	19.1	23,779.28	6.0	51,844.72	68.6
						570000 Depreciation						
						580000 Debt Service						
41,542.00	126.0	24,044.14	72.9	17,497.86	42.1	500000 Expense/Expenditure	492,414.00	124.4	238,134.49	60.2	254,279.51	51.6
						600000 Other Financing Source						

County Administrator

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						630000 Opt'g Transfers from						
8,053.00	24.4			8,053.00	100.0	631900 LFRF - General Fund	96,642.00	24.4			96,642.00	100.0
8,053.00	24.4			8,053.00	100.0	630000 Opt'g Transfers from	96,642.00	24.4			96,642.00	100.0
8,053.00	24.4			8,053.00	100.0	600000 Other Financing Source	96,642.00	24.4			96,642.00	100.0
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
<u>511.00-</u>	<u>1.5</u>	<u>8,933.86</u>	<u>27.1</u>	<u>9,444.86</u>	<u>*****</u>	Current Change in Fund Balance			<u>157,603.51</u>	<u>39.8</u>	<u>157,603.51</u>	

**VARIANCE REPORT FOR DEPARTMENT -- COUNTY BOARD
FOR THE QUARTER ENDING 12/31/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interest and Other Revenue		
	Other Misc. Revenue	5,160.57	Unbudgeted retirement contribution refund from WRS
	Personnel Related Expenditure		
	Wages	6,903.79	Less than budgeted per diems
	Operating Expenses		
	General Operating	46,815.87	Optional year 2 of Discover WI Contract not executed. Less than budgeted expenses for travel and training.
	Variances Less Than Justification Threshold	(37,385.63)	Optional year 2 of Discover WI Contract not executed so ARPA revenue was not transferred.
	TOTAL	21,494.60 Positive	

County Board

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
19,190.00	100.0	19,190.00	100.0			411000 Property Tax Levy	230,280.00	100.0	230,280.00	97.8		
19,190.00	100.0	19,190.00	100.0			410000 Taxes	230,280.00	100.0	230,280.00	97.8		
						460000 Interest and Other Re						
						466000 Other Miscellaneous			5,160.57	2.2	5,160.57	
						460000 Interest and Other Re			5,160.57	2.2	5,160.57	
						470000 Interdepartmental Rev						
19,190.00	100.0	19,190.00	100.0			400000 Revenues	230,280.00	100.0	235,440.57	100.0	5,160.57	2.2
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
11,690.00	60.9	9,070.96	47.3	2,619.04	22.4	511000 Wages	135,340.00	58.8	128,436.21	54.6	6,903.79	5.1
1,046.00	5.5	792.43	4.1	253.57	24.2	512000 Benefits	11,868.00	5.2	10,910.50	4.6	957.50	8.1
12,736.00	66.4	9,863.39	51.4	2,872.61	22.6	510000 Personnel Related Exp	147,208.00	63.9	139,346.71	59.2	7,861.29	5.3
						530000 Operating Expenses						
1,671.00	8.7	530.40	2.8	1,140.60	68.3	533000 General Operating	85,056.00	36.9	38,240.13	16.2	46,815.87	55.0
1,671.00	8.7	530.40	2.8	1,140.60	68.3	530000 Operating Expenses	85,056.00	36.9	38,240.13	16.2	46,815.87	55.0
						550000 Interdepartmental Cha						
12.00	.1	18.32	.1	6.32-	52.7	551000 Employee Related Ins	168.00	.1	176.93	.1	8.93-	5.3
183.00	1.0	183.41	1.0	.41-	.2	551900 Insurance Charges	2,201.00	1.0	2,201.00	.9		
2,861.00	14.9	2,765.08	14.4	95.92	3.4	553000 System Operation Cha	34,347.00	14.9	33,981.20	14.4	365.80	1.1
3,056.00	15.9	2,966.81	15.5	89.19	2.9	550000 Interdepartmental Cha	36,716.00	15.9	36,359.13	15.4	356.87	1.0
						560000 Capital Outlay						
						570000 Depreciation						
						580000 Debt Service						
17,463.00	91.0	13,360.60	69.6	4,102.40	23.5	500000 Expense/Expenditure	268,980.00	116.8	213,945.97	90.9	55,034.03	20.5
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						631900 LFRF - General Fund	38,700.00	16.8			38,700.00	100.0
						630000 Opt'g Transfers from	38,700.00	16.8			38,700.00	100.0

County Board

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						600000 Other Financing Source	38,700.00	16.8			38,700.00	100.0
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
<u>1,727.00</u>	<u>9.0</u>	<u>5,829.40</u>	<u>30.4</u>	<u>4,102.40</u>	<u>237.5</u>	Current Change in Fund Balance			<u>21,494.60</u>	<u>9.1</u>	<u>21,494.60</u>	

**VARIANCE REPORT FOR DEPARTMENT -- COUNTY CLERK OFFICE
FOR THE QUARTER ENDING 12/31/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Licenses & Permits		
	Non-Business Licenses	6,367.90	Passport license sales ahead of budget
	Public Charges for Services		
	Public Safety	1,971.31	Passport photo sales ahead of budget
	Personnel Related Expenditure		
	Wages	(19,006.23)	Overlap for training purposes, for unbudgeted retirement / new hire
	Benefits	(2,267.11)	Overlap for training purposes, for unbudgeted retirement / new hire
	Operating Expenses		
	Purchased Services	3,769.32	Savings in not needing/using budgeted Consulting dollars is roughly half of this variance, and the other half is Dog Tag sales to municipalities was less than budgeted.
	Repairs and Maintenance	(2,044.16)	Election equipment related
	General Operating	(10,316.63)	A large portion of the increase due to advertising cost (spring elections)
	Interdepartmental Charges		
	Employee Related Insurance	26,268.00	Health insurance actual burden less than budgeted retirement / new hire
	System Operation Charges	(33,112.32)	Printing of new WEC designed absentee envelopes, to be purchased by municipalities in 2024
	Variances Less Than Justification Threshold	269.55	
	TOTAL	(28,100.37) Negative	

County Clerk Office

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
20,364.00	71.3	20,364.00	75.6			411000 Property Tax Levy	244,375.00	63.8	244,375.00	62.4		
20,364.00	71.3	20,364.00	75.6			410000 Taxes	244,375.00	63.8	244,375.00	62.4		
						420000 Intergovernmental Rev						
						426000 Chges - Other Local	26,000.00	6.8	26,222.99	6.7	222.99	.9
						420000 Intergovernmental Rev	26,000.00	6.8	26,222.99	6.7	222.99	.9
						430000 Licenses and Permits						
7,250.00	25.4	5,232.75	19.4	2,017.25-	27.8	432000 Nonbusiness Licenses	101,000.00	26.4	107,367.90	27.4	6,367.90	6.3
7,250.00	25.4	5,232.75	19.4	2,017.25-	27.8	430000 Licenses and Permits	101,000.00	26.4	107,367.90	27.4	6,367.90	6.3
						450000 Public Charges for Se						
41.00	.1	2.50		38.50-	93.9	451000 General Government	510.00	.1	466.75	.1	43.25-	8.5
875.00	3.1	1,293.95	4.8	418.95	47.9	452000 Public Safety	10,500.00	2.7	12,471.31	3.2	1,971.31	18.8
916.00	3.2	1,296.45	4.8	380.45	41.5	450000 Public Charges for Se	11,010.00	2.9	12,938.06	3.3	1,928.06	17.5
						460000 Interest and Other Re						
37.00	.1	28.75	.1	8.25-	22.3	466000 Other Miscellaneous	450.00	.1	306.33	.1	143.67-	31.9
37.00	.1	28.75	.1	8.25-	22.3	460000 Interest and Other Re	450.00	.1	306.33	.1	143.67-	31.9
						470000 Interdepartmental Rev						
						473000 System Operation Rev	32.00		123.25		91.25	285.2
						470000 Interdepartmental Rev	32.00		123.25		91.25	285.2
28,567.00	100.0	26,921.95	100.0	1,645.05-	5.8	400000 Revenues	382,867.00	100.0	391,333.53	100.0	8,466.53	2.2
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
14,516.00	50.8	14,109.63	52.4	406.37	2.8	511000 Wages	171,862.00	44.9	190,726.00	48.7	18,864.00-	11.0
2,061.00	7.2	2,031.97	7.5	29.03	1.4	512000 Benefits	24,362.00	6.4	26,629.11	6.8	2,267.11-	9.3
16,577.00	58.0	16,141.60	60.0	435.40	2.6	510000 Personnel Related Exp	196,224.00	51.3	217,355.11	55.5	21,131.11-	10.8
						530000 Operating Expenses						
41,770.00	146.2	39,194.18	145.6	2,575.82	6.2	531000 Purchased Services	46,870.00	12.2	43,100.68	11.0	3,769.32	8.0
1,720.00	6.0	1,713.10	6.4	6.90	.4	532000 Repair & Maintenance	20,653.00	5.4	22,697.16	5.8	2,044.16-	9.9
483.00	1.7	2,273.85	8.4	1,790.85-	370.8	533000 General Operating	16,647.00	4.3	26,963.63	6.9	10,316.63-	62.0
43,973.00	153.9	43,181.13	160.4	791.87	1.8	530000 Operating Expenses	84,170.00	22.0	92,761.47	23.7	8,591.47-	10.2

County Clerk Office

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						550000 Interdepartmental Cha						
7,282.00	25.5	4,355.01	16.2	2,926.99	40.2	551000 Employee Related Ins	63,555.00	16.6	37,287.00	9.5	26,268.00	41.3
109.00	.4	110.50	.4	1.50-	1.4	551900 Insurance Charges	1,326.00	.3	1,326.00	.3		
2,013.00	7.0	37,551.80	139.5	35,538.80-	*****	553000 System Operation Cha	37,576.00	9.8	70,688.32	18.1	33,112.32-	88.1
1.00		1.33		.33-	33.0	556000 Other Interdepartmen	16.00		16.00			
9,405.00	32.9	42,018.64	156.1	32,613.64-	346.8	550000 Interdepartmental Cha	102,473.00	26.8	109,317.32	27.9	6,844.32-	6.7
						560000 Capital Outlay						
						570000 Depreciation						
69,955.00	244.9	101,341.37	376.4	31,386.37-	44.9	500000 Expense/Expenditure	382,867.00	100.0	419,433.90	107.2	36,566.90-	9.6
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
41,388.00-	144.9	74,419.42-	276.4	33,031.42-	79.8	Current Change in Fund Balance			28,100.37-	7.2	28,100.37-	

**VARIANCE REPORT FOR DEPARTMENT -- COURT COMMISSIONER
FOR THE QUARTER ENDING 12/31/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	General Government	(1,420.00)	Court fees and charges are less than anticipated
	Health Care Services	5,961.00	Fluctuations based upon demand for mediation services.
	Interest and Other Revenue		
	Rent Revenue	1,110.00	More weddings conducted then anticipated
	Personnel Related Expenditure		
	Wages	(2,259.09)	Paid for performance percentage was higher than budgeted.
	Operating Expenses		
	Purchased Services	6,252.28	Fluctuations based upon demands for mediation services.
	General Operating	1,492.48	Bad debt expense less then budgeted.
	Interdepartmental Charges		
	System Operation Charges	1,370.20	Minimal printing needs
	Variances Less Than Justification Threshold	841.14	
	TOTAL	13,348.01	Positive

Court Commissioner

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
26,479.00	87.5	26,479.00	90.4			411000 Property Tax Levy	317,758.00	87.5	317,758.00	86.0		
26,479.00	87.5	26,479.00	90.4			410000 Taxes	317,758.00	87.5	317,758.00	86.0		
						420000 Intergovernmental Rev						
						430000 Licenses and Permits						
						450000 Public Charges for Se						
275.00	.9	165.00	.6	110.00-	40.0	451000 General Government	3,300.00	.9	1,880.00	.5	1,420.00-	43.0
2,122.00	7.0	1,460.00	5.0	662.00-	31.2	454000 Health Care Services	25,474.00	7.0	31,435.00	8.5	5,961.00	23.4
2,397.00	7.9	1,625.00	5.5	772.00-	32.2	450000 Public Charges for Se	28,774.00	7.9	33,315.00	9.0	4,541.00	15.8
						460000 Interest and Other Re						
350.00	1.2	315.00	1.1	35.00-	10.0	462000 Rent Revenue	4,200.00	1.2	5,310.00	1.4	1,110.00	26.4
350.00	1.2	315.00	1.1	35.00-	10.0	460000 Interest and Other Re	4,200.00	1.2	5,310.00	1.4	1,110.00	26.4
						470000 Interdepartmental Rev						
1,050.00	3.5	867.21	3.0	182.79-	17.4	476000 Other Interdepartmen	12,600.00	3.5	13,163.30	3.6	563.30	4.5
1,050.00	3.5	867.21	3.0	182.79-	17.4	470000 Interdepartmental Rev	12,600.00	3.5	13,163.30	3.6	563.30	4.5
30,276.00	100.0	29,286.21	100.0	989.79-	3.3	400000 Revenues	363,332.00	100.0	369,546.30	100.0	6,214.30	1.7
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
19,934.00	65.8	20,095.84	68.6	161.84-	.8	511000 Wages	246,813.00	67.9	249,072.09	67.4	2,259.09-	.9
2,901.00	9.6	2,847.88	9.7	53.12	1.8	512000 Benefits	35,047.00	9.6	35,099.00	9.5	52.00-	.1
22,835.00	75.4	22,943.72	78.3	108.72-	.5	510000 Personnel Related Exp	281,860.00	77.6	284,171.09	76.9	2,311.09-	.8
						530000 Operating Expenses						
2,166.00	7.2	1,135.72	3.9	1,030.28	47.6	531000 Purchased Services	26,000.00	7.2	19,747.72	5.3	6,252.28	24.0
						532000 Repair & Maintenance	858.00	.2	563.33	.2	294.67	34.3
367.00	1.2	115.28	.4	251.72	68.6	533000 General Operating	5,732.00	1.6	4,239.52	1.1	1,492.48	26.0
2,575.00	8.5	2,481.74	8.5	93.26	3.6	535000 Bad Debt Expense	2,575.00	.7	2,486.74	.7	88.26	3.4
5,108.00	16.9	3,732.74	12.7	1,375.26	26.9	530000 Operating Expenses	35,165.00	9.7	27,037.31	7.3	8,127.69	23.1
						550000 Interdepartmental Cha						
4,237.00	14.0	4,294.85	14.7	57.85-	1.4	551000 Employee Related Ins	36,702.00	10.1	36,755.09	9.9	53.09-	.1
111.00	.4	112.75	.4	1.75-	1.6	551900 Insurance Charges	1,353.00	.4	1,353.00	.4		

Court Commissioner

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
685.00	2.3	511.60	1.7	173.40	25.3	553000 System Operation Cha	8,252.00	2.3	6,881.80	1.9	1,370.20	16.6
5,033.00	16.6	4,919.20	16.8	113.80	2.3	550000 Interdepartmental Cha	46,307.00	12.7	44,989.89	12.2	1,317.11	2.8
						560000 Capital Outlay						
						570000 Depreciation						
32,976.00	108.9	31,595.66	107.9	1,380.34	4.2	500000 Expense/Expenditure	363,332.00	100.0	356,198.29	96.4	7,133.71	2.0
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
<u>2,700.00</u>	<u>8.9</u>	<u>2,309.45</u>	<u>7.9</u>	<u>390.55</u>	<u>14.5</u>	Current Change in Fund Balance			<u>13,348.01</u>	<u>3.6</u>	<u>13,348.01</u>	

**VARIANCE REPORT FOR DEPARTMENT -- DISTRICT ATTORNEY
FOR THE QUARTER ENDING 12/31/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	State Grants	(8,585.45)	Received less state grants than anticipated
	Public Charges for Services		
	General Government	13,617.79	More than budgeted duplicating revenue from State of WI and other Law offices
	Personnel Related Expenditure		
	Wages	51,018.34	Turnover - Vacant positions
	Benefits	7,685.09	Turnover - Vacant positions
	Operating Expenses		
	Purchased Services	(2,612.23)	Jury Trial(s) with out of state witnesses that needed to be flown here - costs ordered to be reimbursed by Court
	Repairs and Maintenance	2,927.82	Less than expected
	General Operating	17,197.99	Less postage than expected and budgeted furniture and computers not yet purchased
	Interdepartmental Charges		
	Employee Related Insurance	11,274.59	Turnover - Vacant positions
	Variances Less Than Justification Threshold	514.86	
	TOTAL	93,038.80 Positive	

District Attorney

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
71,408.00	48.2	71,408.00	42.6			411000 Property Tax Levy	856,901.00	81.6	856,901.00	81.2		
71,408.00	48.2	71,408.00	42.6			410000 Taxes	856,901.00	81.6	856,901.00	81.2		
						420000 Intergovernmental Rev						
72,794.00	49.1	87,928.00	52.5	15,134.00	20.8	423000 State Grants	145,588.00	13.9	137,002.55	13.0	8,585.45-	5.9
72,794.00	49.1	87,928.00	52.5	15,134.00	20.8	420000 Intergovernmental Rev	145,588.00	13.9	137,002.55	13.0	8,585.45-	5.9
						450000 Public Charges for Se						
3,998.00	2.7	8,168.21	4.9	4,170.21	104.3	451000 General Government	48,000.00	4.6	61,617.79	5.8	13,617.79	28.4
3,998.00	2.7	8,168.21	4.9	4,170.21	104.3	450000 Public Charges for Se	48,000.00	4.6	61,617.79	5.8	13,617.79	28.4
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
16.00				16.00-	100.0	476000 Other Interdepartmen	200.00		155.25		44.75-	22.4
16.00				16.00-	100.0	470000 Interdepartmental Rev	200.00		155.25		44.75-	22.4
148,216.00	100.0	167,504.21	100.0	19,288.21	13.0	400000 Revenues	1,050,689.00	100.0	1,055,676.59	100.0	4,987.59	.5
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
54,814.00	37.0	53,376.00	31.9	1,438.00	2.6	511000 Wages	678,302.00	64.6	627,283.66	59.4	51,018.34	7.5
7,719.00	5.2	7,477.42	4.5	241.58	3.1	512000 Benefits	95,564.00	9.1	87,878.91	8.3	7,685.09	8.0
62,533.00	42.2	60,853.42	36.3	1,679.58	2.7	510000 Personnel Related Exp	773,866.00	73.7	715,162.57	67.7	58,703.43	7.6
						530000 Operating Expenses						
1,869.00	1.3	549.00	.3	1,320.00	70.6	531000 Purchased Services	22,450.00	2.1	25,062.23	2.4	2,612.23-	11.6
457.00	.3	32.12		424.88	93.0	532000 Repair & Maintenance	5,500.00	.5	2,572.18	.2	2,927.82	53.2
3,198.00	2.2	6,531.95	3.9	3,333.95-	104.3	533000 General Operating	63,146.00	6.0	45,948.01	4.4	17,197.99	27.2
21.00		21.31		.31-	1.5	534000 Fixed Charges	256.00		352.07		96.07-	37.5
5,545.00	3.7	7,134.38	4.3	1,589.38-	28.7	530000 Operating Expenses	91,352.00	8.7	73,934.49	7.0	17,417.51	19.1
						550000 Interdepartmental Cha						
18,686.00	12.6	20,809.28	12.4	2,123.28-	11.4	551000 Employee Related Ins	161,808.00	15.4	150,533.41	14.3	11,274.59	7.0
286.00	.2	287.25	.2	1.25-	.4	551900 Insurance Charges	3,447.00	.3	3,447.00	.3		
		20.38		20.38-		552000 Repairs & Maintenanc			81.51		81.51-	
1,682.00	1.1	1,479.17	.9	202.83	12.1	553000 System Operation Cha	20,216.00	1.9	19,478.81	1.8	737.19	3.6
20,654.00	13.9	22,596.08	13.5	1,942.08-	9.4	550000 Interdepartmental Cha	185,471.00	17.7	173,540.73	16.4	11,930.27	6.4

