

NOTICE OF MEETING

Sheboygan County Finance Committee
March 25, 2026 - 3:30 PM

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

Join Google Meeting: meet.google.com/eac-jiib-ujj
Phone Number: +1 484-816-4476
Pin: 290 007 640#

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 – March 11, 2026
Correspondence

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

County Board Referrals
Consideration of Ordinance No. 16 - Amending Certain Elected Officials' Salaries (Clerk of Court and Sheriff)

Finance
Financial Statements - December
4th Quarter Variances

Approval of Vouchers
Approval of Attendance at Other Meetings or Functions

Adjournment
Next Scheduled Meeting – April 8, 2026, 3:30 PM, Administration Building Room 302

Prepared by:
Michelle Sifuentes
Recording Secretary

Vernon Koch
Committee Chairperson

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

Wis. Stat. § 19.84 requires that each meeting of a governmental body be preceded by a public notice setting forth the time, date, place, and subject matter of the meeting. This Notice and Agenda is made in fulfillment of this obligation. Electronic versions of this Notice and Agenda may hyperlink to documents being circulated to members in anticipation of the meeting and are accessible to the public for viewing. Additions, subtractions, or modifications of the hyperlinked materials do not constitute an amendment to the

meeting agenda unless expressly set forth in an Amended Notice and Agenda. Members of the public are encouraged to check from time to time before the meeting to see whether the hyperlinked content has been changed from what was originally posted.

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

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

Persons with disabilities needing assistance to attend or participate are asked to notify the Administrative Assistant in the Finance Department at 920-459-3765 prior to the meeting so that accommodations may be arranged.

SHEBOYGAN COUNTY FINANCE COMMITTEE MINUTES

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

March 11, 2026 **Called to Order: 3:30 P.M.** **Adjourned: 3:47 P.M.**

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

MEMBERS REMOTE: Gerald Jorgensen

ALSO PRESENT: **In Person:** Dave Loomis, Angela Sutkiewicz, James Webb, Keith Abler, Edward Procek, Jeremy Fetterer, Chris Lewinski, Alayne Krause, Emily Stewart, and Michelle Sifuentes

Remote: Stephanie Arndt, Crystal Fieber, Evelyn Wise

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

The Chairperson certified compliance with the open meeting law. The notice was posted at 1:00 P.M. on March 6th, 2026.

Supervisor Brauer moved to approve the minutes of February 11, 2026. Motion seconded by Supervisor Goehring. Motion carried.

Correspondence – None.

County Administrator Krause began her report by providing an update on year-to-date sales tax revenue and Rocky Knoll's February census data. She then shared that Deputy Administrator Emily Stewart has submitted a grant application to the Wisconsin Economic Development Corporation to assist in funding infrastructure improvements for the UW–Green Bay Sheboygan campus Fine Arts and Gymnasium buildings. Administrator Krause concluded her report by stating that Corporation Counsel is preparing the necessary documentation for the County to opt in to the opioid settlement related to the remnant defendants.

Finance Director James Webb reported that staff are refining the reporting processes within the Tyler Munis ERP system. He noted that financial reports will be presented at the next Finance Committee meeting. Director Webb also informed the Committee that the Finance Department is preparing for an upcoming credit rating meeting with Moody's and that updates from the meeting will be shared at a future meeting. Lastly, he provided an update on current economic conditions affecting the County.

The Committee discussed Ordinance No. 15 - Amending Chapter 2 to Include the Circuit Court Department. Human Resources Director Dave Loomis and Judge Angela Sutkiewicz gave an overview and answered questions. Supervisor Brauer moved to recommend that the Ordinance be enacted. Motion seconded by Supervisor Wegner. Motion carried.

Finance Director James Webb and Information Technology Director Chris Lewinski presented a Change to Table of Organization - Transfer Position from Information Technology to Finance. Supervisor Wegner moved to approve the request. Motion seconded by Supervisor Goehring. Motion carried.

Deputy Administrator Emily Stewart presented the Investment Statements for January.

Vouchers were reviewed. Supervisor Wegner moved to approve the expenditures. Motion seconded by Supervisor Brauer. Motion carried.

Supervisor Wegner presented a request for approval of his and Supervisor Koch's attendance at the February 26, 2026 Executive Committee Meeting. Supervisor Brauer motioned to approve the request. Motion seconded by Supervisor Goehring. Motion carried.

Supervisor Wegner moved to adjourn. Motion seconded by Supervisor Brauer. Motion carried.

Michelle Sifuentes
Recording Secretary

William Goehring
Secretary

COMMITTEE REPORT TO THE COUNTY BOARD

WE, THE FINANCE COMMITTEE

TO WHOM WAS REFERRED ORDINANCE NO: 16

RE: **Amending Certain Elected Officials' Salaries (Clerk of Courts and Sheriff)**

HAVE CONSIDERED THE SAME AND RECOMMEND:

- ADDITIONAL TIME BE GRANTED TO CONSIDER THE MATTER
- THE ORDINANCE BE ENACTED
- FILING WITH THE CLERK
- AMENDING THE ORDINANCE AS FOLLOWS:

RESPECTFULLY SUBMITTED THIS 14th DAY OF April 2026

FINANCE COMMITTEE

OPPOSED TO THE REPORT:

CONCURRING IN THE REPORT:

VERN KOCH

VERN KOCH

THOMAS WEGNER

THOMAS WEGNER

WILLIAM C. GOEHRING

WILLIAM C. GOEHRING

CURT BRAUER

CURT BRAUER

GERALD JORGENSEN

GERALD JORGENSEN

SHEBOYGAN COUNTY ORDINANCE NO. 16 (2025/26)

Re: **Amending Certain Elected Officials' Salaries (Clerk of Courts and Sheriff)**

WHEREAS, pursuant to the provisions of Section 47.06(5) and the report on file with the County Clerk, the following amendment to the salaries of the Clerk of Courts and Sheriff from 2027 to 2030 is recommended by the Human Resources Committee.

NOW, THEREFORE, the County Board of Supervisors of the County of Sheboygan does hereby ordain as follows:

Section 1. **Amending Code.** Section 47.06(2) of the Sheboygan County Code of Ordinances is hereby amended as follows:

47.06 SALARIES OF ELECTED OFFICIALS

(2) That annual salaries of the elected officials have been set as follows:

<u>Position</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Clerk of Courts	\$89,125	\$93,581	\$96,389	\$99,280	\$102,259
County Clerk	\$86,049	\$88,630	\$91,289		
Register of Deeds	\$86,049	\$88,630	\$91,289		
Treasurer	\$86,049	\$88,630	\$91,289		
Sheriff	\$121,630	\$129,536	\$133,422	\$137,425	\$141,547

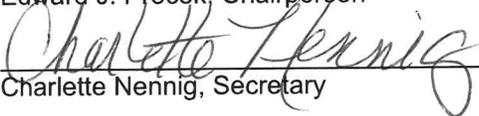
Section 2. **Effective Date.** The herein Ordinance shall take effect upon enactment.

Respectfully submitted this 17th day of March, 2026

HUMAN RESOURCES COMMITTEE



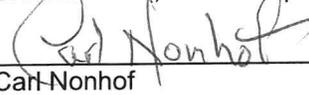
Edward J. Procek, Chairperson



Charlette Nennig, Secretary



Christian Ellis, ViceChairperson



Carl Nonhof



Thomas Wegner

Opposed to Introduction:

Countersigned by:

Keith Ablor, Chairperson
8450\427318

3/9/2026, draft

FISCAL NOTE
March 2026

Ordinance No. 16 (2025/26) RE: Amending Certain Elected Officials' Salaries (Clerk of Courts and Sheriff)

Funding:

No additional funding needs are anticipated as a result of the proposed amendments in 2026. Future year funding will be established through the budget process for each respective year.

Respectfully Submitted,



Jeremy Fetterer, Deputy Finance Director
March 17, 2026



WISCONSIN

Financial Overview

December 2025

Finance Committee & County Administrator Report

Budget Variance Summary

Year to Date December 31, 2025

	Fund					
	General	Special Revenue	Enterprise	Internal Service	Total	Transportation
Change in Fund Balance	\$ (17,893,151)	\$ (1,737,125)	\$ (7,122,590)	\$ (42,824)	\$ (26,795,690)	\$ 7,654,667
Plus: unbudgeted depreciation			4,374,334	326,548	\$ 4,700,882	
Adjusted Change in Fund Balance	<u>\$ (17,893,151)</u>	<u>\$ (1,737,125)</u>	<u>\$ (2,748,256)</u>	<u>\$ 283,724</u>	<u>\$ (22,094,808)</u>	<u>\$ 7,654,667</u>
Budgeted Change in Fund Balance to Date	\$ (24,447,499)	\$ -	\$ (1,419,682)	\$ (21,617)	\$ (25,888,798)	\$ (1,315,953)
Variance Actual to Budget	<u>\$ 6,554,348</u>	<u>\$ (1,737,125)</u>	<u>\$ (1,328,574)</u>	<u>\$ 305,341</u>	<u>\$ 3,793,990</u>	<u>\$ 8,970,620</u>

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

Department Budget Variance Summary

Year to Date December 31, 2025

Department	Total Variance
General Fund	
Airport	\$ 43,857
Bldg Services	\$ 603,813
Clerk of Crts	\$ 247,595
Corp Counsel	\$ 3,513
County Administrator	\$ 5,955
County Board	\$ 24,269
County Clerk	\$ 24,319
Court Commissioner	\$ 11,588
DA	\$ 72,879
Finance	\$ 160,985
Human Resources	\$ 66,555
Medical Examiner	\$ 6,332
Nondepart'l	\$ 6,396,657
Planning & Conservation	\$ (13,915)
Register of Deeds	\$ 156,647
Sheriff	\$ (1,427,604)
Tax Foreclosures	\$ 15,406
Treasurer	\$ 24,949
UW Extension	\$ 82,387
UW GB - Sheboygan Campus	\$ 17,885
Veterans' Comm	\$ 5,359
Veterans' Service	\$ 24,917
Total - General Fund	\$ 6,554,348

Department	Total Variance
Special Revenue	
Community Programs	\$ (1,262,313)
Economic Support	\$ 67,718
Elder Services	\$ 103,835
HHS Administration	\$ (66,034)
Public Health Service	\$ (58,599)
Social Services	\$ (516,559)
Total HHS	\$ (1,731,952)
Public Safety - Spec Rev	\$ (5,173)
Total - Special Revenue	(1,737,125)

Department	Total Variance
Enterprise Funds	
Lake Breeze Aviation	\$ (28,469)
Highway	\$ (3,052,104)
Rocky Knoll	\$ 1,751,999
Total - Enterprise Fund	\$ (1,328,574)

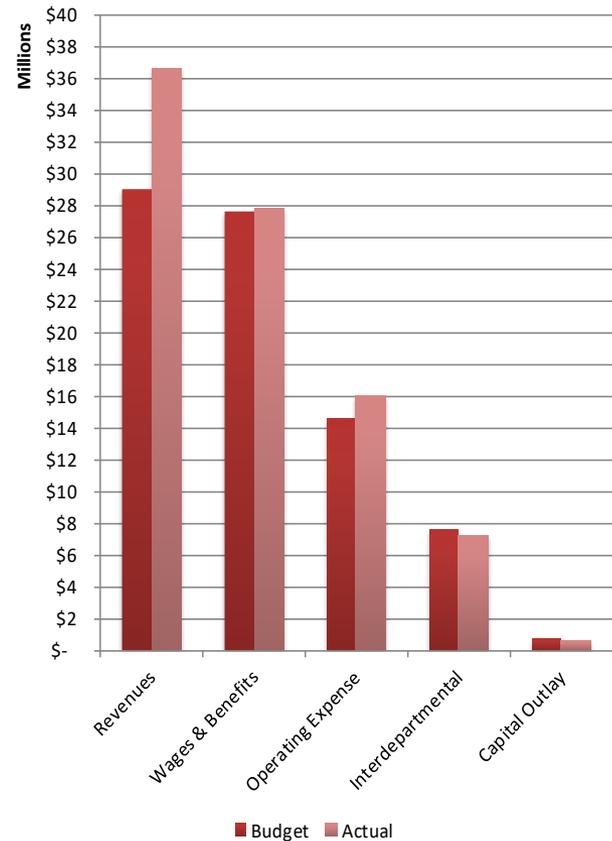
Department	Total Variance
Internal Services	
Employee Benefits	\$ (225,553)
Info Technology	\$ 511,083
Prop Ins	\$ 19,811
Total - Internal Servs	305,341

Department	Total Variance
Transportation	
Transportation	\$ 8,970,620
Total - Transportation	\$ 8,970,620

General Fund (Budget to Actual)

Year to Date December 31, 2025

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 29,038,779	\$ 36,683,286	\$ 7,644,507	126%
Wages & Benefits	(27,677,573)	(27,842,803)	(165,230)	101%
Operating Expense	(14,620,533)	(16,049,773)	(1,429,240)	110%
Interdepartmental	(7,604,527)	(7,192,656)	411,871	95%
Capital Outlay	(662,299)	(601,020)	61,279	91%
Total Expenses	(50,564,932)	(51,686,252)	(1,121,320)	102%
Other Financing	(2,921,346)	(2,890,185)	31,161	99%
Change in Fund Balance	\$ (24,447,499)	\$ (17,893,151)	\$ 6,554,348	73%



General Fund (Variance Change)

Year to Date December 31, 2025

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ 6,767,044	\$ 7,644,507	\$ 877,463
Wages & Benefits	96,266	(165,230)	(261,496)
Operating Expense	(1,888,060)	(1,429,240)	458,820
Interdepartmental	380,926	411,871	30,945
Capital Outlay	<u>109,297</u>	<u>61,279</u>	<u>(48,018)</u>
Total Expenses	(1,301,571)	(1,121,320)	180,251
Other Financing	<u>(332,943)</u>	<u>31,161</u>	<u>364,104</u>
Change in Fund Balance	<u>\$ 5,132,530</u>	<u>\$ 6,554,348</u>	<u>\$ 1,421,818</u>

- Revenue is positive due to more than budgeted interest income, opioid revenues and recognition of LFRF revenue.
- Negative Operating expense variance, due to payments of LFRF task force expenses along with purchases for Motorola equipment, maintenance, and training for the PSAP grant for the Sheriff's department that was not originally budgeted

General Fund – Department Analysis

Year to Date December 31, 2025

Overall Budget

Department	Variances				Total	↑	% of Outflow
	Revenues	Expenditures	Other Financing				
Airport	\$ 37,708	\$ 6,149	\$ -	\$ 43,857	↑	6.13%	
Building Services	22,343	598,554	(17,084)	603,813	↑	12.94%	
Clerk of Courts	262,945	(12,508)	(2,842)	247,595	↑	7.69%	
Corporation Counsel	5,922	(2,409)	-	3,513	→	0.51%	
County Administrator	-	5,955	-	5,955	→	1.36%	
County Board	-	24,269	-	24,269	↑	9.76%	
County Clerk	(5,074)	37,793	(8,400)	24,319	↑	6.18%	
Court Commissioner	4,647	6,941	-	11,588	↑	3.01%	
District Attorney	14,033	58,846	-	72,879	↑	6.68%	
Finance	(62,367)	250,536	(27,184)	160,985	↑	6.94%	
Human Resources	21,143	51,240	(5,828)	66,555	↑	5.43%	
Medical Examiner	(8,825)	15,157	-	6,332	→	1.81%	
Non-Departmental	6,532,434	(321,332)	185,555	6,396,657	↑	172.47%	
Planning & Conservation	220,217	(254,132)	20,000	(13,915)	↓	-0.54%	
Register of Deeds	95,105	63,736	(2,194)	156,647	↑	19.73%	
Sheriff	411,521	(1,884,889)	45,764	(1,427,604)	↓	-5.53%	
Tax Foreclosures	27,290	(11,884)	-	15,406		N/A	
Treasurer	34,462	137,713	(147,226)	24,949	↑	2.60%	
UW GB - Sheboygan Campus	449	26,836	(9,400)	17,885	↑	13.01%	
UW Extension	23,019	59,368	-	82,387	↑	18.89%	
Veterans Commission	-	5,359	-	5,359	↑	25.75%	
Veteran's Services	7,535	17,382	-	24,917	↑	7.04%	
Total General Fund	\$ 7,644,507	\$ (1,121,320)	\$ 31,161	\$ 6,554,348		12.96%	

