NOTICE OF MEETING

SHEBOYGAN COUNTY HEALTH & HUMAN SERVICES COMMITTEE

August 19, 2025 8:30 AM

Health & Human Services Building
1011 North 8th Street
Sheboygan, WI 53081
Room 372

Members of the Committee may be appearing remotely.
Persons wanting to observe the meeting are encouraged to listen remotely.
Everyone is welcome to wear a face mask in Sheboygan County Facilities.
To observe the meeting remotely dial (312).626.6799 or click on the following link:
https://us06web.zoom.us/j/88673585282?pwd=fspbzdNMSbCgsnrD3QU7emrAicr2OV.1
Meeting ID: 886 7358 5282
Passcode: 719684

*** AGENDA ***

Call to Order and Introductions
Certification of Compliance with Open Meeting Law
Approval of Minutes for August 5, 2025

Announcements and Correspondence

Public Comment (Public may speak up to three minutes each on topics relevant to the agenda.)

Health & Human Services Director Report – Matt Strittmater
The Department Head Report is a summary of key activities. No action will be taken by the Health & Human Services Committee resulting from the report unless it is a specific item on the agenda.

Health Officer & Health & Human Services Deputy Director Report – Starrlene Grossman
The Public Health Manager Report is a summary of key activities. No action will be taken by the Health & Human Services Committee resulting from the report unless it is a specific item on the agenda.

Child & Family Services Lead Social Worker - SET & Teen Court - Lizzy Kroll
Presentation on SET (Student Engagement Team) & Teen Court

Health & Human Services Director – Matt Strittmater
Consideration of the 2026 Health & Human Services Budget

Accounting Manager - Tara Duwe
Discussion of Health & Human Services Second Quarter Variance Report

Review and Approve Vouchers
July 27, 2025 – August 9,2025

Approval of Attendance of Members at Other Meetings or Functions
Reports on Meetings Attended

Adjournment

The next scheduled meeting will be September 2, 2025 at 8:30 AM.

Prepared by:

Wendy Gorges	Curt Brauer
Recording Secretary	Committee Chairperson

Posted: 8/14/25 11:45 AM

NOTE: Persons with disabilities needing assistance to attend or participate are asked to notify the Health & Human Services Department by calling (920).459.4326 prior to the meeting so that accommodations may be arranged.

A majority of the members of the County Board of Supervisors, or any of its committees, may be present at this meeting 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. Badke v. Greendale Village Board,* 173 Wis. 2d 553 (1993), even though the visiting body will take no action at this meeting.

SHEBOYGAN COUNTY HEALTH & HUMAN SERVICES COMMITTEE MINUTES

Health & Human Services Building
1011 North 8th Street
Sheboygan WI
Room 372

August 5, 2025	**Called to Order: 8:30 AM**	**Adjourned: 9:04 AM**

MEMBERS PRESENT: (in person)	Supervisor Curt Brauer, Supervisor Bill Goehring, Supervisor Marilyn Montemayor, Citizen Member Jeanne Kliejunas, Citizen Member Anne Sibinski, Citizen Member Larry Samet
MEMBERS PRESENT: (via Zoom)	Supervisor Wendy Schobert
MEMBERS EXCUSED:	Supervisor Rebecca Clarke, Supervisor Paul Gruber
ALSO PRESENT: (in person)	Matthew Strittmater, Starrlene Grossman, Clarissa Roberts, Jackie Moglowsky, Michelle Acevedo, Tara Duwe, Sarah Mueller, Wendy Gorges, Hannah Janeshek, Chris Xiong, Craig Stewart, Shelby Block (nursing intern)
ALSO PRESENT: (via Zoom)	Stephanie Arndt, Asher Heimermann

Chairperson Brauer called the meeting to order at 8:30 AM.

The Chairperson certified compliance with the open meeting law. The notice was posted at 10:45 AM on August 1, 2025.

Approval of Minutes for July 15, 2025
Supervisor Goehring moved to approve the minutes. Supervisor Montemayor seconded. Motion carried with no nay votes.

Announcements and Correspondence
Public Comment – No public comment was made.

Health & Human Services Director Report – Matt Strittmater
The Department Head Report is a summary of key activities. No action will be taken by the Health & Human Services Committee resulting from the report unless it is a specific item on the agenda.

Health Officer & Health & Human Services Deputy Director Report – Starrlene Grossman
The Public Health Manager Report is a summary of key activities. No action will be taken by the Health & Human Services Committee resulting from the report unless it is a specific item on the agenda.

Veterans Services Director – Craig Stewart
Discussion on Veterans Services Office Second Quarterly Report
Consideration of the Veterans Services 2026 Proposed Budget (Veterans Services Office and Veterans Services Commission)
Supervisor Goehring moved to approve the budget request for the Veterans Services Office. Supervisor Montemayor seconded. Motion carried with no nay votes.

Supervisor Goehring moved to approve the budget request for the Veterans Services Commission. Citizen Member Kliejunas seconded. Motion carried with no nay votes.

Health & Human Services Director – Matt Strittmater

Presentation of 2025 Health & Human Services Budget – Five Month Projections

Review and Approve Vouchers

June 29, 2025 – July 12,2025

July 13, 2025 – July 26, 2025

Supervisor Montemayor moved to approve the vouchers. Citizen Member Kliejunas seconded. Motion approved with no nay votes.

Approval of Attendance of Members at Other Meetings or Functions

Reports on Meetings Attended

No other meetings were attended by committee members.

Adjournment

Supervisor Goehring moved to adjourn the meeting. Supervisor Montemayor seconded. Motion carried with no nay votes. Meeting adjourned at 9:04 AM.

The next scheduled meeting is August 19, 2025 at 8:30 AM.

Marilyn Montemayor, Committee Secretary

Wendy Gorges
Recording Secretary

SHEBOYGAN COUNTY HHS 2026 BUDGET

OVERALL BUDGET: $57,449,140 (⬆ $2,758,932)

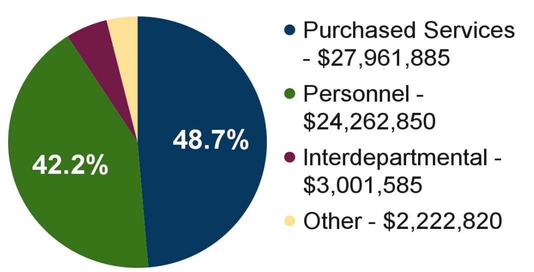
LEVY SUPPORT: $15,094,846 (⬆ $267,980)

Employees: 268

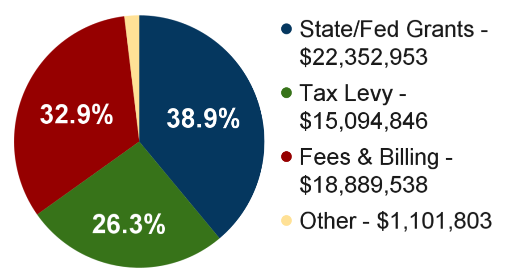
Fund Sources: ~ 75

Contracted Vendors: ~ 150

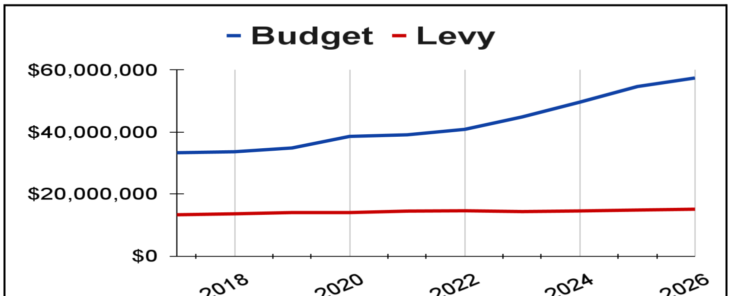
2026 BUDGET EXPENSES



2026 BUDGETED REVENUE



Smart Growth - 10 yrs: 72% Service Footprint Increase - 13.5% Levy Increase

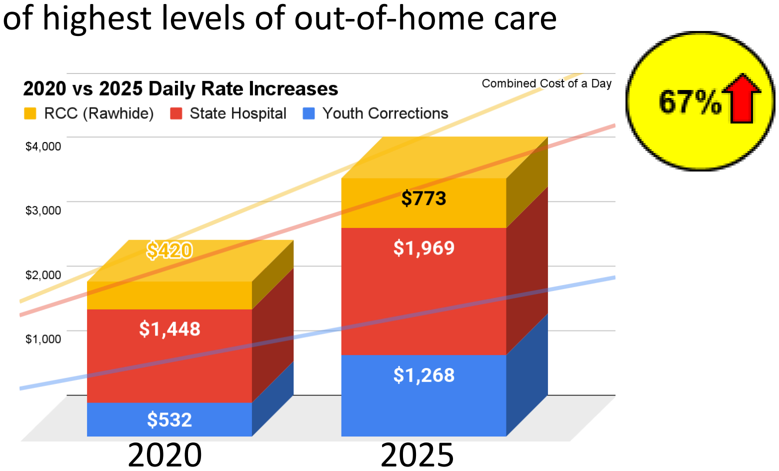


Economic Support | Child Support | Public Health | Behavioral Health | ADRC / Elder Services | Child & Family Services

HHS 2026 BUDGET

2026 Challenges

- Absorbing $1.7M additional staff expense
- Sustain service levels despite cost increases and unexpected grant losses
- Ongoing high referrals leading to continued expansion of well funded/high intensity Behavioral Health services
- Cost of highest levels of out-of-home care



Significant Changes

- Increasing Medical Assistance revenue & expense
- Increasing County staff expense
- Increasing expense for highest levels of out-of-home placement
- Increasing Opioid Settlement fund use

New Positions

- Adding 7.0 FTE - primarily in Behavioral Health programs fully funded or nearly fully funded. Minimal levy impact.

Fee Changes - No significant changes

Health and Human Services
2026 Proposed Budget

Revised 8/8/2025

"Partnering with the residents of Sheboygan County to improve health and quality of life through education, building community connections and empowering all to be their best selves."

Liaison Committee Budget Sign Off 2026

Department	Health & Human Services
Liaison Committee	Health & Human Services Committee
Committee Chair	Curt Brauer

Targets Set by Finance Committee		
Levy	$	-15,094,846
Transfer Out	$	0
Transfer In	$	0
Equity	$	0

Department Budget Requested			
Total Revenue	$	-56,457,275	Note: amount should be negative
Total Expense	$	57,449,140	Note: amount should be positive
Transfer In	$	-991,865	
Transfer Out	$	0	
Equity	$	0	
Variance	**$**	**0**	

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

Signatures:

Committee Chair ______________ Date ______________

Department Head ______________ Date ______________

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

SHEBOYGAN COUNTY

Matthew R. Strittmater
Health and Human Services Director

August 11, 2025

TO: Curt Brauer, Chairman
Honorable Members of the Sheboygan County Health and Human Services Committee

FROM: Matt Strittmater, HHSD Director M.S.

RE: 2026 Proposed HHSD Budget

On behalf of our management team, I respectfully present the Health and Human Services Department's proposed operating budget for 2026. Our spending plan is submitted in conformance with our levy target as approved by the Finance Committee and in relationship to key community needs. Through it, the Department's support by way of levy contribution will increase by $267,980 to a total of $15,094,846. Overall spending will increase by $2,758,932 to a total of $57,449,140 for the year.