District Attorney

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						560000 Capital Outlay						
						570000 Depreciation						
88,732.00	59.9	90,583.88	54.1	1,851.88-	2.1	500000 Expense/Expenditure	1,050,689.00	100.0	962,637.79	91.2	88,051.21	8.4
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
<u>59,484.00</u>	<u>40.1</u>	<u>76,920.33</u>	<u>45.9</u>	<u>17,436.33</u>	<u>29.3</u>	Current Change in Fund Balance			<u>93,038.80</u>	<u>8.8</u>	<u>93,038.80</u>	

**VARIANCE REPORT FOR DEPARTMENT -- FINANCE
FOR THE QUARTER ENDING 12/31/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interest and Other Revenue		
	Other Misc. Revenue	23,731.20	Primarily higher P-Card & Pmt Plus Revenue
	Interdepartmental Revenue		
	Other Interdept'l Revenue	29,526.28	Small difference in reimbursements for Finance staff working directly with HHS, Rocky Knoll, Highway, and Sheriffs Departments
	Personnel Related Expenditure		
	Wages	305,506.85	Open positions
	Overtime	3,974.00	Lower than budgeted overtime due to delay in Munis project
	Benefits	47,052.27	Open positions
	Operating Expenses		
	Purchased Services	(165,948.57)	Reflects outsourcing cost of Rocky Knoll AR support as reviewed by Finance Committee January 11, 2023. Cost is recoverd from Rocky Knoll by offset in interdepartmental Revenue above and savings in Wages/Benefits.
	General Operating	10,372.49	Lower than budgeted Seminars & Training
	Interdepartmental Charges		
	Employee Related Insurance	87,312.95	Open positions
	System Operation Charges	1,541.54	Lower than budgeted printing
	Variances Less Than Justification Threshold	(35,813.31)	
	TOTAL	307,255.70 Positive	

Finance

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
105,490.00	61.8	105,490.00	55.9			411000 Property Tax Levy	1,265,882.00	65.0	1,265,882.00	63.3		
105,490.00	61.8	105,490.00	55.9			410000 Taxes	1,265,882.00	65.0	1,265,882.00	63.3		
						420000 Intergovernmental Rev						
5,708.00	3.3	5,729.69	3.0	21.69	.4	426000 Chges - Other Local	68,505.00	3.5	68,761.89	3.4	256.89	.4
5,708.00	3.3	5,729.69	3.0	21.69	.4	420000 Intergovernmental Rev	68,505.00	3.5	68,761.89	3.4	256.89	.4
						450000 Public Charges for Se						
						460000 Interest and Other Re						
14,577.00	8.5	15,595.77	8.3	1,018.77	7.0	466000 Other Miscellaneous	53,933.00	2.8	77,664.20	3.9	23,731.20	44.0
14,577.00	8.5	15,595.77	8.3	1,018.77	7.0	460000 Interest and Other Re	53,933.00	2.8	77,664.20	3.9	23,731.20	44.0
						470000 Interdepartmental Rev						
45,050.00	26.4	61,960.35	32.8	16,910.35	37.5	476000 Other Interdepartmen	557,772.00	28.7	587,298.28	29.4	29,526.28	5.3
45,050.00	26.4	61,960.35	32.8	16,910.35	37.5	470000 Interdepartmental Rev	557,772.00	28.7	587,298.28	29.4	29,526.28	5.3
170,825.00	100.0	188,775.81	100.0	17,950.81	10.5	400000 Revenues	1,946,092.00	100.0	1,999,606.37	100.0	53,514.37	2.7
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
117,652.00	68.9	92,014.38	48.7	25,637.62	21.8	511000 Wages	1,456,496.00	74.8	1,147,015.15	57.4	309,480.85	21.2
16,705.00	9.8	12,877.55	6.8	3,827.45	22.9	512000 Benefits	206,823.00	10.6	159,770.73	8.0	47,052.27	22.8
134,357.00	78.7	104,891.93	55.6	29,465.07	21.9	510000 Personnel Related Exp	1,663,319.00	85.5	1,306,785.88	65.4	356,533.12	21.4
						530000 Operating Expenses						
4,774.25	2.8	14,626.98	7.7	9,852.73-	206.4	531000 Purchased Services	48,480.00	2.5	214,428.57	10.7	165,948.57-	342.3
146.00	.1	68.16		77.84	53.3	532000 Repair & Maintenance	1,760.00	.1	767.28		992.72	56.4
2,629.00	1.5	1,010.14	.5	1,618.86	61.6	533000 General Operating	33,959.00	1.7	23,586.51	1.2	10,372.49	30.5
233.00	.1	233.26	.1	.26-	.1	534000 Fixed Charges	2,800.00	.1	2,911.92	.1	111.92-	4.0
7,782.25	4.6	15,938.54	8.4	8,156.29-	104.8	530000 Operating Expenses	86,999.00	4.5	241,694.28	12.1	154,695.28-	177.8
						550000 Interdepartmental Cha						
34,350.00	20.1	24,880.37	13.2	9,469.63	27.6	551000 Employee Related Ins	297,389.00	15.3	210,076.05	10.5	87,312.95	29.4
373.00	.2	373.59	.2	.59-	.2	551900 Insurance Charges	4,483.00	.2	4,483.00	.2		
5,057.00	3.0	5,124.97	2.7	67.97-	1.3	553000 System Operation Cha	64,195.00	3.3	62,653.46	3.1	1,541.54	2.4
1.00		1.58		.58-	58.0	556000 Other Interdepartmen	19.00		19.00			
39,781.00	23.3	30,380.51	16.1	9,400.49	23.6	550000 Interdepartmental Cha	366,086.00	18.8	277,231.51	13.9	88,854.49	24.3

Finance

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						560000 Capital Outlay						
						570000 Depreciation						
181,920.25	106.5	151,210.98	80.1	30,709.27	16.9	500000 Expense/Expenditure	2,116,404.00	108.8	1,825,711.67	91.3	290,692.33	13.7
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
12,317.00	7.2			12,317.00	100.0	631000 General Fund	147,812.00	7.6	110,861.00	5.5	36,951.00	25.0
12,317.00	7.2			12,317.00	100.0	630000 Operat'g Transfers fr	147,812.00	7.6	110,861.00	5.5	36,951.00	25.0
12,317.00	7.2			12,317.00	100.0	600000 Other Financing Source	147,812.00	7.6	110,861.00	5.5	36,951.00	25.0
						700000 Other Financing Uses						
						720000 Oper'tg Transfer to O						
						900000 Statistical Accounts O						
						960000 GASB Statistical Data						
1,221.75	.7	37,564.83	19.9	36,343.08	*****	Current Change in Fund Balance	22,500.00-	1.2	284,755.70	14.2	307,255.70	*****

**VARIANCE REPORT FOR DEPARTMENT -- HUMAN RESOURCES DEPARTMENT
FOR THE QUARTER ENDING 12/31/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Personnel Related Expenditure		
	Wages	116,163.03	Department Vacancies
	Benefits	20,154.77	Department Vacancies
	Operating Expenses		
	Purchased Services	(3,067.17)	More than budgeted expenses for all employee summit and Manager/supervisor summit in the 4th quarter
	Repairs and Maintenance	1,201.58	With initiative to go paperless we have had fewer copies and less toner replacement.
	General Operating	12,795.30	Travel, exam fees, office supplies and recognition expenses are less than budgeted to date.
	Interdepartmental Charges		
	Employee Related Insurance	30,045.81	Department Vacancies
	Variances Less Than Justification Threshold	(35,620.13)	
	TOTAL	141,673.19 Positive	

Human Resources Department

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
53,157.00	89.9	53,157.00	89.9			411000 Property Tax Levy	637,885.00	89.9	637,885.00	89.9		
53,157.00	89.9	53,157.00	89.9			410000 Taxes	637,885.00	89.9	637,885.00	89.9		
						450000 Public Charges for Se						
						460000 Interest and Other Re						
		.17		.17		466000 Other Miscellaneous			107.36		107.36	
		.17		.17		460000 Interest and Other Re			107.36		107.36	
						470000 Interdepartmental Rev						
5,951.00	10.1	5,951.67	10.1	.67		476000 Other Interdepartmen	71,420.00	10.1	71,420.00	10.1		
5,951.00	10.1	5,951.67	10.1	.67		470000 Interdepartmental Rev	71,420.00	10.1	71,420.00	10.1		
59,108.00	100.0	59,108.84	100.0	.84		400000 Revenues	709,305.00	100.0	709,412.36	100.0	107.36	
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
35,392.00	59.9	34,527.54	58.4	864.46	2.4	511000 Wages	438,187.00	61.8	322,268.41	45.4	115,918.59	26.5
5,026.00	8.5	4,525.07	7.7	500.93	10.0	512000 Benefits	62,224.00	8.8	42,069.23	5.9	20,154.77	32.4
40,418.00	68.4	39,052.61	66.1	1,365.39	3.4	510000 Personnel Related Exp	500,411.00	70.5	364,337.64	51.4	136,073.36	27.2
						530000 Operating Expenses						
7,416.00	12.5	39,804.56	67.3	32,388.56-	436.7	531000 Purchased Services	104,000.00	14.7	107,067.17	15.1	3,067.17-	2.9
416.67	.7	542.51	.9	125.84-	30.2	532000 Repair & Maintenance	5,000.00	.7	3,798.42	.5	1,201.58	24.0
5,880.00	9.9	2,951.64	5.0	2,928.36	49.8	533000 General Operating	70,605.00	10.0	57,809.70	8.1	12,795.30	18.1
13,712.67	23.2	43,298.71	73.3	29,586.04-	215.8	530000 Operating Expenses	179,605.00	25.3	168,675.29	23.8	10,929.71	6.1
						550000 Interdepartmental Cha						
13,246.00	22.4	13,140.81	22.2	105.19	.8	551000 Employee Related Ins	114,853.00	16.2	84,807.19	12.0	30,045.81	26.2
161.00	.3	162.50	.3	1.50-	.9	551900 Insurance Charges	1,950.00	.3	1,950.00	.3		
2,226.00	3.8	2,099.82	3.6	126.18	5.7	553000 System Operation Cha	26,739.00	3.8	25,937.51	3.7	801.49	3.0
		.67		.67-		556000 Other Interdepartmen	8.00		8.00			
15,633.00	26.4	15,403.80	26.1	229.20	1.5	550000 Interdepartmental Cha	143,550.00	20.2	112,702.70	15.9	30,847.30	21.5
						560000 Capital Outlay						
						570000 Depreciation						
69,763.67	118.0	97,755.12	165.4	27,991.45-	40.1	500000 Expense/Expenditure	823,566.00	116.1	645,715.63	91.0	177,850.37	21.6

Human Resources Department

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
8,271.00	14.0	6,508.14	11.0	1,762.86	21.3	631900 LFRF - General Fund	99,261.00	14.0	62,976.46	8.9	36,284.54	36.6
8,271.00	14.0	6,508.14	11.0	1,762.86	21.3	630000 Opt'g Transfers from	99,261.00	14.0	62,976.46	8.9	36,284.54	36.6
8,271.00	14.0	6,508.14	11.0	1,762.86	21.3	600000 Other Financing Source	99,261.00	14.0	62,976.46	8.9	36,284.54	36.6
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
<u>2,384.67-</u>	<u>4.0</u>	<u>32,138.14-</u>	<u>54.4</u>	<u>29,753.47-</u>	<u>*****</u>	Current Change in Fund Balance	<u>15,000.00-</u>	<u>2.1</u>	<u>126,673.19</u>	<u>17.9</u>	<u>141,673.19</u>	<u>944.5</u>

**VARIANCE REPORT FOR DEPARTMENT -- MEDICAL EXAMINER
FOR THE QUARTER ENDING 12/31/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Interest and Other Revenue		
	Other Misc. Revenue	(2,545.09)	Less than budgeted tissue harvesting and need for transport pouches and body removal.
	Interdepartmental Revenue		
	Other Interdept'l Revenue	12,500.00	Received additional funds from the Overdose Fatality grant through HHS.
	Personnel Related Expenditure		
	Wages	5,066.46	Less than anticipated death calls.
	Operating Expenses		
	Purchased Services	12,355.63	Autopsies have been much lower than anticipated.
	General Operating	5,210.91	Mileage has been lower than expected due to lower death calls and autopsies. Less than anticipated seminars were attended which also resulted in lower than budgeted employee meals & lodging.
	Interdepartmental Charges		
	Employee Related Insurance	(10,954.74)	An employee started taking county insurance mid-year.
	Variances Less Than Justification Threshold	533.12	
	TOTAL	22,166.29 Positive	

Medical Examiner

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
10,772.00	43.9	10,772.00	39.9			411000 Property Tax Levy	129,268.00	42.8	129,268.00	41.4		
10,772.00	43.9	10,772.00	39.9			410000 Taxes	129,268.00	42.8	129,268.00	41.4		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
						460000 Interest and Other Re						
13,767.00	56.1	16,196.53	60.1	2,429.53	17.6	466000 Other Miscellaneous	165,220.00	54.7	162,674.91	52.1	2,545.09-	1.5
13,767.00	56.1	16,196.53	60.1	2,429.53	17.6	460000 Interest and Other Re	165,220.00	54.7	162,674.91	52.1	2,545.09-	1.5
						470000 Interdepartmental Rev						
						476000 Other Interdepartmen	7,500.00	2.5	20,000.00	6.4	12,500.00	166.7
						470000 Interdepartmental Rev	7,500.00	2.5	20,000.00	6.4	12,500.00	166.7
24,539.00	100.0	26,968.53	100.0	2,429.53	9.9	400000 Revenues	301,988.00	100.0	311,942.91	100.0	9,954.91	3.3
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
11,072.00	45.1	12,637.79	46.9	1,565.79-	14.1	511000 Wages	137,082.00	45.4	132,015.54	42.3	5,066.46	3.7
819.00	3.3	915.94	3.4	96.94-	11.8	512000 Benefits	10,145.00	3.4	9,812.97	3.1	332.03	3.3
11,891.00	48.5	13,553.73	50.3	1,662.73-	14.0	510000 Personnel Related Exp	147,227.00	48.8	141,828.51	45.5	5,398.49	3.7
						530000 Operating Expenses						
9,019.00	36.8	9,776.93	36.3	757.93-	8.4	531000 Purchased Services	108,250.00	35.8	95,894.37	30.7	12,355.63	11.4
10.00				10.00	100.0	532000 Repair & Maintenance	125.00				125.00	100.0
1,599.00	6.5	1,882.00	7.0	283.00-	17.7	533000 General Operating	20,949.00	6.9	15,738.09	5.0	5,210.91	24.9
10,628.00	43.3	11,658.93	43.2	1,030.93-	9.7	530000 Operating Expenses	129,324.00	42.8	111,632.46	35.8	17,691.54	13.7
						550000 Interdepartmental Cha						
159.00	.6	3,034.87	11.3	2,875.87-	*****	551000 Employee Related Ins	2,083.00	.7	13,037.74	4.2	10,954.74-	525.9
91.00	.4	92.58	.3	1.58-	1.7	551900 Insurance Charges	1,111.00	.4	1,111.00	.4		
1,851.00	7.5	1,821.68	6.8	29.32	1.6	553000 System Operation Cha	22,243.00	7.4	22,166.91	7.1	76.09	.3
2,101.00	8.6	4,949.13	18.4	2,848.13-	135.6	550000 Interdepartmental Cha	25,437.00	8.4	36,315.65	11.6	10,878.65-	42.8
						560000 Capital Outlay						
						570000 Depreciation						

Medical Examiner

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
24,620.00	100.3	30,161.79	111.8	5,541.79-	22.5	500000 Expense/Expenditure	301,988.00	100.0	289,776.62	92.9	12,211.38	4.0
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
81.00-	.3	3,193.26-	11.8	3,112.26-*****		Current Change in Fund Balance			22,166.29	7.1	22,166.29	

**VARIANCE REPORT FOR DEPARTMENT -- NON-DEPARTMENTAL
FOR THE QUARTER ENDING 12/31/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Taxes		
	Property Tax Levy	(39,859.04)	Reflects delinquent taxes at 12/31
	Intergovernmental Revenues		
	Federal Grants	176,556.91	ARPA Taskforce items approved, but not budgeted
	State Grants	163,993.10	Reversal of 2022 unspent LIO funds to 2023
	Public Charges for Services		
	General Government	(60,248.00)	Lower than budget for Land Records fees
	Public Safety	4,417.49	Higher than budget for Jail Assessment fees
	Interest and Other Revenue		
	Interest Income	3,200,962.52	Higher than budgeted investment interest income and interest received on notes receivable
	Interest Income - Taxes	(4,813.36)	Lower delinquent taxes than budgeted
	Penalty - Taxes	(18,973.43)	Lower than budget for penalties on delinquent taxes
	Other Misc. Revenue	295,490.95	TIF district closure and payoff of outstanding loans
	Operating Expenses		
	General Operating	(673,205.33)	Unbudgeted LFRF partially offset by Grant payment lag vs. budget period for Library / County Historical Research
	Interdepartmental Charges		
	Interest	(4,550.06)	Interest reimbursement to Sheriff's Dept. on drug forfeiture account
	Variances Less Than Justification Threshold	612,705.08	
	TOTAL	3,652,476.83 Positive	

Non-Departmental

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
202,232.00-	142.2	242,091.04-	29.0	39,859.04-	19.7	411000 Property Tax Levy	2,426,790.00-	45.6	2,466,649.04-	27.3	39,859.04-	1.6
		3.77		3.77		413000 Interest & Penalty o			212.42		212.42	
202,232.00-	142.2	242,087.27-	29.0	39,855.27-	19.7	410000 Taxes	2,426,790.00-	45.6	2,466,436.62-	27.3	39,646.62-	1.6
						420000 Intergovernmental Rev						
225,107.00	158.3	619,592.15	74.1	394,485.15	175.2	421000 Federal Grants	2,669,054.00	50.1	2,845,610.91	31.5	176,556.91	6.6
						423000 State Grants	3,651,387.00	68.6	3,815,380.10	42.2	163,993.10	4.5
225,107.00	158.3	619,592.15	74.1	394,485.15	175.2	420000 Intergovernmental Rev	6,320,441.00	118.7	6,660,991.01	73.7	340,550.01	5.4
						450000 Public Charges for Se						
13,749.00	9.7	7,680.00	.9	6,069.00-	44.1	451000 General Government	165,000.00	3.1	104,752.00	1.2	60,248.00-	36.5
10,833.00	7.6	9,706.04	1.2	1,126.96-	10.4	452000 Public Safety	130,000.00	2.4	134,417.49	1.5	4,417.49	3.4
24,582.00	17.3	17,386.04	2.1	7,195.96-	29.3	450000 Public Charges for Se	295,000.00	5.5	239,169.49	2.6	55,830.51-	18.9
						460000 Interest and Other Re						
37,292.00	26.2	269,124.25	32.2	231,832.25	621.7	461000 Interest Income	447,517.00	8.4	3,648,479.52	40.3	3,200,962.52	715.3
27,083.00	19.0	50,854.68	6.1	23,771.68	87.8	461100 Interest Inc - Taxes	325,000.00	6.1	320,186.64	3.5	4,813.36-	1.5
14,666.00	10.3	26,923.76	3.2	12,257.76	83.6	461105 Penalty - Taxes	176,000.00	3.3	157,026.57	1.7	18,973.43-	10.8
15,734.00	11.1	94,161.50	11.3	78,427.50	498.5	466000 Other Miscellaneous	188,826.00	3.5	484,316.95	5.4	295,490.95	156.5
94,775.00	66.6	441,064.19	52.8	346,289.19	365.4	460000 Interest and Other Re	1,137,343.00	21.4	4,610,009.68	51.0	3,472,666.68	305.3
						470000 Interdepartmental Rev						
142,232.00	100.0	835,955.11	100.0	693,723.11	487.7	400000 Revenues	5,325,994.00	100.0	9,043,733.56	100.0	3,717,739.56	69.8
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
						530000 Operating Expenses						
82.00	.1			82.00	100.0	532000 Repair & Maintenance	1,000.00		820.32		179.68	18.0
81,246.00	57.1	278,608.82	33.3	197,362.82-	242.9	533000 General Operating	2,124,925.00	39.9	2,798,130.33	30.9	673,205.33-	31.7
81,328.00	57.2	278,608.82	33.3	197,280.82-	242.6	530000 Operating Expenses	2,125,925.00	39.9	2,798,950.65	30.9	673,025.65-	31.7
						550000 Interdepartmental Cha						
227.00	.2	229.09		2.09-	.9	551900 Insurance Charges	2,749.00	.1	2,749.00			
14.00				14.00	100.0	552000 Repairs & Maintenanc	175.00		60.00		115.00	65.7
241.00	.2	229.09		11.91	4.9	550000 Interdepartmental Cha	2,924.00	.1	2,809.00		115.00	3.9