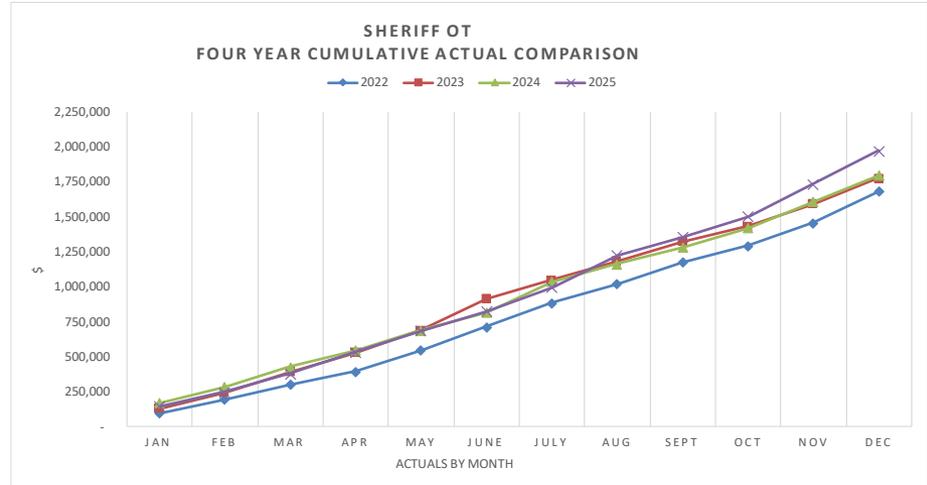
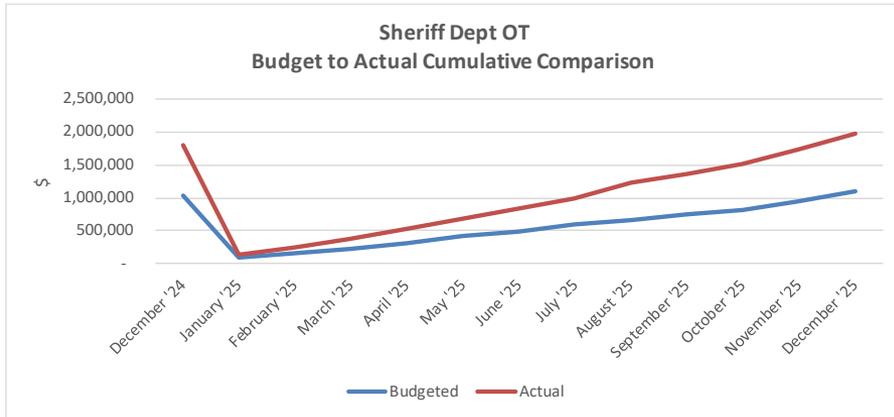
Overtime

Department	Overtime			
	Budget	Actual	\$ Variance	% of Variance
Airport	\$ -	\$ -	\$ -	→ 0.00%
Building Services	-	-	-	→ 0.00%
Clerk of Courts	-	-	-	→ 0.00%
Corporation Counsel	-	-	-	→ 0.00%
County Administrator	-	-	-	→ 0.00%
County Board	-	-	-	→ 0.00%
County Clerk	-	-	-	→ 0.00%
Court Commissioner	-	-	-	→ 0.00%
District Attorney	-	-	-	→ 0.00%
Finance	-	-	-	→ 0.00%
Human Resources	-	-	-	→ 0.00%
Medical Examiner	-	-	-	→ 0.00%
Non-Departmental	-	-	-	→ 0.00%
Planning & Conservation	-	-	-	→ 0.00%
Register of Deeds	-	-	-	→ 0.00%
Sheriff	-	-	-	→ 0.00%
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	\$ -	\$ -	\$ -	→ 0.00%

- Building Services – Expenditure variance due to vacant positions, noncapital equipment not yet purchased, structural project and carpet not completed, and unspent contingency, some of these items will be part of the annual carryovers
- Non Departmental – Revenue variance due to higher than budgeted investment interest, TIF/TID district closures, opioid settlement revenue and recognition of LFRF revenue
- Register of Deeds – Revenue variance due to fluctuations to real estate and encumbrance activity
- UW GB – Sheboygan Campus – Expenditure variance due to less expenses for maintenance and facility repairs
- UW Extension – Revenue variance due to unbudgeted donations and 4H fees; Expenditure variance due to less than budgeted teacher expenses due to vacancies and unbudgeted 4H expenses
- Veterans– Revenue variance due to receipt of donations; Expenditure variance due to vacancies and requests for assistance varying from year to year

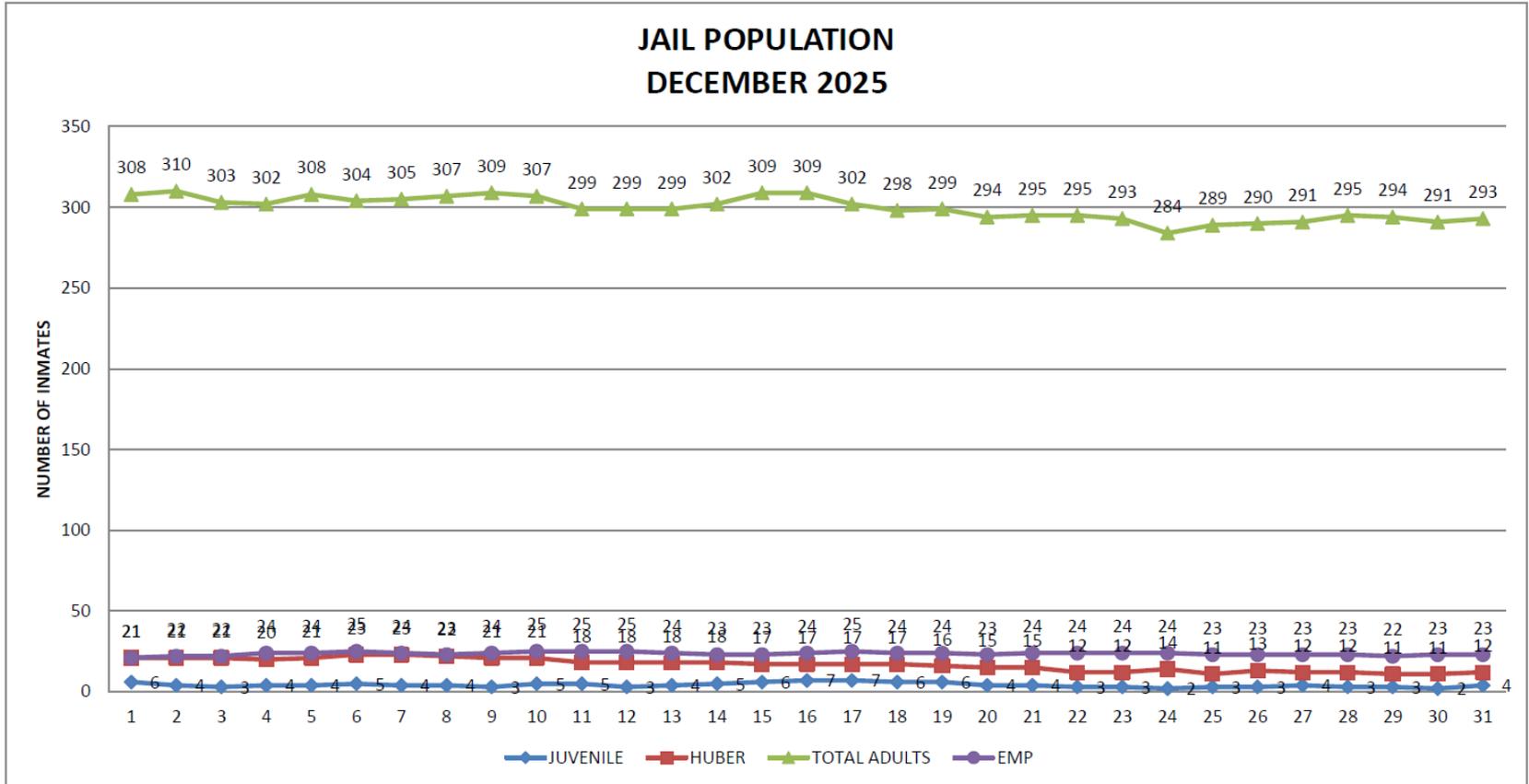
General Fund – Sheriff’s Department OT

As of December 31, 2025



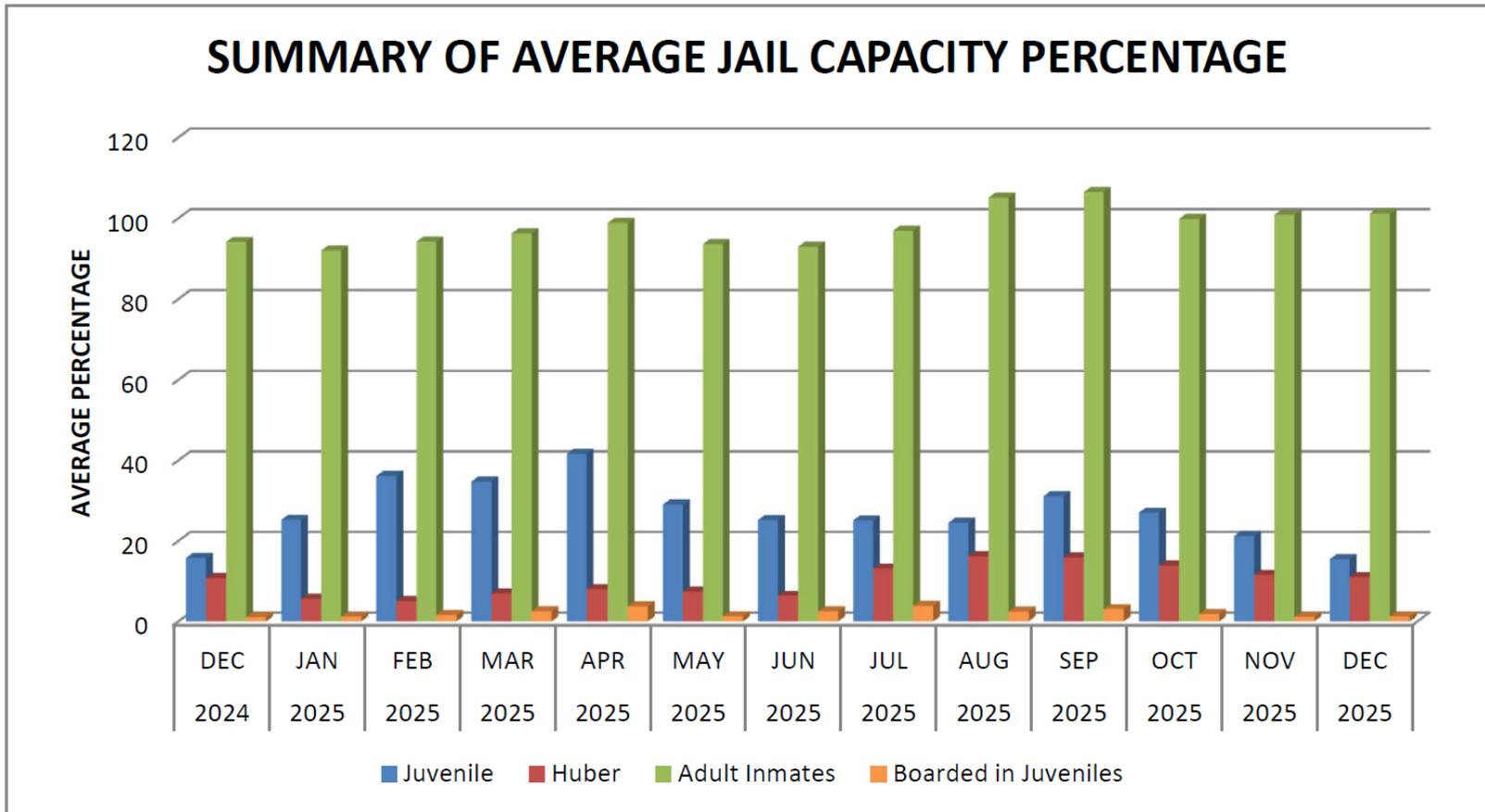
General Fund – Sheriff’s Department

As of December 31, 2025



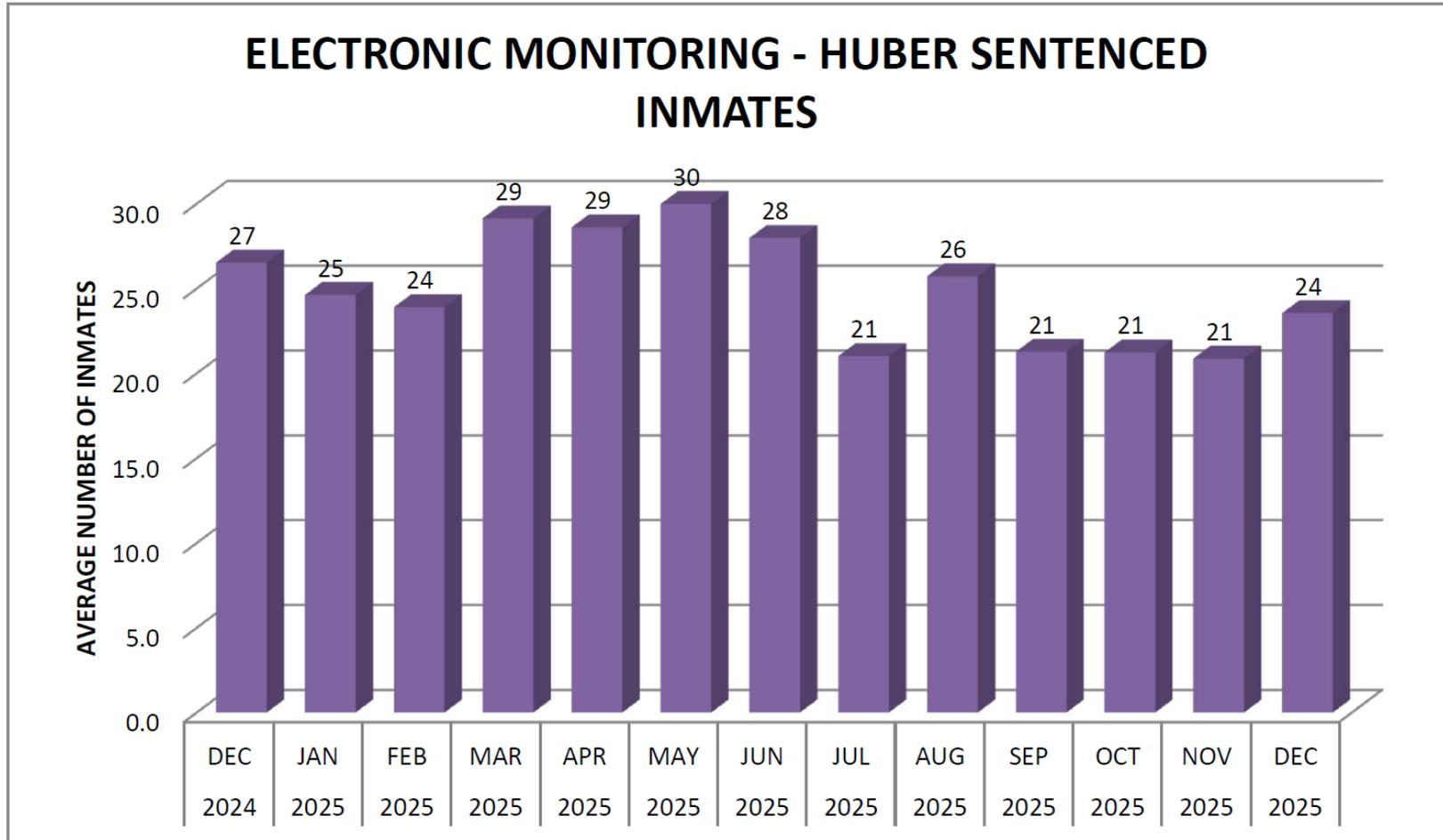
General Fund – Sheriff’s Department

As of December 31, 2025 (13 Month History)