Highlights of 2026 Department goals addressed and supported via the proposed budget include:

- **Department Wide:** Absorbing $1.7 Million of increased staff cost from the adopted wage study, anticipated annual performance evaluation increases, and the addition of seven (7) employees.
- **Aging & Disability Resource Center:** Sustaining service levels despite cost increases.
- **Public Health:** Sustaining service levels despite grants being reduced/ended unexpectedly.
- **Economic Support / Child Support:** Strengthening leadership support and succession planning.
- **Behavioral Health:** Continuing the expansion of intense and well-funded wrap-around services for children and adults in response to ongoing and high levels of incoming referrals.
- **Children & Family Services:** Increasing funding for the rising cost of the highest levels of residential placements.

Significant Changes From 2025 Health & Human Services Budget: (1) Increased Medical Assistance revenue via maximization of well-funded Behavioral Health programs; (2) Increased County staff cost due to adopted wage study recommendations, anticipated annual evaluation increases, and seven (7) new employees; (3) Increased contracted provider expense in areas where services are well funded by the state. (4) Increased expense for the highest levels of Behavioral Health and Child & Family Services out-of-home placements; (5) Decreased overall cost of contracted Crisis stabilization, Co-Response model, and 24-hour face-to-face services; (6) Increased state allocations for ADRC & Child Support; and (7) Request for additional Opioid Settlement Funding to continue Opioid Fatality Review Team and Mobile Crisis Co-Response services in 2026.

Performance Measurement: The list included with the 2026 budget request represents a continuum of approximately 120 measurements that meet State and Federal requirements as well as local oversight tools. Actual performance data includes an example from each division of the department.

No new capital projects or additional levy considerations are being requested, and we have once again provided a supplemental line item narrative of all material revenue and expense changes.

We look forward to our meeting with you and will be happy to respond to any questions you may have.

MS;ms
C: Jeremy Fetterer, Deputy Finance Director

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or 1-(800)-596-1919
Facsimile (920) 459-4353
TTD (920) 459-3258

Health and Human Services Building
1011 North 8th Street
Sheboygan, WI 53081

humsrv@co.sheboygan.wi.us
www.co.sheboygan.wi.us

Health and Human Services
Performance Management

(2025 Update)

I. Performance Measured – Approximately 120 across the following categories:

A. Budget to Actual
B. Collections totals
C. Consumer Satisfaction
D. Quality Assurance
E. Referrals
F. Service Efficiency
G. Service Impact
H. Service Responsiveness
I. Work Processing Volume

II. Methods of Monitoring

A. Supervisory review of data pulled from state/other reporting systems
B. Weekly/bi-weekly unit meetings
C. Monthly financial review meetings
D. Annual analysis of trend for annual report preparation

III. Role in Decision Making

A. Analysis of staff and program performance
B. Identification of need for adjustment/correction
C. Gap analysis – need/opportunity for new/improved services or resources
D. Goal setting
E. Workload equalization

IV. Methods of Sharing

A. Monthly management team meetings
B. Monthly divisional meetings
C. Semi-annual all staff meetings
D. Annual reports
E. Other prn (e.g., agency/other newsletters, social media, etc.)

Health & Human Services Performace Metrics

Outputs		2025 Target	2025 Projected Actual	2026 Target
Metric	Institute for Mental Disease admissions & average length of stay	(1) 59 (2) 18.5	(1) 70 (2) 21.5	(1) 59 (2) 18
Importance	Only two expense related dynamics we have some degree of local control over			
Target	(1) Number of annual admissions (2) Average length of stay per admission			
Metric	Number of children placed in out of home care by Child Protective Services at the end of the year	96	100	96
Importance	Reducing the number of children placed has been a Department goal since 2019 in order to control expenses and enhance permanency planning			
Target	Based on 5-year history of an annual decrease			
Metric	Number of home delivered meals served to seniors	29,000	27,553	27,500
Importance	Providing nutritious meals for homebound seniors at a low or no cost option			
Target	Ensuring individuals with the highest needs are served			
Metric	Percentage of Families & Neighbors Together (FNT) family identified needs met by the FNT program	95%	98%	95%
Importance	Demonstrating the impact of a fairly new program			
Target	Locally identified target for a fairly unique program			
Metric	Child Support Paternity Establishment	90%	106%	90%
Importance	Establishes biological parent relationship (gives child legal rights)			
Target	Federal performance target rate			

Budget Variance Summary

2026 HHS Budget Variance Summary[1]

Revenue Increases/ (Decreases)

421110	**Local Fiscal Recovery Funds**	**($280,747)**

City of Sheboygan revenue to partially fund the Mobile Crisis – Law Enforcement Co-Responder service that was initiated in 2024. City multi-year commitment was fully utilized by 2025-year end.

421225	**Other Federal Payments**	**$281,726**

Various federal grants supporting services across multiple divisions. Primary reason for overall increase is higher staff cost due to adding a Supervisor in Child Support and implementation of wage study recommendations. Some grants allow us to claim additional revenue as our cost goes up.

423525.004	**IMM COVID Supp**	**($100,491)**

Enhanced Public Health funding related to the COVID pandemic that ended as expected.

423525.005	**Comm Health Worker**	**($110,000)**

Public Health grant revenue supporting Community Health Workers. While continued funding wasn't guaranteed, it was expected to continue. Federal administration action ended the grant funding opportunity.

423525.207	**CLTS Revenue**	**$224,069**

This represents revenue received for internally provided services for a growing entitlement program for children with intense need for wrap-around services.

423525.477	**Youth Justice**	**($75,000)**

State grant revenue awarded to support operation of a Youth Justice day reporting center that began to offer service in 2024. While we have applied for continued funding; no awards have yet been made.

423525.903	**Public Health Infrastructure**	**$83,442**

Multi-year/time limited grant revenue to support Public Health infrastructure. Drawing upon the remaining grant funds in 2025 to help accommodate grant reductions in other areas.

423525.909	**Children's Long-Term Support**	**$150,000**

Revenue booked for contracted vendor services for a growing entitlement program for children with intense need for wrap-around services.

[1] Includes new revenues/expense, discontinued revenues/expense, and line item variances > $75,000

423525.936	**MA ADRC – 560100**	**$96,995**

Increase in Medicaid revenue due to successful work by this division to maximize employee time reporting of allowable billable activities.

423525.968	**Opioid Crisis**	**$89,800**

State grant funding used primarily to help with cost of room and board for individuals who are receiving residential substance use treatment. Requested and received additional funding for 2026.

423525.979	**Youth Aids**	**($180,940)**

State allocation to offset some of the cost of Youth Justice mandated services. The complex formula includes an element related to youth correction placement expense in prior year. Sheboygan County having no cost for youth correctional placements in 2024 lowered the 2026 amount.

455105	**Personal Payments**	**$195,250**

Personal payments from clientele from services provided across all of Health & Human Services.

455115	**Medical Assistance**	**($134,500)**

Slight decrease in Medicaid revenue across multiple programs. Decrease not due to reduced services, but to reflect less than anticipated Medicaid revenue from the Mobile Crisis Co-Response model.

455116	**WI Medicaid Cost Reimbursement**	**$1,739,735**

Revenue from the state to help offset some of the loss counties incur as they deliver billable services from programs that are not fully state funded. The 2026 increase is primarily due to continued growth of the Comprehensive Community Services program.

455208	**External 3rd Party**	**$274,345**

Reimbursement we receive if people placed in an Institute for Mental Disease are of a certain age range and/or have certain types of health insurance benefits. Increase due to a trend of a higher number of placements.

Expense Decreases/ (Increases)

510000	**Personnel Related Expenses**	**($1,701,210)**

Overall increase in HHS employee expenses due primarily to implementation of the wage study recommendations, but also due to performance-based raises and an increased number of overall employees in 2026.

531507 **WPS to Providers** **($250,000)**

Increase in expense of contracted providers in the Children with Long-Term Support program due to higher numbers of children and youth served in this nearly fully state funded program for children with intense needs related to mental health, physical, and cognitive disabilities.

531508 **Comprehensive Community Services** **($715,742)**

Increase in Comprehensive Community Services (CCS) purchased from community vendors due to a continued increase in the number of children and/or adults with mental health and/or substance use needs served by this program.

531555 **IMD (Out of County)** **$179,803**

Decrease in County payments for individuals who are placed at Trempealeau County Health Care Center due to a need for intense psychiatric treatment. Exploring additional alternatives and implementing a higher intensity monitoring system in hopes of lowering overall cost.

531575 **Residential CBRF** **$227,663**

County payments to various group homes providing sober living, mental health, and/or substance use treatment services. Implementing higher intensity monitoring system and limiting access to substance use treatment to align with available grant funding.

531580 **Recreation/Alternate Activity** **$91,291**

This is a broad category of contracted services to clients in various divisions. Decreasing expense in this area as less spending has occurred for children in need of services prior to enrolling in the Children with Long Term Services (CLTS) program.

531651 **Community Living Supports** **($98,500)**

Services purchased through the Community Recovery Services funding stream. These services are Medicaid reimbursable and designed to either prevent or lower the cost of community group home placements for adults with significant mental health and/or substance use related needs.

531660 **Crisis Intervention** **$305,088**

Decreasing cost for contracted stabilization facility, Co-Response Model, and 24-hour face-to face services as vendor did not increase cost over the past year as anticipated.

531675	**Inpatient Hospital**	**($79,855)**

Expenses in this highest cost level of institutional level of care for high acuity mental health challenges continues to significantly increase across counties in Wisconsin over the last few years. The state raised the rate 10% in 2024, and may raise the rate another 10% in October of 2025.

531695	**Mentor**	**($108,955)**

Expenses for mentoring services provided to youth across multiple services. Primary factor related to increase expense is a notable increase from provider of the highest level/quality of service.

531715	**Group Home Out of County**	**($140,000)**

Expenses for group home placements for children in Youth Justice of Child Protective Services. Higher levels of need/utilization for this level of care than in prior years.

531720	**Child Care Institute**	**($222,072)**

Increased expense in this level of out of home care for children has increased. Although the total number of children in our-of-home care remains fairly stable, the cost for those with the highest levels of need continues to rise.

531740	**Kinship Long Term**	**($82,605)**

Increased expense for a growing number of people receiving primarily state funded Kinship Care.

533605	**Drugs – Prescription**	**($107,001)**

Increase in medications purchased via grants. Primary use is for substance use related treatment of incarcerated individuals preparing to be released to the community.

631000	**General Fund**	**($233,955)**

Increase in Opioid Settlement Funding utilized to support various substance use related services. Increase requested to continue to prevent tax levy utilization for continued 2026 operation of: (1) Opioid Fatality Review Team; and (2) Mobile Crisis Co-Response services through 2026. Negotiations will be occurring to see if the City of Sheboygan is willing to collaborate financially for the Co-Response service in 2027.