Non-Departmental

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						570000 Depreciation						
						580000 Debt Service						
41.00		1,392.88	.2	1,351.88-	*****	582000 Interest	500.00		5,050.06	.1	4,550.06-	910.0
41.00		1,392.88	.2	1,351.88-	*****	580000 Debt Service	500.00		5,050.06	.1	4,550.06-	910.0
						599001 Expense Budget Target						
81,610.00	57.4	280,230.79	33.5	198,620.79-	243.4	500000 Expense/Expenditure	2,129,349.00	40.0	2,806,809.71	31.0	677,460.71-	31.8
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
46,738.00	32.9	25,838.48	3.1	20,899.52	44.7	721000 General Fund	698,144.00	13.1	409,710.43	4.5	288,433.57	41.3
79,214.00	55.7	202,181.86	24.2	122,967.86-	155.2	721900 LFRF - General Fund	897,188.00	16.8	1,069,671.88	11.8	172,483.88-	19.2
45,351.00	31.9	118,788.72	14.2	73,437.72-	161.9	722000 Special Revenue Fund	544,218.00	10.2	316,536.32	3.5	227,681.68	41.8
						724403 Fund Transfer Out	183,805.00	3.5	183,805.14	2.0	.14-	
247,982.00	174.4	192,772.48	23.1	55,209.52	22.3	725000 Enterprise Fund	989,710.00	18.6	723,335.51	8.0	266,374.49	26.9
17,245.00	12.1	20,000.00	2.4	2,755.00-	16.0	726000 Internal Services Fu	90,133.00	1.7	87,940.74	1.0	2,192.26	2.4
436,530.00	306.9	559,581.54	66.9	123,051.54-	28.2	720000 Transfer to Other Fun	3,403,198.00	63.9	2,791,000.02	30.9	612,197.98	18.0
436,530.00	306.9	559,581.54	66.9	123,051.54-	28.2	700000 Other Financing Uses	3,403,198.00	63.9	2,791,000.02	30.9	612,197.98	18.0
						900000 Statistical Accounts O						
						920000 HCC Statistical Infor						
375,908.00-	264.3	3,857.22-	.5	372,050.78	99.0	Current Change in Fund Balance	206,553.00-	3.9	3,445,923.83	38.1	3,652,476.83	*****

**VARIANCE REPORT FOR DEPARTMENT -- COUNTY PLANNING & RESOURCES
FOR THE QUARTER ENDING 12/31/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	Federal Grants	(124,631.54)	Timing of payments for Sustain Our Great Lakes grant expenses. Budget neutral.
	State Grants	31,868.02	Timing of payments for Snowmobile grant. Budget neutral.
	Charges - Other Local Gov'ts	2,116.68	Employee wages no longer being reimbursed for working at City of Plymouth.
	Public Charges for Services		
	Conservation and Development	60,681.02	More revenue received from Tree Sale program. And anticipated RCPP reimbursement
	Interest and Other Revenue		
	Rent Revenue	(6,116.04)	Less rent for Kohler Center for Marsh Education building.
	Other Misc. Revenue	69,436.60	ATC Old Plank Road Trail easement reimbursement. Past stewardship funds of closed underbudget/unfinished projects moved to use again for new stewardship projects approved in the future.
	Personnel Related Expenditure		
	Wages	33,983.40	Less expense due to full-time employee reduced hours and retirement
	Benefits	6,718.78	Less expense due to full-time employee reduced hours and retirement
	Operating Expenses		
	Purchased Services	(19,924.53)	More expense for sewer pumping and LIO-related contracted services. LIO expenses are budget neutral.
	Repairs and Maintenance	(48,061.37)	More expense for relocation of boat landing light posts and Household Hazardous Waste events disposal costs.
	General Operating	3,633.27	Timing of Stewardship Fund payments.

Interdepartmental Charges

Employee Related Insurance	15,210.45	Less expense due to full-time employee reduced hours and retirement.
Repairs & Maintenance Charges	(23,763.07)	More expense from highway department for Marsh bypass/dam reconstruction and erosion control, Marsh bog removal, and other activities at the Parks. Also a number of unexpected electrical and plumbing expenses at the Marsh.
Capital Outlay	(57,086.96)	More expense for computer software and licensing, budget neutral through LIO.
Variances Less Than Justification Threshold	5,978.01	
TOTAL	(49,957.28) Negative	

County Planning & Resources

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
105,524.00	30.7	105,524.00	24.6			411000 Property Tax Levy	1,266,292.00	50.7	1,266,292.00	50.0		
105,524.00	30.7	105,524.00	24.6			410000 Taxes	1,266,292.00	50.7	1,266,292.00	50.0		
						420000 Intergovernmental Rev						
18,718.00	5.5	11,821.29	2.8	6,896.71-	36.8	421000 Federal Grants	224,621.00	9.0	99,989.46	4.0	124,631.54-	55.5
195,834.00	57.1	268,128.74	62.6	72,294.74	36.9	423000 State Grants	445,143.00	17.8	477,011.02	18.9	31,868.02	7.2
2,500.00	.7	1,539.14	.4	960.86-	38.4	425000 Grants from Local Go	2,500.00	.1	1,539.14	.1	960.86-	38.4
		2,116.68	.5	2,116.68		426000 Chges - Other Local			2,116.68	.1	2,116.68	
217,052.00	63.2	283,605.85	66.2	66,553.85	30.7	420000 Intergovernmental Rev	672,264.00	26.9	580,656.30	22.9	91,607.70-	13.6
						430000 Licenses and Permits						
8.00				8.00-	100.0	432000 Nonbusiness Licenses	100.00				100.00-	100.0
16,945.00	4.9	18,909.79	4.4	1,964.79	11.6	435000 Other Reg. Permit &	328,093.00	13.1	328,012.22	13.0	80.78-	
16,953.00	4.9	18,909.79	4.4	1,956.79	11.5	430000 Licenses and Permits	328,193.00	13.1	328,012.22	13.0	180.78-	.1
						440000 Fines, Forfeits & Pen						
1,500.00	.4			1,500.00-	100.0	441000 Law & Ordinance Viol	3,000.00	.1	3,618.00	.1	618.00	20.6
1,500.00	.4			1,500.00-	100.0	440000 Fines, Forfeits & Pen	3,000.00	.1	3,618.00	.1	618.00	20.6
						450000 Public Charges for Se						
445.00	.1	233.45	.1	211.55-	47.5	451000 General Government	5,350.00	.2	5,831.08	.2	481.08	9.0
		13,243.86	3.1	13,243.86		457000 Conservation and Dev	170,500.00	6.8	231,181.02	9.1	60,681.02	35.6
445.00	.1	13,477.31	3.1	13,032.31	*****	450000 Public Charges for Se	175,850.00	7.0	237,012.10	9.4	61,162.10	34.8
						460000 Interest and Other Re						
1,600.00	.5	500.00	.1	1,100.00-	68.8	462000 Rent Revenue	42,136.00	1.7	36,019.96	1.4	6,116.04-	14.5
16.00				16.00-	100.0	465000 Donations	200.00		931.22		731.22	365.6
83.00		3,948.28	.9	3,865.28	*****	466000 Other Miscellaneous	6,000.00	.2	75,436.60	3.0	69,436.60	*****
1,699.00	.5	4,448.28	1.0	2,749.28	161.8	460000 Interest and Other Re	48,336.00	1.9	112,387.78	4.4	64,051.78	132.5
						470000 Interdepartmental Rev						
		2,295.00	.5	2,295.00		476000 Other Interdepartmen	2,295.00	.1	2,295.00	.1		
		2,295.00	.5	2,295.00		470000 Interdepartmental Rev	2,295.00	.1	2,295.00	.1		
343,173.00	100.0	428,260.23	100.0	85,087.23	24.8	400000 Revenues	2,496,230.00	100.0	2,530,273.40	100.0	34,043.40	1.4

500000 Expense/Expenditure
 510000 Personnel Related Exp

County Planning & Resources

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
79,432.00	23.1	72,858.30	17.0	6,573.70	8.3	511000 Wages	983,448.00	39.4	949,464.60	37.5	33,983.40	3.5
11,049.00	3.2	10,134.80	2.4	914.20	8.3	512000 Benefits	136,797.00	5.5	130,078.22	5.1	6,718.78	4.9
90,481.00	26.4	82,993.10	19.4	7,487.90	8.3	510000 Personnel Related Exp	1,120,245.00	44.9	1,079,542.82	42.7	40,702.18	3.6
						530000 Operating Expenses						
52,755.00	15.4	27,601.63	6.4	25,153.37	47.7	531000 Purchased Services	383,879.00	15.4	403,803.53	16.0	19,924.53-	5.2
24,830.00	7.2	25,940.02	6.1	1,110.02-	4.5	532000 Repair & Maintenance	257,584.00	10.3	305,645.37	12.1	48,061.37-	18.7
42,985.00	12.5	2,071.14-	.5	45,056.14	104.8	533000 General Operating	268,376.00	10.8	264,742.73	10.5	3,633.27	1.4
541.00	.2	353.63	.1	187.37	34.6	534000 Fixed Charges	7,400.00	.3	8,152.06	.3	752.06-	10.2
		70.00		70.00-		535000 Bad Debt Expense			80.00		80.00-	
121,111.00	35.3	51,894.14	12.1	69,216.86	57.2	530000 Operating Expenses	917,239.00	36.7	982,423.69	38.8	65,184.69-	7.1
						550000 Interdepartmental Cha						
34,850.00	10.2	32,337.03	7.6	2,512.97	7.2	551000 Employee Related Ins	301,733.00	12.1	286,522.55	11.3	15,210.45	5.0
1,240.00	.4	1,245.58	.3	5.58-	.5	551900 Insurance Charges	14,947.00	.6	14,947.00	.6		
2,623.00	.8	1,269.95	.3	1,353.05	51.6	552000 Repairs & Maintenanc	23,131.00	.9	46,894.07	1.9	23,763.07-	102.7
6,078.00	1.8	5,840.65	1.4	237.35	3.9	553000 System Operation Cha	72,978.00	2.9	72,856.18	2.9	121.82	.2
10.00		1.34		8.66	86.6	556000 Other Interdepartmen	316.00		316.00			
44,801.00	13.1	40,694.55	9.5	4,106.45	9.2	550000 Interdepartmental Cha	413,105.00	16.5	421,535.80	16.7	8,430.80-	2.0
						560000 Capital Outlay						
						565000 Machinery & Equipmen	35,000.00	1.4	26,950.00	1.1	8,050.00	23.0
						566200 Computer Equipment			64,334.46	2.5	64,334.46-	
		47,802.50	11.2	47,802.50-		567000 Vehicles	47,000.00	1.9	47,802.50	1.9	802.50-	1.7
		47,802.50	11.2	47,802.50-		560000 Capital Outlay	82,000.00	3.3	139,086.96	5.5	57,086.96-	69.6
						570000 Depreciation						
256,393.00	74.7	223,384.29	52.2	33,008.71	12.9	500000 Expense/Expenditure	2,532,589.00	101.5	2,622,589.27	103.6	90,000.27-	3.6
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
1,300.00	.4			1,300.00	100.0	631500 Land Records Usage	15,609.00	.6	21,608.59	.9	5,999.59-	38.4
1,300.00	.4			1,300.00	100.0	630000 Opt'g Transfers from	15,609.00	.6	21,608.59	.9	5,999.59-	38.4
1,300.00	.4			1,300.00	100.0	600000 Other Financing Source	15,609.00	.6	21,608.59	.9	5,999.59-	38.4
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
88,080.00	25.7	204,875.94	47.8	116,795.94	132.6	Current Change in Fund Balance	20,750.00-	.8	70,707.28-	2.8	49,957.28-	240.8

**VARIANCE REPORT FOR DEPARTMENT -- REGISTER OF DEEDS
FOR THE QUARTER ENDING 12/31/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	General Government	(57,463.58)	Revenue fluctuates due to real estate and encumbrance activity which is based upon the local, state and national economy.
	Personnel Related Expenditure		
	Wages	12,207.10	Savings from staffing vacancy.
	Benefits	3,738.31	Savings from staffing vacancy
	Operating Expenses		
	Purchased Services	12,090.78	Anticipated increases have not yet been charged.
	Repairs and Maintenance	4,027.13	Most of maintenance fees have been paid. So far no repairs have been needed.
	General Operating	9,839.45	Postage is down slightly due to more documents being e-recorded along with more documents being sent bulk, office supplies have not been ordered.
	Interdepartmental Charges		
	Employee Related Insurance	(5,420.63)	Change in benefit elections by staff vacancy
	Variances Less Than Justification Threshold	(3,515.75)	
	TOTAL	(24,497.19) Negative	

Register Of Deeds

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
19,278.00-	33.1	19,278.00-	22.1			411000 Property Tax Levy	231,346.00-	33.1	231,346.00-	36.1		
19,278.00-	33.1	19,278.00-	22.1			410000 Taxes	231,346.00-	33.1	231,346.00-	36.1		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
77,452.00	133.1	106,699.63	122.1	29,247.63	37.8	451000 General Government	929,431.00	133.1	871,967.42	136.1	57,463.58-	6.2
77,452.00	133.1	106,699.63	122.1	29,247.63	37.8	450000 Public Charges for Se	929,431.00	133.1	871,967.42	136.1	57,463.58-	6.2
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
58,174.00	100.0	87,421.63	100.0	29,247.63	50.3	400000 Revenues	698,085.00	100.0	640,621.42	100.0	57,463.58-	8.2
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
32,079.00	55.1	26,071.13	29.8	6,007.87	18.7	511000 Wages	364,023.00	52.1	351,815.90	54.9	12,207.10	3.4
4,555.00	7.8	3,548.54	4.1	1,006.46	22.1	512000 Benefits	51,691.00	7.4	47,952.69	7.5	3,738.31	7.2
36,634.00	63.0	29,619.67	33.9	7,014.33	19.1	510000 Personnel Related Exp	415,714.00	59.6	399,768.59	62.4	15,945.41	3.8
						530000 Operating Expenses						
5,500.00	9.5	15,843.90	18.1	10,343.90-	188.1	531000 Purchased Services	110,500.00	15.8	98,409.22	15.4	12,090.78	10.9
540.00	.9	227.71	.3	312.29	57.8	532000 Repair & Maintenance	6,483.00	.9	2,455.87	.4	4,027.13	62.1
3,277.00	5.6	3,862.34	4.4	585.34-	17.9	533000 General Operating	25,702.00	3.7	15,862.55	2.5	9,839.45	38.3
9,317.00	16.0	19,933.95	22.8	10,616.95-	114.0	530000 Operating Expenses	142,685.00	20.4	116,727.64	18.2	25,957.36	18.2
						550000 Interdepartmental Cha						
16,457.00	28.3	15,829.90	18.1	627.10	3.8	551000 Employee Related Ins	142,485.00	20.4	147,905.63	23.1	5,420.63-	3.8
204.00	.4	205.41	.2	1.41-	.7	551900 Insurance Charges	2,465.00	.4	2,465.00	.4		
4,402.00	7.6	5,091.32	5.8	689.32-	15.7	553000 System Operation Cha	52,833.00	7.6	52,176.53	8.1	656.47	1.2
6.00		6.92		.92-	15.3	556000 Other Interdepartmen	83.00		113.00		30.00-	36.1
21,069.00	36.2	21,133.55	24.2	64.55-	.3	550000 Interdepartmental Cha	197,866.00	28.3	202,660.16	31.6	4,794.16-	2.4
						560000 Capital Outlay						
						570000 Depreciation						

Register Of Deeds

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
67,020.00	115.2	70,687.17	80.9	3,667.17-	5.5	500000 Expense/Expenditure	756,265.00	108.3	719,156.39	112.3	37,108.61	4.9
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
						631500 Land Records Usage	58,180.00	8.3	54,037.78	8.4	4,142.22	7.1
						630000 Operat'g Transfers fr	58,180.00	8.3	54,037.78	8.4	4,142.22	7.1
						600000 Other Financing Source	58,180.00	8.3	54,037.78	8.4	4,142.22	7.1
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
<u>8,846.00-</u>	<u>15.2</u>	<u>16,734.46</u>	<u>19.1</u>	<u>25,580.46</u>	<u>289.2</u>	Current Change in Fund Balance			<u>24,497.19-</u>	<u>3.8</u>	<u>24,497.19-</u>	

**VARIANCE REPORT FOR DEPARTMENT -- SHERIFF
FOR THE QUARTER ENDING 12/31/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	Federal Grants	37,475.00	Awarded the FY22 & FY23 JAG grant that was not budget for.
	State Grants	39,245.02	Budgeted for the Seat Belt grant, but ended up not being awarded the grant. Awarded the smaller Traffic Safety grant. Received the Law Enforcement Safety grant, but it was not budgeted for.
	Public Charges for Services		
	General Government	2,399.35	Received old/unclaimed evidence.
	Public Safety	(94,456.65)	Decline in juvenile boarders and collection of inmate fees.
	Interest and Other Revenue		
	Rent Revenue	1,468.47	True up caused more than budgeted tower rent revenue.
	Other Misc. Revenue	256,444.60	Provided more than anticipated security for private businesses. Due to a higher jail population and the new use of tablets in the jail, receiving higher commission on phone and tablet purchases. Transferred Regional Hazmat Grant money into the operating budget to cover purchase of a new Hazmat truck. That amount is \$103,863.
	Interdepartmental Revenue		
	Other Interdept'l Revenue	(1,243.93)	HHS has not given our detective as many fraud cases to work on as budgeted. We have not been serving as many papers to inmates at the Detention Center.
	Personnel Related Expenditure		
	Wages	357,411.06	Due to vacancies in Corrections, Patrol and Dispatch. This would be a higher positive variance, but we had \$196,782 in retirement payouts and the additional 1.5% pay increase for all employees caused roughly an additional \$152,065 in wages. That is a combined total of \$348,847.