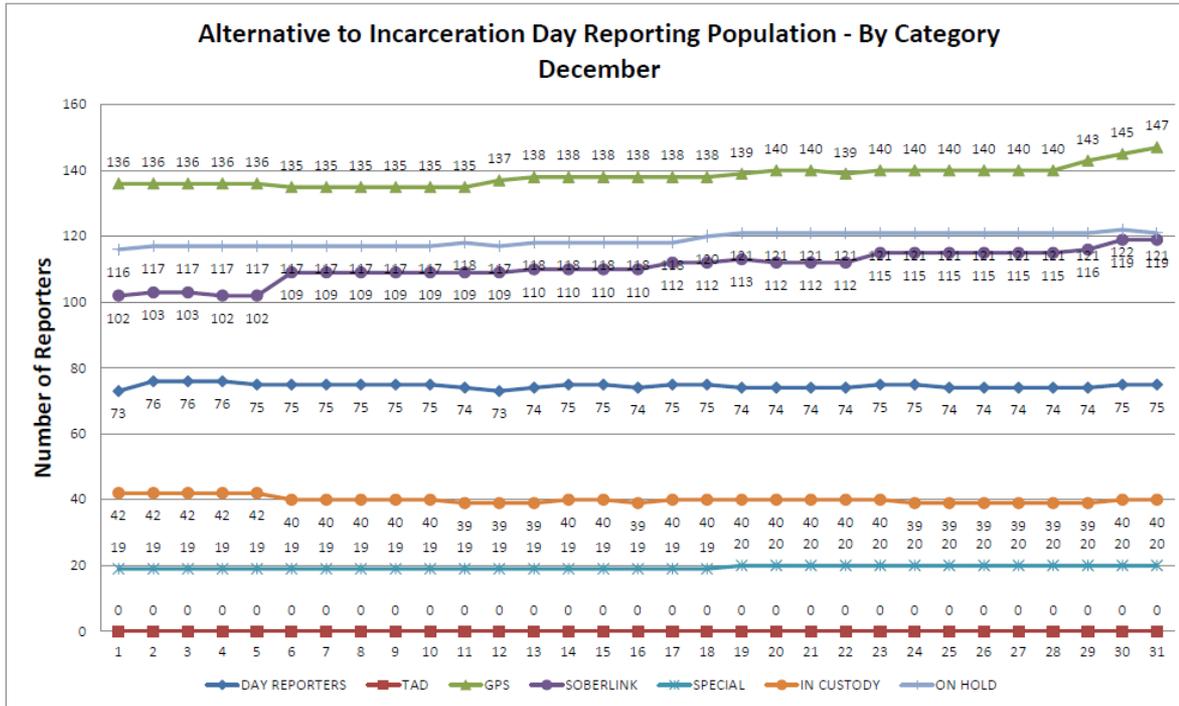
General Fund – Sheriff’s Department

As of December 31, 2025 (13 Month History)



General Fund – Sheriff’s Department

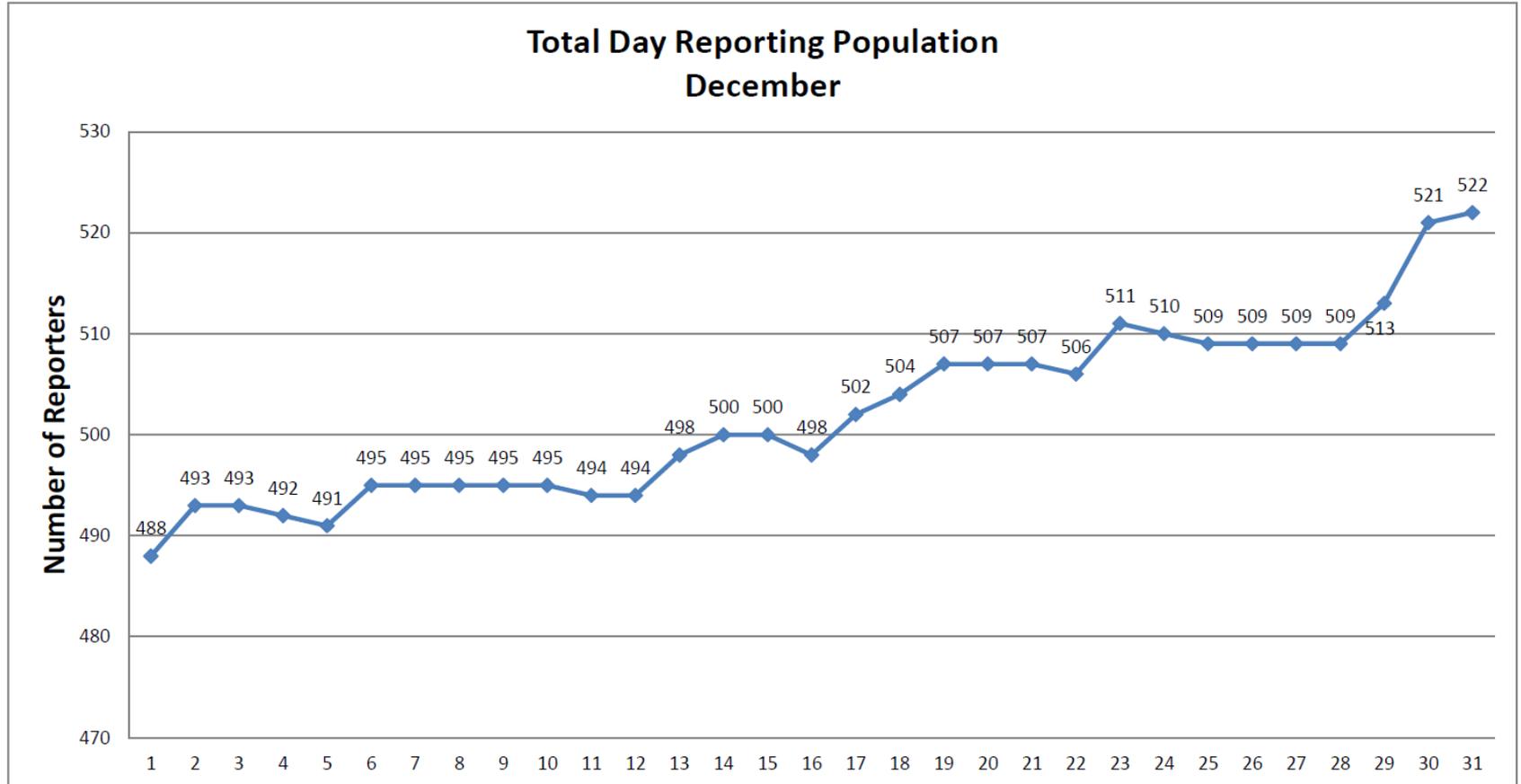
As of December 31, 2025



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

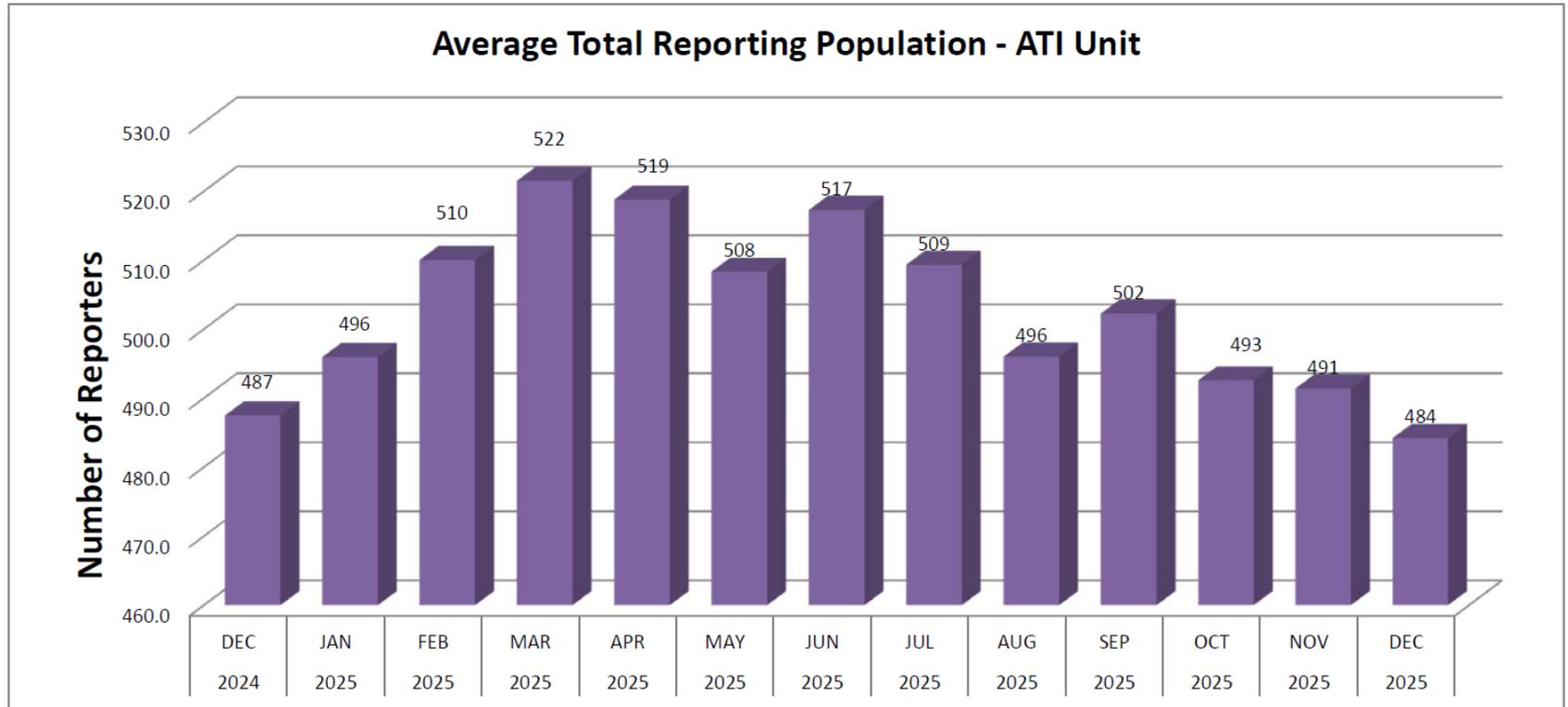
General Fund – Sheriff’s Department

As of December 31, 2025



General Fund – Sheriff’s Department

As of December 31, 2025 (13 Month History)

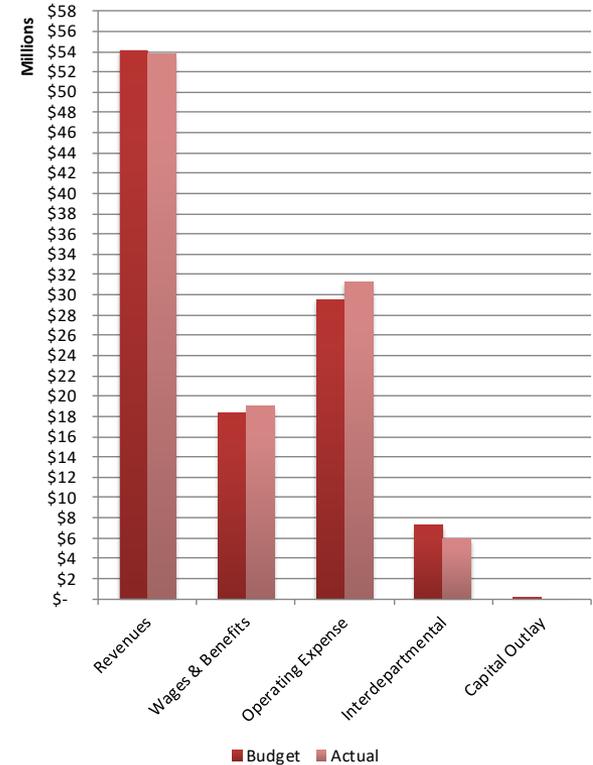


Special Revenue Fund

(Budget to Actual)

Year to Date December 31, 2025

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 54,099,675	\$ 53,704,157	\$ (395,519)	99%
Wages & Benefits	(18,304,988)	(19,006,203)	(701,215)	104%
Operating Expense	(29,492,993)	(31,361,263)	(1,868,270)	106%
Interdepartmental	(7,298,699)	(5,909,910)	1,388,789	81%
Capital Outlay	(6,500)	-	6,500	0%
Total Expenses	(55,103,180)	(56,277,376)	(1,174,196)	102%
Other Financing	1,003,505	836,094	(167,411)	83%
Change in Fund Balance	\$ -	\$ (1,737,125)	\$ (1,737,125)	N/A



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

Special Revenue Fund (Variance Change)

Year to Date December 31, 2025

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ (763,901)	\$ (395,519)	\$ 368,383
Wages & Benefits	337,578	(701,215)	(1,038,793)
Operating Expense	(1,623,111)	(1,868,270)	(245,159)
Interdepartmental	410,947	1,388,789	977,842
Capital Outlay	6,500	6,500	-
Total Expenses	<u>(868,086)</u>	<u>(1,174,196)</u>	<u>(306,110)</u>
Other Financing	<u>(191,277)</u>	<u>(167,411)</u>	<u>23,866</u>
Change in Fund Balance	<u>\$ (1,823,264)</u>	<u>\$ (1,737,125)</u>	<u>\$ 86,139</u>

- Revenues are less than budgeted. Parental fees, Medicaid, Medicare, insurance and other grant revenue are lower than expected.
- Wages & benefits negative variance is offset by the positive variance from Interdepartmental charges for employee related insurances with a net positive variance which is due to vacancies throughout the year
- Operating Expenses fluctuate based on client needs and vendor staff availability. Current month change is due to more than budgeted client services than anticipated

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

Special Revenue Fund – Department Analysis

Year to Date December 31, 2025

Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Community Programs	\$ (415,047)	\$ (687,947)	\$ (159,319)	\$ (1,262,313)	↓ -4.19%
Economic Support	(29,813)	113,210	(15,679)	67,718	→ 1.67%
Elder Services	163,448	(59,607)	(6)	103,835	↑ 2.51%
HHS Administration	449	(67,625)	1,142	(66,034)	↓ -255.71%
Public Health Service	30,860	(95,910)	6,451	(58,599)	↓ -1.54%
Social Services	(179,778)	(336,781)	-	(516,559)	↓ -4.00%
Total HHS	\$ (429,881)	\$ (1,134,660)	\$ (167,411)	\$ (1,731,952)	↓ -3.14%
Public Safety Sp Rev	34,363	(39,536)	-	(5,173)	→ 0.00%

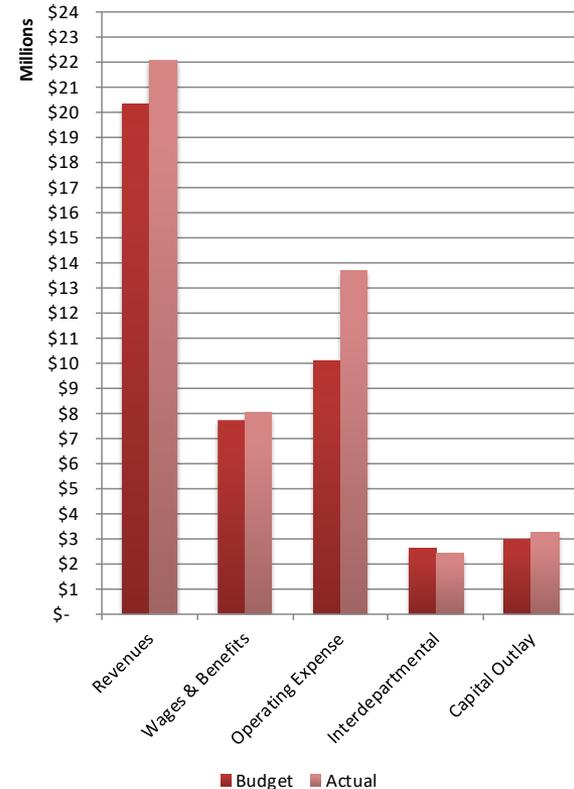
Overtime

Department	Budget	Overtime		
		Actual	\$ Variance	% Variance
Community Programs	\$ -	\$ -	\$ -	→ 0.00%
Economic Support	-	-	-	→ 0.00%
Elder Services	-	-	-	→ 0.00%
HHS Administration	-	-	-	→ 0.00%
Public Health Service	-	-	-	→ 0.00%
Social Services	-	-	-	→ 0.00%
Total	\$ -	\$ -	\$ -	→ 0.00%
Public Safety Sp Rev	-	-	-	→ 0.00%