Proposed Budget – Variance Report for 2026

Health & Human Services Department

Level 7

County of Sheboygan

Proposed Budget - Variance Report

Fund Level 7 w/o CP

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
200 Health & Human Services F										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea	14,331,632-	14,259,204-	14,496,548-	14,826,866-	14,826,866-	6,115,724-	14,826,866-	15,094,846-	267,980-	1.81
411000 Property Tax Levy	14,331,632-	14,259,204-	14,496,548-	14,826,866-	14,826,866-	6,115,724-	14,826,866-	15,094,846-	267,980-	1.81
412000 Sales and Use										
412000 Sales and Use										
410000 Taxes	14,331,632-	14,259,204-	14,496,548-	14,826,866-	14,826,866-	6,115,724-	14,826,866-	15,094,846-	267,980-	1.81
420000 Intergovernmental Re										
421000 Federal Grants										
421110 Local Fiscal Recov	38,564-		192,818-	280,747-	280,747-	224,326-	346,676-		280,747	100.00-
421110.917 ARPA Aging Gra	72,363-	113,956-	49,967-			1,464-	12,000-			
421225 Other Federal Paym	1,429,609-	1,132,940-	2,282,035-	2,375,443-	2,375,443-	1,163,951-	2,398,369-	2,657,169-	281,726-	11.86
421225.904 CC Fraud	1,406-		7,031-	10,080-	10,463-	3,174-	5,767-	10,463-	383-	3.80
421225.905 FS FPI Fed	1,765-		8,827-	12,128-	6,064-	7,861-	16,345-	16,345-	4,217-	34.77
421225.907 MA FPI Fed	1,765-		8,827-							
421225 Other Federal Paym	1,434,546-	1,132,940-	2,306,720-	2,397,651-	2,391,970-	1,174,986-	2,420,481-	2,683,977-	286,326-	11.94
421225.924 Treatment Cour	70,581-	78,962-	118,533-	93,749-	93,749-	33,639-	72,500-	91,675-	2,074	2.21-
421225.944 CS MSL Take B	1,901		9,506	13,897	13,897	4,323	10,375	10,375	3,522-	25.34-
421225.945 CS MSL Incent	2,881-		14,403-	21,056-	21,056-	6,550-	15,720-	15,720-	5,336	25.34-
421225.946 Child Support	3,966		19,831	20,411	20,411	11,113	25,099	25,099	4,688	22.97
421225.952 Subsidized Gu	145,549-	306,311-	211,232-	274,000-	274,000-	110,412-	220,823-	235,000-	39,000	14.23-
421225.924 Treatment Cour	213,143-	385,273-	314,831-	354,497-	354,497-	135,164-	273,569-	306,921-	47,576	13.42-
421226 PY Other Federal P	24,282-	47,111-	74,297-	35,000-	35,000-		74,297-	74,297-	39,297-	112.28
421226.924 PY Treatment C	6,627-		2,063-							
421000 Federal Grants	1,922,943-	1,679,279-	2,940,696-	3,067,895-	3,062,214-	1,535,940-	3,127,023-	3,065,195-	2,700	.09-
423000 State Grants										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
423075 State Revenue - Ge	184,291-	173,739-	253,306-	253,306-	252,327-	126,164-	252,327-	252,327-	979	.39-
423375 State Transportati										
423375.957 State Transpo	301,957-	298,640-	303,590-	291,446-	307,398-	153,699-	307,398-	309,398-	17,952-	6.16
423375 State Transportati	301,957-	298,640-	303,590-	291,446-	307,398-	153,699-	307,398-	309,398-	17,952-	6.16
423525 State Health & Hum	1,516,960-	1,904,799-	682,698-	644,904-	639,904-	483,417-	620,986-	634,526-	10,378	1.61-
423525.003 Lead Safe Hom	920-		4,602-	7,200-					7,200	100.00-
423525.004 IMM COVID SUP	17,123-		85,613-	100,491-	100,491-	49,936-	53,138-		100,491	100.00-
423525.005 COMM HEALTH W	41,974-		209,869-	110,000-	110,000-	100,362-	107,338-		110,000	100.00-
423525.010 Radon Outreac	479-		2,393-							
423525.066 MAT in Jail S	31,247-	52,249-	19,735-	22,001-	22,001-	27,811-	22,001-	22,001-		
423525.207 CLTS Revenue	303,711-		1,518,554-	1,690,000-	1,690,000-	721,131-	1,590,825-	1,914,069-	224,069-	13.26
423525.444 ADRC Marketin	52-		260-			22,566-	22,566-			
423525.445 MIPPA MC Impr	5,657-	394-	7,250-	7,250-	9,845-	9,845-	9,845-	9,845-	2,595-	35.79
423525.446 SHIPS State H	4,186-		6,785-	6,785-	6,785-	6,785-	6,785-	6,785-		
423525.447 Nutrition Svs	26,843-	12,081-	16,954-	17,477-	17,179-	17,179-	17,179-	17,179-	298	1.71-
423525.450 Comm Supervis	44,128-	86,505-	17,005	63,510-	63,510-			68,068-	4,558-	7.18
423525.451 Medicare D St	8,122-	10,840-	9,924-	9,924-	9,924-	9,922-	9,924-	9,924-		
423525.454 Foster Parent	1,829-	1,467-	400-		3,368-	3,368-	3,768-	5,974-	5,974-	
423525.464 PH Preparedne	75,021-	78,396-	73,355-	77,158-	78,690-	43,216-	77,158-	55,553-	21,605	28.00-
423525.476 Kinship Asses	31,173-	30,780-	36,450-	40,000-	40,000-	26,469-	46,985-	48,160-	8,160-	20.40
423525.477 Youth Justice	29,680-		100,000-	75,000-	93,000-	93,000-	93,000-		75,000	100.00-
423525.485 State County	519,482-	519,392-	520,396-	520,396-	520,396-		520,396-	520,396-		
423525.516 Comm Mental H	1,088,859-	1,088,859-	1,088,859-	1,088,859-	1,088,859-	405,883-	1,088,859-	1,088,859-		
423525.531 53.10 Operati	30,783-	29,744-	32,364-	34,000-	40,528-	16,608-	40,528-	36,000-	2,000-	5.88
423525.901 Community Opt	113,983-	189,462-	180,441-	180,440-	180,440-	31,926-	180,440-	128,441-	51,999	28.82-
423525.902 LTS & Adult P	140,955-	126,615-	245,182-	124,000-	117,357-	117,357-	124,357-	120,000-	4,000	3.23-
423525.903 Public Health	14,981-		74,907-	96,500-	96,500-	40,320-	91,000-	179,942-	83,442-	86.47
423525.909 Children LT S	2,065,004-	2,557,850-	2,530,758-	2,250,000-	2,250,000-	797,666-	2,250,000-	2,400,000-	150,000-	6.67
423525.910 Communicable	7,628-	653-	9,064-	7,570-	7,570-	5,473-	7,570-	7,570-		
423525.911 Perinatal Hep	680-		800-							
423525.913 IM ARPA Funds	5,774-		28,868-							
423525.915 Cares COVID19	794,553-	543,809-	271,529-							
423525.916 SABG Suppleme	34,689-	47,987-	64,014-	7,200-	50,269-	50,269-	50,269-		7,200	100.00-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
423525.917 MHBG SUPP	42,831-	51,197-								
423525.920 In Home Safet	28,157-	74,020-	66,764-		122,162-	67,590-	122,162-			
423525.921 State Pass Th					14,730-	11,632-	14,730-	14,730-	14,730-	
423525.923 OUD in Reside	9,778-	17,514-	20,766-	30,549-	30,549-	27,780-	51,941-	51,941-	21,392-	70.03
423525.925 In Home Safet	168,769-	202,998-	148,830-	148,830-	148,830-	105,660-	148,830-	152,778-	3,948-	2.65
423525.926 AODA Block Gr	191,433-	178,215-	178,216-	178,215-	178,215-	77,639-	178,215-	178,205-	10	.01-
423525.929 TAD Grant	95,029-	103,079-	103,079-	103,079-	103,079-	28,909-	103,079-	103,079-		
423525.932 ADRC - 560100	776,417-	785,755-	785,467-	785,467-	785,467-	425,214-	796,567-	815,467-	30,000-	3.82
423525.933 Elder Abuse	39,039-	39,534-	40,557-	37,557-	35,679-	32,869-	35,679-	35,000-	2,557	6.81-
423525.936 MA ADRC - 560	618,648-	668,712-	737,647-	723,005-	723,005-	406,725-	813,395-	820,000-	96,995-	13.42
423525.942 OHC Sex Traff	16,509-	55,374-	27,170-			1,440-	1,440-			
423525.943 Qualitative D	4,378-	16,388-	2,498-							
423525.947 Title III C-1	151,983-	221,631-	232,938-	213,158-	255,794-	108,141-	243,794-	220,000-	6,842-	3.21
423525.948 Title III C-2	155,866-	103,573-	134,186-	90,000-	113,930-	81,939-	113,930-	113,930-	23,930-	26.59
423525.949 Alzheimers Fa	56,070-	50,727-	55,410-	55,000-	52,153-	24,282-	52,153-	52,153-	2,847	5.18-
423525.951 Benefit Speci	25,428-	28,214-	27,607-	28,215-	28,215-	24,694-	28,215-	28,215-		
423525.953 Title III-B S	104,334-	97,537-	99,432-	98,432-	97,797-	97,797-	97,797-	97,797-	635	.65-
423525.954 Senior Comm S	8,334-	8,334-	8,334-	8,334-	8,334-	8,334-	8,334-	8,334-		
423525.955 Title III D I	7,398-	12,497-	6,974-	6,974-	7,671-	2,773-	7,671-	7,671-	697-	9.99
423525.956 Title III E N	53,030-	70,756-	44,848-	51,118-	49,654-	49,654-	49,654-	49,654-	1,464	2.86-
423525.958 TB Dispensary	2,214-	1,720-	1,697-	1,400-	1,400-	4,288-	19,043-	34,100-	32,700-	2,335.71
423525.959 Birth to 3 In	270,153-	255,018-	284,681-	284,681-	284,681-	210,260-	284,681-	284,681-		
423525.962 DCP Community	3,116,622-	3,117,125-	3,117,125-	3,117,125-	3,117,125-	2,245,039-	3,117,125-	3,117,125-		
423525.964 PH Consolidat	92,877-	102,387-	87,575-	93,763-	87,708-	84,024-	87,708-	77,766-	15,997	17.06-
423525.965 WIC Grants 15	540,544-	589,373-	701,743-	648,558-	603,513-	358,694-	688,824-	688,824-	40,266-	6.21
423525.967 DNR Beach Mon	13,146-	12,442-	13,289-	13,000-	13,000-		11,020-	11,020-	1,980	15.23-
423525.968 Opioid Crisis	18,260-	30,707-	25,380-	104,600-	100,000-	37,658-	100,000-	194,400-	89,800-	85.85
423525.972 Intgrtd Serv	37,909-	39,960-	55,052-	52,815-	52,815-	24,230-	67,640-	60,000-	7,185-	13.60
423525.974 Comm Intrvntn	89,806-	103,322-	96,572-	84,270-	84,270-	18,646-	84,270-	84,270-		
423525.976 Kinship Base	293,428-	260,965-	357,969-	345,000-	345,000-	205,070-	381,779-	391,324-	46,324-	13.43
423525.977 Mental Hlth B	62,312-	51,197-	51,197-	51,197-	51,197-	51,197-	51,197-	51,197-		
423525.978 WISACWIS - 33	3,847-	3,393-	3,522-	2,642-	2,642-	2,673-	2,673-	3,646-	1,004-	38.00
423525.979 Youth Aids -	1,313,926-	1,488,597-	1,430,855-	1,430,855-	1,430,855-	1,249,915-	1,249,915-	1,249,915-	180,940	12.65-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
423525.981 Youth Aids -	21,945-	18,453-	23,663-	15,000-	15,000-	1,480-	22,536-	22,536-	7,536-	50.24
423525.982 Foster Parent	4,776-	1,906-	2,909-	3,000-	3,000-			1,450-	1,550	51.67-
423525.984 Safe & Stable	61,154-	57,103-	57,103-	57,103-	57,103-	57,103-	57,103-	57,103-		
423525.985 DSS Community	2,206,911-	2,209,445-	2,228,105-	2,228,105-	2,228,105-	2,228,105-	2,228,105-	2,228,105-		
423525 State Health & Hum	17,782,320-	18,411,051-	19,064,179-	18,271,712-	18,469,294-	11,441,964-	18,356,122-	18,579,708-	307,996-	1.69
423525.990 JJ Early Inter										
423525.991 Title IV - E	38,566-	44,361-	30,510-	32,000-	32,000-	8,175-	20,000-	20,000-	12,000	37.50-
423525.992 Transient Wat	31,520-	31,147-	31,526-	28,682-	28,682-	15,663-	31,325-	31,325-	2,643-	9.21
423525.993 CHIPS Grant	31,152-	40,369-	30,516-	45,000-	45,000-	23,778-	43,800-	45,000-		
423525.990 JJ Early Inter	101,238-	115,877-	92,552-	105,682-	105,682-	47,616-	95,125-	96,325-	9,357	8.85-
423525.998 PATHS Pilot Gr										
423525.998 PATHS Pilot Gr										
423526 PY State H & HS	206,981-	205,994-	165,385-	100,000-	100,000-	42,729-	42,729-	50,000-	50,000	50.00-
423526.447 PY Nutrition	493	2,465								
423526.476 PY Kinship As	3,521-		3,240							
423526.531 PY 53.10 Oper	641	3,204								
423526.901 PY Community	12,452-	5,185-								
423526.909 PY Children L	39,339-	22,875-								
423526.925 PY In Home Sa	47,033-		73,842-			159,708-	159,708-			
423526.926 PY-AODA Grant	3,478-	1,415-								
423526.936 PY MA ADRC -	1,164	5,818								
423526.947 PY Title III	5,629	28,144								
423526.948 PY Title III	1,239	6,197								
423526.949 PY Alzheimers	856	4,278								
423526.953 PY Title III-	2,439	12,197								
423526.955 Title III D I	36	181								
423526.956 Title III E N	1,943-	9,716-								
423526.964 PY PH Consoli	689-		5,628							
423526.976 PY Kinship Ba	9,325-					1,873-	1,873-			
423526 PY State H & HS	330,312-	182,701-	230,359-	100,000-	100,000-	204,310-	204,310-	50,000-	50,000	50.00-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
423675 Other State Paymen										
423675 Other State Paymen										
423000 State Grants	18,700,119-	19,182,008-	19,943,986-	19,022,146-	19,234,701-	11,973,753-	19,215,282-	19,287,758-	265,612-	1.40
424000 Chges to State of W										
424200 Transportation										
424200 Transportation										
424000 Chges to State of W										
425000 Grants from Local G										
425000 Grants from Local G										
426000 Chges - Other Local										
426100 General Government										
426100 General Government										
426200 Public Safety										
426200 Public Safety										
426300 Transportation										
426300 Transportation										
426000 Chges - Other Local										
420000 Intergovernmental Re	20,623,062-	20,861,287-	22,884,682-	22,090,041-	22,296,915-	13,509,694-	22,342,305-	22,352,953-	262,912-	1.19
430000 Licenses and Permits										
431000 Business Licenses										
431500 Hotel & Restaurant										
431500.005 Hotel & Resta	425,863-	423,579-	502,447-	504,000-	504,000-	225,199-	504,000-	504,000-		
431500 Hotel & Restaurant	425,863-	423,579-	502,447-	504,000-	504,000-	225,199-	504,000-	504,000-		
431000 Business Licenses	425,863-	423,579-	502,447-	504,000-	504,000-	225,199-	504,000-	504,000-		