Overtime	(887,121.74)	Due to vacancies in Corrections, Patrol and Dispatch. Patrol has been guarding inmates far more than in the past. This is causing a large burden on overtime.
Benefits	(60,114.03)	Due to vacancies in Corrections, Patrol and Dispatch.
Operating Expenses		
Purchased Services	(166,706.79)	Increased jail population has created higher than budgeted inmate meal and medical costs. Aurora Medical was holding on to OWI blood draw invoices and finally provided them to the department for payment.
Repairs and Maintenance	(83,793.60)	Needed to purchase more than budgeted squad parts. Many unexpected equipment repairs needed at the Detention Center and Detention Center/Jail Kitchens.
General Operating	40,257.36	Large savings in gas due to lower gas prices.
Fixed Charges	41,925.56	Decrease of individuals placed on electronic monitoring which creates a decreased cost in rental of equipment.
Interdepartmental Charges		
Employee Related Insurance	267,960.74	Due to vacancies in Corrections, Patrol and Dispatch.
Repairs & Maintenance Charges	(1,417.12)	More than anticipated Highway and Building Services labor needed for the department.
System Operation Charges	5,992.50	Less than anticipated printing needs for the department.
Other Interdepartmental	(1,497.76)	Accountant wages higher than budgeted.
Capital Outlay	(89,496.82)	Purchased a new Hazmat truck that was not budgeted, but is covered by transferred Regional Hazmat Grant money seen above in the positive variance of other misc. revenue.
Variances Less Than Justification Threshold	100,811.89	
TOTAL	(234,456.89) Negative	

Sheriff

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
1,797,773.00	91.0	1,797,773.00	84.3			411000 Property Tax Levy	21,573,286.00	91.3	21,573,286.00	90.4		
1,797,773.00	91.0	1,797,773.00	84.3			410000 Taxes	21,573,286.00	91.3	21,573,286.00	90.4		
						420000 Intergovernmental Rev						
		9,513.00	.4	9,513.00		421000 Federal Grants			37,475.00	.2	37,475.00	
11,295.00	.6	22,140.37	1.0	10,845.37	96.0	423000 State Grants	200,054.00	.8	239,299.02	1.0	39,245.02	19.6
11,295.00	.6	31,653.37	1.5	20,358.37	180.2	420000 Intergovernmental Rev	200,054.00	.8	276,774.02	1.2	76,720.02	38.3
						440000 Fines, Forfeits & Pen						
						441000 Law & Ordinance Viol			545.00		545.00	
						440000 Fines, Forfeits & Pen			545.00		545.00	
						450000 Public Charges for Se						
57.00		8.00		49.00-	86.0	451000 General Government	700.00		3,099.35		2,399.35	342.8
138,182.00	7.0	159,408.81	7.5	21,226.81	15.4	452000 Public Safety	1,450,211.00	6.1	1,355,754.35	5.7	94,456.65-	6.5
208.00		246.67		38.67	18.6	454000 Health Care Services	2,500.00		3,005.33		505.33	20.2
138,447.00	7.0	159,663.48	7.5	21,216.48	15.3	450000 Public Charges for Se	1,453,411.00	6.2	1,361,859.03	5.7	91,551.97-	6.3
						460000 Interest and Other Re						
6,144.00	.3	6,290.63	.3	146.63	2.4	462000 Rent Revenue	73,731.00	.3	75,199.47	.3	1,468.47	2.0
108.00				108.00-	100.0	465000 Donations	1,300.00		383.01		916.99-	70.5
21,091.00	1.1	136,018.46	6.4	114,927.46	544.9	466000 Other Miscellaneous	316,389.00	1.3	572,833.60	2.4	256,444.60	81.1
27,343.00	1.4	142,309.09	6.7	114,966.09	420.5	460000 Interest and Other Re	391,420.00	1.7	648,416.08	2.7	256,996.08	65.7
						470000 Interdepartmental Rev						
131.00		100.00		31.00-	23.7	472000 Repairs & Maintenanc	1,575.00		760.00		815.00-	51.7
100.00				100.00-	100.0	474000 Public Safety Revenu	1,200.00		400.00		800.00-	66.7
166.00		80.00		86.00-	51.8	476000 Other Interdepartmen	2,000.00		756.07		1,243.93-	62.2
397.00		180.00		217.00-	54.7	470000 Interdepartmental Rev	4,775.00		1,916.07		2,858.93-	59.9
1,975,255.00	100.0	2,131,578.94	100.0	156,323.94	7.9	400000 Revenues	23,622,946.00	100.0	23,862,796.20	100.0	239,850.20	1.0
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
1,337,005.00	67.7	1,397,355.81	65.6	60,350.81-	4.5	511000 Wages	13,623,212.00	57.7	14,152,922.68	59.3	529,710.68-	3.9
222,749.00	11.3	253,887.55	11.9	31,138.55-	14.0	512000 Benefits	2,258,459.00	9.6	2,318,573.03	9.7	60,114.03-	2.7
1,559,754.00	79.0	1,651,243.36	77.5	91,489.36-	5.9	510000 Personnel Related Exp	15,881,671.00	67.2	16,471,495.71	69.0	589,824.71-	3.7

Sheriff

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						530000 Operating Expenses						
215,172.00	10.9	274,344.31	12.9	59,172.31-	27.5	531000 Purchased Services	2,437,162.00	10.3	2,603,868.79	10.9	166,706.79-	6.8
10,003.00	.5	5,959.61	.3	4,043.39	40.4	532000 Repair & Maintenance	114,956.00	.5	198,749.60	.8	83,793.60-	72.9
65,824.00	3.3	81,224.70	3.8	15,400.70-	23.4	533000 General Operating	909,418.00	3.8	869,160.64	3.6	40,257.36	4.4
36,159.00	1.8	33,714.41	1.6	2,444.59	6.8	534000 Fixed Charges	500,097.00	2.1	458,171.44	1.9	41,925.56	8.4
327,158.00	16.6	395,243.03	18.5	68,085.03-	20.8	530000 Operating Expenses	3,961,633.00	16.8	4,129,950.47	17.3	168,317.47-	4.2
						550000 Interdepartmental Cha						
386,762.00	19.6	361,170.19	16.9	25,591.81	6.6	551000 Employee Related Ins	3,359,678.00	14.2	3,091,717.26	13.0	267,960.74	8.0
12,505.00	.6	12,508.26	.6	3.26-		551900 Insurance Charges	150,099.00	.6	150,099.00	.6		
216.00		309.85		93.85-	43.4	552000 Repairs & Maintenanc	2,600.00		4,017.12		1,417.12-	54.5
40,956.00	2.1	39,771.82	1.9	1,184.18	2.9	553000 System Operation Cha	492,338.00	2.1	486,345.50	2.0	5,992.50	1.2
7,136.00	.4	7,480.90	.4	344.90-	4.8	556000 Other Interdepartmen	88,273.00	.4	89,770.76	.4	1,497.76-	1.7
447,575.00	22.7	421,241.02	19.8	26,333.98	5.9	550000 Interdepartmental Cha	4,092,988.00	17.3	3,821,949.64	16.0	271,038.36	6.6
						560000 Capital Outlay						
		22,329.06	1.0	22,329.06-		565000 Machinery & Equipmen	111,080.00	.5	125,741.66	.5	14,661.66-	13.2
		216,001.16	10.1	216,001.16-		567000 Vehicles	383,814.00	1.6	458,649.16	1.9	74,835.16-	19.5
		238,330.22	11.2	238,330.22-		560000 Capital Outlay	494,894.00	2.1	584,390.82	2.4	89,496.82-	18.1
						570000 Depreciation						
						580000 Debt Service						
2,334,487.00	118.2	2,706,057.63	127.0	371,570.63-	15.9	500000 Expense/Expenditure	24,431,186.00	103.4	25,007,786.64	104.8	576,600.64-	2.4
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
25,000.00	1.3	25,000.00	1.2			631000 General Fund	169,664.00	.7	169,664.00	.7		
						631500 Land Records Usage	41,991.00	.2	32,859.55	.1	9,131.45	21.7
60,238.00	3.0	181,429.00	8.5	121,191.00-	201.2	631900 LFRF - General Fund	596,585.00	2.5	708,010.00	3.0	111,425.00-	18.7
85,238.00	4.3	206,429.00	9.7	121,191.00-	142.2	630000 Opt'g Transfers from	808,240.00	3.4	910,533.55	3.8	102,293.55-	12.7
85,238.00	4.3	206,429.00	9.7	121,191.00-	142.2	600000 Other Financing Source	808,240.00	3.4	910,533.55	3.8	102,293.55-	12.7
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
273,994.00-	13.9	368,049.69-	17.3	94,055.69-	34.3	Current Change in Fund Balance			234,456.89-	1.0	234,456.89-	

**VARIANCE REPORT FOR DEPARTMENT -- TREASURER
FOR THE QUARTER ENDING 12/31/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Taxes		
	Property Tax Levy	1,364.79	Omitted tax from the Town of Wilson.
	Sales and Use Tax	15,527.31	Ag use conversion fees.
	Intergovernmental Revenues		
	State Gov't Pay't Lieu Tax	(2,326.90)	Lower than anticipated payment in lieu of tax (PILT) payments.
	Charges - Other Local Gov'ts	3,186.85	Mailed tax bills for an additional municipality; therefore, had a higher reimbursement in addition to a postage increase.
	Interest and Other Revenue		
	Other Misc. Revenue	27,139.71	Revenue from tax foreclosure properties.
	Personnel Related Expenditure		
	Wages	1,934.06	Budget versus actual variance, had vacancies during first quarter, and timing of Land Record Council project work.
	Benefits	2,006.81	Budget versus actual variance, had vacancies during first quarter, and timing of Land Record Council project work.
	Operating Expenses		
	Purchased Services	3,110.36	More Land Information Council project work done than anticipated (scanning project - Consulting), -\$1400; less delinquent tax parcels needed to be searched, \$2230; and no need for utilities for tax foreclosure parcels, \$2270.
	Repairs and Maintenance	8,370.04	Maintenance to tax foreclosure properties not needed, \$6050; and less equipment maintenance needed, \$2300.

General Operating	(10,539.88)	Less advertising needed for tax foreclosure sales, \$2000; less travel and meals scheduled during 2023 than planned, \$2280; less filing fees needed, \$600; more postage mainly due to increase in postage costs and mailed tax bills for an additional municipality, -\$6400; more rescinded taxes, misc. expenses, and equipment purchases, -\$9030.
Interdepartmental Charges		
Employee Related Insurance	36,638.84	Change in insurance needs due to new team members hired at beginning of year versus budget.
Capital Outlay	81,273.63	Land record enterprise system migration postponed to 2025.
Variance Less Than Justification Threshold	(95,097.54)	
TOTAL	72,588.08	Positive

Treasurer

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
50,652.00	69.4	50,652.00	299.3			411000 Property Tax Levy	615,632.00	81.4	616,996.79	77.0	1,364.79	.2
16.00		28.71	.2	12.71	79.4	412000 Sales and Use	20,220.00	2.7	35,747.31	4.5	15,527.31	76.8
						414000 In Rem Fees	1,800.00	.2	1,875.00	.2	75.00	4.2
50,668.00	69.4	50,680.71	299.5	12.71		410000 Taxes	637,652.00	84.3	654,619.10	81.7	16,967.10	2.7
						420000 Intergovernmental Rev						
						421000 Federal Grants	1,275.00	.2	1,238.93	.2	36.07-	2.8
						424900 State Gov't Payt Lie	71,100.00	9.4	68,773.10	8.6	2,326.90-	3.3
22,085.00	30.3	25,271.85	149.3	3,186.85	14.4	426000 Chges - Other Local	22,085.00	2.9	25,271.85	3.2	3,186.85	14.4
22,085.00	30.3	25,271.85	149.3	3,186.85	14.4	420000 Intergovernmental Rev	94,460.00	12.5	95,283.88	11.9	823.88	.9
						430000 Licenses and Permits						
						450000 Public Charges for Se						
220.00	.3	630.00	3.7	410.00	186.4	451000 General Government	2,650.00	.4	2,327.75	.3	322.25-	12.2
220.00	.3	630.00	3.7	410.00	186.4	450000 Public Charges for Se	2,650.00	.4	2,327.75	.3	322.25-	12.2
						460000 Interest and Other Re						
12.00		93,506.72-	552.5	93,518.72-	*****	466000 Other Miscellaneous	21,930.00	2.9	49,069.71	6.1	27,139.71	123.8
12.00		93,506.72-	552.5	93,518.72-	*****	460000 Interest and Other Re	21,930.00	2.9	49,069.71	6.1	27,139.71	123.8
						470000 Interdepartmental Rev						
						473000 System Operation Rev			10.60		10.60	
						470000 Interdepartmental Rev			10.60		10.60	
72,985.00	100.0	16,924.16-	100.0	89,909.16-	123.2	400000 Revenues	756,692.00	100.0	801,311.04	100.0	44,619.04	5.9
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
31,773.00	43.5	30,614.17	180.9	1,158.83	3.6	511000 Wages	375,505.00	49.6	373,570.94	46.6	1,934.06	.5
4,511.00	6.2	4,239.27	25.0	271.73	6.0	512000 Benefits	53,324.00	7.0	51,317.19	6.4	2,006.81	3.8
36,284.00	49.7	34,853.44	205.9	1,430.56	3.9	510000 Personnel Related Exp	428,829.00	56.7	424,888.13	53.0	3,940.87	.9
						530000 Operating Expenses						
2,393.00	3.3	974.21	5.8	1,418.79	59.3	531000 Purchased Services	44,308.00	5.9	41,197.64	5.1	3,110.36	7.0
120.00	.2	752.00	4.4	632.00-	526.7	532000 Repair & Maintenance	11,890.00	1.6	3,519.96	.4	8,370.04	70.4
34,519.00	47.3	51,094.19	301.9	16,575.19-	48.0	533000 General Operating	77,507.00	10.2	88,046.88	11.0	10,539.88-	13.6
127.00	.2	127.71	.8	.71-	.6	534000 Fixed Charges	1,533.00	.2	1,532.52	.2	.48	

Treasurer

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
4.00		1.80		2.20	55.0	535000 Bad Debt Expense	52.00		35.73		16.27	31.3
37,163.00	50.9	52,949.91	312.9	15,786.91-	42.5	530000 Operating Expenses	135,290.00	17.9	134,332.73	16.8	957.27	.7
						550000 Interdepartmental Cha						
15,837.00	21.7	11,738.50	69.4	4,098.50	25.9	551000 Employee Related Ins	137,118.00	18.1	100,479.16	12.5	36,638.84	26.7
188.00	.3	189.75	1.1	1.75-	.9	551900 Insurance Charges	2,277.00	.3	2,277.00	.3		
5,318.00	7.3	5,184.20	30.6	133.80	2.5	553000 System Operation Cha	63,847.00	8.4	64,290.08	8.0	443.08-	.7
132.00	.2	132.42	.8	.42-	.3	556000 Other Interdepartmen	1,589.00	.2	1,589.00	.2		
21,475.00	29.4	17,244.87	101.9	4,230.13	19.7	550000 Interdepartmental Cha	204,831.00	27.1	168,635.24	21.0	36,195.76	17.7
						560000 Capital Outlay						
		3,908.84	23.1	3,908.84-		561000 Land			21,546.37	2.7	21,546.37-	
23,650.00	32.4			23,650.00	100.0	566200 Computer Equipment	102,820.00	13.6			102,820.00	100.0
23,650.00	32.4	3,908.84	23.1	19,741.16	83.5	560000 Capital Outlay	102,820.00	13.6	21,546.37	2.7	81,273.63	79.0
						570000 Depreciation						
						580000 Debt Service						
						599001 Expense Budget Target						
118,572.00	162.5	108,957.06	643.8	9,614.94	8.1	500000 Expense/Expenditure	871,770.00	115.2	749,402.47	93.5	122,367.53	14.0
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
23,650.00	32.4	838.48	5.0	22,811.52	96.5	631500 Land Records Usage	115,078.00	15.2	20,679.51	2.6	94,398.49	82.0
23,650.00	32.4	838.48	5.0	22,811.52	96.5	630000 Opt'g Transfers from	115,078.00	15.2	20,679.51	2.6	94,398.49	82.0
23,650.00	32.4	838.48	5.0	22,811.52	96.5	600000 Other Financing Source	115,078.00	15.2	20,679.51	2.6	94,398.49	82.0
21,937.00-	30.1	125,042.74-	738.8	103,105.74-	470.0	Current Change in Fund Balance			72,588.08	9.1	72,588.08	

**VARIANCE REPORT FOR DEPARTMENT -- UW EXTENSION
FOR THE QUARTER ENDING 12/31/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	General Government	(8,019.76)	Less program fees collected and fewer newsletters printed/mailed when compared to anticipated budget.
	Conservation and Development	2,910.00	More water testing fees collected than anticipated
	Interest and Other Revenue		
	Interest Income	1,697.79	Less postage and miscellaneous reimbursements collected when compared to anticipated budget.
	Personnel Related Expenditure		
	Wages	1,196.53	Less than anticipated due to some vacancies throughout the year
	Benefits	1,205.28	Less than anticipated due to some vacancies throughout the year
	Operating Expenses		
	Purchased Services	(5,010.27)	More water testing expenses than anticipated
	Repairs and Maintenance	1,551.04	Less than budgeted maintenance of office equipment
	General Operating	14,558.50	Less mileage, lodging, seminars/training, food, office supplies, and postage than anticipated.
	Variances Less Than Justification Threshold	688.98	
	TOTAL	10,778.09 Positive	

UW Extension

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
33,608.00	93.3	33,608.00	100.8			411000 Property Tax Levy	403,299.00	92.8	403,299.00	93.5		
33,608.00	93.3	33,608.00	100.8			410000 Taxes	403,299.00	92.8	403,299.00	93.5		
						420000 Intergovernmental Rev						
						450000 Public Charges for Se						
2,416.00	6.7	379.42	1.1	2,036.58-	84.3	451000 General Government	12,800.00	2.9	4,780.24	1.1	8,019.76-	62.7
		125.00	.4	125.00		457000 Conservation and Dev	6,000.00	1.4	8,910.00	2.1	2,910.00	48.5
2,416.00	6.7	504.42	1.5	1,911.58-	79.1	450000 Public Charges for Se	18,800.00	4.3	13,690.24	3.2	5,109.76-	27.2
						460000 Interest and Other Re						
12.00		161.61	.5	149.61	*****	461000 Interest Income	150.00		1,847.79	.4	1,697.79	*****
		945.86-	2.8	945.86-		466000 Other Miscellaneous	12,285.00	2.8	12,720.77	2.9	435.77	3.5
12.00		784.25-	2.4	796.25-	*****	460000 Interest and Other Re	12,435.00	2.9	14,568.56	3.4	2,133.56	17.2
						470000 Interdepartmental Rev						
36,036.00	100.0	33,328.17	100.0	2,707.83-	7.5	400000 Revenues	434,534.00	100.0	431,557.80	100.0	2,976.20-	.7
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
7,232.00	20.1	7,218.54	21.7	13.46	.2	511000 Wages	94,544.00	21.8	93,347.47	21.6	1,196.53	1.3
1,027.00	2.8	954.55	2.9	72.45	7.1	512000 Benefits	13,085.00	3.0	11,879.72	2.8	1,205.28	9.2
8,259.00	22.9	8,173.09	24.5	85.91	1.0	510000 Personnel Related Exp	107,629.00	24.8	105,227.19	24.4	2,401.81	2.2
						530000 Operating Expenses						
16,619.00	46.1	15,543.81	46.6	1,075.19	6.5	531000 Purchased Services	195,562.00	45.0	200,572.27	46.5	5,010.27-	2.6
583.00	1.6	672.53	2.0	89.53-	15.4	532000 Repair & Maintenance	7,000.00	1.6	5,448.96	1.3	1,551.04	22.2
1,394.00	3.9	2,446.93	7.3	1,052.93-	75.5	533000 General Operating	35,141.00	8.1	20,582.50	4.8	14,558.50	41.4
931.00	2.6	931.03	2.8	.03-		534000 Fixed Charges	11,172.00	2.6	11,172.36	2.6	.36-	
19,527.00	54.2	19,594.30	58.8	67.30-	.3	530000 Operating Expenses	248,875.00	57.3	237,776.09	55.1	11,098.91	4.5
						550000 Interdepartmental Cha						
6,101.00	16.9	6,157.85	18.5	56.85-	.9	551000 Employee Related Cha	52,906.00	12.2	52,956.52	12.3	50.52-	.1
164.00	.5	165.42	.5	1.42-	.9	551900 Insurance Charges	1,985.00	.5	1,985.00	.5		
1,926.00	5.3	1,828.00	5.5	98.00	5.1	553000 System Operation Cha	23,139.00	5.3	22,834.91	5.3	304.09	1.3
8,191.00	22.7	8,151.27	24.5	39.73	.5	550000 Interdepartmental Cha	78,030.00	18.0	77,776.43	18.0	253.57	.3