Enterprise Fund – Highway (Budget to Actual)

Year to Date December 31, 2025

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 20,344,486	\$ 22,112,699	\$ 1,768,213	109%
Wages & Benefits	(7,694,230)	(7,997,954)	(303,724)	104%
Operating Expense	(10,073,077)	(13,650,638)	(3,577,561)	136%
Interdepartmental	(2,578,079)	(2,443,663)	134,416	95%
Capital Outlay	<u>(2,932,705)</u>	<u>(3,255,948)</u>	<u>(323,243)</u>	<u>111%</u>
Total Expenses	<u>(23,278,091)</u>	<u>(27,348,203)</u>	<u>(4,070,112)</u>	<u>117%</u>
Other Financing	<u>1,169,854</u>	<u>419,649</u>	<u>(750,205)</u>	<u>36%</u>
Change in Fund Balance	<u>\$ (1,763,751)</u>	<u>\$ (4,815,855)</u>	<u>\$ (3,052,104)</u>	<u>273%</u>



Enterprise Fund – Highway (Variance Change)

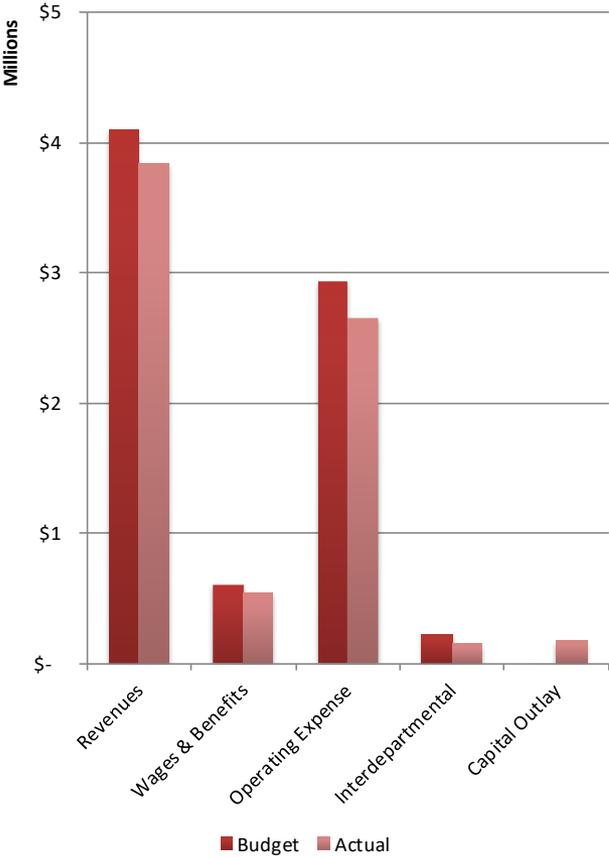
Year to Date December 31, 2025

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>	
Revenues	\$ 2,367,537	\$ 1,768,213	\$ (599,324)	• Revenues are more than budgeted with additional DMA, TMA, municipal projects, weekend winter events but less GTA grant received.
Wages & Benefits	49,826	(303,724)	(353,550)	• Wages & benefits negative variance is due to overtime for summer construction and weekend snow activities
Operating Expense	(3,472,043)	(3,577,561)	(105,518)	• Operating Expenses due to more engineering and outside transportation services used for projects, new fuel system at Complex, tires for crusher loader and additional state and municipal projects
Interdepartmental	143,160	134,416	(8,744)	
Capital Outlay	(311,641)	(323,243)	(11,602)	
Total Expenses	<u>(3,590,698)</u>	<u>(4,070,112)</u>	<u>(479,414)</u>	
Other Financing	<u>(750,130)</u>	<u>(750,205)</u>	<u>(75)</u>	
Change in Fund Balance	<u>\$ (1,973,291)</u>	<u>\$ (3,052,104)</u>	<u>\$ (1,078,813)</u>	

Enterprise Fund – Lake Breeze Aviation (Budget to Actual)

Year to Date December 31, 2025

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 4,100,714	\$ 3,837,703	\$ (263,011)	94%
Wages & Benefits	(597,288)	(544,342)	52,946	91%
Operating Expense	(2,935,755)	(2,655,389)	280,366	90%
Interdepartmental	(223,602)	(147,372)	76,230	66%
Capital Outlay	-	(175,000)	(175,000)	N/A
Total Expenses	<u>(3,756,645)</u>	<u>(3,522,103)</u>	<u>234,542</u>	<u>94%</u>
Other Financing	-	-	-	N/A
Change in Fund Balance	<u>\$ 344,069</u>	<u>\$ 315,600</u>	<u>\$ (28,469)</u>	<u>92%</u>



Enterprise Fund – Lake Breeze Aviation (Variance Change)

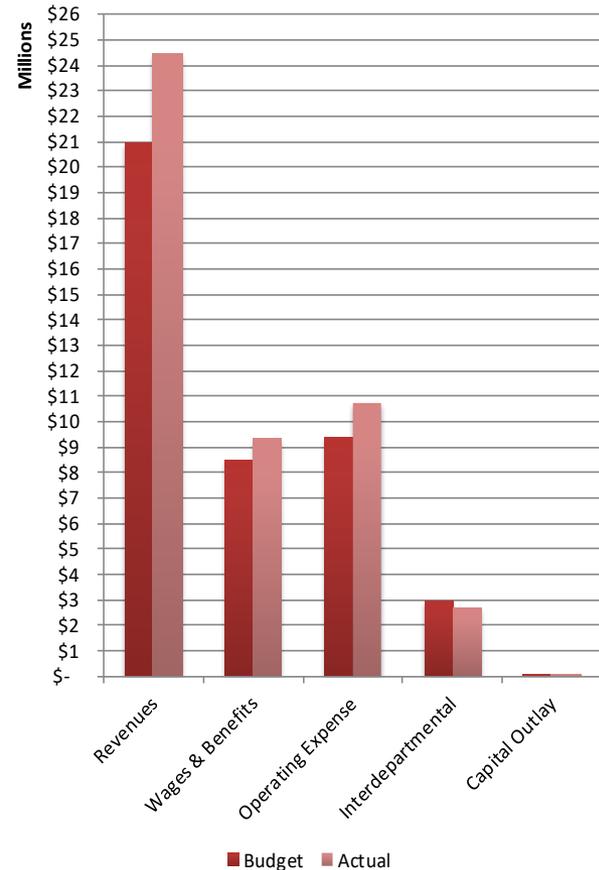
Year to Date December 31, 2025

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>	
Revenues	\$ (241,041)	\$ (263,011)	\$ (21,970)	• Revenue variance is due to lower fuel prices, lower fuel sales, and colder weather which led to less flights
Wages & Benefits	56,030	52,946	(3,084)	
Operating Expense	258,310	280,366	22,056	• Operating expense variance due to lower flight operations
Interdepartmental	72,498	76,230	3,732	
Capital Outlay	<u>(175,000)</u>	<u>(175,000)</u>	<u>-</u>	• Capital Outlay for construction on a Hangar Door
Total Expenses	211,838	234,542	22,704	
Other Financing	<u>-</u>	<u>-</u>	<u>-</u>	
Change in Fund Balance	<u>\$ (29,203)</u>	<u>\$ (28,469)</u>	<u>\$ 734</u>	

Enterprise Fund – Rocky Knoll (Budget to Actual)

Year to Date December 31, 2025

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 20,959,298	\$ 24,485,995	\$ 3,526,697	117%
Wages & Benefits	(8,523,375)	(9,329,025)	(805,650)	109%
Operating Expense	(9,410,074)	(10,712,074)	(1,302,000)	114%
Interdepartmental	(2,945,689)	(2,687,771)	257,918	91%
Capital Outlay	(80,160)	(5,126)	75,034	6%
Total Expenses	(20,959,298)	(22,733,996)	(1,774,698)	108%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ -	\$ 1,751,999	\$ 1,751,999	N/A



Enterprise Fund – Rocky Knoll (Variance Change)

Year to Date December 31, 2025

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ 3,270,166	\$ 3,526,697	\$ 256,531
Wages & Benefits	(704,263)	(805,650)	(101,387)
Operating Expense	(1,199,735)	(1,302,000)	(102,265)
Interdepartmental	280,037	257,918	(22,119)
Capital Outlay	75,034	75,034	-
Total Expenses	<u>(1,548,927)</u>	<u>(1,774,698)</u>	<u>(225,771)</u>
Other Financing	<u>-</u>	<u>-</u>	<u>-</u>
Change in Fund Balance	<u>\$ 1,721,239</u>	<u>\$ 1,751,999</u>	<u>\$ 30,760</u>

- Revenues are more than budgeted due to higher census and resident payor source mix. Census for December was budgeted for 126 and actual was 139.42
- Wages & Benefits expense variance due to the higher than budgeted census combined with increases in employee staffing
- Operating Expense variance is due to higher than budgeted census along with the care needs and some reliance on agency staffing.
- Positive Interdepartmental expenses variance are a result of budget versus actual mix of insurance types taken

Enterprise Fund – Department Analysis

Year to Date December 31, 2025

Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Lake Breeze Aviation	\$ (263,011)	\$ 234,542	\$ -	\$ (28,469)	↓ -0.76%
Highway	\$ 1,768,213	\$ (4,070,112)	\$ (750,205)	\$ (3,052,104)	↓ -13.11%
Rocky Knoll	\$ 3,526,697	\$ (1,774,698)	\$ -	\$ 1,751,999	↑ 8.96%
Total	\$ 5,031,899	\$ (5,610,268)	\$ (750,205)	\$ (1,328,574)	

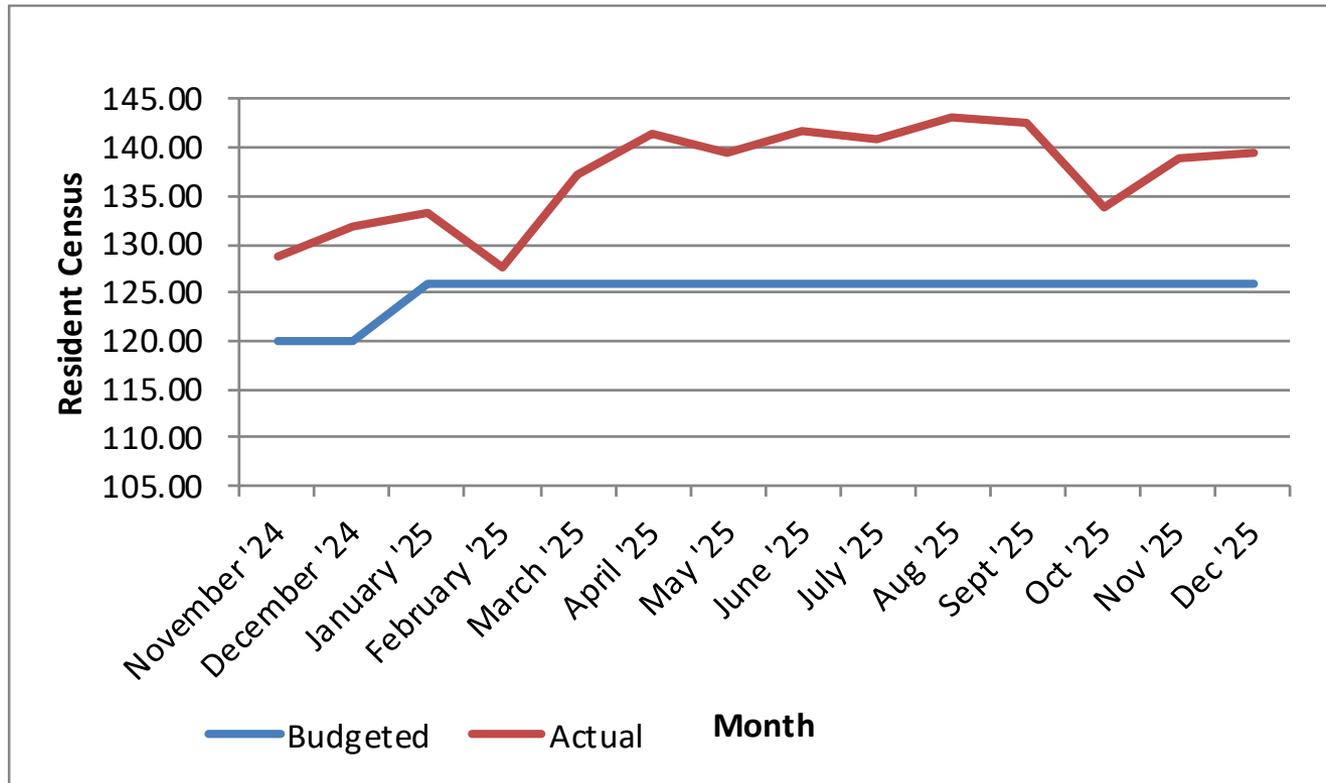
Overtime

Department	Budget	Overtime		% Variance
		Actual	\$ Variance	
Lake Breeze Aviation	\$ -	\$ -	\$ -	→ 0.00%
Highway	\$ -	\$ -	\$ -	→ 0.00%
Rocky Knoll	\$ -	\$ -	\$ -	↑ 39.68%
Total	\$ -	\$ -	\$ -	

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

Rocky Knoll (Budget to Actual Census)

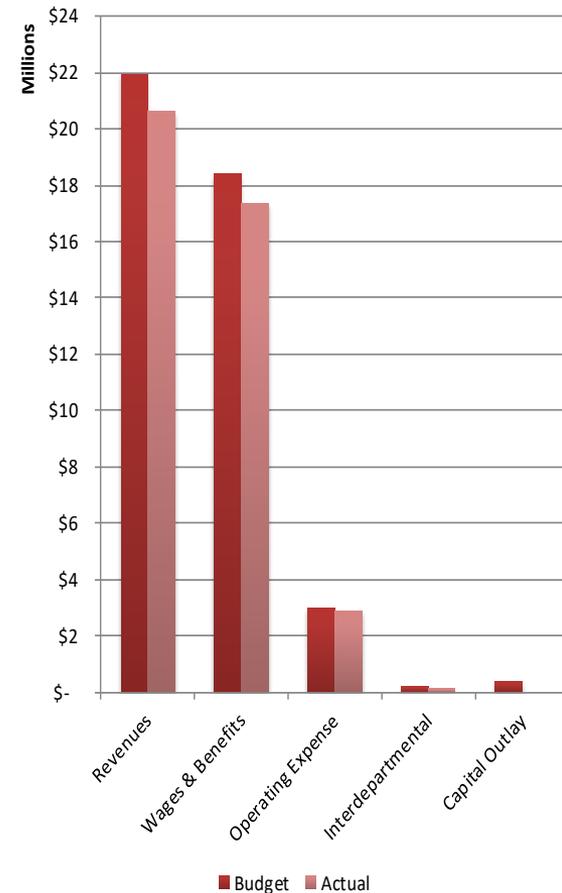
December 31, 2025 (13 Month History)



Internal Services (Budget to Actual)

Year to Date December 31, 2025

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$21,957,828	\$20,615,964	\$ (1,341,864)	94%
Wages & Benefits	(18,445,372)	(17,340,719)	1,104,653	94%
Operating Expense	(3,002,709)	(2,847,781)	154,928	95%
Interdepartmental	(173,970)	(143,740)	30,230	83%
Capital Outlay	(357,394)	-	357,394	0%
Total Expenses	(21,979,445)	(20,332,240)	1,647,205	93%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ (21,617)	\$ 283,724	\$ 305,341	1313%