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
432000 Nonbusiness License										
432000 Nonbusiness License										
430000 Licenses and Permits	425,863-	423,579-	502,447-	504,000-	504,000-	225,199-	504,000-	504,000-		
440000 Fines, Forfeits & Pe										
441000 Law & Ordinance Vio										
441000 Law & Ordinance Vio										
443000 Judgments and Damag										
443000 Judgments and Damag										
440000 Fines, Forfeits & Pe										
450000 Public Charges for S										
451000 General Government										
451100 Register of Deeds										
451100 Register of Deeds										
451200 Court Fees and Cos										
451205 Court Fees and Ch	98,093-	103,901-	104,573-	105,000-	105,000-	59,684-	121,122-	120,000-	15,000-	14.29
451206 Vital Record Fees	149-	90-	60-	100-	100-	40-	100-	100-		
451200 Court Fees and Cos	98,242-	103,991-	104,633-	105,100-	105,100-	59,724-	121,222-	120,100-	15,000-	14.27
451400 Other General Gove										
451405 Miscellaneous Fee	4,002-	13,213-	1,834-	2,254-	2,254-	1,084-	1,350-	1,350-	904	40.11-
451420 Copies	3,954-	3,526-	3,712-	3,101-	3,101-	1,527-	3,050-	3,050-	51	1.64-
451400 Other General Gove	7,956-	16,739-	5,546-	5,355-	5,355-	2,611-	4,400-	4,400-	955	17.83-
451000 General Government	106,198-	120,730-	110,179-	110,455-	110,455-	62,336-	125,622-	124,500-	14,045-	12.72
452000 Public Safety										
452100 Law Enforcement										
452127 Witness & Jury Fe	136-		157-			84-	84-			

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
452100 Law Enforcement	136-		157-			84-	84-			
452300 Board of Prisoners										
452300 Board of Prisoners										
452000 Public Safety	136-		157-			84-	84-			
453000 Public Works										
453300 Airports										
453300 Airports										
453000 Public Works										
454000 Health Care Service										
454100 Room & Care Revenu										
454100 Room & Care Revenu										
454200 Ancillary Revenue										
454225 Laboratory	6,058-	7,200-	6,671-	9,000-	9,000-	4,370-	9,000-	9,000-		
454200 Ancillary Revenue	6,058-	7,200-	6,671-	9,000-	9,000-	4,370-	9,000-	9,000-		
454300 Contractual Allowa										
454300 Contractual Allowa										
454400 Other Health Care										
454400 Other Health Care										
454000 Health Care Service	6,058-	7,200-	6,671-	9,000-	9,000-	4,370-	9,000-	9,000-		
455000 Health & Human Serv										
455100 H&HS Payment Reven										
455105 Personal Payments	1,369,667-	298,820-	5,417,661-	371,650-	371,650-	2,516,617-	561,054-	566,900-	195,250-	52.54
455110 Insurance Payment	85,053-	65,657-	191,878-	22,000-	22,000-	105,336-	26,500-	26,500-	4,500-	20.45

County of Sheboygan

Proposed Budget - Variance Report

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
455115 Medical Assistanc	6,936,752-	7,593,243-	12,317,485-	11,427,500-	11,427,500-	6,919,234-	9,791,780-	11,293,000-	134,500	1.18-
455116 WI Medicaid Cost	1,216,415-	852,852-	3,189,435-	3,266,000-	3,266,000-		3,352,000-	5,005,735-	1,739,735-	53.27
455120 Medicare Payments	61,215-	23,266-	220,427-	98,000-	98,000-	107,171-	89,500-	100,000-	2,000-	2.04
455122 Other Grant Reven	5,595-		18,232-	146,594-	146,594-	38,837-	106,840-	142,103-	4,491	3.06-
455135 General Relief -	900-	605-	540-	600-	600-	295-	600-	600-		
455100 H&HS Payment Reven	9,675,597-	8,834,443-	21,355,659-	15,332,344-	15,332,344-	9,687,489-	13,928,274-	17,134,838-	1,802,494-	11.76
455200 Home/Institution/S										
455208 External 3rd Part	456,280-	422,901-	569,321-	490,655-	490,655-	366,028-	765,000-	765,000-	274,345-	55.91
455210 Group Homes	40,366-	51,219-	45,199-	42,000-	42,000-	17,620-	32,238-	32,000-	10,000	23.81-
455215 Foster Homes	414,812-	384,598-	290,925-	302,000-	302,000-	110,837-	234,167-	251,000-	51,000	16.89-
455220 CCI/Residential C	59,342-	37,267-	67,774-	43,000-	43,000-	34,266-	67,489-	52,000-	9,000-	20.93
455225 Temporary Shelter	9,112-	14,680-	14,042-	13,000-	13,000-	4,104-	8,516-	10,000-	3,000	23.08-
455200 Home/Institution/S	991,158-	910,665-	987,262-	890,655-	890,655-	532,854-	1,107,410-	1,110,000-	219,345-	24.63
455300 Other Human Servic										
455304 Client Service Mi	11,334-	10,736-	13,194-	12,700-	12,700-	9,700-	12,200-	12,200-	500	3.94-
455350 Transportation Re						1,672-	4,000-	5,000-	5,000-	
455300 Other Human Servic	11,349-	10,736-	13,194-	12,700-	12,700-	11,372-	16,200-	17,200-	4,500-	35.43
455500 Contractual Allowa										
455500.001 C/A - Private	924,604		4,623,019			2,229,044				
455500.023 C/A - Medicai	151,947		759,735			293,740				
455500.024 C/A - Medicai	53,948		269,740			128,020				
455500.025 C/A - Medicai	4,187		20,935			6,386				
455500.027 Medicaid Comp	470,404		2,352,022			1,809,497				
455500.028 C/A - Comm Re	2,040		10,199			23,329				
455500.041 C/A - MA Case	7,783		38,913			25,860				
455500.042 C/A - MA BT3	59,615		298,077			162,347				
455500.051 C/A - Medicai	1,710		8,548			276				
455500.081 C/A - Medicar	24,031		120,156			67,823				
455500.101 C/A -Insuranc	18,201		91,006			85,616				
455500.207 CA - Children						1,069-				