UW Extension

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						560000 Capital Outlay						
						570000 Depreciation						
35,977.00	99.8	35,918.66	107.8	58.34	.2	500000 Expense/Expenditure	434,534.00	100.0	420,779.71	97.5	13,754.29	3.2
						600000 Other Financing Source						
59.00	.2	2,590.49	7.8	2,649.49	*****	630000 Opt'g Transfers from Current Change in Fund Balance			10,778.09	2.5	10,778.09	

**VARIANCE REPORT FOR DEPARTMENT -- UW GREEN BAY- SHEBOYGAN CAMPUS
FOR THE QUARTER ENDING 12/31/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Operating Expenses		
	Repairs and Maintenance	(30,581.99)	More than budgeted expenses for maintenance and facility repairs
	Variances Less Than Justification Threshold	(5.22)	
	TOTAL	(30,587.21) Negative	

UW Green Bay- Sheboygan Campus

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
9,300.00	100.0	9,300.00	100.0			411000 Property Tax Levy	111,609.00	100.0	111,609.00	100.0		
9,300.00	100.0	9,300.00	100.0			410000 Taxes	111,609.00	100.0	111,609.00	100.0		
						420000 Intergovernmental Rev						
						460000 Interest and Other Re						
9,300.00	100.0	9,300.00	100.0			400000 Revenues	111,609.00	100.0	111,609.00	100.0		
						500000 Expense/Expenditure						
						530000 Operating Expenses						
1,099.00	11.8	1,739.08	18.7	640.08-	58.2	532000 Repair & Maintenance	79,423.00	71.2	110,004.99	98.6	30,581.99-	38.5
8.00	.1			8.00	100.0	533000 General Operating	610.00	.5	360.00	.3	250.00	41.0
1,107.00	11.9	1,739.08	18.7	632.08-	57.1	530000 Operating Expenses	80,033.00	71.7	110,364.99	98.9	30,331.99-	37.9
						550000 Interdepartmental Cha						
2,379.00	25.6	2,381.34	25.6	2.34-	.1	551900 Insurance Charges	28,576.00	25.6	28,576.00	25.6		
750.00	8.1	.48		749.52	99.9	552000 Repairs & Maintenanc	3,000.00	2.7	3,255.22	2.9	255.22-	8.5
3,129.00	33.6	2,381.82	25.6	747.18	23.9	550000 Interdepartmental Cha	31,576.00	28.3	31,831.22	28.5	255.22-	.8
						560000 Capital Outlay						
						570000 Depreciation						
4,236.00	45.5	4,120.90	44.3	115.10	2.7	500000 Expense/Expenditure	111,609.00	100.0	142,196.21	127.4	30,587.21-	27.4
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
5,064.00	54.5	5,179.10	55.7	115.10	2.3	Current Change in Fund Balance			30,587.21-	27.4	30,587.21-	

**VARIANCE REPORT FOR DEPARTMENT -- VETERANS COMMISSION
FOR THE QUARTER ENDING 12/31/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Personnel Related Expenditure		
	Wages	2,000.00	Commissioners opting not to take pay
	Variances Less Than Justification Threshold	353.79	
	TOTAL	2,353.79	Positive

Veterans Commission

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
1,734.00	100.0	1,734.00	100.0			411000 Property Tax Levy	20,812.00	100.0	20,812.00	100.0		
1,734.00	100.0	1,734.00	100.0			410000 Taxes	20,812.00	100.0	20,812.00	100.0		
						460000 Interest and Other Re						
1,734.00	100.0	1,734.00	100.0			400000 Revenues	20,812.00	100.0	20,812.00	100.0		
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
169.00	9.7			169.00	100.0	511000 Wages	2,000.00	9.6			2,000.00	100.0
12.00	.7			12.00	100.0	512000 Benefits	148.00	.7			148.00	100.0
181.00	10.4			181.00	100.0	510000 Personnel Related Exp	2,148.00	10.3			2,148.00	100.0
						530000 Operating Expenses						
619.00	35.7	700.28	40.4	81.28-	13.1	531000 Purchased Services	7,651.00	36.8	8,318.41	40.0	667.41-	8.7
749.00	43.2			749.00	100.0	533000 General Operating	10,971.00	52.7	10,097.80	48.5	873.20	8.0
1,368.00	78.9	700.28	40.4	667.72	48.8	530000 Operating Expenses	18,622.00	89.5	18,416.21	88.5	205.79	1.1
						550000 Interdepartmental Cha						
3.00	.2	3.50	.2	.50-	16.7	551900 Insurance Charges	42.00	.2	42.00	.2		
3.00	.2	3.50	.2	.50-	16.7	550000 Interdepartmental Cha	42.00	.2	42.00	.2		
						560000 Capital Outlay						
						570000 Depreciation						
1,552.00	89.5	703.78	40.6	848.22	54.7	500000 Expense/Expenditure	20,812.00	100.0	18,458.21	88.7	2,353.79	11.3
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
182.00	10.5	1,030.22	59.4	848.22	466.1	Current Change in Fund Balance			2,353.79	11.3	2,353.79	

**VARIANCE REPORT FOR DEPARTMENT -- VETERANS SERVICES
FOR THE QUARTER ENDING 12/31/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	Federal Grants	8,388.25	Awarded ARPA supplemental grant for CVSO.
	Interest and Other Revenue		
	Donations	3,894.00	Donations were not budgeted for in 2nd Quarter 2023
	Personnel Related Expenditure		
	Benefits	1,233.37	Staff equity adjustments in the second part of 2023
	Operating Expenses		
	Purchased Services	(5,514.96)	Advertising Campaign spent with ARPA Supplemental Grant funds.
	General Operating	(7,358.28)	ARPA supplemental grant not originally budgeted for. Budget adjustments will be included in future quarters.
	Variances Less Than Justification Threshold	72.46	
	TOTAL	714.84 Positive	

Veterans Services

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
26,155.00	100.0	26,155.00	166.4			411000 Property Tax Levy	313,860.00	95.6	313,860.00	92.1		
26,155.00	100.0	26,155.00	166.4			410000 Taxes	313,860.00	95.6	313,860.00	92.1		
						420000 Intergovernmental Rev						
		10,789.75-	68.6	10,789.75-		421000 Federal Grants			8,388.25	2.5	8,388.25	
						423000 State Grants	14,300.00	4.4	14,300.00	4.2		
		10,789.75-	68.6	10,789.75-		420000 Intergovernmental Rev	14,300.00	4.4	22,688.25	6.7	8,388.25	58.7
						450000 Public Charges for Se						
						460000 Interest and Other Re						
		340.00	2.2	340.00		465000 Donations			3,894.00	1.1	3,894.00	
		14.17	.1	14.17		466000 Other Miscellaneous			184.22	.1	184.22	
		354.17	2.3	354.17		460000 Interest and Other Re			4,078.22	1.2	4,078.22	
26,155.00	100.0	15,719.42	100.0	10,435.58-	39.9	400000 Revenues	328,160.00	100.0	340,626.47	100.0	12,466.47	3.8
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
15,044.00	57.5	15,214.80	96.8	170.80-	1.1	511000 Wages	186,260.00	56.8	186,858.39	54.9	598.39-	.3
2,136.00	8.2	2,058.48	13.1	77.52	3.6	512000 Benefits	26,449.00	8.1	25,215.63	7.4	1,233.37	4.7
17,180.00	65.7	17,273.28	109.9	93.28-	.5	510000 Personnel Related Exp	212,709.00	64.8	212,074.02	62.3	634.98	.3
						530000 Operating Expenses						
181.00	.7	1,794.11	11.4	1,613.11-	891.2	531000 Purchased Services	2,172.00	.7	7,686.96	2.3	5,514.96-	253.9
40.00	.2			40.00	100.0	532000 Repair & Maintenance	490.00	.1			490.00	100.0
188.00	.7	5,647.16	35.9	5,459.16-	*****	533000 General Operating	17,707.00	5.4	25,065.28	7.4	7,358.28-	41.6
409.00	1.6	7,441.27	47.3	7,032.27-	*****	530000 Operating Expenses	20,369.00	6.2	32,752.24	9.6	12,383.24-	60.8
						550000 Interdepartmental Cha						
9,160.00	35.0	9,282.57	59.1	122.57-	1.3	551000 Employee Related Ins	79,314.00	24.2	79,430.85	23.3	116.85-	.1
73.00	.3	74.08	.5	1.08-	1.5	551900 Insurance Charges	889.00	.3	889.00	.3		
1,238.00	4.7	1,214.40	7.7	23.60	1.9	553000 System Operation Cha	14,879.00	4.5	14,765.52	4.3	113.48	.8
10,471.00	40.0	10,571.05	67.2	100.05-	1.0	550000 Interdepartmental Cha	95,082.00	29.0	95,085.37	27.9	3.37-	
						560000 Capital Outlay						
						570000 Depreciation						

Veterans Services

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
28,060.00	107.3	35,285.60	224.5	7,225.60-	25.8	500000 Expense/Expenditure	328,160.00	100.0	339,911.63	99.8	11,751.63-	3.6
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
<u>1,905.00-</u>	<u>7.3</u>	<u>19,566.18-</u>	<u>124.5</u>	<u>17,661.18-</u>	<u>927.1</u>	Current Change in Fund Balance			<u>714.84</u>	<u>.2</u>	<u>714.84</u>	

**VARIANCE REPORT FOR DEPARTMENT -- HEALTH & HUMAN SERVICES FUND
FOR THE QUARTER ENDING 12/31/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	Federal Grants	(35,844.38)	Child Support federal payments and incentive payments along with ARPA Aging grants were less than anticipated.
	State Grants	629,854.78	Various grants had amendments that allowed for additional claiming as supported by allowable expenses. Children's Long Term Support is no longer capped and accounts for \$598,256.14 of this variance.
	Licenses & Permits		
	Business Licenses	(26,513.12)	Licenses and permit fees fluctuate throughout the year and from year to year.
	Public Charges for Services		
	Health Care Services	1,199.92	Revenue for lab fees for Child Support.
	H & HS Services	(147,561.49)	Payments for private pay billing and Medicaid for Outpatient, Community Recovery Services, and Crisis were lower than expected. This is partially offset by higher than expected payments from insurance companies and payments for out of home costs.
	Interest and Other Revenue		
	Rent Revenue	(1,202.53)	January rent payment was recorded in December of 2022.
	Donations	(67,797.41)	No bus was purchased in 2023, therefore the Capital Contribution of \$76,000 was not necessary. Meal Site, Meals on Wheels, and Volunteer Driver donations were higher than budgeted for the ADRC.
	Other Misc. Revenue	(2,587.32)	Prior year Income Maintenance Incentives were less than anticipated.
	Personnel Related Expenditure		
	Wages	406,173.06	Unfilled positions resulted in wages being below budget.

Overtime	(31,252.59)	Existing staff covering vacancies caused higher than budgeted overtime and Economic Support has received additional funding to cover overtime for Income Maintenance.
Benefits	82,631.39	Unfilled positions resulted in wages being below budget.
Operating Expenses		
Purchased Services	(1,181,864.12)	Purchased services expenses fluctuate based on client needs and vendor staff availability. Children's Long Term Support expenditures, Comprehensive Community Services and Winnebago placement costs were all higher than budgeted.
Repairs and Maintenance	11,248.61	Maintenance of office equipment is underbudget, which is partially offset by higher than expected auto repairs.
General Operating	161,909.63	Employee training, employee meals, employee mileage, advertising, printing, medical supplies, office supplies, and furniture are all less than budgeted year to date. This is partially offset by higher than budgeted license and permits and computer expense.
Fixed Charges	(13,426.11)	Rental of equipment is higher than budgeted but partially offset by lower costs for rental of meal sites.
Interdepartmental Charges		
Employee Related Insurance	681,022.35	Unfilled positions resulted in wages being below budget.
Repairs & Maintenance Charges	(21,301.10)	Building Services charges were higher than anticipated.
System Operation Charges	26,301.92	Printing and duplicating needs were lower than expected.
Other Interdepartmental	4,582.10	The Software Administrator position in IT was not filled until April so there was no cost being charged to HHS in the beginning of the year. This savings is partially offset by an extra \$10,000 of Medical Examiner autopsy costs that were able to be covered by the HHS Overdose Fatality Review grant.
Capital Outlay	95,000.00	No bus was purchased this year.
Variances Less Than Justification Threshold	(227,301.51)	The ARPA funded programs were not fully operational all year therefore less funds were transferred from the general fund.
TOTAL	343,272.08	

As of 12/31/2023

Health & Human Services Fund

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
722,863.00	20.0	722,863.00	19.0			411000 Property Tax Levy	14,259,204.00	31.9	14,259,204.00	31.7		
722,863.00	20.0	722,863.00	19.0			410000 Taxes	14,259,204.00	31.9	14,259,204.00	31.7		
						420000 Intergovernmental Rev						
158,203.00	4.4	135,445.40	3.6	22,757.60-	14.4	421000 Federal Grants	1,733,738.00	3.9	1,697,893.62	3.8	35,844.38-	2.1
937,309.00	26.0	1,051,043.90	27.7	113,734.90	12.1	423000 State Grants	18,057,601.00	40.4	18,687,455.78	41.5	629,854.78	3.5
1,095,512.00	30.4	1,186,489.30	31.3	90,977.30	8.3	420000 Intergovernmental Rev	19,791,339.00	44.3	20,385,349.40	45.3	594,010.40	3.0
						430000 Licenses and Permits						
34,431.00	1.0	31,794.73	.8	2,636.27-	7.7	431000 Business Licenses	450,000.00	1.0	423,486.88	.9	26,513.12-	5.9
34,431.00	1.0	31,794.73	.8	2,636.27-	7.7	430000 Licenses and Permits	450,000.00	1.0	423,486.88	.9	26,513.12-	5.9
						440000 Fines, Forfeits & Pen						
						450000 Public Charges for Se						
9,181.00	.3	18,158.72	.5	8,977.72	97.8	451000 General Government	121,150.00	.3	120,730.17	.3	419.83-	.3
500.00		274.77		225.23-	45.0	454000 Health Care Services	6,000.00		7,199.92		1,199.92	20.0
1,659,769.00	46.0	1,820,903.94	48.0	161,134.94	9.7	455000 Health & Human Servi	9,840,675.00	22.0	9,693,113.51	21.5	147,561.49-	1.5
1,669,450.00	46.3	1,839,337.43	48.5	169,887.43	10.2	450000 Public Charges for Se	9,967,825.00	22.3	9,821,043.60	21.8	146,781.40-	1.5
						460000 Interest and Other Re						
2,139.00	.1	2,319.42	.1	180.42	8.4	462000 Rent Revenue	25,675.00	.1	24,472.47	.1	1,202.53-	4.7
83,041.00	2.3	12,043.02	.3	70,997.98-	85.5	465000 Donations	160,500.00	.4	92,702.59	.2	67,797.41-	42.2
1,158.00		852.02		305.98-	26.4	466000 Other Miscellaneous	13,968.00		11,380.68		2,587.32-	18.5
86,338.00	2.4	15,214.46	.4	71,123.54-	82.4	460000 Interest and Other Re	200,143.00	.4	128,555.74	.3	71,587.26-	35.8
						470000 Interdepartmental Rev						
						476000 Other Interdepartmen	300.00		300.00			
						470000 Interdepartmental Rev	300.00		300.00			
3,608,594.00	100.0	3,795,698.92	100.0	187,104.92	5.2	400000 Revenues	44,668,811.00	100.0	45,017,939.62	100.0	349,128.62	.8
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
971,807.00	26.9	1,158,208.19	30.5	186,401.19-	19.2	511000 Wages	13,800,579.00	30.9	13,425,658.53	29.8	374,920.47	2.7
137,133.00	3.8	159,345.92	4.2	22,212.92-	16.2	512000 Benefits	1,935,649.00	4.3	1,853,017.61	4.1	82,631.39	4.3
1,108,940.00	30.7	1,317,554.11	34.7	208,614.11-	18.8	510000 Personnel Related Exp	15,736,228.00	35.2	15,278,676.14	33.9	457,551.86	2.9
						530000 Operating Expenses						

As of 12/31/2023

Health & Human Services Fund

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
1,827,030.00	50.6	1,975,336.06	52.0	148,306.06-	8.1	531000 Purchased Services	20,762,758.00	46.5	21,944,622.12	48.7	1,181,864.12-	5.7
3,252.00	.1	5,536.81	.1	2,284.81-	70.3	532000 Repair & Maintenance	41,463.00	.1	30,214.39	.1	11,248.61	27.1
205,738.00	5.7	223,601.70	5.9	17,863.70-	8.7	533000 General Operating	1,940,062.00	4.3	1,778,152.37	3.9	161,909.63	8.3
3,429.00	.1	4,900.74	.1	1,471.74-	42.9	534000 Fixed Charges	41,175.00	.1	54,601.11	.1	13,426.11-	32.6
2,039,449.00	56.5	2,209,375.31	58.2	169,926.31-	8.3	530000 Operating Expenses	22,785,458.00	51.0	23,807,589.99	52.9	1,022,131.99-	4.5
						540000 Capital Projects						
						550000 Interdepartmental Cha						
489,811.00	13.6	428,362.12	11.3	61,448.88	12.5	551000 Employee Related Ins	4,241,147.00	9.5	3,560,124.65	7.9	681,022.35	16.1
7,782.00	.2	7,850.99	.2	68.99-	.9	551900 Insurance Charges	94,212.00	.2	94,212.00	.2		
51,456.00	1.4	60,020.93	1.6	8,564.93-	16.6	552000 Repairs & Maintenanc	617,691.00	1.4	638,992.10	1.4	21,301.10-	3.4
90,994.00	2.5	85,382.44	2.2	5,611.56	6.2	553000 System Operation Cha	1,092,743.00	2.4	1,066,441.08	2.4	26,301.92	2.4
100.00				100.00	100.0	554000 Public Safety Charge	1,200.00		400.00		800.00	66.7
13,263.00-	.4			13,263.00-	100.0	555000 Health & Human Servi						
47,652.00	1.3	45,874.45	1.2	1,777.55	3.7	556000 Other Interdepartmen	554,730.00	1.2	550,147.90	1.2	4,582.10	.8
674,532.00	18.7	627,490.93	16.5	47,041.07	7.0	550000 Interdepartmental Cha	6,601,723.00	14.8	5,910,317.73	13.1	691,405.27	10.5
						560000 Capital Outlay						
95,000.00	2.6			95,000.00	100.0	567000 Vehicles	95,000.00	.2			95,000.00	100.0
95,000.00	2.6			95,000.00	100.0	560000 Capital Outlay	95,000.00	.2			95,000.00	100.0
						570000 Depreciation						
						580000 Debt Service						
						599001 Expense Budget Target						
3,917,921.00	108.6	4,154,420.35	109.5	236,499.35-	6.0	500000 Expense/Expenditure	45,218,409.00	101.2	44,996,583.86	100.0	221,825.14	.5
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
		11,786.06	.3	11,786.06-		631000 General Fund			53,945.01	.1	53,945.01-	
45,350.00	1.3	107,002.66	2.8	61,652.66-	135.9	631900 LFRF - General Fund	544,218.00	1.2	262,591.31	.6	281,626.69	51.7
45,350.00	1.3	118,788.72	3.1	73,438.72-	161.9	630000 Opt'g Transfers from	544,218.00	1.2	316,536.32	.7	227,681.68	41.8
45,350.00	1.3	118,788.72	3.1	73,438.72-	161.9	600000 Other Financing Source	544,218.00	1.2	316,536.32	.7	227,681.68	41.8
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						