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

Internal Services (Variance Change)

Year to Date December 31, 2025

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ (702,574)	\$ (1,341,864)	\$ (639,290)
Wages & Benefits	993,163	1,104,653	111,490
Operating Expense	199,941	154,928	(45,013)
Interdepartmental	30,484	30,230	(254)
Capital Outlay	-	357,394	357,394
Total Expenses	<u>1,223,588</u>	<u>1,647,205</u>	<u>423,617</u>
Other Financing	<u>353,498</u>	<u>-</u>	<u>(353,498)</u>
Change in Fund Balance	<u>\$ 874,512</u>	<u>\$ 305,341</u>	<u>\$ (569,171)</u>

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

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

Internal Service Fund – Department Analysis

Year to Date December 31, 2025

Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Employee Benefits & Insurance	\$ (1,336,075)	\$ 1,110,522	\$ -	\$ (225,553)	↓ -1.27%
Information Technology	(5,789)	516,872	-	511,083	↑ 14.98%
Insurance	-	19,811	-	19,811	→ 2.45%
Total	\$ (1,341,864)	\$ 1,647,205	\$ -	\$ 305,341	

Overtime

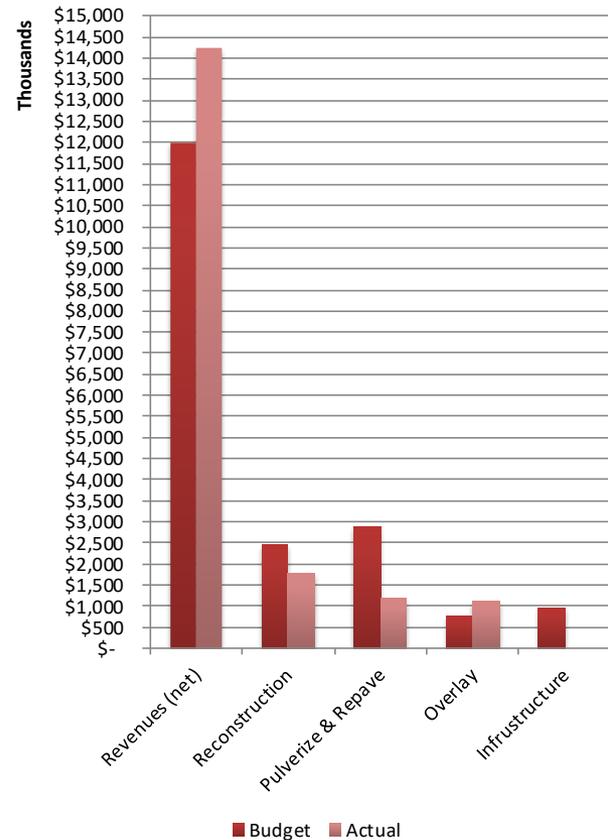
Department	Overtime			% Variance
	Budget	Actual	\$ Variance	
Employee Benefits & Insurance	\$ -	\$ -	\$ -	→ 0.00%
Information Systems	-	-	-	→ 0.00%
Insurance	-	-	-	→ 0.00%
Total	\$ -	\$ -	\$ -	→ 0.00%

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

Transportation Fund (Budget to Actual)

Year to Date December 31, 2025

	Budget	Actual	Variance	% Actual to Budget
County Sales Tax	\$ 14,229,105	\$ 16,501,361	\$ 2,272,256	116%
Sales Tax Distribution	<u>(2,244,783)</u>	<u>(2,244,783)</u>	-	100%
Total Revenues	11,984,322	14,256,578	2,272,256	119%
Reconstruction	(2,450,000)	(1,798,895)	651,105	73%
Pulverize & Repave	(2,878,272)	(1,190,454)	1,687,818	41%
Overlay	(755,680)	(1,123,473)	(367,793)	149%
Sealcoating	(966,323)	-	966,323	0%
Infrastructure	<u>(3,750,000)</u>	<u>(739,089)</u>	<u>3,010,911</u>	<u>20%</u>
Total Expenses	(10,800,275)	(4,851,911)	5,948,364	45%
Other Financing	<u>(2,500,000)</u>	<u>(1,750,000)</u>	<u>750,000</u>	<u>70%</u>
Change in Fund Balance	<u>\$ (1,315,953)</u>	<u>\$ 7,654,667</u>	<u>\$ 8,970,620</u>	<u>582%</u>



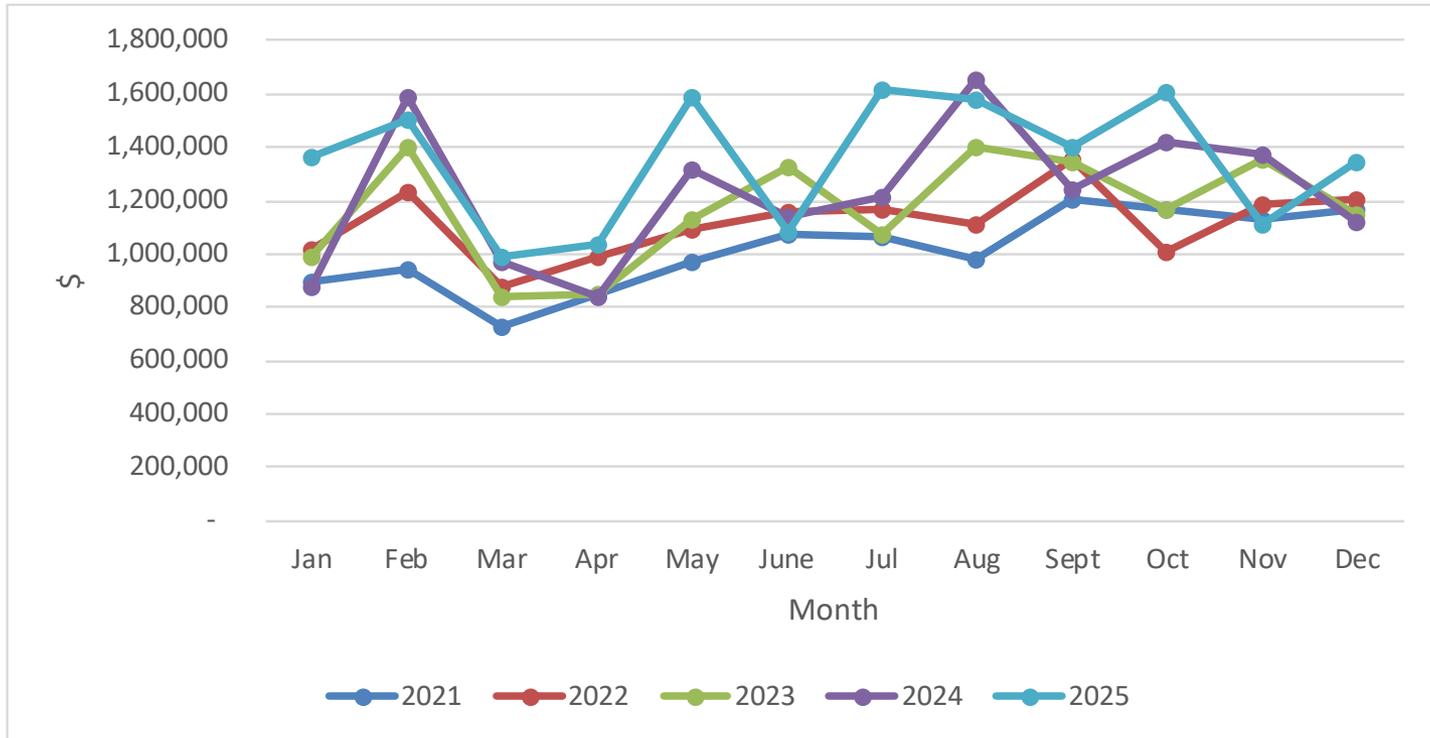
Transportation Fund (Variance Change)

Year to Date December 31, 2025

	Variance		
	<u>Prior Month</u>	<u>Current Month</u>	<u>Change</u>
County Sales Tax	\$ 1,907,705	\$ 2,272,256	\$ 364,551
Sales Tax Distribution	-	\$ -	-
Total Revenues	<u>1,907,705</u>	<u>2,272,256</u>	<u>364,551</u>
Reconstruction	647,169	651,105	3,936
Pulverize & Repave	1,683,194	1,687,818	4,624
Overlay	(369,007)	(367,793)	1,214
Sealcoating	964,770	966,323	1,553
Infrastructure	<u>3,010,911</u>	<u>3,010,911</u>	<u>(0)</u>
Total Expenses	5,937,037	5,948,364	11,327
Other Financing	<u>375,000</u>	<u>750,000</u>	<u>375,000</u>
Change in Fund Balance	<u>\$ 8,219,742</u>	<u>\$ 8,970,620</u>	<u>\$ 750,878</u>

Transportation Fund

(Actual County Sales Tax Received by Month)



Questions...

4th Quarter Variances

Ending

December 31, 2025

QUARTERLY VARIANCE INDEX

<u>GENERAL FUND</u>	<u>TOTAL VARIANCE</u>	<u>PAGE</u>
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Corporation Counsel.....	3,514.02	47 - 48
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County Board.....	24,269.16	51 - 52
County Clerk.....	24,319.71	53 - 54
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District Attorney.....	72,880.20	57 - 58
Finance.....	160,984.71	59 - 60
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Sheriff.....	(1,427,603.55)	71 - 73
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Veterans Service.....	24,917.52	82 - 83
<u>H&HS FUND</u>		
Health & Human Services Fund.....	(1,731,953.72)	84 - 86
<u>ENTERPRISE FUND</u>		
Highway.....	(\$6,173,956.59)	87 - 88
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Rocky Knoll Health Care Center.....	831,341.13	91 - 92
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Employee Benefits & Insurance.....	(225,553.17)	93 - 94
Information Technology.....	184,532.86	95 - 96
Insurance.....	19,811.00	97 - 97

*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 12/31/2025**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Intergovernmental Revenues	22,397.24	More Customs User Fees
	Interest and Other Revenues	15,310.68	More Customs Facilities Reimbursements and Control Box repair
	Expenses		
	Wages & Benefits	(6,000.62)	Weekend winter events - Changes in benefits
	Operating Expenses	6,042.47	More Customs Agent Service; Higher utilities; Less auto repairs, ground/plumbing maintenance, diesel fuel used.
	Interdepartmental Charges	(52,469.24)	Health Insurance plan change - Parking Lot line striping, service tractor and endloader, weekend winter events
	Capital Outlay	58,577.00	Equipment not paid for yet
	Variances Less Than Justification Threshold	(0.84)	
	TOTAL	43,856.69 Positive	

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Sheboygan County
FLEXIBLE PERIOD REPORT

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FROM 2025 01 TO 2025 12

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
187 Airport							
NO ROLLUP CODE	-657,024	58,577	-598,447	-694,731.08	.00	96,284.08	116.1%
18751 Wages & Benefits - Airport	197,915	0	197,915	203,915.62	.00	-6,000.62	103.0%
18753 Operating Exp - Airport	370,003	0	370,003	363,960.53	.00	6,042.47	98.4%
18755 Interdepartment Exp - Airport	89,106	0	89,106	141,575.24	.00	-52,469.24	158.9%
TOTAL Airport	0	58,577	58,577	14,720.31	.00	43,856.69	25.1%
TOTAL REVENUES	-657,024	0	-657,024	-694,731.92	.00	37,707.92	
TOTAL EXPENSES	657,024	58,577	715,601	709,452.23	.00	6,148.77	
GRAND TOTAL	0	58,577	58,577	14,720.31	.00	43,856.69	25.1%

**VARIANCE REPORT FOR DEPARTMENT -- BUILDING SERVICES
FOR THE QUARTER ENDING 12/31/2025**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Interest and Other Revenues	(9,646.46)	Due to museum funds not collecting due to project not being completed until January 2026; waiting on invoicing
	Interdepartmental Revenues	31,989.77	Revenue increased due to second electrician
	Expenses		
	Wages & Benefits	109,393.26	Due to vacant positions
	Operating Expenses	326,566.22	Unspent Incidental expenses and carpet project funds unused due to Courthouse window project
	Interdepartmental Charges	162,595.17	Lower due to vacancies
	Capital Outlay		
	Variances Less Than Justification Threshold	(17,083.48)	
	TOTAL	603,814.48 Positive	

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FROM 2025 01 TO 2025 12

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
198 Building Services							
NO ROLLUP CODE	-3,926,318	-324,060	-4,250,378	-4,256,087.11	.00	5,709.11	100.1%
19851 wages & Benefits Bldg Srvc	1,890,528	0	1,890,528	1,781,134.74	.00	109,393.26	94.2%
19853 Operating Exp Bldg Srvc	1,321,809	741,410	2,063,219	1,736,653.11	3,200.00	323,366.22	84.3%
19855 Interdepartment Exp Bldg Srvc	713,981	0	713,981	551,385.83	.00	162,595.17	77.2%
19872 Operating Xfer Out Bldg Srvc	0	6,571	6,571	7,019.95	.00	-449.28	106.8%
TOTAL Building Services	0	423,921	423,921	-179,893.48	3,200.00	600,614.48	-41.7%
TOTAL REVENUES	-3,942,318	-20,000	-3,962,318	-3,982,161.31	.00	19,843.31	
TOTAL EXPENSES	3,942,318	443,921	4,386,239	3,802,267.83	3,200.00	580,771.17	
GRAND TOTAL	0	423,921	423,921	-179,893.48	3,200.00	600,614.48	-41.7%

**VARIANCE REPORT FOR DEPARTMENT -- CLERK OF COURTS
FOR THE QUARTER ENDING 12/31/2025**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Intergovernmental Revenues	116,464.03	Reimbursement for GAL's
	Fines, Forfeits & penalties	55,271.52	Use of state tax refund intercept program, state debt collection and daily collection efforts caused a positive variance for ordinance violation fees.
	Public Charges for Services	107,697.98	Use of state tax refund intercept program, state debt collection and daily collection efforts cause a positive variance for court and probation fees.
	Interdepartmental Revenues	(16,488.55)	Less revenue due to cancelled Child Support Agency court time.
	Expenses		
	Wages & Benefits	35,222.12	Due to vacant positions.
	Operating Expenses	(117,392.33)	Greater than budgeted costs for court appt'd attorney's and GAL's.
	Interdepartmental Charges	69,661.88	Due to vacant positions and insurance elections of staff
	Variances Less Than Justification Threshold	(2,842.00)	
	TOTAL	247,594.65 Positive	

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Sheboygan County
FLEXIBLE PERIOD REPORT

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FROM 2025 01 TO 2025 12

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
191 Clerk of Courts							
NO ROLLUP CODE	-3,217,797	0	-3,217,797	-3,477,899.98	.00	260,102.98	108.1%
19151 Wages & Benefits CoC	1,560,452	0	1,560,452	1,525,229.88	.00	35,222.12	97.7%
19153 Operating Exp CoC	1,064,377	0	1,064,377	1,181,769.33	.00	-117,392.33	111.0%
19155 Interdepartment Exp CoC	592,968	0	592,968	523,306.12	.00	69,661.88	88.3%
TOTAL Clerk of Courts	0	0	0	-247,594.65	.00	247,594.65	.0%
TOTAL REVENUES	-3,217,797	0	-3,217,797	-3,477,899.98	.00	260,102.98	
TOTAL EXPENSES	3,217,797	0	3,217,797	3,230,305.33	.00	-12,508.33	
GRAND TOTAL	0	0	0	-247,594.65	.00	247,594.65	.0%

**VARIANCE REPORT FOR DEPARTMENT -- CORPORATION COUNSEL
FOR THE QUARTER ENDING 12/31/2025**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Interest and Other Revenues	1,495.70	Various filing, In Rem, and judgement reimbursements that are minimally budgeted for
	Interdepartmental Revenues	4,409.46	Higher than budgeted wage increases, a portion is passed along to HHS programs and captured with grant reimbursement.
	Expenses		
	Wages & Benefits	(1,746.77)	Higher than budgeted wage increases
	Variances Less Than Justification Threshold	(644.37)	
	TOTAL	3,514.02 Positive	