County of Sheboygan

Proposed Budget - Variance Report

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
455500 Contractual Allowa	1,718,470		8,592,351			4,830,869				
455510 Uncollectible Amou										
455510.001 Uncoll Amt Pr	66,859		334,293			314				
455510.002 Uncol Amt YJ						312				
455510.003 Uncoll Parent	25		125			1,487				
455510.023 Uncoll Amt MA						9,007				
455510.024 Uncoll Amt MA	8,618		43,088			14,142				
455510.025 Uncoll Amt MA	678		3,390			1,169				
455510.027 Uncoll Amt MA	18,711		93,557			83-				
455510.028 Uncoll Amt MA	210		1,048			107				
455510.041 Uncoll Amt MA						280				
455510.042 Uncoll Amt MA						499				
455510.051 Uncoll Amt MA						450				
455510.081 Uncoll Amt Me	4,777		23,887			2,428				
455510.101 Uncoll Amt In	16,368		81,839			8,424				
455510.207 Uncoll Amt Ch	2,484		12,419			2,180				
455510 Uncollectible Amou	118,729		593,645			40,716				
455000 Health & Human Serv	8,840,905-	9,755,844-	13,170,118-	16,235,699-	16,235,699-	5,360,131-	15,051,884-	18,262,038-	2,026,339-	12.48
456000 Culture and Recreat										
456000 Culture and Recreat										
457000 Conservation and De										
457200 Other Conservation										
457200 Other Conservation										
457000 Conservation and De										
450000 Public Charges for S	8,953,296-	9,883,774-	13,287,124-	16,355,154-	16,355,154-	5,426,920-	15,186,590-	18,395,538-	2,040,384-	12.48
460000 Interest and Other R										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
462000 Rent Revenue										
462100 Rent Revenue	11,773-	24,472-	9,632-							
462000 Rent Revenue	11,773-	24,472-	9,632-							
463000 Property Sales										
463000 Property Sales										
464000 Insurance Recoverie										
464000 Insurance Recoverie										
465000 Donations										
465300 Contributions & Do	7,583-	4,955-	10,275-	5,500-	5,500-	4,353-	4,607-	500-	5,000	90.91-
465300.008 Contributions	1,711-	500-								
465300.044 Meal Site Don	32,798-	34,921-	51,128-	50,000-	50,000-	26,436-	50,000-	50,000-		
465300.047 Meals on Whee	33,911-	46,304-	41,050-	40,000-	40,000-	22,391-	44,496-	40,000-		
465300.048 Volunteer Dri	5,104-	6,392-	9,694-	15,000-	15,000-	5,231-	10,799-	10,000-	5,000	33.33-
465300 Contributions & Do	90,080-	93,073-	112,147-	110,500-	110,500-	58,412-	109,902-	100,500-	10,000	9.05-
465000 Donations	90,080-	93,073-	112,147-	110,500-	110,500-	58,412-	109,902-	100,500-	10,000	9.05-
466000 Other Miscellaneous										
466125 Miscellaneous Reim	156,646-	4,220-	34,009-	340-	340-	2,269-	1,891-	1,891-	1,551-	456.18
466125.007 Miscellaneous	924-	1,091-	2,860-	600-	600-	207-	501-	4,247-	3,647-	607.83
466125 Miscellaneous Reim	157,585-	5,311-	36,869-	940-	940-	2,476-	2,392-	6,138-	5,198-	552.98
466126 Incentives FS/MA/A	11,370-	6,069-	5,677-	5,000-	5,000-				5,000	100.00-
466200 Employee Reimburse										
466200 Employee Reimburse										
466000 Other Miscellaneous	173,182-	11,380-	42,546-	5,940-	5,940-	2,476-	2,392-	6,138-	198-	3.33
467000 Non Specific Grants										
467000 Non Specific Grants										
460000 Interest and Other R	275,035-	128,925-	164,326-	116,440-	116,440-	60,887-	112,294-	106,638-	9,802	8.42-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
470000 Interdepartmental Re										
471000 Insurance & Empl Re										
471400 General Liability										
471400 General Liability										
471500 Auto Insurance										
471500 Auto Insurance										
471000 Insurance & Empl Re										
472000 Repairs & Maintenan										
472000 Repairs & Maintenan										
473000 System Operation Re										
473000 System Operation Re										
474000 Public Safety Reven										
474000 Public Safety Reven										
475000 Health & Human Serv										
475000 Health & Human Serv										
476000 Other Interdepartme										
476450 Other Interdept. R						956-	2,272-	3,000-	3,000-	
476450.924 Sheb County O	225-	300-		300-	300-		300-	300-		
476450 Other Interdept. R	225-	300-		300-	300-	956-	2,572-	3,300-	3,000-	1,000.00
476000 Other Interdepartme	225-	300-		300-	300-	956-	2,572-	3,300-	3,000-	1,000.00
470000 Interdepartmental Re	225-	300-		300-	300-	956-	2,572-	3,300-	3,000-	1,000.00
400000 Revenues	44,609,114-	45,557,070-	51,335,127-	53,892,801-	54,099,675-	25,339,380-	52,974,627-	56,457,275-	2,564,474-	4.76
500000 Expense/Expenditure										
510000 Personnel Related Ex										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
511000 Wages										
511100 General										
511105 Regular	13,064,688	13,317,247	14,703,932	15,684,579	15,830,460	7,741,798	15,537,900	17,202,645	1,518,066	9.68
511110 Overtime	94,566	105,753	136,320	178,950	178,950	45,420	145,864	113,833	65,117-	36.39-
511150 Compensatory	6,028	2,659	2,006	3,000	3,000	1,272	3,312	3,500	500	16.67
511100 General	13,165,282	13,425,659	14,842,258	15,866,529	16,012,410	7,788,490	15,687,076	17,319,978	1,453,449	9.16
511200 Social Worker										
511200 Social Worker										
511300 RN										
511300 RN										
511400 LPN										
511400 LPN										
511500 Nursing Assistant										
511500 Nursing Assistant										
511560 Medication Assista										
511560 Medication Assista										
511600 Ward Clerks										
511600 Ward Clerks										
511700 Medical Records										
511700 Medical Records										
511800 Temporary Help										
511800 Temporary Help										
511000 Wages	13,165,282	13,425,659	14,842,258	15,866,529	16,012,410	7,788,490	15,687,076	17,319,978	1,453,449	9.16
512000 Benefits										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
512100 General										
512105 Social Security	944,033	961,575	1,062,476	1,173,911	1,184,752	559,749	1,135,429	1,281,669	107,758	9.18
512110 Retirement (Emplo	858,254	891,443	1,012,120	1,102,524	1,107,826	529,570	1,065,335	1,242,527	140,003	12.70
512100 General	1,802,286	1,853,018	2,074,597	2,276,435	2,292,578	1,089,318	2,200,764	2,524,196	247,761	10.88
512200 Social Worker										
512200 Social Worker										
512300 RN										
512300 RN										
512400 LPN										
512400 LPN										
512500 Nursing Assistant										
512500 Nursing Assistant										
512550 Medication Assista										
512550 Medication Assista										
512600 Ward Clerks										
512600 Ward Clerks										
512700 Medical Records										
512700 Medical Records										
512800 Temporary Help										
512800 Temporary Help										
512000 Benefits	1,802,286	1,853,018	2,074,597	2,276,435	2,292,578	1,089,318	2,200,764	2,524,196	247,761	10.88
510000 Personnel Related Ex	14,967,568	15,278,676	16,916,855	18,142,964	18,304,988	8,877,809	17,887,840	19,844,174	1,701,210	9.38

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531105 Consulting	84,343	109,567	111,502	80,090	80,090	14,190	55,583	80,763	673	.84
531125 Civil Process	474	1,024	968			86	500	1,250	1,250	
531130 Physician - Gener	406	195	1,302	1,000	1,000	836	1,101	1,000		
531178 Temporary / Agenc	870	750	600	1,000	1,000	150	1,000	1,000		
531185 Psychiatrist	456,686	509,040	512,130	559,200	559,200	261,465	513,400	525,400	33,800-	6.04-
531205 Legal	69,274	97,790	62,198	75,000	75,000	19,019	45,000	50,000	25,000-	33.33-
531220 Training / Educat	3,452		198							
531225 Court Reporter	68	99	240			110	110	400	400	
531235 DP - Software Mai	32			185	185				185-	100.00-
531245 DP - Telecommunic	276		1,380	1,218	1,218	780	1,560	1,680	462	37.93
531246 Systems Support C	59,476	16,373	229,822	22,305	22,305	600	16,505	19,046	3,259-	14.61-
531255 Interpretation Se	36,838	44,412	39,498	77,013	77,013	24,364	41,792	54,644	22,369-	29.05-
531285 Financial	18,137	16,538	21,106	18,000	18,000	10,964	18,000	18,000		
531100 Professional Servi	730,334	795,788	980,943	835,011	835,011	332,564	694,551	753,183	81,828-	9.80-
531300 Ancillary Services										
531330 Laboratory	24,607	27,567	29,584	33,400	33,400	11,451	27,512	26,340	7,060-	21.14-
531345 Radiology	225		985	100	100	400	800	500	400	400.00
531300 Ancillary Services	24,833	27,567	30,569	33,500	33,500	11,851	28,312	26,840	6,660-	19.88-
531400 Other Outside Serv										
531415 Food Prepared	271,428	317,887	343,504	382,500	396,500	154,608	324,476	350,564	31,936-	8.35-
531430 Lab Analysis	18,413	13,410	14,372	15,400	15,400	6,263	13,000	13,000	2,400-	15.58-
531432 Buccal Swab Testi	7,610	8,923	12,358	14,000	14,000	7,691	14,000	14,000		
531435 Evidence / Witnes						300	300			
531450 Transportation	417,583	427,995	414,883	444,028	448,598	205,778	417,623	421,478	22,550-	5.08-
531455 Investigation	6,158	5,340	5,621	5,320	5,320	2,648	6,946	8,232	2,912	54.74
531457 Service of Proces	31,617	34,975	39,480	49,000	49,000	20,408	47,000	48,000	1,000-	2.04-
531400 Other Outside Serv	941,918	808,529	830,217	910,248	928,818	397,695	823,345	855,274	54,974-	6.04-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
531500 Client Services										
531505 Client Service	198,908	127,592	529,742	545,261	561,383	272,154	577,037	557,947	12,686	2.33
531507 WPS to Providers	1,691,734	1,842,165	2,639,177	2,250,000	2,250,000	848,670	2,250,000	2,500,000	250,000	11.11
531508 Comprehensive Com	4,091,173	5,432,140	6,804,408	7,911,258	7,911,258	3,898,216	8,221,931	8,627,000	715,742	9.05
531509 Family Find	89,760	158,400	132,000	165,000	165,000	76,464	152,928	154,458	10,542-	6.39-
531515 Community Support	978	4,548	343	600	600				600-	100.00-
531518 Child Advocacy	52,600	63,000	63,000	100,000	100,000	50,000	100,000	100,000		
531519 IHSS In Home Safe	333,485	393,504	393,504	415,000	415,000	205,803	411,606	419,839	4,839	1.17
531525 Day Care Cntr Ser	4,428	6,308	1,749			852	2,045			
531526 Birth to Three Se	833,836	893,067	893,302	840,000	840,000	417,910	849,000	860,000	20,000	2.38
531555 IMD (Out of Count	771,788	847,196	722,664	745,000	600,000	368,600	601,140	565,197	179,803-	24.13-
531555.005 IMD Bed Hold	2,982	3,467	2,410			2,240				
531560 Outreach					9,942	9,942	9,942			
531565 Prevent, Org & Aw	137,908	184,050	197,173	179,487	179,487	83,199	162,991	139,103	40,384-	22.50-
531570 Resd'l 'AFH	473,398	205,486	202,837	270,000	406,875	85,109	168,975	254,465	15,535-	5.75-
531575 Resd'l CBRF	1,517,099	1,208,435	1,132,098	1,739,304	1,739,304	510,852	1,401,711	1,511,641	227,663-	13.09-
531575.002 CBRF - Bed Ho	88,357	26,331	23,199			7,500				
531575.004 CBRF Crisis B	196,885	152,691	188,524			60,331				
531580 Recreation/Altern	214,592	301,437	339,734	316,445	316,445	102,523	225,140	225,154	91,291-	28.85-
531595 Child Day Care	107			200	200		200	200		
531600 Supportive Home C	181,483	29,963	23,544	27,750	85,915	12,492	33,487	19,800	7,950-	28.65-
531605 Adult Day Care	26,396	33,120	23,075	33,120	30,273	16,250	25,981	27,861	5,259-	15.88-
531610 Respite Care	24,674	34,344	47,963	26,500	25,036	26,041	33,720	45,000	18,500	69.81
531615 Housing/Energy As	42,967	79,317	52,861		19,600	48,891	96,663			
531625 Adaptive Aids/Equ	17,541	14,233	24,854	1,300	1,300		950	1,600	300	23.08
531630 Protective Pymnt/	94,586	104,761	155,259	145,000	145,000	86,643	176,308	201,768	56,768	39.15
531645 Work Related Serv	12,820	9,641	10,771	6,000	6,000	3,079	6,000	6,000		
531650 Supported Employm	3,030	1,040	893	1,120	1,120	371	750	750	370-	33.04-
531651 Community Lvg Sup	8,156	13,150	27,632	60,500	60,500	54,216	105,000	159,000	98,500	162.81
531660 Crisis Interventi	796,163	963,269	1,365,806	1,885,161	1,904,761	790,520	1,548,164	1,580,073	305,088-	16.18-
531665 Counsel/Therapeut	191,650	181,879	165,041	173,620	173,620	67,933	162,580	142,562	31,058-	17.89-
531675 Inpatient Hospita	1,706,489	1,963,456	2,234,298	2,130,067	2,193,127	1,343,327	2,242,940	2,209,922	79,855	3.75