As of 12/31/2023

Health & Human Services Fund

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						900000 Statistical Accounts O						
						910000 Highway Unit Informat						
						920000 HCC Statistical Infor						
						950000 GASB Fixed Asset Inf						
						960000 GASB Statistical Data						
<u>263,977.00-</u>	<u>7.3</u>	<u>239,932.71-</u>	<u>6.3</u>	<u>24,044.29</u>	<u>9.1</u>	Current Change in Fund Balance	<u>5,380.00-</u>		<u>337,892.08</u>	<u>.8</u>	<u>343,272.08</u>	<u>*****</u>

**VARIANCE REPORT FOR DEPARTMENT -- ROCKY KNOLL HCC
FOR THE QUARTER ENDING 12/31/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	Federal Grants	16,459.60	FEMA Disaster Reimbursement
	Charges to State of Wisconsin	(951,301.00)	DHS changed the 2022/2023 Supplemental Payment calculation in December 2022
	Public Charges for Services		
	Health Care Services	3,831,431.40	An additional 11% increase in the Medicaid rate plus higher Private Pay and Medicare Part A census
	Interest and Other Revenue		
	Other Misc. Revenue	38,652.56	Reimbursement for CNA Classes & Testing; sale of diesel pickup truck
	Interdepartmental Revenue		
	Repairs & Maintenance	(1,783.91)	Less natural gas used to heat the water tower control house
	Other Interdept'l Revenue	(3,845.79)	Staffing Shortages reduce the numbers of hours of cleaning at the Highway Complex.
	Personnel Related Expenditure		
	Wages	761,742.86	Due to Staffing Shortages in the Nursing Department
	Overtime	136,646.02	Due to Staffing Shortages in the Nursing Department
	Benefits	162,826.62	Due to Staffing Shortages in the Nursing Department
	Operating Expenses		
	Purchased Services	(3,040,381.92)	Higher usage of Agency Staffing due to Staffing Shortages in the Nursing Department
	Repairs and Maintenance	13,788.94	New Disposal Contract is 1/2 the cost

General Operating	(186,563.81)	Due to Prescription and Over-the-Counter Drugs and Wound Care cost; in house dietary food costs
Interdepartmental Charges		
Employee Related Insurance	415,455.97	Due to open positions in the Nursing Department and staff benefit plan options selected
Repairs & Maintenance Charges	(5,189.54)	Transit Van repairs and higher fuel costs
System Operation Charges	2,527.85	Telephone & In-house printing needs were less than budgets
Other Interdepartmental	(64,997.83)	WIPFLI A/R Billing Contract due to open A/R Positions at Rocky Knoll
Capital Outlay	10,118.82	Dietary Equipment purchases came in under budget
Depreciation	(750,813.94)	By practice depreciation is not budgeted
Variance Less Than Justification Threshold	(265,050.75)	Less ARPA Funds were used than budgeted
TOTAL	119,722.15	

Rocky Knoll HCC

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
97,000.00	7.5	97,000.00	6.2			411000 Property Tax Levy	1,164,000.00	7.7	1,164,000.00	6.4		
97,000.00	7.5	97,000.00	6.2			410000 Taxes	1,164,000.00	7.7	1,164,000.00	6.4		
						420000 Intergovernmental Rev						
						421000 Federal Grants			16,459.60	.1	16,459.60	
124,595.00	9.6	177,139.00	11.3	52,544.00	42.2	424000 Chges to State of WI	1,495,090.00	9.9	543,789.00	3.0	951,301.00-	63.6
124,595.00	9.6	177,139.00	11.3	52,544.00	42.2	420000 Intergovernmental Rev	1,495,090.00	9.9	560,248.60	3.1	934,841.40-	62.5
						450000 Public Charges for Se						
5.00		36.00		31.00	620.0	451000 General Government	51.00		146.00		95.00	186.3
						452000 Public Safety			92.58		92.58	
1,057,856.00	81.7	1,272,069.54	81.1	214,213.54	20.2	454000 Health Care Services	12,423,905.00	82.0	16,255,336.40	89.9	3,831,431.40	30.8
1,057,861.00	81.7	1,272,105.54	81.1	214,244.54	20.3	450000 Public Charges for Se	12,423,956.00	82.0	16,255,574.98	89.9	3,831,618.98	30.8
						460000 Interest and Other Re						
		383.42		383.42		461000 Interest Income			869.94		869.94	
						465000 Donations	13,087.00	.1	13,240.00	.1	153.00	1.2
1,876.00	.1	13,454.39	.9	11,578.39	617.2	466000 Other Miscellaneous	21,353.00	.1	60,005.56	.3	38,652.56	181.0
1,876.00	.1	13,837.81	.9	11,961.81	637.6	460000 Interest and Other Re	34,440.00	.2	74,115.50	.4	39,675.50	115.2
						470000 Interdepartmental Rev						
6,500.00	.5	4,716.09	.3	1,783.91-	27.4	472000 Repairs & Maintenanc	6,500.00		4,716.09		1,783.91-	27.4
6,880.00	.5	4,489.86	.3	2,390.14-	34.7	476000 Other Interdepartmen	28,880.00	.2	25,034.21	.1	3,845.79-	13.3
13,380.00	1.0	9,205.95	.6	4,174.05-	31.2	470000 Interdepartmental Rev	35,380.00	.2	29,750.30	.2	5,629.70-	15.9
1,294,712.00	100.0	1,569,288.30	100.0	274,576.30	21.2	400000 Revenues	15,152,866.00	100.0	18,083,689.38	100.0	2,930,823.38	19.3
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
727,821.00	56.2	675,150.19	43.0	52,670.81	7.2	511000 Wages	8,350,372.00	55.1	7,451,983.12	41.2	898,388.88	10.8
95,805.00	7.4	91,718.47	5.8	4,086.53	4.3	512000 Benefits	1,166,457.00	7.7	1,003,630.38	5.5	162,826.62	14.0
823,626.00	63.6	766,868.66	48.9	56,757.34	6.9	510000 Personnel Related Exp	9,516,829.00	62.8	8,455,613.50	46.8	1,061,215.50	11.2
						530000 Operating Expenses						
144,457.00	11.2	714,249.08	45.5	569,792.08-	394.4	531000 Purchased Services	1,667,172.00	11.0	4,707,553.92	26.0	3,040,381.92-	182.4
15,301.00	1.2	67,803.97	4.3	52,502.97-	343.1	532000 Repair & Maintenance	275,215.00	1.8	261,426.06	1.4	13,788.94	5.0
124,472.00	9.6	175,584.03	11.2	51,112.03-	41.1	533000 General Operating	1,539,118.00	10.2	1,725,681.81	9.5	186,563.81-	12.1
2,219.00	.2	2,025.10	.1	193.90	8.7	534000 Fixed Charges	29,860.00	.2	29,746.78	.2	113.22	.4
						535000 Bad Debt Expense	7,500.00		7,500.00			

Rocky Knoll HCC

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
286,449.00	22.1	959,662.18	61.2	673,213.18-	235.0	530000 Operating Expenses	3,518,865.00	23.2	6,731,908.57	37.2	3,213,043.57-	91.3
						540000 Capital Projects						
						550000 Interdepartmental Cha						
275,851.00	21.3	242,575.73	15.5	33,275.27	12.1	551000 Employee Related Cha	2,407,655.00	15.9	1,992,199.03	11.0	415,455.97	17.3
5,017.00	.4	4,924.41	.3	92.59	1.8	551900 Insurance Charges	59,093.00	.4	59,093.00	.3		
1,571.00	.1	3,700.72	.2	2,129.72-	135.6	552000 Repairs & Maintenanc	18,510.00	.1	23,699.54	.1	5,189.54-	28.0
22,682.00	1.8	21,360.24	1.4	1,321.76	5.8	553000 System Operation Cha	267,097.00	1.8	264,569.15	1.5	2,527.85	.9
19,077.00	1.5	38,593.63	2.5	19,516.63-	102.3	556000 Other Interdepartmen	236,192.00	1.6	301,189.83	1.7	64,997.83-	27.5
324,198.00	25.0	311,154.73	19.8	13,043.27	4.0	550000 Interdepartmental Cha	2,988,547.00	19.7	2,640,750.55	14.6	347,796.45	11.6
						560000 Capital Outlay						
		9,032.50	.6	9,032.50-		565000 Machinery & Equipmen	96,335.00	.6	79,782.21	.4	16,552.79	17.2
						566000 Office Furniture & E			1,932.47		1,932.47-	
						566100 Communications Equip			4,501.50		4,501.50-	
		9,032.50	.6	9,032.50-		560000 Capital Outlay	96,335.00	.6	86,216.18	.5	10,118.82	10.5
						570000 Depreciation						
		25,494.25	1.6	25,494.25-		572000 Building			305,930.52	1.7	305,930.52-	
		19,322.54	1.2	19,322.54-		573000 Building Improvement			234,107.78	1.3	234,107.78-	
		1,924.13	.1	1,924.13-		574000 Improvements Non-Bld			25,550.22	.1	25,550.22-	
		180.78		180.78-		574300 Infrastructure			2,169.35		2,169.35-	
		14,772.76	.9	14,772.76-		575000 Machinery & Equip De			183,056.07	1.0	183,056.07-	
		61,694.46	3.9	61,694.46-		570000 Depreciation			750,813.94	4.2	750,813.94-	
						580000 Debt Service						
						599001 Expense Budget Target						
1,434,273.00	110.8	2,108,412.53	134.4	674,139.53-	47.0	500000 Expense/Expenditure	16,120,576.00	106.4	18,665,302.74	103.2	2,544,726.74-	15.8
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
247,982.00	19.2	192,772.48	12.3	55,209.52	22.3	631900 LFRF - General Fund	989,710.00	6.5	723,335.51	4.0	266,374.49	26.9
247,982.00	19.2	192,772.48	12.3	55,209.52	22.3	630000 Operat'g Transfers fr	989,710.00	6.5	723,335.51	4.0	266,374.49	26.9
247,982.00	19.2	192,772.48	12.3	55,209.52	22.3	600000 Other Financing Source	989,710.00	6.5	723,335.51	4.0	266,374.49	26.9
						700000 Other Financing Uses						

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	%
						720000 Oper'tg Transfer to O						
						721000 General Fund	22,000.00	.1	22,000.00	.1		
						720000 Oper'tg Transfer to O	22,000.00	.1	22,000.00	.1		
						700000 Other Financing Uses	22,000.00	.1	22,000.00	.1		
						900000 Statistical Accounts O						
						920000 HCC Statistical Infor						
<u>108,421.00</u>	<u>8.4</u>	<u>346,351.75-</u>	<u>22.1</u>	<u>454,772.75-</u>	<u>419.5</u>	Current Change in Fund Balance			<u>119,722.15</u>	<u>.7</u>	<u>119,722.15</u>	

**VARIANCE REPORT FOR DEPARTMENT -- EMPLOYEE BENEFITS INSURANCE
FOR THE QUARTER ENDING 12/31/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	Health Care Services	(266,430.10)	2023 health, dental and life insurance enrollment is below budgeted amounts due to vacancies and changes in the types of coverage
	Interest and Other Revenue		
	Rent Revenue	2,958.68	WCA Group Health Trust payment was received in advance plus rental pay adjustment.
	Other Misc. Revenue	(36,596.08)	Delay in COBRA payments, less COBRA participants than budgeted. Fitness participation enrollment has decreased from 2022 to 2023.
	Interdepartmental Revenue		
	Insurance & Employee Related	(1,632,794.58)	2023 health, dental and life insurance enrollment is below budgeted amounts due to vacancies and changes in the types of coverage
	Personnel Related Expenditure		
	Benefits	2,138,776.01	2023 health, dental and life insurance enrollment is below budgeted amounts due to vacancies and changes in the types of coverage elected. Unemployment expenses were below budgeted amounts.
	Operating Expenses		
	Purchased Services	4,084.32	Two of USI's consulting fees from 2022 were outstanding bills paid in 2023. Delta Dental administrative fees are less than budgeted due timing of transfers. Workers Compensation administrative fees are less than budgeted.
	General Operating	2,251.80	ACA fees were slightly higher than budgeted. Special event will be held during 4th Quarter 2023.
	Fixed Charges	(2,958.68)	Rental pay adjustment was needed.
	Variances Less Than Justification Threshold	-	
	TOTAL	209,291.37 Positive	

Employee Benefits Insurance

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
						450000 Public Charges for Se						
257,519.00	13.3	325,444.30	17.5	67,925.30	26.4	454000 Health Care Services	3,090,251.00	17.5	2,823,820.90	18.0	266,430.10-	8.6
257,519.00	13.3	325,444.30	17.5	67,925.30	26.4	450000 Public Charges for Se	3,090,251.00	17.5	2,823,820.90	18.0	266,430.10-	8.6
						460000 Interest and Other Re						
5,765.00	.3	5,890.00	.3	125.00	2.2	462000 Rent Revenue	69,180.00	.4	72,138.68	.5	2,958.68	4.3
11,029.00	.6	8,059.42	.4	2,969.58-	26.9	466000 Other Misc. Revenue	113,052.00	.6	76,455.92	.5	36,596.08-	32.4
16,794.00	.9	13,949.42	.7	2,844.58-	16.9	460000 Interest and Other Re	182,232.00	1.0	148,594.60	.9	33,637.40-	18.5
						470000 Interdepartmental Rev						
1,661,810.00	85.8	1,520,794.68	81.8	141,015.32-	8.5	471000 Insurance & Employee	14,387,967.00	81.5	12,755,172.42	81.1	1,632,794.58-	11.3
1,661,810.00	85.8	1,520,794.68	81.8	141,015.32-	8.5	470000 Interdepartmental Rev	14,387,967.00	81.5	12,755,172.42	81.1	1,632,794.58-	11.3
1,936,123.00	100.0	1,860,188.40	100.0	75,934.60-	3.9	400000 Revenues	17,660,450.00	100.0	15,727,587.92	100.0	1,932,862.08-	10.9
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
1,487,259.00	76.8	1,335,745.41	71.8	151,513.59	10.2	512000 Benefits	17,734,802.00	100.4	15,596,025.99	99.2	2,138,776.01	12.1
1,487,259.00	76.8	1,335,745.41	71.8	151,513.59	10.2	510000 Personnel Related Exp	17,734,802.00	100.4	15,596,025.99	99.2	2,138,776.01	12.1
						530000 Operating Expenses						
7,574.00	.4	3,138.24	.2	4,435.76	58.6	531000 Purchased Services	77,000.00	.4	72,915.68	.5	4,084.32	5.3
374.00		99.00		275.00	73.5	533000 General Operating	4,500.00		2,248.20		2,251.80	50.0
5,765.00	.3	5,890.00	.3	125.00-	2.2	534000 Fixed Charges	69,180.00	.4	72,138.68	.5	2,958.68-	4.3
13,713.00	.7	9,127.24	.5	4,585.76	33.4	530000 Operating Expenses	150,680.00	.9	147,302.56	.9	3,377.44	2.2
						550000 Interdepartmental Cha						
5,951.00	.3	5,951.67	.3	.67-		556000 Other Interdepartmen	71,420.00	.4	71,420.00	.5		
5,951.00	.3	5,951.67	.3	.67-		550000 Interdepartmental Cha	71,420.00	.4	71,420.00	.5		
						570000 Depreciation						
1,506,923.00	77.8	1,350,824.32	72.6	156,098.68	10.4	500000 Expense/Expenditure	17,956,902.00	101.7	15,814,748.55	100.6	2,142,153.45	11.9
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
429,200.00	22.2	509,364.08	27.4	80,164.08	18.7	Current Change in Fund Balance	296,452.00-	1.7	87,160.63-	.6	209,291.37	70.6

**VARIANCE REPORT FOR DEPARTMENT -- HIGHWAY DEPARTMENT
FOR THE QUARTER ENDING 12/31/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	State Grants	92,594.57	General Transportation Aides higher than budgeted and not taken into consideration for the annual Hwy budget adjustment
	Charges to State of Wisconsin	361,386.05	Additional fund received via for "DBM" projects and end of year state equipment purchases (attenuator)
	Interest and Other Revenue		
	Other Misc. Revenue	(182,330.75)	Will need to be adjusted as Finance works through the year-end adjustments for the Financial audit
	Interdepartmental Revenue		
	Repairs & Maintenance Services	9,661.00	
	Other Interdept'l Revenue	(781,808.68)	Sales tax revenue transfers in the amount of \$900,000 yet to occur. Also transfers from capital projects to cover highway work completed at the Asphalt Plant and Marsh dam for the second half of 2023 yet to be completed.
	Personnel Related Expenditure		
	Wages	35,763.57	Wages under budget may be due to staffing changes/dominio effect following q3 and q4 retirements
	Overtime	(26,999.91)	OT is actually over budget by \$62,000 and is part of the annual Hwy budget adjustment. JF entered at an amount which offsets with Cost of Goods sold below (as part of the General Operating line item).
	Benefits	9,880.62	Benefits should be following wages above.
	Operating Expenses		
	Purchased Services	(7,272.07)	Due to increase in cell phone issues and Highway's portion of the Financial audit.