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FROM 2025 01 TO 2025 12

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
188 Corporation Counsel							
NO ROLLUP CODE	-690,555	0	-690,555	-696,477.16	.00	5,922.16	100.9%
18851 Wages & Benefits Corp Counsel	159,763	0	159,763	161,509.77	.00	-1,746.77	101.1%
18853 Operating Exp Corp Counsel	515,418	0	515,418	516,073.62	.00	-655.62	100.1%
18855 Interdepartment Exp Corp Couns	15,374	0	15,374	15,379.75	.00	-5.75	100.0%
TOTAL Corporation Counsel	0	0	0	-3,514.02	.00	3,514.02	.0%
TOTAL REVENUES	-690,555	0	-690,555	-696,477.16	.00	5,922.16	
TOTAL EXPENSES	690,555	0	690,555	692,963.14	.00	-2,408.14	
GRAND TOTAL	0	0	0	-3,514.02	.00	3,514.02	.0%

**VARIANCE REPORT FOR DEPARTMENT -- COUNTY ADMINISTRATOR
FOR THE QUARTER ENDING 12/31/2025**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Expenses		
	Wages & Benefits	3,485.77	Partial year vacancy in a position expensed 50% towards County Administrator's Office budget
	Operating Expenses	4,169.36	Out-of-state conference not attended; less meals, lodging, and commercial transportation than budgeted; training under budget, more office furniture than budgeted; less recognition items purchased than budgeted
	Interdepartmental Charges	(1,700.37)	Health insurance elections not budgeted for
	TOTAL	5,954.76 Positive	

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
193 County Administrator							
NO ROLLUP CODE	-404,455	0	-404,455	-401,177.88	.00	-3,277.12	99.2%
19351 Wages & Benefits County Admin	350,223	0	350,223	346,737.23	.00	3,485.77	99.0%
19353 Operating Exp County Admin	28,222	35,000	63,222	55,775.52	.00	7,446.48	88.2%
19355 Interdepartment Exp County Adm	26,010	0	26,010	27,710.37	.00	-1,700.37	106.5%
TOTAL County Administrator	0	35,000	35,000	29,045.24	.00	5,954.76	83.0%
TOTAL REVENUES	-404,455	0	-404,455	-404,455.00	.00	.00	
TOTAL EXPENSES	404,455	35,000	439,455	433,500.24	.00	5,954.76	
GRAND TOTAL	0	35,000	35,000	29,045.24	.00	5,954.76	83.0%

**VARIANCE REPORT FOR DEPARTMENT -- COUNTY BOARD
FOR THE QUARTER ENDING 12/31/2025**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Expenses		
	Wages & Benefits	23,437.47	Fewer per diems requested than budgeted, savings associated with partial year vacancy in position expensed 50% towards County Board budget
	Operating Expenses	1,161.92	Lower than budgeted mileage-related expenses
	Variances Less Than Justification Threshold	(330.23)	
	TOTAL	24,269.16 Positive	

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
186 County Board							
NO ROLLUP CODE	-248,781	0	-248,781	-248,837.84	.00	56.84	100.0%
18651 Wages & Benefits - Board	149,293	0	149,293	125,855.53	.00	23,437.47	84.3%
18653 Operating Exp - County Brd	43,081	0	43,081	41,975.92	.00	1,105.08	97.4%
18655 Interdepartment Exp - Board	56,407	0	56,407	56,737.23	.00	-330.23	100.6%
TOTAL County Board	0	0	0	-24,269.16	.00	24,269.16	.0%
TOTAL REVENUES	-248,781	0	-248,781	-248,781.00	.00	.00	
TOTAL EXPENSES	248,781	0	248,781	224,511.84	.00	24,269.16	
GRAND TOTAL	0	0	0	-24,269.16	.00	24,269.16	.0%

**VARIANCE REPORT FOR DEPARTMENT -- COUNTY CLERK OFFICE
FOR THE QUARTER ENDING 12/31/2025**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Intergovernmental Revenues	(1,931.57)	Election reimbursement from municipality (February Primary)
	Licenses and Permits	(2,912.25)	Ahead of budgeted pace for marriage/passport applicants but less than budget for animal licenses
	Expenses		
	Wages & Benefits	(1,837.84)	overall wages slightly more than anticipated, unbudgeted comp time
	Operating Expenses	41,771.46	Dog Licenses/Humane Society check. 2025 accrual needs to post as part of 2025 year end adjustments
	Interdepartmental Charges	(2,140.22)	Under budget in Health Insurance offset by printing and duplicating from the April election
	Variances Less Than Justification Threshold	(8,629.87)	
	TOTAL	24,319.71 Positive	

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
197 County Clerk							
NO ROLLUP CODE	-378,263	-15,300	-393,563	-380,089.31	.00	-13,473.69	96.6%
19751 Wages & Benefits County Clerk	214,109	0	214,109	215,946.84	.00	-1,837.84	100.9%
19753 Operating Exp County Clerk	83,628	15,300	98,928	57,156.54	.00	41,771.46	57.8%
19755 Interdepartment Exp County Clerk	80,526	0	80,526	82,666.22	.00	-2,140.22	102.7%
TOTAL County Clerk	0	0	0	-24,319.71	.00	24,319.71	.0%
TOTAL REVENUES	-378,263	-15,300	-393,563	-380,089.31	.00	-13,473.69	
TOTAL EXPENSES	378,263	15,300	393,563	355,769.60	.00	37,793.40	
GRAND TOTAL	0	0	0	-24,319.71	.00	24,319.71	.0%

**VARIANCE REPORT FOR DEPARTMENT -- COURT COMMISSIONER
FOR THE QUARTER ENDING 12/31/2025**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Interest and Other Revenues	1,525.00	Dependent on demand for mediation services and weddings
	Interdepartmental Revenues	2,678.20	Larger caseload creates larger title reimbursement from Child Support Agency
	Expenses		
	Operating Expenses	6,019.47	Dependent on demand for mediation services
	Variances Less Than Justification Threshold	1,364.78	
	TOTAL	11,587.45	Positive

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
190 Court Commissioner							
NO ROLLUP CODE	-384,641	0	-384,641	-389,287.18	.00	4,646.18	101.2%
19051 Wages & Benefits - Court Comm	300,686	0	300,686	300,619.30	.00	66.70	100.0%
19053 Operating Exp - Court Comm	35,159	0	35,159	29,139.53	.00	6,019.47	82.9%
19055 Interdepartment Exp - Court Co	48,796	0	48,796	47,940.90	.00	855.10	98.2%
TOTAL Court Commissioner	0	0	0	-11,587.45	.00	11,587.45	.0%
TOTAL REVENUES	-384,641	0	-384,641	-389,288.20	.00	4,647.20	
TOTAL EXPENSES	384,641	0	384,641	377,700.75	.00	6,940.25	
GRAND TOTAL	0	0	0	-11,587.45	.00	11,587.45	.0%

**VARIANCE REPORT FOR DEPARTMENT -- DISTRICT ATTORNEY
FOR THE QUARTER ENDING 12/31/2025**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Intergovernmental Revenues	(3,561.17)	State reimbursement came back less than anticipated
	Public Charges for Services	17,277.59	Printing and court cost revenue higher than anticipated
	Expenses		
	Wages & Benefits	29,558.09	Changes in staffing
	Interdepartmental Charges	29,308.39	Less insurances paid out than anticipated
	Variances Less Than Justification Threshold	297.30	
	TOTAL	72,880.20	Positive

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
192 District Attorney							
NO ROLLUP CODE	-1,090,286	0	-1,090,286	-1,104,319.22	.00	14,033.22	101.3%
19251 Wages & Benefits DA	787,582	0	787,582	758,023.91	.00	29,558.09	96.2%
19253 Operating Exp DA	56,477	0	56,477	56,496.50	.00	-19.50	100.0%
19255 Interdepartment Exp DA	246,227	0	246,227	216,918.61	.00	29,308.39	88.1%
TOTAL District Attorney	0	0	0	-72,880.20	.00	72,880.20	.0%
TOTAL REVENUES	-1,090,286	0	-1,090,286	-1,104,319.22	.00	14,033.22	
TOTAL EXPENSES	1,090,286	0	1,090,286	1,031,439.02	.00	58,846.98	
GRAND TOTAL	0	0	0	-72,880.20	.00	72,880.20	.0%

**VARIANCE REPORT FOR DEPARTMENT -- FINANCE
FOR THE QUARTER ENDING 12/31/2025**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Interest and Other Revenues	1,459.66	Higher than budgeted P-Card rebate expected.
	Interdepartmental Revenues	(63,177.86)	Lower interdepartmental recharge. Offset by wages/benefits below.
	Expenses		
	Wages & Benefits	262,911.51	Vacancies
	Operating Expenses	(37,829.98)	Financial Audit and consulting work.
	Interdepartmental Charges	25,453.88	Vacancies
	Variances Less Than Justification Threshold	(27,832.50)	
	TOTAL	160,984.71	Positive

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
183 Finance							
NO ROLLUP CODE	-2,321,277	0	-2,321,277	-2,231,726.30	.00	-89,550.70	96.1%
18351 Wages & Benefits - Finance	1,784,336	0	1,784,336	1,521,424.49	.00	262,911.51	85.3%
18353 Operating Exp - Finance	132,155	0	132,155	169,984.98	.00	-37,829.98	128.6%
18355 Interdepartment Exp - Finance	404,786	0	404,786	379,332.12	.00	25,453.88	93.7%
TOTAL Finance	0	0	0	-160,984.71	.00	160,984.71	.0%
TOTAL REVENUES	-2,321,277	0	-2,321,277	-2,231,726.30	.00	-89,550.70	
TOTAL EXPENSES	2,321,277	0	2,321,277	2,070,741.59	.00	250,535.41	
GRAND TOTAL	0	0	0	-160,984.71	.00	160,984.71	.0%

**VARIANCE REPORT FOR DEPARTMENT -- HUMAN RESOURCES DEPARTMENT
FOR THE QUARTER ENDING 12/31/2025**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Interest and Other Revenues	21,142.87	Realized \$20,539 in additional unbudgeted revenue from YMCA memberships. Also realized \$603 in miscellaneous reimbursements.
	Expenses		
	Wages & Benefits	13,955.46	Underspent wages due to the elimination of one HR Coordinator position earlier in 2025.
	Operating Expenses	31,897.91	Underspent Consulting, Advertising and Training. Overspent Contracted Services, Fitness Reimbursement, Exam Fees, Employee Recognition and Cellular Phones. PLEASE NOTE THAT THERE IS \$4K IN FITNESS REIMBURSEMENT EXPENSE (512165) THAT NEEDS TO BE MOVED FROM THE BENEFITS TO HR (199)
	Interdepartmental Charges	5,386.83	Underspent the training budget that was set aside for HRBPs
	Variances Less Than Justification Threshold	(5,827.65)	
	TOTAL	66,555.42 Positive	

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
199 Human Resources							
NO ROLLUP CODE	-1,164,641	-45,000	-1,209,641	-1,224,956.22	.00	15,315.22	101.3%
19951 Wages & Benefits HR	721,479	-25,000	696,479	682,523.54	.00	13,955.46	98.0%
19953 Operating Exp HR	250,318	85,000	335,318	303,420.09	.00	31,897.91	90.5%
19955 Interdepartment Exp HR	192,844	0	192,844	187,457.17	.00	5,386.83	97.2%
TOTAL Human Resources	0	15,000	15,000	-51,555.42	.00	66,555.42	343.7%
TOTAL REVENUES	-1,164,641	-45,000	-1,209,641	-1,224,956.22	.00	15,315.22	
TOTAL EXPENSES	1,164,641	60,000	1,224,641	1,173,400.80	.00	51,240.20	
GRAND TOTAL	0	15,000	15,000	-51,555.42	.00	66,555.42	343.7%

**VARIANCE REPORT FOR DEPARTMENT -- MEDICAL EXAMINER
FOR THE QUARTER ENDING 12/31/2025**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Interest and Other Revenues	(6,624.54)	Less than expected Death Certificate/ Cremation Permits signed. Budgeted for Tissue harvesting but didn't have any for the year
	Interdepartmental Revenues	(2,200.00)	Couldn't claim as many autopsy costs through Opioid Grant from HHS
	Expenses		
	Wages & Benefits	(57,453.31)	New Medical Examiner- Full time taking Retirement benefits
	Operating Expenses	50,735.92	Fuel cost down due to fewer case load. Fewer Autopsies/ Associated Lab analysis fees. Fewer Indigent Cases than expected
	Interdepartmental Charges	21,873.58	New Medical Examiner not taking Health Insurance as previous ME was
	Variances Less Than Justification Threshold		
	TOTAL	6,331.65 Positive	

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
185 Medical Examiner							
NO ROLLUP CODE	-349,180	0	-349,180	-340,355.46	.00	-8,824.54	97.5%
18551 Wages & Benefits - ME	154,944	0	154,944	212,397.31	.00	-57,453.31	137.1%
18553 Operating Exp - ME	143,240	0	143,240	92,504.08	.00	50,735.92	64.6%
18555 Interdepartment Exp - ME	50,996	0	50,996	29,122.42	.00	21,873.58	57.1%
TOTAL Medical Examiner	0	0	0	-6,331.65	.00	6,331.65	.0%
TOTAL REVENUES	-349,180	0	-349,180	-340,355.46	.00	-8,824.54	
TOTAL EXPENSES	349,180	0	349,180	334,023.81	.00	15,156.19	
GRAND TOTAL	0	0	0	-6,331.65	.00	6,331.65	.0%

**VARIANCE REPORT FOR DEPARTMENT -- NON-DEPARTMENTAL
FOR THE QUARTER ENDING 12/31/2025**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Intergovernmental Revenues	2,477,796.88	Recognition of taskforce use of LFRF funding which aligns with taskforce expenses (some pieces were approved but not budgeted in the current year).
	Public Charges for Services	18,030.93	More than budgeted receipt of Land Records and jail assessment fees.
	Interest and Other Revenues	4,036,456.44	Interest income earned, interest income on taxes, penalties on taxes more than budgeted. Along with TIF/TID district closures and opioid settlement revenue.
	Expenses		
	Operating Expenses	(320,866.99)	LFRF taskforce expenses incurred (approved but may not have been budgeted in current year).
	Variances Less Than Justification Threshold	185,239.97	
	TOTAL	6,396,657.23 Positive	

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
174 Non-Departmental							
NO ROLLUP CODE	-6,862,321	-362,330	-7,224,651	-13,750,333.40	.00	6,525,682.40	190.3%
17453 Operating Exp Non-Dept	3,701,533	0	3,701,533	4,019,544.36	.00	-318,011.36	108.6%
17455 Interdepartment Exp Non-Dept	3,296	0	3,296	3,761.00	.00	-465.00	114.1%
17472 Operating Xfer Out Non-Dept	4,170,042	370,730	4,540,772	4,351,320.81	.00	189,451.19	95.8%
TOTAL Non-Departmental	1,012,550	8,400	1,020,950	-5,375,707.23	.00	6,396,657.23	-526.5%
TOTAL REVENUES	-6,866,321	-362,330	-7,228,651	-13,757,189.03	.00	6,528,538.03	
TOTAL EXPENSES	7,878,871	370,730	8,249,601	8,381,481.80	.00	-131,880.80	
GRAND TOTAL	1,012,550	8,400	1,020,950	-5,375,707.23	.00	6,396,657.23	-526.5%

**VARIANCE REPORT FOR DEPARTMENT -- COUNTY PLANNING & RESOURCES
FOR THE QUARTER ENDING 12/31/2025**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Intergovernmental Revenues	109,618.76	Timing of SOGL Marsh & Brownfield's grant funding. Budget neutral. Timing of Snowmobile grant funding. Budget neutral. More local government revenue from DNR Multi-Discharger Phosphorus Variance (MDV) Program.
	Licenses and Permits	20,938.80	More revenue from erosion control permits, boat launch fees, and sanitary permits.
	Public Charges for Services	34,554.12	More business revenue than expected for DNR Multi-Discharger Phosphorus Variance (MDV) Program. RCPP Reimbursement for employee wages.
	Interest and Other Revenues	57,421.15	More rent for the Kohler Center for Marsh Education (KCME) than expected. Reimbursements for Rocky Knoll Flow Trail and Three Guys & a Grill lodge repairs.
	Interdepartmental Revenues	(2,295.00)	Timing of payment for non-metallic mining accrued from Highway department.
	Expenses		
	Wages & Benefits	4,922.92	Fulltime employee working less hours during off-season.
	Operating Expenses	(225,991.83)	Stewardship unused funds from prior years that were recouped in 2024 and used in 2025. Budget neutral. Expenses for County Road E and Brownfields projects to be reimbursed. Budget neutral. Expense for new Marsh electrical service to be partially covered by non-lapsing account.
	Interdepartmental Charges	(32,098.07)	Employee opting-in for insurance under Sheboygan County.
	Variances Less Than Justification Threshold	19,014.43	
	TOTAL	(13,914.72) Negative	