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
531680 Volunteer Mileage	10,054	9,464	10,074	9,000	15,528	5,435	12,138	15,000	6,000	66.67
531685 Mentor	190,378	237,972	193,094	223,420	223,420	86,225	228,591	332,375	108,955	48.77
531687 Supervised Visita	146,393	143,488	152,586	175,000	175,000	98,211	192,742	195,000	20,000	11.43
531700 Foster Homes	851,689	677,677	776,361	735,000	735,000	305,900	685,000	725,000	10,000-	1.36-
531710 Group Home In Cou	423,542	523,250	472,700	565,000	565,000	211,051	565,000	585,030	20,030	3.55
531710.003 Group Home Be	68,726	24,001	94,502			66,565				
531715 Group Home Out of	258,239	267,311	205,575	220,000	220,000	168,973	358,009	360,000	140,000	63.64
531720 Child Caring Inst	1,332,626	1,452,653	1,761,179	1,600,000	1,600,000	1,040,929	2,046,209	1,822,072	222,072	13.88
531722 Juvenile Probatio	124,037	129,226	130,068	159,000	159,000	72,283	149,000	200,000	41,000	25.79
531725 Temporary Shelter	586,373	590,935	467,870	490,000	490,000	201,609	470,000	505,000	15,000	3.06
531725.001 Temp Shelter						27,232				
531730 State - Correctio	273,374	94,480		232,044	232,044	8,876	101,060	165,559	66,485-	28.65-
531730.001 Corrections-C	50,957	69,500		63,510	63,510			68,068	4,558	7.18
531740 Kinship Long Term	294,144	260,935	359,842	345,000	345,000	207,429	414,248	427,605	82,605	23.94
531741 Administrative Pa	308,109	193,053	243,073	215,000	215,000	119,962	249,300	245,000	30,000	13.95
531742 Subsidized Guardi	256,776	306,311	253,083	300,000	300,000	119,364	238,728	235,000	65,000-	21.67-
531754 Other	2,422	105	11,892	1,000	23,063	11,761	36,366	1,000		
531757 Allowable Cost Re	125,847-	9,250-	6,934-	10,000-	10,000-				10,000	100.00-
531500 Client Services	18,872,328	20,249,099	23,522,825	25,290,667	25,493,311	12,201,930	25,313,580	26,191,049	900,382	3.56
531800 Utilities										
531805 Water	65		323	600	600	182	518	530	70-	11.67-
531815 Electric	138		690	990	990	364	873	873	117-	11.82-
531820 Natural Gas	120		599	1,120	1,120	558	1,337	1,437	317	28.30
531830 Telephone	2,598	2,613	2,627	4,004	4,004	964	2,583	2,557	1,447-	36.14-
531840 Telephone - Cellu	76,680	85,319	75,825	74,429	74,429	41,779	84,606	88,257	13,828	18.58
531800 Utilities	79,600	87,932	80,064	81,143	81,143	43,847	89,917	93,654	12,511	15.42
531900 Contracted Service										
531905 Contracted Servic	62,400	62,400	62,400	62,400	62,400	31,200	66,000	70,000	7,600	12.18
531900 Contracted Service	62,400	62,400	62,400	62,400	62,400	31,200	66,000	70,000	7,600	12.18
531000 Purchased Services	20,711,413	22,031,316	25,507,017	27,212,969	27,434,183	13,019,087	27,015,705	27,990,000	777,031	2.86

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
532000 Repair & Maintenanc										
532100 Maintenance Servic										
532105 Disposal	2,047	1,979	3,470	3,000	3,000	1,092	3,302	3,350	350	11.67
532145 Structural	9,807					21,400	21,400			
532100 Maintenance Servic	11,853	1,979	3,470	3,000	3,000	22,492	24,702	3,350	350	11.67
532200 Maintenance of Equ										
532220 Equipment	978	3,109	1,724	1,582	1,582	3,822	3,822	1,792	210	13.27
532225 Office Equipment	26,896	12,604	29,853	26,460	26,460	7,413	29,756	27,400	940	3.55
532230 Vehicle	4,994	6,648	6,741	12,000	12,000	3,168	7,500	8,500	3,500-	29.17-
532200 Maintenance of Equ	32,867	22,362	38,318	40,042	40,042	14,402	41,078	37,692	2,350-	5.87-
532300 Repair Parts										
532320 Auto Parts	2,018	7,851	967	1,000	1,000	886	1,000	1,000		
532300 Repair Parts	2,037	7,851	967	1,000	1,000	886	1,000	1,000		
532400 Other Maintenance										
532400 Other Maintenance										
532000 Repair & Maintenanc	46,758	32,191	42,755	44,042	44,042	37,780	66,780	42,042	2,000-	4.54-
533000 General Operating										
533100 Advertising and Pr										
533105 Advertising	33,137	18,196	7,012	4,800	4,800	3,703	5,343	5,831	1,031	21.48
533110 Printing	1,005	1,158	3,668	2,600	2,600	1,341	2,270	3,050	450	17.31
533115 Certified Copies				25	25		25	25		
533100 Advertising and Pr	34,142	19,354	10,681	7,425	7,425	5,044	7,638	8,906	1,481	19.95
533200 Travel and Meals										
533205 Mileage - Employe	70,286	85,705	101,598	131,082	131,082	54,001	119,725	130,445	637-	.49-
533215 Meals - Employee	1,934	3,324	2,834	11,268	11,268	1,343	7,094	12,596	1,328	11.79
533220 Lodging - Employe	14,588	21,102	22,228	43,228	43,228	17,182	37,464	50,031	6,803	15.74

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
533235 Commercial Trans.	2,620	6,193	3,969	7,851	7,851	2,923	6,952	7,641	210-	2.67-
533245 Seminars and Trai	66,193	87,547	108,337	128,710	128,710	41,657	99,936	114,033	14,677-	11.40-
533200 Travel and Meals	155,621	203,871	238,965	322,139	322,139	117,107	271,171	314,746	7,393-	2.29-
533300 Dues										
533305 Membership Dues	8,907	10,706	9,825	11,523	11,523	12,411	16,180	16,175	4,652	40.37
533300 Dues	8,907	10,706	9,825	11,523	11,523	12,411	16,180	16,175	4,652	40.37
533400 Laundry										
533405 Laundry	41	25								
533400 Laundry	41	25								
533450 Fees & Permits										
533455 Licenses and Perm	13,335	25,009	22,791	22,315	22,315	8,431	30,606	28,434	6,119	27.42
533466 Background Checks	141		705	300	300	515	1,164	1,164	864	288.00
533450 Fees & Permits	13,738	25,009	23,496	22,615	22,615	8,946	31,770	29,598	6,983	30.88
533500 General Supplies										
533505 General	74,133	51,177	64,407	71,524	73,946	42,638	82,576	74,663	3,139	4.39
533535 Recreational	1,967	3,235	6,598	7,500	7,500	3,316	8,500	6,000	1,500-	20.00-
533540 Food	2,151	3,137	6,828	9,175	9,175	3,653	9,206	10,185	1,010	11.01
533500 General Supplies	78,254	57,549	77,833	88,199	90,621	49,607	100,282	90,848	2,649	3.00
533600 Health Care/Medica										
533605 Drugs - Prescript	48,412	49,491	69,704	23,100	23,100	26,856	116,498	130,101	107,001	463.21
533675 Billable Medical	2,787	2,162	434	1,368	1,368	439	420	1,700	332	24.27
533600 Health Care/Medica	51,199	51,653	70,138	24,468	24,468	27,295	116,918	131,801	107,333	438.67
533700 Office Supplies										
533705 Office	27,263	27,182	26,371	31,185	32,185	9,150	29,153	29,360	1,825-	5.85-
533707 Workshop Supplies	810	4,050								
533720 Shipping	83	18	70	100	100		150	170	70	70.00
533725 Postage	49,181	48,175	44,940	58,980	58,980	23,132	50,443	51,700	7,280-	12.34-
533700 Office Supplies	77,341	79,424	71,381	90,265	91,265	32,282	79,746	81,230	9,035-	10.01-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
533800 Maintenance Suppli										
533815 Cleaning	252		1,260			1,341	2,423	2,900	2,900	
533825 Fuel - Gasoline	9,393	9,932	8,347	13,908	13,908	6,194	14,269	15,463	1,555	11.18
533800 Maintenance Suppli	9,644	9,932	9,606	13,908	13,908	7,535	16,692	18,363	4,455	32.03
533870 Books & Periodical										
533875 Subscriptions	12,747	3,094	25,721	18,645	18,645	10,074	22,276	24,394	5,749	30.83
533890 Books	2,698	5,648	3,954	3,569	3,569	806	2,376	3,449	120-	3.36-
533895 Pamphlets	61			100	100				100-	100.00-
533870 Books & Periodical	15,506	8,742	29,675	22,314	22,314	10,880	24,652	27,843	5,529	24.78
533900 Other										
533907 Family Care Count	1,085,948	1,104,356	1,104,351	1,104,354	1,104,354	552,177	1,104,354	1,104,354		
533908 Miscellaneous Exp	201	2,441	4,093	20,000	20,000	109	15,954	18,066	1,934-	9.67-
533923 Noncap Off F&E >	45,152	66,746	71,364	62,730	62,730	6,246	62,730	52,650	10,080-	16.07-
533925 Furniture Under $	2,197	1,337	188	1,500	1,500	596	1,679	1,000	500-	33.33-
533926 Non Cap Equip ove	21,135	34,568	8,133					2,000	2,000	
533928 Computer Sys $500	89,818	84,307	105,991	117,025	123,565	98,765	120,253	153,032	36,007	30.77
533930 Equipment Under $	8,285	2,677	1,820	2,500	2,500	349	1,766	2,000	500-	20.00-
533947 Donation Expense	1,000	5,000		5,500	5,500				5,500-	100.00-
533950 Special Event	1,703	2,050	2,275	5,120	8,488	4,790	12,196	14,462	9,342	182.46
533951 Employee Recognit	1,965		9,825	13,765	13,765	6,505	13,765	13,780	15	.11
533900 Other	1,257,404	1,303,481	1,308,041	1,332,494	1,342,402	669,537	1,332,697	1,361,344	28,850	2.17
533000 General Operating	1,701,797	1,769,747	1,849,641	1,935,350	1,948,680	940,644	1,997,746	2,080,854	145,504	7.52
534000 Fixed Charges										
534100 Rentals										
534105 Rental of Buildin	57,864	10,359	23,878	26,750	26,750	12,950	26,900	29,150	2,400	8.97
534115 Rental of Equipme	28,761	47,667	32,443	38,938	38,938	16,254	40,292	41,905	2,967	7.62
534100 Rentals	86,625	58,026	56,321	65,688	65,688	29,204	67,192	71,055	5,367	8.17
534200 Insurance										
534245 Bonding Insurance	124	180	410	400	400	123	704	754	354	88.50