Repairs and Maintenance	(7,124.21)	Overall repairs and maintenance budget had been adjusted with the annual revenue budget adjustment mainly in the equipment parts area. However, heating system maintenance is the main driver to the remaining over budget amount. This overage had not been addressed with a budget adjustment
General Operating	(468,091.60)	A combination of Roadway supplies and cost of goods sold which remain as a result of the annual revenue adjustment. Much, if not all, will be 'recouped' when the final 2023 financials are finalized with incoming revenue addressed above
Bad Debt Expense	(14,801.44)	Unbudgeted, Christopher Albert truck damage repairs will not be recouped
Interdepartmental Charges		
Employee Related Insurance	38,832.46	Vacancies and employee benefits selection accounts for majority of the variance
Other Interdepartmental	(4,489.86)	
Capital Outlay	1,098,745.98	Equipment budgeted not yet received or requested payment.
Depreciation	(2,131,347.03)	Not budgeted
Variances Less Than Justification Threshold	29,747.74	
TOTAL	(1,947,653.56)	

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						
118,504.00	8.6	118,504.00	10.3			411000 Property Tax Levy	1,484,354.00	6.6	1,484,354.00	6.8		
118,504.00	8.6	118,504.00	10.3			410000 Taxes	1,484,354.00	6.6	1,484,354.00	6.8		
						420000 Intergovernmental Rev						
267,983.00	19.4	270,050.63	23.4	2,067.63	.8	423000 State Grants	3,131,028.00	14.0	3,223,622.57	14.7	92,594.57	3.0
738,696.00	53.4	361,486.03	31.3	377,209.97-	51.1	424000 Charges to State of	2,612,590.00	11.7	2,973,976.05	13.6	361,386.05	13.8
4,139,761.00	299.5	215,960.96	18.7	3,923,800.04-	94.8	426000 Charges to Other Loc	8,190,273.00	36.6	8,189,152.68	37.4	1,120.32-	
5,146,440.00	372.3	847,497.62	73.4	4,298,942.38-	83.5	420000 Intergovernmental Rev	13,933,891.00	62.3	14,386,751.30	65.8	452,860.30	3.3
						440000 Fines, Forfeits and P						
						450000 Public Charges for Se						
1,000.00	.1	2,900.00	.3	1,900.00	190.0	451000 General Government	12,000.00	.1	13,000.00	.1	1,000.00	8.3
						452000 Public Safety			62.50		62.50	
9,766.00-	.7			9,766.00	100.0	453000 Public Works	3,984.00		3,984.37		.37	
8,766.00-	.6	2,900.00	.3	11,666.00	133.1	450000 Public Charges for Se	15,984.00	.1	17,046.87	.1	1,062.87	6.6
						460000 Interest and Other Re						
878.00	.1	3,537.60	.3	2,659.60	302.9	462000 Rent Revenue	10,537.00		10,537.60		.60	
236,249.00	17.1	178,835.07-	15.5	415,084.07-	175.7	466000 Other Miscellaneous	259,166.00	1.2	76,835.25	.4	182,330.75-	70.4
237,127.00	17.2	175,297.47-	15.2	412,424.47-	173.9	460000 Interest and Other Re	269,703.00	1.2	87,372.85	.4	182,330.15-	67.6
						470000 Interdepartmental Rev						
65,573.00	4.7	9,661.06	.8	55,911.94-	85.3	472000 Repairs & Maintenanc	125,922.00	.6	135,583.00	.6	9,661.00	7.7
4,176,520.00-	302.1	351,405.06	30.4	4,527,925.06	108.4	476000 Other Interdepartmen	6,545,500.00	29.3	5,763,691.32	26.3	781,808.68-	11.9
4,110,947.00-	297.4	361,066.12	31.3	4,472,013.12	108.8	470000 Interdepartmental Rev	6,671,422.00	29.8	5,899,274.32	27.0	772,147.68-	11.6
1,382,358.00	100.0	1,154,670.27	100.0	227,687.73-	16.5	400000.L Revenue	22,375,354.00	100.0	21,874,799.34	100.0	500,554.66-	2.2
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
543,502.00	39.3	473,528.95	41.0	69,973.05	12.9	511000 Wages	6,320,839.00	28.2	6,312,075.34	28.9	8,763.66	.1
71,078.00	5.1	68,010.58	5.9	3,067.42	4.3	512000 Benefits	880,015.00	3.9	870,134.38	4.0	9,880.62	1.1
614,580.00	44.5	541,539.53	46.9	73,040.47	11.9	510000 Personnel Related Exp	7,200,854.00	32.2	7,182,209.72	32.8	18,644.28	.3
						530000 Operating Expenses						
2,339,103.00-	169.2	77,244.59	6.7	2,416,347.59-	103.3	531000 Purchased Services	2,709,940.00	12.1	2,717,212.07	12.4	7,272.07-	.3
149,012.00	10.8	126,775.98	11.0	22,236.02	14.9	532000 Repair & Maintenance	1,074,731.00	4.8	1,081,855.21	4.9	7,124.21-	.7

Highway Department

Budget	%	Actual	%	Variance	%	Description	Budget	%	Actual	%	Variance	%
Current Period		Current Period		Current Period			Year to Date		Year to Date		Year-to-Date	
540,580.00-	39.1	563,882.94	48.8	1,104,462.94-	204.3	533000 General Operation	9,056,055.00	40.5	9,524,146.60	43.5	468,091.60-	5.2
84,076.00-	6.1	272.27		84,348.27-	100.3	534000 Fixed Charges	20,016.00	.1	19,916.47	.1	99.53	.5
						535000 Bad Debt Expense			14,801.44	.1	14,801.44-	
2,814,747.00-	203.6	768,175.78	66.5	3,582,922.78-	127.3	530000 Operating Expenses	12,860,742.00	57.5	13,357,931.79	61.1	497,189.79-	3.9
						540000 Capital Projects						
						550000 Interdepartmental Cha						
218,495.00	15.8	214,065.50	18.5	4,429.50	2.0	551000 Employee Related Ins	1,891,743.00	8.5	1,852,910.54	8.5	38,832.46	2.1
23,263.00	1.7	23,266.09	2.0	3.09-		551900 Insurance Charges	279,193.00	1.2	279,193.00	1.3		
39,171.00	2.8	12,426.91	1.1	26,744.09	68.3	552000 Repairs & Maintenanc	49,713.00	.2	48,061.71	.2	1,651.29	3.3
10,624.00	.8	10,465.95	.9	158.05	1.5	553000 System Operation Cha	127,520.00	.6	127,108.16	.6	411.84	.3
34,497.00-	2.5	13,273.27	1.1	47,770.27-	138.5	556000 Other Interdepartmen	106,408.00	.5	110,897.86	.5	4,489.86-	4.2
257,056.00	18.6	273,497.72	23.7	16,441.72-	6.4	550000 Interdepartmental Cha	2,454,577.00	11.0	2,418,171.27	11.1	36,405.73	1.5
						560000 Capital Outlay						
						561000 Land			532.75		532.75-	
75,000.00-	5.4			75,000.00-	100.0	564500 Other Improvements						
81,000.00	5.9			81,000.00	100.0	565000 Machinery & Equipmen	1,729,637.00	7.7	937,144.63	4.3	792,492.37	45.8
90,000.00-	6.5			90,000.00-	100.0	566200 Computer Equipment						
80,000.00	5.8			80,000.00	100.0	567000 Vehicles	934,216.00	4.2	627,429.64	2.9	306,786.36	32.8
4,000.00-	.3			4,000.00-	100.0	560000 Capital Outlay	2,663,853.00	11.9	1,565,107.02	7.2	1,098,745.98	41.2
						570000 Depreciation						
		37,239.24	3.2	37,239.24-		572000 Building			446,870.78	2.0	446,870.78-	
		4,638.41	.4	4,638.41-		573000 Building Improvement			55,716.45	.3	55,716.45-	
		4,811.18	.4	4,811.18-		574000 Improvements Non-Bld			57,734.09	.3	57,734.09-	
		2,327.56	.2	2,327.56-		574300 Infrastructure			27,930.67	.1	27,930.67-	
		179,285.32	15.5	179,285.32-		575000 Machinery & Equip De			1,543,095.04	7.1	1,543,095.04-	
		228,301.71	19.8	228,301.71-		570000 Depreciation			2,131,347.03	9.7	2,131,347.03-	
1,947,111.00-	140.9	1,811,514.74	156.9	3,758,625.74-	193.0	500000 Expense/Expenditure	25,180,026.00	112.5	26,654,766.83	121.9	1,474,740.83-	5.9
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
3,000.00	.2	20,000.00	1.7	17,000.00-	566.7	631500 Land Records Usage	36,000.00	.2	63,642.24	.3	27,642.24-	76.8
		339,000.00	29.4	339,000.00-		634900 Transportation Fund	1,356,000.00	6.1	1,356,000.00	6.2		
3,000.00	.2	359,000.00	31.1	356,000.00-	*****	630000 Opt'g Transfers from	1,392,000.00	6.2	1,419,642.24	6.5	27,642.24-	2.0
3,000.00	.2	359,000.00	31.1	356,000.00-	*****	600000 Other Financing Source	1,392,000.00	6.2	1,419,642.24	6.5	27,642.24-	2.0

Highway Department

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	149,409.00	.7	149,409.31	.7	.31-	
						720000 Transfer to Other Fun	149,409.00	.7	149,409.31	.7	.31-	
						700000 Other Financing Uses	149,409.00	.7	149,409.31	.7	.31-	
						900000 Statistical Accounts O						
						910000 Highway Unit Informat						
<u>3,332,469.00</u>	<u>241.1</u>	<u>297,844.47-</u>	<u>25.8</u>	<u>3,630,313.47-</u>	<u>108.9</u>	Current Change in Fund Balance	<u>1,562,081.00-</u>	<u>7.0</u>	<u>3,509,734.56-</u>	<u>16.0</u>	<u>1,947,653.56-</u>	<u>124.7</u>

**VARIANCE REPORT FOR DEPARTMENT -- INFORMATION TECHNOLOGY
FOR THE QUARTER ENDING 12/31/2023**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Public Charges for Services		
	General Government	(5,453.09)	Fewer external printing jobs than budgeted in Q2.
	Interest and Other Revenue		
	Other Misc. Revenue	15,517.39	BEAD Local Planning grant for broadband activities.
	Interdepartmental Revenue		
	System Operation Revenue	(15,982.45)	Fewer internal printing jobs than budgeted in Q2.
	Other Interdept'l Revenue	(18,999.62)	Offsetting revenues from HHS for wage and benefit expense for HHS Application Analyst position match actual expenses, which are less than what was budgeted for. This results in a negative variance for revenues.
	Personnel Related Expenditure		
	Wages	(20,466.42)	Retirement in the IT department in May resulted in a large payout of sick bank, which was not budgeted for.
	Benefits	(1,352.05)	Retirement in the IT department in May resulted in a large payout of sick bank, which was not budgeted for.
	Operating Expenses		
	Purchased Services	46,436.73	Timing of consulting engagements and reduced telecommunications expenses due to cancelled Charter contract at Highway Department.
	Repairs and Maintenance	(21,586.79)	Unbudgeted construction expense to relocate Ring of Fiber for Town of Sheboygan 40th Street road construction project.
	General Operating	22,356.71	Lower expenditures on paper for Print Shop due to fewer printing jobs.
	Fixed Charges	8,399.16	Lease expenses for print shop equipment were budgeted at a higher amount in anticipation of new machines being leased in 2023. Those machines will not be leased until 2024.

Interdepartmental Charges

Depreciation

(239,567.60)

By practice depreciation is an unbudgeted item.

Variances Less Than Justification Threshold

(2,037.26)

TOTAL

(232,735.29) Negative

Information Technology

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
						420000 Intergovernmental Rev						
						430000 Licenses and Permits						
		539.31	.2	539.31		450000 Public Charges for Se	31,761.00	1.2	26,307.91	1.0	5,453.09-	17.2
		539.31	.2	539.31		450000 Public Charges for Se	31,761.00	1.2	26,307.91	1.0	5,453.09-	17.2
		14.17		14.17		460000 Interest and Other Re			15,517.39	.6	15,517.39	
		14.17		14.17		460000 Interest and Other Re			15,517.39	.6	15,517.39	
						470000 Interdepartmental Rev						
214,367.00	95.0	238,047.38	96.5	23,680.38	11.0	473000 System Operation Rev	2,572,426.00	95.5	2,556,443.55	95.7	15,982.45-	.6
11,313.67	5.0	8,162.24	3.3	3,151.43-	27.9	476000 Other Interdepartmen	90,688.00	3.4	71,688.38	2.7	18,999.62-	21.0
225,680.67	100.0	246,209.62	99.8	20,528.95	9.1	470000 Interdepartmental Rev	2,663,114.00	98.8	2,628,131.93	98.4	34,982.07-	1.3
225,680.67	100.0	246,763.10	100.0	21,082.43	9.3	400000 Revenues	2,694,875.00	100.0	2,669,957.23	100.0	24,917.77-	.9
						500000 Expense/Expenditure						
						510000 Personnel Related Exp						
51,893.00	23.0	47,169.31	19.1	4,723.69	9.1	511000 Wages	630,414.00	23.4	650,880.42	24.4	20,466.42-	3.2
7,235.50	3.2	6,709.11	2.7	526.39	7.3	512000 Benefits	87,837.00	3.3	89,189.05	3.3	1,352.05-	1.5
59,128.50	26.2	53,878.42	21.8	5,250.08	8.9	510000 Personnel Related Exp	718,251.00	26.7	740,069.47	27.7	21,818.47-	3.0
						530000 Operating Expenses						
48,120.00	21.3	144,328.65	58.5	96,208.65-	199.9	531000 Purchased Services	1,719,483.00	63.8	1,673,046.27	62.7	46,436.73	2.7
3,375.00	1.5	5,098.86	2.1	1,723.86-	51.1	532000 Repair & Maintenance	79,500.00	3.0	101,086.79	3.8	21,586.79-	27.2
1,400.00	.6	18,628.05	7.5	17,228.05- *****		533000 General Operating	103,257.00	3.8	80,900.29	3.0	22,356.71	21.7
3,751.00	1.7	731.69	.3	3,019.31	80.5	534000 Fixed Charges	45,005.00	1.7	36,605.84	1.4	8,399.16	18.7
56,646.00	25.1	168,787.25	68.4	112,141.25-	198.0	530000 Operating Expenses	1,947,245.00	72.3	1,891,639.19	70.8	55,605.81	2.9
						540000 Capital Projects						
						550000 Interdepartmental Cha						
11,299.17	5.0	16,100.61	6.5	4,801.44-	42.5	551000 Employee Related Cha	146,898.00	5.5	146,496.00	5.5	402.00	.3
		624.16	.3	624.16-		551900 Insurance Charges	7,490.00	.3	7,490.00	.3		
						552000 Repairs & Maintenan			90.00		90.00-	

Information Technology

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
		78.67		78.67-		553000 System Operation Cha	1,702.00	.1	1,651.76	.1	50.24	3.0
		1.67		1.67-		556000 Other Interdepartmen	20.00		20.00			
11,299.17	5.0	16,805.11	6.8	5,505.94-	48.7	550000 Interdepartmental Cha	156,110.00	5.8	155,747.76	5.8	362.24	.2
						560000 Capital Outlay						
14,245.00	6.3	3,039.11	1.2	11,205.89	78.7	566100 Communications Equip	29,835.00	1.1	29,835.16	1.1	.16-	
14,245.00	6.3	3,039.11	1.2	11,205.89	78.7	560000 Capital Outlay	29,835.00	1.1	29,835.16	1.1	.16-	
						570000 Depreciation						
		964.36	.4	964.36-		573000 Building Improvement			11,572.28	.4	11,572.28-	
		17,952.79	7.3	17,952.79-		575000 Machinery & Equip De			227,995.32	8.5	227,995.32-	
		18,917.15	7.7	18,917.15-		570000 Depreciation			239,567.60	9.0	239,567.60-	
						580000 Debt Service						
						599001 Expense Budget Target						
141,318.67	62.6	261,427.04	105.9	120,108.37-	85.0	500000 Expense/Expenditure	2,851,441.00	105.8	3,056,859.18	114.5	205,418.18-	7.2
						600000 Other Financing Source						
						630000 Operat'g Transfers fr						
14,245.00	6.3	14,244.72	5.8	.28		631900 LFRF - General Fund	120,133.00	4.5	117,733.66	4.4	2,399.34	2.0
14,245.00	6.3	14,244.72	5.8	.28		630000 Operat'g Transfers fr	120,133.00	4.5	117,733.66	4.4	2,399.34	2.0
14,245.00	6.3	14,244.72	5.8	.28		600000 Other Financing Source	120,133.00	4.5	117,733.66	4.4	2,399.34	2.0
						700000 Other Financing Uses						
						720000 Oper'tg Transfer to O						
98,607.00	43.7	419.22-	.2	99,026.22-	100.4	Current Change in Fund Balance	36,433.00-	1.4	269,168.29-	10.1	232,735.29-	638.8

**VARIANCE REPORT FOR DEPARTMENT -- PROPERTY/LIABILITY INS
FOR THE QUARTER ENDING 12/31/2023**

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

Property/Liability Ins

Budget Current Period	%	Actual Current Period	%	Variance Current Period	%	Description	Budget Year to Date	%	Actual Year to Date	%	Variance Year-to-Date	%
						400000 Revenues						
						410000 Taxes						
						460000 Interest and Other Re						
						470000 Interdepartmental Rev						
55,079.00	91.4	55,082.05	91.4	3.05		471000 Insurance & Employee	660,985.00	91.4	660,985.00	91.4		
5,191.00	8.6	5,191.72	8.6	.72		476000 Other Interdepartmen	62,300.00	8.6	62,300.00	8.6		
60,270.00	100.0	60,273.77	100.0	3.77		470000 Interdepartmental Rev	723,285.00	100.0	723,285.00	100.0		
60,270.00	100.0	60,273.77	100.0	3.77		400000 Revenues	723,285.00	100.0	723,285.00	100.0		
						500000 Expense/Expenditure						
						530000 Operating Expenses						
60,270.00	100.0	60,273.78	100.0	3.78-		534000 Fixed Charges	723,285.00	100.0	723,285.00	100.0		
60,270.00	100.0	60,273.78	100.0	3.78-		530000 Operating Expenses	723,285.00	100.0	723,285.00	100.0		
						550000 Interdepartmental Cha						
						560000 Capital Outlay						
						570000 Depreciation						
60,270.00	100.0	60,273.78	100.0	3.78-		500000 Expense/Expenditure	723,285.00	100.0	723,285.00	100.0		
						600000 Other Financing Source						
						630000 Opt'g Transfers from						
						700000 Other Financing Uses						
						720000 Transfer to Other Fun						
		.01-		.01-		Current Change in Fund Balance						