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
195 Planning & Conservation							
NO ROLLUP CODE	-2,501,353	0	-2,501,353	-2,740,605.26	.00	239,252.26	109.6%
19551 Wages & Benefits PlanCon	1,147,620	0	1,147,620	1,142,697.08	.00	4,922.92	99.6%
19553 Operating Exp PlanCon	941,708	31,289	972,997	1,198,988.83	.00	-225,991.83	123.2%
19555 Interdepartment Exp PlanCon	412,025	0	412,025	444,123.07	.00	-32,098.07	107.8%
TOTAL Planning & Conservation	0	31,289	31,289	45,203.72	.00	-13,914.72	144.5%
TOTAL REVENUES	-2,555,553	0	-2,555,553	-2,795,769.62	.00	240,216.62	
TOTAL EXPENSES	2,555,553	31,289	2,586,842	2,840,973.34	.00	-254,131.34	
GRAND TOTAL	0	31,289	31,289	45,203.72	.00	-13,914.72	144.5%

**VARIANCE REPORT FOR DEPARTMENT -- REGISTER OF DEEDS
FOR THE QUARTER ENDING 12/31/2025**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Public Charges for Services	95,105.07	Revenue fluctuates due to real estate and encumbrance activity which is based upon the local, state and national economy.
	Expenses		
	Wages & Benefits	24,008.95	Savings from staffing vacancy.
	Operating Expenses	35,282.01	Budgeted for anticipated consulting services which was not needed this year but may in future years. Reduced postage costs due to new process initiated for returning documents. Needed less office supplies.
	Interdepartmental Charges	4,445.13	Savings from staffing vacancy.
	Variances Less Than Justification Threshold	(2,193.95)	
	TOTAL	156,647.21 Positive	

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
182 Register of Deed							
NO ROLLUP CODE	-793,938	0	-793,938	-886,849.12	.00	92,911.12	111.7%
18251 Wages & Benefits - RoD	427,200	0	427,200	403,191.05	.00	24,008.95	94.4%
18253 Operating Exp - RoD	161,468	0	161,468	126,185.99	.00	35,282.01	78.1%
18255 Interdepartment Exp - RoD	205,270	0	205,270	200,824.87	.00	4,445.13	97.8%
TOTAL Register of Deed	0	0	0	-156,647.21	.00	156,647.21	.0%
TOTAL REVENUES	-793,938	0	-793,938	-886,849.12	.00	92,911.12	
TOTAL EXPENSES	793,938	0	793,938	730,201.91	.00	63,736.09	
GRAND TOTAL	0	0	0	-156,647.21	.00	156,647.21	.0%

**VARIANCE REPORT FOR DEPARTMENT -- SHERIFF
FOR THE QUARTER ENDING 12/31/2025**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Intergovernmental Revenues	573,376.02	We received the JAG grant, PSAP grant, and the final payment for the State match for body cameras. Please note that none of these were initially included in the budget.
	Fines, Forfeits, Penalties	1,090.12	This year, the Department has been strictly enforcing parking regulations in the DHS lot. This initiative has resulted in higher revenue from parking tickets than in previous years and has exceeded our budgeted projections.
	Public Charges for Services	(305,888.49)	The contract with the Village of Glenbeulah, which was budgeted, did not proceed as they decided to discontinue the service. We have experienced lower than anticipated collections for inmate-related fees, juvenile boards, and ES Sanctions.
	Interest and Other Revenues	145,298.45	Due to the sale of general assets and decommissioned squads.
	Interdepartmental Revenues	(2,355.00)	The costs for detective services and county-owned vehicle repairs are currently lower than originally anticipated.
	Expenses		
	Wages & Benefits	(641,250.67)	Vacancies in both Corrections and Patrol have resulted in budget variances. We have had \$331,363 in retirement/resignation payouts for the year that has added to this variance.
	Operating Expenses	(1,269,578.10)	Overages in inmate healthcare costs are attributed to pool reconciliations and a higher number of inmate meals served than initially budgeted for. Additionally, new equipment was purchased through the PSAP grant. Please note that this grant and the associated equipment were not included in the original budget.
	Interdepartmental Charges	133,806.21	Vacancies in both Corrections and Patrol have resulted in budget variances

Capital Outlay**(107,866.09)**

Part of it is due to squad pricing being higher than we budgeted. Additionally, the engines purchased by Water Safety are contributing to this variance, as the county match portion for this capital outlay item was not included in the budget.

Variances Less Than Justification Threshold**45,764.00****TOTAL****(1,427,603.55) Negative**

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
196 Sheriff							
NO ROLLUP CODE	-25,400,668	0	-25,400,668	-25,750,087.01	.00	349,419.01	101.4%
19651 Wages & Benefits Sheriff	17,049,406	0	17,049,406	17,690,656.67	.00	-641,250.67	103.8%
19653 Operating Exp Sheriff	4,344,693	0	4,344,693	5,614,271.10	.00	-1,269,578.10	129.2%
19655 Interdepartment Exp Sheriff	4,006,569	0	4,006,569	3,872,762.79	.00	133,806.21	96.7%
TOTAL Sheriff	0	0	0	1,427,603.55	.00	-1,427,603.55	.0%
TOTAL REVENUES	-25,825,190	0	-25,825,190	-26,282,475.10	.00	457,285.10	
TOTAL EXPENSES	25,825,190	0	25,825,190	27,710,078.65	.00	-1,884,888.65	
GRAND TOTAL	0	0	0	1,427,603.55	.00	-1,427,603.55	.0%

**VARIANCE REPORT FOR DEPARTMENT -- TREASURER
FOR THE QUARTER ENDING 12/31/2025**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Taxes	10,242.88	Omitted tax payment from T Mosel and Ag use conversion fees higher than anticipated
	Public Charges for Services	27,069.88	Postage for municipalities more than anticipated
	Interest and Other Revenue	24,438.96	Final payment from 2 properties sold in January.
	Expenses		
	Wages & Benefits	14,895.26	Vacant position during majority of 1st quarter.
	Operating Expenses	(31,788.58)	Postage expenses were more than anticipated which passes through to the municipalities
	Interdepartmental Charges	28,149.78	Vacant position during majority of 1st quarter.
	Capital Outlay	114,572.76	Postponed land record enterprise software migration project to 2026.
	Variances Less Than Justification Threshold	(147,226.00)	
	TOTAL	40,354.94 Positive	

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
181 Treasurer and Real Property							
NO ROLLUP CODE	-833,419	0	-833,419	-862,517.48	.00	29,098.48	103.5%
18151 Wages & Benefits Trs & RPL	463,384	0	463,384	448,488.74	.00	14,895.26	96.8%
18153 Operating Exp Trs & RPL	131,164	0	131,164	162,952.58	.00	-31,788.58	124.2%
18155 Interdepartment Exp Trs & RPL	238,871	0	238,871	210,721.22	.00	28,149.78	88.2%
TOTAL Treasurer and Real Property	0	0	0	-40,354.94	.00	40,354.94	.0%
TOTAL REVENUES	-958,419	0	-958,419	-872,944.72	.00	-85,474.28	
TOTAL EXPENSES	958,419	0	958,419	832,589.78	.00	125,829.22	
GRAND TOTAL	0	0	0	-40,354.94	.00	40,354.94	.0%

**VARIANCE REPORT FOR DEPARTMENT -- UW EXTENSION
FOR THE QUARTER ENDING 12/31/2025**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Public Charges for Services	35,956.64	4H fees & donations were not included in budget; new this year
	Interest and Other Revenue	(12,937.36)	Postage reimbursement was budgeted but not requested as plenty was still available from the prior year; Intern reimbursement budgeted but AmeriCorps paid instead
	Expenses		
	Wages & Benefits	6,631.99	Intern budgeted but AmeriCorps paid instead of flowing through the county; changes in staffing
	Operating Expenses	36,628.52	Teacher expenses were less than budgeted due to vacant positions; 4H fees were not included in the budget and were new this year.
	Interdepartmental Charges	16,106.85	Changes in staffing
	Variances Less Than Justification Threshold	-	
	TOTAL	82,386.64 Positive	

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
194 UW-Extension							
NO ROLLUP CODE	-436,150	0	-436,150	-459,169.28	.00	23,019.28	105.3%
19451 Wages & Benefits UW-X	115,114	0	115,114	108,482.01	.00	6,631.99	94.2%
19453 Operating Exp UW-X	240,279	0	240,279	203,650.48	.00	36,628.52	84.8%
19455 Interdepartment Exp UW-X	80,757	0	80,757	64,650.15	.00	16,106.85	80.1%
TOTAL UW-Extension	0	0	0	-82,386.64	.00	82,386.64	.0%
TOTAL REVENUES	-436,150	0	-436,150	-459,169.28	.00	23,019.28	
TOTAL EXPENSES	436,150	0	436,150	376,782.64	.00	59,367.36	
GRAND TOTAL	0	0	0	-82,386.64	.00	82,386.64	.0%

**VARIANCE REPORT FOR DEPARTMENT -- UW GREEN BAY- SHEBOYGAN CAMPUS
FOR THE QUARTER ENDING 12/31/2025**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Expenses		
	Operating Expenses	28,288.12	Less budgeted expenses for maintenance and facility repairs.
	Interdepartmental Exp	(1,452.34)	More budgeted expenses for salt/service from Highway Dept.
	Variances Less Than Justification Threshold	(8,950.72)	
	TOTAL	17,885.06 Positive	

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
184 UW-Green Bay Sheboygan Campus							
NO ROLLUP CODE	-121,543	-15,971	-137,514	-128,562.95	.00	-8,950.72	93.5%
18453 Operating Exp - UW Campus	86,105	15,971	102,076	73,787.55	.00	28,288.12	72.3%
18455 Interdepartment Exp - UW Campu	35,438	0	35,438	36,890.34	.00	-1,452.34	104.1%
TOTAL UW-Green Bay Sheboygan Campus	0	0	0	-17,885.06	.00	17,885.06	.0%
TOTAL REVENUES	-121,543	-6,571	-128,114	-128,562.95	.00	449.28	
TOTAL EXPENSES	121,543	6,571	128,114	110,677.89	.00	17,435.78	
GRAND TOTAL	0	0	0	-17,885.06	.00	17,885.06	.0%

**VARIANCE REPORT FOR DEPARTMENT -- VETERANS COMMISSION
FOR THE QUARTER ENDING 12/31/2025**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Expenses		
	Operating Expenses	6,793.00	Lower than expected Transportation costs but high number of emergency rent requests
	Interdepartmental Exp	(2,304.51)	Change in what line transportation is charged to.
	Variances Less Than Justification Threshold	871.00	
	TOTAL	5,359.49 Positive	

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
179 Veterans' Commission							
NO ROLLUP CODE	-20,812	0	-20,812	-20,812.00	.00	.00	100.0%
17951 Wages & Benefits Vets Comm	871	0	871	.00	.00	871.00	.0%
17953 Operating Exp Vets Comm	19,893	0	19,893	13,100.00	.00	6,793.00	65.9%
17955 Interdepartment Exp Vets Comm	48	0	48	2,352.51	.00	-2,304.51	%
TOTAL Veterans' Commission	0	0	0	-5,359.49	.00	5,359.49	.0%
TOTAL REVENUES	-20,812	0	-20,812	-20,812.00	.00	.00	
TOTAL EXPENSES	20,812	0	20,812	15,452.51	.00	5,359.49	
GRAND TOTAL	0	0	0	-5,359.49	.00	5,359.49	.0%

**VARIANCE REPORT FOR DEPARTMENT -- VETERANS SERVICES
FOR THE QUARTER ENDING 12/31/2025**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Interest and Other Revenues	7,535.02	Unplanned donor contributions
	Expenses		
	Wages and Benefits	13,700.36	Vacant position
	Operating Expenses	(3,510.63)	More than budgeted Flag and markers purchased
	Interdepartmental Exp	7,192.77	Vacant Position
	Variances Less Than Justification Threshold	-	
	TOTAL	24,917.52	Positive

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
173 Veterans' Services							
NO ROLLUP CODE	-353,733	0	-353,733	-361,268.02	.00	7,535.02	102.1%
17351 Wages & Benefits Vets Srvc	227,668	0	227,668	213,967.64	.00	13,700.36	94.0%
17353 Operating Exp Vets Srvc	21,833	0	21,833	25,343.63	.00	-3,510.63	116.1%
17355 Interdepartment Exp Vets Srvc	104,232	0	104,232	97,039.23	.00	7,192.77	93.1%
TOTAL Veterans' Services	0	0	0	-24,917.52	.00	24,917.52	.0%
TOTAL REVENUES	-353,733	0	-353,733	-361,268.02	.00	7,535.02	
TOTAL EXPENSES	353,733	0	353,733	336,350.50	.00	17,382.50	
GRAND TOTAL	0	0	0	-24,917.52	.00	24,917.52	.0%

**VARIANCE REPORT FOR DEPARTMENT -- HEALTH & HUMAN SERVICES FUND
FOR THE QUARTER ENDING 12/31/2025**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Intergovernmental Revenues	977,343.01	Federal Subsidized Guardianship and Treatment Court payments were less than anticipated and were offset by using the remaining City Funds for the Crisis Co-Responder Program, higher than budgeted ARPA Aging claims and higher prior year Child Support performance incentive payments. Various grants were claimed faster than budgeted as supported by allowable expenses which is partially offset by grants being claimed slower. Children's Long Term Support payments were \$803,381 higher than budgeted and prior year grant payments were higher by \$104,310.
	Licenses and Permits	(7,711.74)	Licenses and permit fees fluctuate throughout the year and from year to year. The new license year started in July and the second phase of the fee increase took effect.
	Public Charges for Services	(1,422,159.60)	Parental Fees, Medicaid, Medicare, Insurance and other grant revenue were lower than expected but partially offset by higher Private Pay payments, higher reimbursement for out of home cost, and the Wisconsin Medicaid Cost Reporting revenue for 2024 services was \$1,266,627 higher than budgeted. Medicaid Interim payments for Crisis were overbudgeted for the Co-Responder program and Medicaid Interim payments for CCS were lower than budgeted due to staff vacancies and lower than expected billable units.
	Interest and Other Revenues	20,491.31	Contributions for Child and Family Services, Aging Programs, Meal Sites and Meals on Wheels are higher though partially offset by lower volunteer driver donations and no Income Maintenance prior year incentive payments.
	Interdepartmental Revenues	2,155.71	Rider fees for the Sheboygan County Connect program.