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
534200 Insurance	124	180	410	400	400	123	704	754	354	88.50
534000 Fixed Charges	86,749	58,206	56,731	66,088	66,088	29,326	67,896	71,809	5,721	8.66
535000 Bad Debt Expense										
535100 Bad Debt Expense	1,666		1,995							
535000 Bad Debt Expense	4,559		1,995							
530000 Operating Expenses	22,551,275	23,891,460	27,458,138	29,258,449	29,492,993	14,026,837	29,148,127	30,184,705	926,256	3.17
540000 Capital Projects										
540001 Capital Projects In										
540001 Capital Projects In										
540200 Highway Infrastruct										
540200 Highway Infrastruct										
540000 Capital Projects										
550000 Interdepartmental Ch										
551000 Employee Related In										
551100 Benefits - General										
551105 Health Insurance	3,323,107	3,325,762	3,765,126	4,136,436	4,151,962	1,935,064	3,995,324	4,151,077	14,641	.35
551110 Dental Insurance	85,785	80,588	88,292	95,445	95,962	44,926	92,331	93,069	2,376-	2.49-
551115 Group Life Insura	7,391	7,523	8,253	8,869	8,944	4,392	14,798	9,691	822	9.27
551125 Worker Compensati	141,636	146,251	151,092	161,562	161,848	79,390	161,965	164,839	3,277	2.03
551100 Benefits - General	3,557,919	3,560,125	4,012,763	4,402,312	4,418,716	2,063,772	4,264,418	4,418,676	16,364	.37
551200 Benefits - Social										
551200 Benefits - Social										
551300 Benefits - RN										
551300 Benefits - RN										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
551400 Benefits - LPN										
551400 Benefits - LPN										
551500 Benefits - Nursing										
551500 Benefits - Nursing										
551600 Benefits - Ward Cl										
551600 Benefits - Ward Cl										
551700 Benefits - Medical										
551700 Benefits - Medical										
551800 Benefits - Tempora										
551800 Benefits - Tempora										
551000 Employee Related In	3,557,919	3,560,125	4,012,763	4,402,312	4,418,716	2,063,772	4,264,418	4,418,676	16,364	.37
551900 Insurance Charges										
551905 General Liability	69,564	71,298	73,888	79,060	79,060	39,530	79,060	92,569	13,509	17.09
551915 Auto Insurance										
551916 Auto Collision	204	220	220	231	231	116	231	220	11-	4.76-
551917 Auto Mutual	814	830	861	904	904	452	904	880	24-	2.65-
551915 Auto Insurance	1,018	1,050	1,081	1,135	1,135	568	1,135	1,100	35-	3.08-
551920 Property Insurance	10,036	10,792	10,998	11,822	11,822	5,911	11,822	11,392	430-	3.64-
551930 Deductible Escrow	9,996	11,072	13,286	11,072	11,072	5,536	11,072	13,623	2,551	23.04
551900 Insurance Charges	90,615	94,212	99,253	103,089	103,089	51,545	103,089	118,684	15,595	15.13
552000 Repairs & Maintenan										
552100 Repairs & Maintena										
552110 Building Main. &	605,004	636,886	644,398	781,139	781,139	349,049	739,122	819,708	38,569	4.94
552120 Vehicle Repair/Ma	558	510	690	800	800	80	800	800		

County of Sheboygan

Proposed Budget - Variance Report

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
552100 Repairs & Maintena	605,562	637,396	645,088	781,939	781,939	349,129	739,922	820,508	38,569	4.93
552000 Repairs & Maintenan	605,562	637,396	645,088	781,939	781,939	349,129	739,922	820,508	38,569	4.93
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	33,778	34,407	11,670	39,493	39,493	19,747	39,538	40,882	1,389	3.52
553115 Telephone - Long	184	185	1	206	206				206-	100.00-
553135 Printing & Duplic	41,149	30,649	30,831	39,106	39,106	20,119	35,615	39,979	873	2.23
553150 Data Processing S	965,347	996,841	1,100,038	1,279,193	1,279,193	639,615	1,279,195	1,323,277	44,084	3.45
553100 System Operation C	1,040,460	1,062,082	1,142,541	1,357,998	1,357,998	679,481	1,354,348	1,404,138	46,140	3.40
553000 System Operation Ch	1,040,460	1,062,082	1,142,541	1,357,998	1,357,998	679,481	1,354,348	1,404,138	46,140	3.40
554000 Public Safety Charg										
554100 Public Safety Char										
554110 Detective Service	560	400	800	1,200	1,200	400	1,200	1,200		
554100 Public Safety Char	560	400	800	1,200	1,200	400	1,200	1,200		
554000 Public Safety Charg	560	400	800	1,200	1,200	400	1,200	1,200		
555000 Health & Human Serv										
555100 Health & Human Ser										
555145 Ovhd-Gen Mgt / H&							6,037			
555146 Ovhd - Program Mg							2,613-			
555147 Ovhd - Financial							43,041-			
555148 Ovhd - Secretaria							39,945-			
555100 Health & Human Ser							79,562-			
555000 Health & Human Serv							79,562-			
556000 Other Interdepartme										
556100 Other Interdepartm										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
556105 Services	148,831	149,408	153,299	171,044	171,044	79,236	171,044	171,016	28-	.02-
556106 Grants	8,000	20,000	5,000	8,800	8,800		8,800	8,800		
556108 Employee Wages &	302,202	379,867	329,362	454,633	454,633	226,920	454,633	476,267	21,634	4.76
556110 Bonding	171	172	172	180	180	90	180	172	8-	4.44-
556120 Process Fee	724	700	240	1,100	1,100	60	1,100	800	300-	27.27-
556100 Other Interdepartm	459,929	550,148	488,072	635,757	635,757	306,306	635,757	657,055	21,298	3.35
556000 Other Interdepartme	459,929	550,148	488,072	635,757	635,757	306,306	635,757	657,055	21,298	3.35
550000 Interdepartmental Ch	5,755,045	5,904,363	6,388,516	7,282,295	7,298,699	3,450,632	7,019,172	7,420,261	137,966	1.89
560000 Capital Outlay										
563000 Building										
563000 Building										
564000 Building Improvemen										
564000 Building Improvemen										
564500 Other Improvements										
564500 Other Improvements										
564700 Infrastructure										
564700 Infrastructure										
564800 Infrastructure Impr										
564800 Infrastructure Impr										
565000 Machinery & Equipme										
565000 Machinery & Equipme										
565100 Off Road Moving Equ										
565100 Off Road Moving Equ										
566000 Office Furniture &										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
566010 Office F & F - 10	1,796	8,978								
566020 Office F & F - 20	2,027		10,135							
566000 Office Furniture &	3,823	8,978	10,135							
566100 Communications Equi										
566100 Communications Equi										
566200 Computer Equipment										
566200 Computer Equipment										
567000 Vehicles				6,500	6,500				6,500-	100.00-
567004 Vehicles, Trucks,	19,184		80,523							
567000 Vehicles	19,184		80,523	6,500	6,500				6,500-	100.00-
560000 Capital Outlay	23,007	8,978	90,658	6,500	6,500				6,500-	100.00-
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										
580000 Debt Service										
582000 Interest										
582000 Interest										
580000 Debt Service										
599001 Expense Budget Targe										
599001 Expense Budget Targe										
500000 Expense/Expenditure	43,296,895	45,083,478	50,854,168	54,690,208	55,103,180	26,355,277	54,055,139	57,449,140	2,758,932	5.04
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
631000 General Fund	50,690-	53,945-	136,985-	144,820-	165,820-	81,311-	233,731-	378,775-	233,955-	161.55
631900 LFRF - General Fund	213,986-	269,399-	730,497-	652,587-	837,685-	274,213-	651,428-	613,090-	39,497	6.05-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
632000 Special Revenue Fun										
632000 Special Revenue Fun										
633000 Debt Service Fund										
633000 Debt Service Fund										
634000 Capital Projects Fu										
634000 Capital Projects Fu										
634900 Transportation Fund										
634900 Transportation Fund										
635000 Enterprise Fund										
635000 Enterprise Fund										
636000 Internal Services F										
636000 Internal Services F										
630000 Opt'g Transfers from	264,676-	323,344-	867,481-	797,407-	1,003,505-	355,524-	885,159-	991,865-	194,458-	24.39
600000 Other Financing Sourc	264,676-	323,344-	867,481-	797,407-	1,003,505-	355,524-	885,159-	991,865-	194,458-	24.39
700000 Other Financing Uses										
720000 Transfer to Other Fu										
721000 General Fund	1,174,301	130,915	521,015							
722000 Special Revenue Fun										
722000 Special Revenue Fun										
723000 Debt Service Fund										
723000 Debt Service Fund										
724000 Capital Projects Fu										
724000 Capital Projects Fu										
725000 Enterprise Fund										
725000 Enterprise Fund										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
726000 Internal Services F										
726000 Internal Services F										
720000 Transfer to Other Fu	1,174,301	130,915	521,015							
700000 Other Financing Uses	1,174,301	130,915	521,015							
Subtotal	402,593-	666,023-	827,426-			660,373	195,353			
800000 Net Position										
810000 Net Position										
810000 Net Position										
820000 Fund Balance										
820125 Use of FB for Subse										
820000 Fund Balance										
800000 Net Position										
200 Health & Human Services F	402,593-	666,022-	827,426-			660,372	195,353			223.31
Current Change in Fund Balance	402,593-	666,023-	827,426-			660,373	195,353			

Table of Organization Information

Position	Current Approved HHS 2025 TO				Change Request (if approved)			
	Approved, but Not Budgeted	Budget FT	Budget PT	Budget FTE	Approved, but Not Budgeted	Budget FT	Budget PT	Budget FTE
Accounting Specialist/Senior Accounting Specialist	1	5		5.0	1	5		5.0
Administrative Assistant	1	1		1.0	1	1		1.0
Administrative Specialist		13	1	13.8		13	1	13.8
Department Head		1		1.0		1		1.0
Deputy HHS Director (D63)		1		1.0		1		1.0
Deputy Human Services Director (D62)		4		4.00		4		4.00
Finance Analyst	1	1		1.0	1	1		1.0
Human Services Assistant	1	9	1	9.8	1	9	1	9.8
Human Services Coordinator		2		2.0		2		2.0
Human Services Manager (C51/C52)	1	24		24.0	1	24		24.0
Human Services Professional	6	93		93.0	6	97		97.0
Human Services Specialist	2	33		33.0	2	34		34.0
Human Services Supervisor	1	5		5.0	1	6		6.0
Human Services Worker		1		1.0		1		1.0
IT Analyst		1		1.0		1		1.0
Lead Human Services Professional	1	5		5.0	1	6		6.0
Lead Public Health Professional	1				1			
Public Health Professional		14	4	16.8		14	4	16.8
Senior Administrative Specialist		1		1.0		1		1.0
Senior Financial Analyst		3		3.0		3		3.0
Senior Human Services Assistant		5		5.0		5		5.0
Senior Human Services Professional	2	14		14.0	2	14		14.0
Senior Human Services Specialist		4		4.0		4		4.0
Senior Lead Human Services Professional		1		1.0		1		1.0
Senior Lead Public Health Professional		2		2.0		2		2.0
Senior Public Health Professional	2	10		10.0	2	10		10.0
Total Positions	**20**	**253**	**6**	**257.35**	**20**	**260**	**6**	**264.35**