Sheboygan County Portfolio Summary as of December 31, 2023

Holdings	Purchase Date	Purchase Cost	Issuer	CUSIP	Ratings	Current Rate	YTC	YTM	YTW	Maturity Date	Market Value	Book MV	Unrealized Gain/(Loss)	Callable	Call Frequency
September 24, 2020	1,000,000	Federal Home Loan Bank	3130AKA55	AA+/AAA	0.52%	0.52%	0.52%	0.52%	0.52%	September 24, 2025	934,820	896,330	38,490	January 24, 2024	Daily
March 10, 2021	750,000	Federal Home Loan Bank	3130ALD24	AA+/AAA	0.50%	0.50%	0.50%	0.50%	0.50%	March 10, 2025	716,888	680,880	36,008	March 10, 2024	Quarterly
February 24, 2021	750,000	Federal Home Loan Bank	3130ALGX6	AA+/AAA	0.40%	0.40%	1.33%	0.40%	0.40%	February 24, 2028	686,115	651,743	34,373	February 24, 2024	Quarterly
March 24, 2021	750,000	Federal Home Loan Bank	3130ALJ47	AA+/AAA	0.70%	0.70%	0.70%	0.70%	0.70%	September 24, 2025	703,335	675,660	27,675	March 24, 2024	Quarterly
March 30, 2021	750,000	Federal Home Loan Bank	3130ALMH4	AA+/AAA	0.50%	0.50%	1.01%	0.50%	0.50%	March 30, 2026	701,790	677,535	24,255	March 30, 2024	Quarterly
March 30, 2021	500,000	Federal Home Loan Bank	3130ALPW8	AA+/AAA	1.00%	1.00%	1.65%	1.00%	1.00%	March 30, 2028	457,575	435,915	21,660	March 30, 2024	Quarterly
February 18, 2021	748,695	Federal Home Loan Bank	3130AL351	AA+/AAA	0.63%	0.66%	0.66%	0.66%	0.66%	February 17, 2026	693,525	665,633	27,893	February 17, 2024	Quarterly
May 26, 2021	750,000	Federal Home Loan Bank	3130AMFN7	AA+/AAA	0.50%	0.50%	1.16%	0.50%	0.50%	May 26, 2026	706,388	678,728	27,660	February 26, 2024	Quarterly
January 3, 2022	636,002	Federal Home Loan Bank	3130AMU75	AA+/AAA	1.00%	1.32%	1.32%	1.32%	1.32%	June 26, 2026	594,613	573,199	21,414	January 26, 2024	Monthly
July 29, 2021	750,000	Federal Home Loan Bank	3130ANBC3	AA+/AAA	0.51%	0.51%	0.51%	0.51%	0.51%	July 29, 2024	730,455	700,185	30,270	January 29, 2024	Quarterly
July 28, 2021	750,000	Federal Home Loan Bank	3130ANCS7	AA+/AAA	0.50%	0.50%	1.58%	0.50%	0.50%	July 28, 2028	686,078	650,595	35,483	July 28, 2024	Annually
September 20, 2021	500,000	Federal Home Loan Bank	3130ANX47	AA+/AAA	0.50%	0.50%	1.12%	0.50%	0.50%	September 20, 2027	454,180	433,795	20,385	September 20, 2027	Non
October 14, 2021	500,000	Federal Home Loan Bank	3130APEA9	AA+/AAA	1.20%	1.20%	1.20%	1.20%	1.20%	October 14, 2026	459,135	443,715	15,420	January 14, 2024	Quarterly
October 26, 2021	500,000	Federal Home Loan Bank	3130APHT5	AA+/AAA	1.20%	1.20%	1.20%	1.50%	1.50%	October 26, 2026	458,670	443,315	15,355	January 26, 2024	Monthly
September 30, 2021	500,000	Federal Home Loan Bank	3130AP4Q5	AA+/AAA	0.50%	0.50%	1.09%	0.50%	0.50%	September 30, 2026	463,425	445,500	17,925	March 30, 2024	Quarterly
February 16, 2022	500,000	Federal Home Loan Bank	3130AQ760	AA+/AAA	0.75%	0.75%	1.55%	0.75%	0.75%	August 16, 2024	489,775	475,940	13,835	February 16, 2024	Quarterly
April 28, 2022	499,385	Federal Home Loan Bank	3130ARPS4	AA+/AAA	2.50%	3.06%	4.44%	2.63%	2.63%	April 28, 2027	494,100	483,020	11,080	April 28, 2024	Annually
April 29, 2022	750,000	Federal Home Loan Bank	3130ARR52	AA+/AAA	3.00%	3.00%	4.22%	3.00%	3.00%	April 29, 2027	744,563	718,493	26,070	January 29, 2024	Quarterly
April 29, 2022	499,069	Federal Home Loan Bank	3130ARSJ1	AA+/AAA	2.00%	2.75%	4.47%	2.50%	2.50%	April 29, 2027	492,905	481,820	11,085	January 29, 2024	Quarterly
March 17, 2022	500,000	Federal Home Loan Bank	3130AR4N8	AA+/AAA	1.65%	1.65%	2.48%	1.65%	1.65%	March 17, 2026	486,880	472,320	14,560	March 17, 2024	Quarterly
September 16, 2022	500,000	Federal Home Loan Bank	3130ASZ36	AA+/AAA	4.00%	4.00%	4.00%	4.00%	4.00%	March 16, 2026	495,905	491,190	4,715	March 16, 2024	Quarterly
October 27, 2022	500,000	Federal Home Loan Bank	3130ATLM7	AA+/AAA	5.25%	5.25%	5.25%	5.25%	5.25%	October 27, 2026	498,465	498,490	-25	January 27, 2024	Quarterly
September 15, 2022	750,000	Federal Home Loan Bank	3130ATZF3	AA+/AAA	4.25%	4.25%	4.25%	4.25%	4.25%	September 15, 2027	740,678	734,265	6,413	March 15, 2024	Quarterly
January 27, 2023	500,000	Federal Home Loan Bank	3130AUHP2	AA+/AAA	5.50%	5.50%	5.50%	5.50%	5.50%	January 27, 2028	497,620	500,000	-2,380	January 27, 2024	Quarterly
July 27, 2023	1,000,000	Federal Home Loan Bank	3130AAML1	AA+/AAA	6.00%	6.00%	6.00%	6.00%	6.00%	July 27, 2026	999,360	1,000,000	-640	January 27, 2024	Quarterly
August 20, 2020	750,000	Federal Farm Credit Bank	3133LE4J0	AA+/AAA	0.47%	0.47%	0.47%	0.47%	0.47%	August 19, 2024	728,490	698,888	29,603	February 12, 2024	Quarterly
September 29, 2020	750,000	Federal Farm Credit Bank	3133EMBH4	AA+/AAA	0.53%	0.53%	0.53%	0.53%	0.53%	September 29, 2025	700,860	669,705	31,155	February 12, 2024	Quarterly
March 1, 2021	500,000	Federal Farm Credit Bank	3133EMSD5	AA+/AAA	0.25%	0.25%	0.25%	0.25%	0.25%	March 1, 2024	495,945	473,220	22,725	February 12, 2024	Quarterly
May 19, 2021	500,000	Federal Farm Credit Bank	3133EMZW5	AA+/AAA	0.73%	0.73%	0.73%	0.73%	0.73%	May 19, 2025	473,630	456,375	17,255	February 12, 2024	Quarterly
March 26, 2021	742,463	Federal Home Loan Mtg Co	3134GWXW1	-/AAA	0.55%	2.39%	0.78%	0.78%	0.78%	October 15, 2025	699,150	673,058	26,093	April 15, 2024	Quarterly
October 23, 2020	800,000	Federal Home Loan Mtg Co	3134GWTZ6	-/AAA	0.32%	0.32%	0.32%	0.32%	0.32%	April 23, 2024	787,544	752,712	34,832	April 23, 2024	Quarterly
January 26, 2023	750,000	Federal Home Loan Mtg Co	3134GYD74	AA+/AAA	5.00%	5.00%	5.00%	5.00%	5.00%	January 26, 2027	747,030	750,000	-2,970	January 26, 2024	Annually
January 27, 2023	750,000	Federal Home Loan Mtg Co	3134GYEN8	AA+/AAA	5.00%	5.00%	5.00%	5.00%	5.00%	July 27, 2026	746,265	750,000	-3,735	January 27, 2024	semi-annually
February 24, 2023	500,000	Federal Home Loan Mtg Co	3134GYG48	AA+/AAA	5.15%	5.15%	5.15%	5.15%	5.15%	August 24, 2027	496,585	500,000	-3,415	February 24, 2024	Quarterly
April 14, 2023	500,000	Federal Home Loan Mtg Co	3134GYPB2	AA+/AAA	5.13%	5.13%	5.13%	5.13%	5.13%	April 26, 2027	496,770	500,000	-3,230	April 26, 2024	Quarterly
September 29, 2023	1,000,000	Federal Home Loan Mtg Co	3134H1DE0	AA+/AAA	6.00%	6.21%	6.02%	6.02%	6.02%	September 28, 2028	1,000,510	1,000,000	510	March 28, 2024	Quarterly
August 26, 2020	750,000	Federal National Mtg Assoc	3136G4V91	AA+/AAA	0.40%	0.40%	0.40%	0.40%	0.40%	February 26, 2024	744,450	711,375	33,075	February 26, 2024	Quarterly
August 28, 2020	750,000	Federal National Mtg Assoc	3136G4Z97	AA+/AAA	0.38%	0.38%	0.38%	0.38%	0.38%	February 28, 2024	744,158	711,030	33,128	February 28, 2024	Quarterly
October 29, 2020	500,000	Federal Ag Mtg Corp	31422BY38	-/-	0.43%	0.43%	0.43%	0.43%	0.43%	October 29, 2025	465,165	449,995	15,170	October 29, 2025	Non
July 5, 2013	702,594	Government National Mtg Assoc	38378TKF6	AA+/AAA	1.19%	1.41%	1.41%	1.41%	1.41%	May 20, 2043	672,837	663,844	8,993	August 20, 2043	Monthly
March 13, 2013	90,000	Auburndale SD, WI	05068PCNO	AA/-	3.10%	3.10%	3.10%	3.10%	3.10%	March 1, 2026	88,889	87,343	1,545	March 1, 2024	Daily
October 6, 2020	252,547	Madison, WI	55844PVG0	AAA/-	2.00%	2.00%	2.00%	0.43%	0.43%	March 1, 2024	238,896	233,410	5,486	March 1, 2024	Daily
March 23, 2021	700,000	Rock County, WI	772028RMO	-/Aa1	0.40%	0.40%	0.40%	0.40%	0.40%	September 1, 2024	679,441	653,625	25,816	September 1, 2024	Non
June 10, 2013	185,000	Shorewood Hills, WI	825224EL8	AAA/-	2.75%	2.75%	2.75%	2.75%	2.75%	May 1, 2024	183,587	180,345	3,241	January 31, 2024	Daily
October 31, 2023	240,000	BMO Bank Nat'l Assoc	05610LCP7	FDIC/FDIC	5.45%	5.45%	5.45%	5.45%	5.45%	July 31, 2024	240,466	240,000	466	July 31, 2024	Non
September 29, 2023	249,000	Empower CU CD	291916AB0	NCUA/NCUA	5.10%	5.10%	5.10%	5.10%	5.10%	September 29, 2028	256,044	249,000	7,044	September 29, 2028	Non
August 4, 2021	246,518	Jpmorgan Chase CD	48128UZ88	FDIC/FDIC	0.65%	0.85%	0.85%	0.85%	0.85%	August 17, 2026	223,351	216,548	6,803	August 17, 2026	Non
February 25, 2022	247,033	National Bk CD	63368FP5	FDIC/FDIC	1.55%	4.82%	1.71%	1.71%	1.71%	February 25, 2027	224,849	220,440	4,410	February 25, 2024	Monthly
January 11, 2023	249,000	State Bank of Chilton, WI CD	85641PDX5	FDIC/FDIC	4.45%	4.45%	4.45%	4.45%	4.45%	January 12, 2026	247,426	249,000	-1,574	January 11, 2024	Non
January 18, 2019	249,000	Wells Fargo Bank CD	949763WU6	FDIC/FDIC	3.20%	3.20%	3.20%	3.20%	3.20%	January 18, 2024	248,716	245,337	3,379	January 18, 2024	Non
Various	2,289	LGIP - General	LGIPGEN	State	5.38%	5.38%	5.38%	5.38%	5.38%	N/A	2,289	2,289	0	n/a	Liquid
Various	10,199,663	LGIP - County Sales Tax	LGIPST	State	5.38%	5.38%	5.38%	5.38%	5.38%	N/A	10,199,663	10,199,663	0	n/a	Liquid
Various	963,700	LGIP - Conservation	LGIPPCONS	State	5.38%	5.38%	5.38%	5.38%	5.38%	N/A	963,700	963,700	0	n/a	Liquid
Various	10,618,931	LGIP - Building	LGIPBLDG	State	5.38%	5.38%	5.38%	5.38%	5.38%	N/A	10,618,931	10,618,931	0	n/a	Liquid
Various	36,623,889	Associated Bank - MM	ASBKREPO2	Local	5.52%	5.52%	5.52%	5.52%	5.52%	N/A	36,623,889	36,623,889	0	n/a	Liquid
Various	10,834	Wisconsin Bank & Trust - MM	CBTMM1	Local	0.01%	0.01%	0.01%	0.01%	0.01%	N/A	10,834	10,834	0	n/a	Liquid
Various	10,022	Cleveland State Bank	CLESTBK	Local	0.40%	0.40%	0.40%	0.40%	0.40%	N/A	10,022	10,022	0	n/a	Liquid
Various	2,803,800	Associated Bank - Checking	ASBKCHK1	Local	5.35%	5.35%	5.35%	5.35%	5.35%	N/A	2,803,800	2,803,800	0	n/a	Liquid
TOTALS	90,319,433										89,251,421	88,476,651	774,770		

Calls, Pay Downs, and Maturities

Maturity Date	Book MV	Issuer	Broker	Rating	Current Rate	Gain/Loss Sale	Sale Price	Type
December 4, 2023	479,270	Federal Home Loan Mtg Co	MBS	AA+	0.250%	\$20,730	500,000	Matured

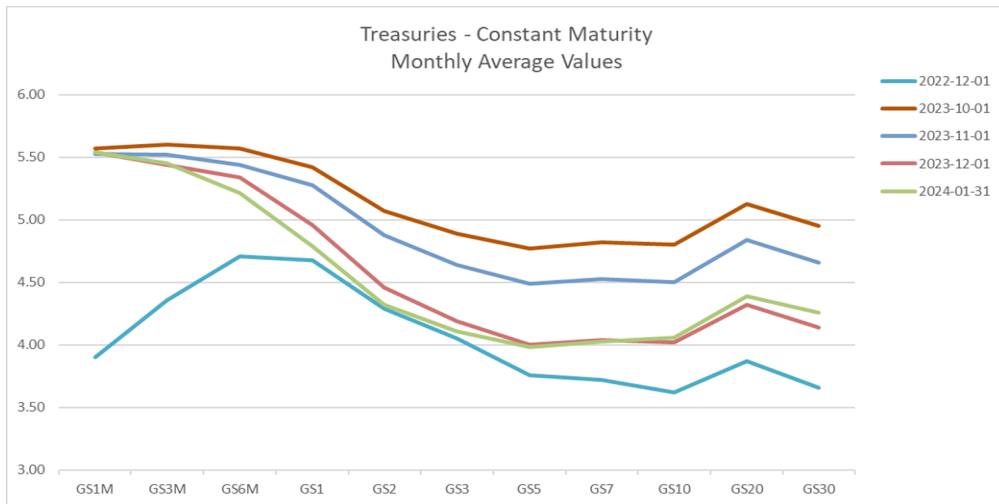
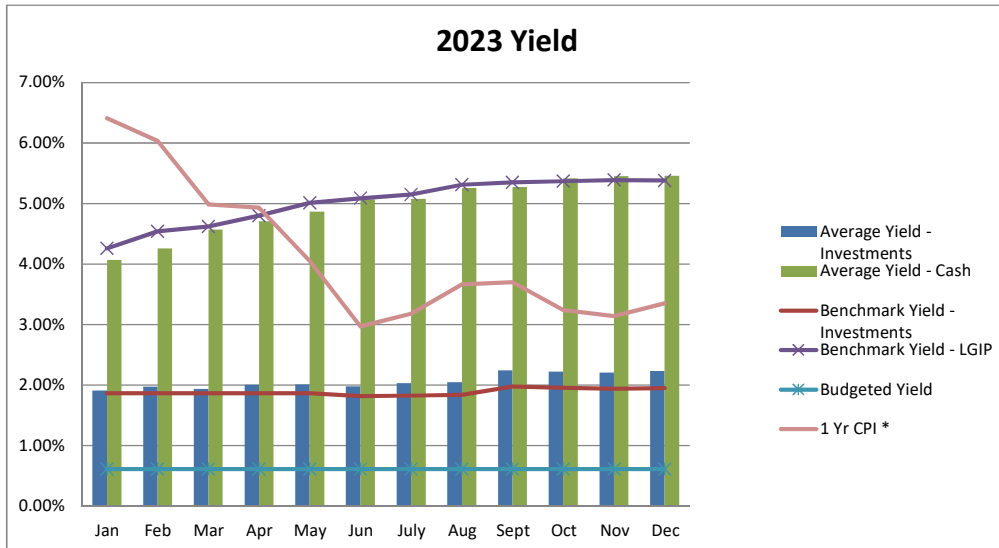
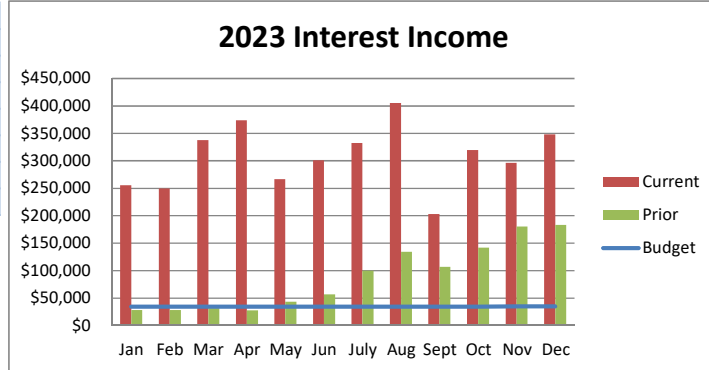
Sheboygan County Portfolio Summary as of December 31, 2023

	Market Value	Wtd Ave Tenor at Purch (Yrs)	Wtd Ave Seasoning (Yrs)	Current Month Annualized Yield	Benchmark Yield
Cash Equivalents	61,233,128	n/a	n/a	5.46%	5.38%
Investments	28,018,293	5.14	2.44	2.23%	1.95%
Grand Total	89,251,421			4.45%	4.30%

Cash Benchmark Yield is LGIP for most recent month

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

2023 Interest	
Annual Budget	\$414,336
Budget to Date	\$414,336
Actual to Date	\$3,689,549
Variance	\$3,275,213
Budgeted Yield	0.61%



Source: FRED (Federal Reserve Economic Data)

Sheboygan County Portfolio Summary as of December 31, 2023

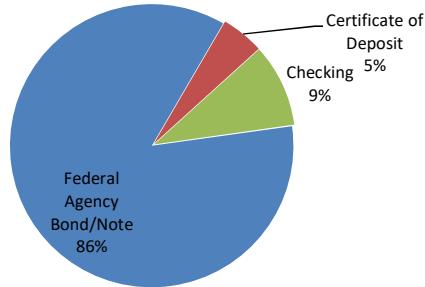
Cash and Cash Equivalents

Firm	Value	% of Cash
Associated Bank	39,427,689	64.4%
LGIP	21,784,583	35.6%
Wisconsin Bank & Trust - MM	10,834	0.0%
Cleveland State Bank	10,022	0.0%
Total	61,233,128	100.0%

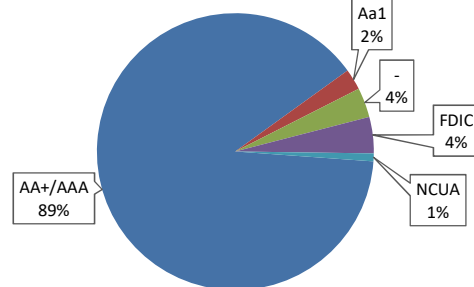
Investment Holdings

Issuer	Market Value	% of Portfolio
Auburndale SD, WI	88,889	0.32%
BMO Bank Nat'l Assoc	240,466	0.86%
Empower CU CD	256,044	0.91%
Federal Ag Mtg Corp	465,165	1.66%
Federal Farm Credit Bank	2,398,925	8.56%
Federal Home Loan Bank	15,387,240	54.92%
Federal Home Loan Mtg Co	4,973,854	17.75%
Federal National Mtg Assoc	1,488,608	5.31%
Government National Mtg Assoc	672,837	2.40%
Jpmorgan Chase CD	223,351	0.80%
Madison, WI	238,896	0.85%
National Bk CD	224,849	0.80%
Rock County, WI	679,441	2.42%
Shorewood Hills, WI	183,587	0.66%
State Bank of Chilton, WI CD	247,426	0.88%
Wells Fargo Bank CD	248,716	0.89%
Total	28,018,293	100.0%

Sector Allocation - Investments

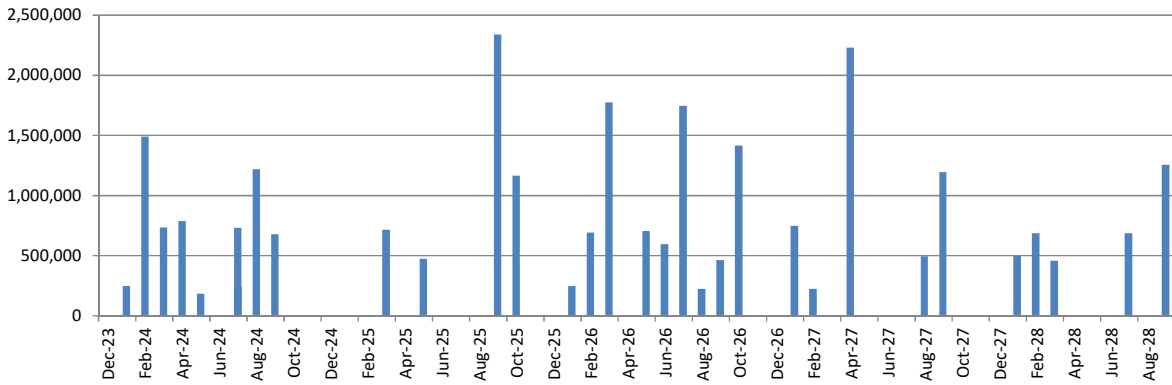


Credit Risk - Investments



Maturity Distribution - Investments

Current Maturities = \$6.31M
Final maturities = \$673k in 2043



Tenor at Purchase - Investments

Current Maturities = \$6.31M
Final maturities = \$673k in 2043