Expenses

Wages & Benefits	(701,213.74)	This number needs to be offset by some of the accounts included in Interdepartmental Charges by \$958,678.74 which results in wages and benefits being underbudget by \$257,465. Vacancies throughout the year were offset up the Compensation Study being implemented.
Operating Expenses	(1,828,733.87)	Purchased services expenses fluctuate based on client needs and vendor staff availability. Children's Long Term Support, Comprehensive Community Services and out of home costs are higher than expected which is partially offset by other services being underbudget. Various general expenses such as employee travel and training, office and general supplies and postage were underbudget while Vivatrol, furniture and computer purchases were overbudget.
Interdepartmental Charges	1,388,788.67	\$958,678.74 offsets Wages & Benefits above leaving \$430,109.93 as a variance which is made up of lower than budgeted Employee Related Insurances and Building Maintenance Charges.
Capital Outlay	6,500.00	This was budgeted from the capital outlay pool for a repurposed Sheriff van, but this will not be needed.
Variance Less Than Justification Threshold	(\$167,413.47)	The remainder of the City funds for the Crisis Co-Responder program were used before County ARPA funds in 2025 and other ARPA projects are slightly behind budget. Additional Opioid Settlement Funds were used for the Outpatient Services Clinic.
TOTAL	(1,731,953.72) Negative	

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0200 Health and Human Services							
NO ROLLUP CODE	-54,683,708	-412,972	-55,096,680	-54,088,021.22	.00	-1,008,658.78	98.2%
20051 Wages & Benefits Comm Prog	6,551,603	0	6,551,603	5,772,136.27	.00	779,466.73	88.1%
20053 Operating Exp Comm Prog	20,188,863	63,060	20,251,923	21,336,411.11	67,119.40	-1,151,607.51	105.7%
20055 Interdepartment Exp Comm Prog	3,346,724	0	3,346,724	3,351,292.17	.00	-4,568.17	100.1%
21051 Wages & Benefits HHS Admin	1,267,515	0	1,267,515	1,911,758.74	.00	-644,243.74	150.8%
21053 Operating Exp HHS Admin	247,753	0	247,753	197,504.14	584.35	49,664.51	80.0%
21055 Interdepartment Exp HHS Admin	-1,495,944	0	-1,495,944	-2,040,436.15	.00	544,492.15	136.4%
22051 Wages & Benefits Elder Srvc	1,798,204	87,105	1,885,309	1,925,224.60	.00	-39,915.60	102.1%
22053 Operating Exp Elder Srvc	1,298,787	20,111	1,318,898	1,293,340.51	.00	25,557.49	98.1%
22055 Interdepartment Exp Elder Srvc	915,594	16,323	931,917	973,832.41	.00	-41,915.41	104.5%
23051 Wages & Benefits Public Hlth	2,312,011	0	2,312,011	2,396,081.60	.00	-84,070.60	103.6%
23053 Operating Exp Public Hlth	288,260	9,942	298,202	230,536.42	1,788.41	65,877.17	77.9%
23055 Interdepartment Exp Public Hlt	1,193,578	0	1,193,578	1,262,194.04	.00	-68,616.04	105.7%
25051 Wages & Benefits Soc Srvc	3,807,983	0	3,807,983	3,617,872.87	.00	190,110.13	95.0%
25053 Operating Exp Soc Srvc	6,972,672	141,431	7,114,103	7,671,901.14	.00	-557,798.14	107.8%
25055 Interdepartment Exp Soc Srvc	2,001,175	0	2,001,175	1,970,090.76	.00	31,084.24	98.4%
26051 Wages & Benefits Econ Supp	2,405,648	74,919	2,480,567	2,402,801.66	.00	77,765.34	96.9%
26053 Operating Exp Econ Supp	262,114	0	262,114	209,458.55	.00	52,655.45	79.9%
26055 Interdepartment Exp Econ Supp	1,321,168	81	1,321,249	1,337,974.10	.00	-16,725.10	101.3%
TOTAL Health and Human Services	0	0	0	1,731,953.72	69,492.16	-1,801,445.88	.0%
TOTAL REVENUES	-54,690,208	-206,874	-54,897,082	-54,298,438.56	.00	-598,643.44	
TOTAL EXPENSES	54,690,208	206,874	54,897,082	56,030,392.28	69,492.16	-1,202,802.44	
GRAND TOTAL	0	0	0	1,731,953.72	69,492.16	-1,801,445.88	.0%

**VARIANCE REPORT FOR DEPARTMENT -- HIGHWAY DEPARTMENT
FOR THE QUARTER ENDING 12/31/2025**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Intergovernmental Revenues	4,507,455.63	Additional DMA, TMA, Municipal projects; Weekend winter events; less GTA grant received. Additional \$\$ in New Roads, final reconciliation needed yet
	Public Charges for Services	13,365.79	More permit and accident payments, Tower Agreement
	Interest and Other Revenues	(399,992.84)	Loss on asset disposal from 23rd St building
	Interdepartmental Revenues	(2,352,615.56)	Balance of County construction wrapping up in late November/December (Additional \$\$ in New Roads), final reconciliation needed yet
	Expenses		
	Wages & Benefits	(303,724.21)	Overtime for Summer Construction and Weekend Snow activities (invoice customers)
	Operating Expenses	(3,577,560.75)	More Engineering and outside Transportation services used for projects; New fuel system at Complex; Tires for crusher loader; Additional State and Municipal projects
	Interdepartmental Charges	134,416.49	Vacancies and limited cleaning staff hours; Additional electrical work key card access requirements
	Capital Outlay	(323,243.48)	Land Sales and 2024 Carryover
	Depreciation	(3,121,852.66)	Unbudgeted item
	Variances Less Than Justification Threshold	(\$750,205.00)	Transportation fund entry needed
	TOTAL	(6,173,956.59) Negative	
		3,121,852.66	Unbudgeted depreciation
		(3,052,103.93) Negative	

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
340 Highway Balance Sheet							
NO ROLLUP CODE	-11,441,263	0	-11,441,263	-8,848,685.69	.00	-2,592,577.31	77.3%
34051 Wages & Benefits - Highway	7,694,230	0	7,694,230	7,885,688.11	.00	-191,458.11	102.5%
34055 Interdepartment Exp - Highway	2,578,079	0	2,578,079	2,360,434.58	.00	217,644.42	91.6%
34056 Capital Outlay - Highway	2,932,705	0	2,932,705	3,143,487.25	.00	-210,782.25	107.2%
34057 Depreciation Exp - Highway	0	0	0	3,065,737.34	.00	-3,065,737.34	.0%
34072 Operating Xfer Out - Highway	0	0	0	331,046.00	.00	-331,046.00	.0%
TOTAL Highway Balance Sheet	1,763,751	0	1,763,751	7,937,707.59	.00	-6,173,956.59	450.0%
TOTAL REVENUES	-21,845,386	0	-21,845,386	-22,863,394.02	.00	1,018,008.02	
TOTAL EXPENSES	23,609,137	0	23,609,137	30,801,101.61	.00	-7,191,964.61	
GRAND TOTAL	1,763,751	0	1,763,751	7,937,707.59	.00	-6,173,956.59	450.0%

**VARIANCE REPORT FOR DEPARTMENT -- LAKE BREEZE AVIATION
FOR THE QUARTER ENDING 12/31/2025**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Public Charges for Services	(307,117.39)	Lower fuel prices (trends); less hangar fees collected; lower fuel sales due to colder weather
	Interest and Other Revenues	44,106.88	Additional rent from new short-term tenants - training reimbursement
	Expenses		
	Wages & Benefits	52,946.15	Vacancies - Flight times during business hours
	Operating Expenses	280,365.55	Lower flight operations
	Interdepartmental Charges	76,230.01	Staff vacancies - Accountant
	Capital Outlay	(175,000.00)	Door replacement - A portion is planned from retained earning
	Depreciation	(331,824.03)	Unbudgeted item
	Variances Less Than Justification Threshold	(1.92)	
	TOTAL	(360,294.75) Negative	
		331,824.03	Unbudgeted depreciation
		(28,470.72) Negative	

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
310 Lake Breeze Aviation							
NO ROLLUP CODE	-4,100,714	0	-4,100,714	-3,837,701.57	.00	-263,012.43	93.6%
31051 Wages & Benefits - Lake Breeze	597,288	0	597,288	544,341.85	.00	52,946.15	91.1%
31053 Operating Exp - Lake Breeze	2,935,755	0	2,935,755	2,655,389.45	.00	280,365.55	90.4%
31055 Interdepartment Exp - LBA	223,602	0	223,602	147,371.99	.00	76,230.01	65.9%
31056 Capital Outlay - Lake Breeze	0	0	0	175,000.00	.00	-175,000.00	.0%
31057 Depreciation Exp - Lake Breeze	0	0	0	331,824.03	.00	-331,824.03	.0%
TOTAL Lake Breeze Aviation	-344,069	0	-344,069	16,225.75	.00	-360,294.75	-4.7%
TOTAL REVENUES	-4,100,714	0	-4,100,714	-3,837,703.49	.00	-263,010.51	
TOTAL EXPENSES	3,756,645	0	3,756,645	3,853,929.24	.00	-97,284.24	
GRAND TOTAL	-344,069	0	-344,069	16,225.75	.00	-360,294.75	-4.7%

**VARIANCE REPORT FOR DEPARTMENT -- ROCKY KNOLL HCC
FOR THE QUARTER ENDING 12/31/2025**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Public Charges for Services	3,574,066.49	The results of both higher census and favorable resident payor source mix compared to budget.
	Interest and Other Revenues	(8,545.17)	Various Reimbursements recorded are less than budgeted to date.
	Interdepartmental Revenues	(38,824.00)	Highway use of Rocky Knoll Environmental Services Staff less than budgeted.
	Expenses		
	Wages & Benefits	(805,615.10)	The higher than budgeted census combined with increase in employee staffing. ESW workers are working full FTE where typically budgeted at 0.8 FTE.
	Operating Expenses	(1,302,000.26)	Results of higher than budget cost due to higher than budgeted census
	Interdepartmental Charges	257,918.48	Related to employee benefit selection.
	Capital Outlay	75,033.55	Timing of outlay purchases and the month/quarter of the approved budget spread.
	Depreciation	(920,657.50)	Depreciation is not budgeted.
	Variances Less Than Justification Threshold	(35.36)	
	TOTAL	831,341.13 Positive	
		920,657.50	Unbudgeted depreciation
		1,751,998.63 Positive	

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
320 Rocky Knoll Heath Care Center							
NO ROLLUP CODE	-20,959,298	0	-20,959,298	-24,485,959.96	.00	3,526,661.96	116.8%
32051 Wages & Benefits - Rocky Knoll	8,523,375	0	8,523,375	9,328,990.10	.00	-805,615.10	109.5%
32053 Operating Exp - Rocky Knoll	9,410,074	0	9,410,074	10,712,074.26	.00	-1,302,000.26	113.8%
32055 Interdepartment Exp - RK	2,945,689	0	2,945,689	2,687,770.52	.00	257,918.48	91.2%
32056 Capital Outlay - Rocky Knoll	80,160	0	80,160	5,126.45	.00	75,033.55	6.4%
32057 Depreciation Exp - Rocky Knoll	0	0	0	920,657.50	.00	-920,657.50	.0%
TOTAL Rocky Knoll Heath Care Center	0	0	0	-831,341.13	.00	831,341.13	.0%
TOTAL REVENUES	-20,959,298	0	-20,959,298	-24,485,995.32	.00	3,526,697.32	
TOTAL EXPENSES	20,959,298	0	20,959,298	23,654,654.19	.00	-2,695,356.19	
GRAND TOTAL	0	0	0	-831,341.13	.00	831,341.13	.0%

**VARIANCE REPORT FOR DEPARTMENT -- EMPLOYEE BENEFITS INSURANCE
FOR THE QUARTER ENDING 12/31/2025**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Public Charges for Services	(42,771.49)	Dental & Health expenses are higher than budgeted, primarily due to increased claims, departmental vacancies, and employee elections in lower-cost coverage tiers. Group Life is lower than budgeted, resulting in a favorable variance.
	Interest and Other Revenues	(57,485.73)	Interest Income – Below budget due to lower-than-anticipated interest earnings on the \$2MM fund balance assumed at a 3.5% return. rent Revenue - Below budget due to timing of lease payments and the budget assumption of a 5% administrative fee that was not applied to partnered entities. Other Miscellaneous revenue - Above budget due to higher Retiree Dental participation; partially offset by delayed COBRA payments and fewer COBRA participants than projected.
	Interdepartmental Revenues	(1,235,817.74)	Health enrollment costs are over budget due to employees electing higher-cost coverage tiers. Additionally, Workers' Compensation expenses exceeded budgeted amounts as ACA-designated funds were utilized, and some departments did not include Workers' Compensation in their budgets.
	Expenses		
	Wages & Benefits	1,103,264.92	The variance in dental, group life, health, and workers' compensation expenses is primarily due to staffing vacancies across departments and changes in employee benefit elections, resulting in lower-than-anticipated costs.
	Operating Expenses	7,256.87	Dental and health expenses are currently higher than budgeted, driven by interdepartmental vacancies and shifts in elected coverage types. Similarly, workers' compensation costs are lower than expected due to these vacancies. The July rent expense was posted in the June period rather than July, creating a timing variance in the monthly budget figures.
	TOTAL	(225,553.17) Negative	

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Sheboygan County
FLEXIBLE PERIOD REPORT

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FROM 2025 01 TO 2025 12

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
400 Employee Benefits & Insurance							
NO ROLLUP CODE	-18,090,377	0	-18,090,377	-16,754,302.04	.00	-1,336,074.96	92.6%
40051 Wages & Benefits - EE Benefits	17,640,562	0	17,640,562	16,537,297.08	.00	1,103,264.92	93.7%
40053 Operating Exp - EE Benefits	117,934	0	117,934	110,677.13	.00	7,256.87	93.8%
40055 Interdepartment Exp - EE Bene	0	0	0	.00	.00	.00	.0%
TOTAL Employee Benefits & Insurance	-331,881	0	-331,881	-106,327.83	.00	-225,553.17	32.0%
TOTAL REVENUES	-18,090,377	0	-18,090,377	-16,754,302.04	.00	-1,336,074.96	
TOTAL EXPENSES	17,758,496	0	17,758,496	16,647,974.21	.00	1,110,521.79	
GRAND TOTAL	-331,881	0	-331,881	-106,327.83	.00	-225,553.17	32.0%

**VARIANCE REPORT FOR DEPARTMENT -- INFORMATION TECHNOLOGY
FOR THE QUARTER ENDING 12/31/2025**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Revenues		
	Public Charges for Services	(13,970.16)	Fewer external printing jobs than anticipated.
	Interest and Other Revenues	26,000.40	Fiber rental revenue from UW that was not budgeted for in FY2025.
	Interdepartmental Revenues	(17,819.66)	Fewer internal printing jobs than anticipated.
	Expenses		
	Wages & Benefits	1,388.28	New Business Analyst position did not start until February 2025.
	Operating Expenses	127,860.20	Some software contracts were less than budgeted for and need for consulting services was less than anticipated.
	Interdepartmental Charges	30,230.32	Health insurance expenses were less than budgeted for.
	Depreciation	(326,547.82)	Depreciation is not budgeted for.
	Variances Less Than Justification Threshold	\$357,391.30	
	TOTAL	184,532.86 Positive	
		326,547.82	Unbudgeted depreciation
		511,080.68 Positive	

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FLEXIBLE PERIOD REPORT

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FROM 2025 01 TO 2025 12

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
420 Information Technology							
NO ROLLUP CODE	-3,058,297	0	-3,058,297	-3,052,504.88	.00	-5,792.12	99.8%
42051 Wages & Benefits - IT	804,810	0	804,810	803,421.72	.00	1,388.28	99.8%
42053 Operating Exp - IT	2,075,621	0	2,075,621	1,947,760.80	.00	127,860.20	93.8%
42055 Interdepartment Exp - IT	173,970	0	173,970	143,739.68	.00	30,230.32	82.6%
42057 Depreciation Exp - IT	0	0	0	326,547.82	.00	-326,547.82	.0%
42072 Operating Xfer Out - IT	357,394	0	357,394	.00	.00	357,394.00	.0%
TOTAL Information Technology	353,498	0	353,498	168,965.14	.00	184,532.86	47.8%
TOTAL REVENUES	-3,058,297	0	-3,058,297	-3,052,507.58	.00	-5,789.42	
TOTAL EXPENSES	3,411,795	0	3,411,795	3,221,472.72	.00	190,322.28	
GRAND TOTAL	353,498	0	353,498	168,965.14	.00	184,532.86	47.8%

**VARIANCE REPORT FOR DEPARTMENT -- PROPERTY/LIABILITY INS
FOR THE QUARTER ENDING 12/31/2025**

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Expenses		
	Operating Expenses	19,811.00	Insurance premiums quoted less than budgeted overall (Property particularly) despite Liability premiums quoted more than budgeted.
	Variances Less Than Justification Threshold	-	
	TOTAL	19,811.00 Positive	