Table of Organization Positions currently approved, but not budgeted (20)		Table of Organization Positions currently approved, but not budgeted (20)	
Accounting Specialist - 1 position		Accounting Specialist - 1 position	
Administrative Assistant - 1 position		Administrative Assistant - 1 position	
Finance Analyst - 1 position		Finance Analyst - 1 position	
Human Services Assistant - 1 position		Human Services Assistant - 1 position	
Human Services Manager - 1 position		Human Services Manager - 1 position	
Human Services Professional - 6 positions		Human Services Professional - 6 positions	
Human Services Specialist - 2 positions		Human Services Specialist - 2 positions	
Human Services Supervisor - 1 positions		Human Services Supervisor - 1 positions	
Lead Human Services Professional - 1 position		Lead Human Services Professional - 1 position	
Lead Public Health Professional - 1 position		Lead Public Health Professional - 1 position	
Senior Human Services Professional - 2 positions		Senior Human Services Professional - 2 positions	
Senior Public Health Professional - 2 positions		Senior Public Health Professional - 2 positions	
Total	20	**Total**	20

2026 Sheboygan County Health and Human Services

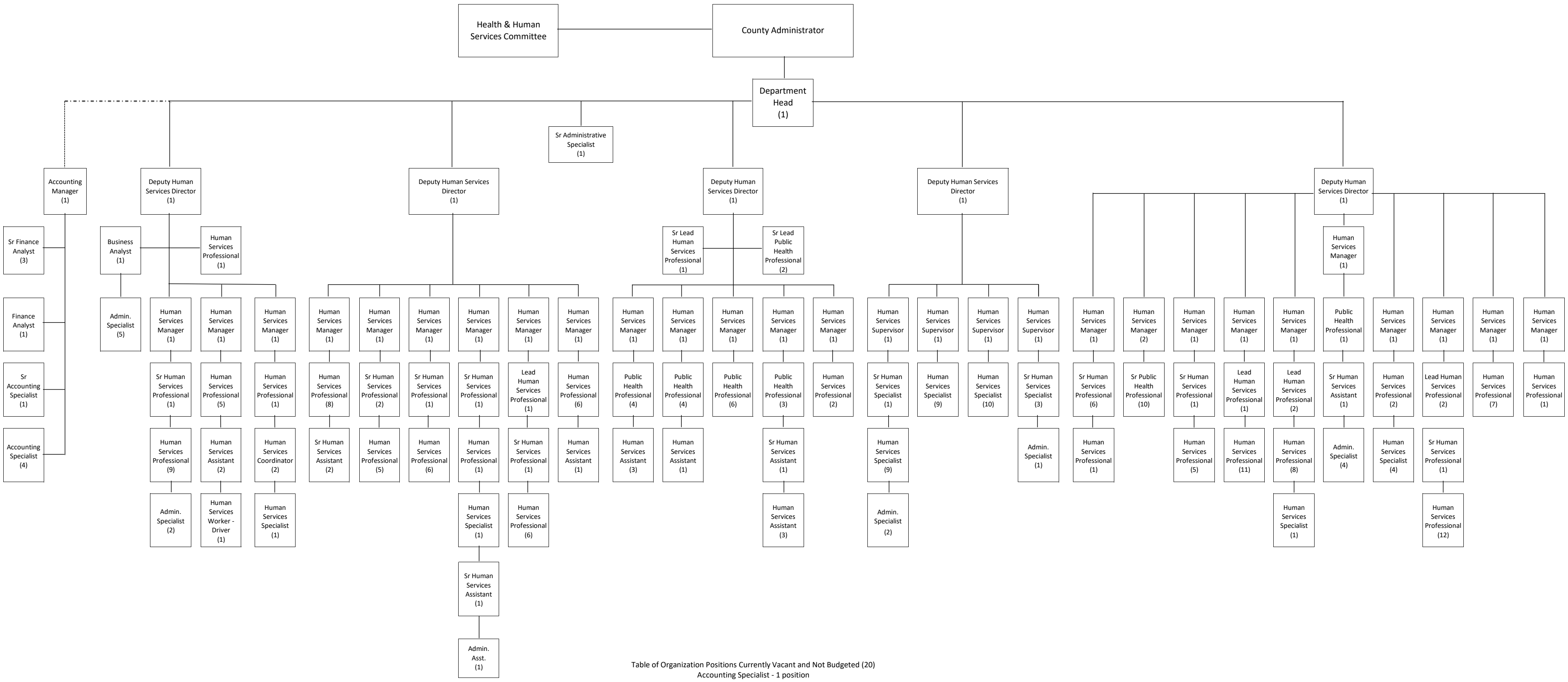

Table of Organization Positions Currently Vacant and Not Budgeted (20)
Accounting Specialist - 1 position
Administrative Assistant - 1 position
Finance Analyst - 1 position
Human Services Assistant - 1 position
Human Services Manager - 1 position
Human Services Professional - 6 positions
Human Services Specialist - 2 positions
Human Services Supervisor - 1 position
Lead Human Services Professional - 1 position
Lead Public Health Professional - 1 position
Sr Human Services Professional - 2 positions
Sr Public Health Professional - 2 positions

Interdepartmental Charges

INTERDEPARTMENTAL CHARGES

Department	Account Number & Name	Amount	Shared Service Department	Account Number & Name
260-Economic Support	2612.554110.002 Detective Ser	$1,200.00	Sheriff	153.474150 Sheriff Revenue
260-Child Support	2699.556120 Process Fee	$800.00	Sheriff	165.476250 Process Fee
260-Child Support	2699.556105 Services	$12,000.00	Family Court Commissioner	137.476450 Other Interdept'l Re
260-Child Support	2699.556108 Wages (Baliffs)	$500.00	Sheriff	165.476110 Empl Wages
260-Child Support	2699.556105 Services	$41,500.00	Clerk of Courts	109.476100 Services
210-Administrative Serv	2115.556108 Wages	$105,217.00	Human Resources	146.476110 Empl Wages
210-Administrative Serv	2114.556108 Wages	$125,653.00	Finance	139.476110 Empl Wages
200-Community Prog	553135 Printing/Dup	$7,710.00	Information Services	426.473400 Printing/Dup
210-Administrative Serv	553135 Printing/Dup	$1,350.00	Information Services	426.473400 Printing/Dup
220-Elder & Disability	553135 Printing/Dup	$16,961.00	Information Services	426.473400 Printing/Dup
230-Public Health	553135 Printing/Dup	$7,408.00	Information Services	426.473400 Printing/Dup
250-Social Services	553135 Printing/Dup	$2,900.00	Information Services	426.473400 Printing/Dup
260-Economic Support	553135 Printing/Dup	$3,650.00	Information Services	426.473400 Printing/Dup
		$39,979.00		
230-Public Health	2348.476450.924 Sheb County Other Dept Revenue	(120.00)	Planning & Resources	127.556145 Other
	2348.476450.924 Sheb County Other Dept Revenue	(180.00)	Planning & Resources	131.556145 Other
		(300.00)		
220-Elder & Disability	2254.476450 Other Indeptl Revenue	(3,000.00)	Veteran's	171.556105 Services
210-Administrative Serv	2112.552120 Vehicle Rep/Maint	$600.00	Sheriff	162.472250 Vehicle Rep/Main
200-Community Prog	2260.552120 Vehicle Rep/Maint	$200.00	Sheriff	162.472250 Vehicle Rep/Main
		$800.00		

260-Child Support	2699-556105 Services	$750.00	District Attorney	134.476100 Services
230-Public Health	2347.556106 Grants	$8,800.00	Medical Examiner	111.476106 Grants
200-Community Prog	2259.556105 Services	$14,457.00	Corporation Counsel	112.476110 Corp Counsel
200-Community Prog	2019.556105 Services	$33,733.00	Corporation Counsel	112.476110 Corp Counsel
260-Child Support	2699.556105 Services	$66,548.00	Corporation Counsel	114.476110 Corp Counsel
200-Community Prog	2259.556105 Services	$256.00	Corporation Counsel	112.476450 Corp Counsel
200-Community Prog	2019.556105 Services	$596.00	Corporation Counsel	112.476450 Corp Counsel
260-Child Support	2699.556105 Services	$1,176.00	Corporation Counsel	114.476450 Corp Counsel
260-Child Support	2699.556108 Wages	$33,663.00	Corporation Counsel	113.476110 Corp Counsel
250-Social Services	2511.556108 Wages	$211,234.00	Corporation Counsel	113.476110 Corp Counsel
		$361,663.00		
HHS Various Depts	2111.552110 Building & Maint	$753,437.00	Building Services Dept	105.476100 Revenue to Bldg
260-Child Support	2609.552110 Building & Maint	$14,023.00	Building Services Dept	102.476100 Revenue to Bldg
260-Child Support	2632.552110 Building & Maint	$2,305.00	Building Services Dept	102.476100 Revenue to Bldg
HHS Various Depts	2260.552110 Building & Maint	$49,943.00	Building Services Dept	102.476100 Revenue to Bldg
		$819,708.00		
Total Charges		$1,515,270.00		

Capital Outlay Request

Computer Equipment Request

EQUIPMENT REQUEST FOR 2026-- COMPUTER AND SOFTWARE ONLY

Listed in Order of Priority

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

Department: ***Health and Human Services***

Account No: 533928

ACCOUNT NO.	ITEM DESCRIPTION	TOTAL COST OF ITEM(S)	REIMBURSEMENT AMOUNT	A / R	JUSTIFICATION	INDIVIDUAL	REPLACE ASSET
2516.533928	HP Probook Laptop, HP USB-C Docking Station, 24" Monitor, Privacy Screen (Montior), Privacy Screen (Laptop)	$ 1,837.56		R	5 year replacement schedule	Sedona Geiter	2021045
2511.533928	HP ProBook laptop, docking station, three 24" monitors, privacy screen for laptop and three monitor screens	$ 2,328.68		R	5 year replacement schedule	Kayla Baker	2021046
2516.533928	HP Probook Laptop, HP USB-C Docking Station, 24" Monitor, Privacy Screen (Montior), Privacy Screen (Laptop)	$ 1,837.56		R	5 year replacement schedule	Julie Smith	2021047
2554.533928	HP ProBook laptop, docking station, 27" monitor, privacy screen for laptop and monitor	$ 1,840.56	$ 736.22	R	5 year replacement schedule	Camille Kass	2021048
2554.533928	HP ProBook laptop, docking station, two 24" monitors, privacy screen for laptop and two monitor screens	$ 2,082.92	$ 833.17	R	5 year replacement schedule	Joanne Meyer	2021049
2511.533928	HP ProBook laptop, docking station, 27" monitor, privacy screen for laptop and monitor	$ 1,840.56		R	5 year replacement schedule	Vacant (Sarah Jacobchick)	2021050
2554.533928	HP Probook Laptop, HP USB-C Docking Station, 24" Monitor, Privacy Screen (Montior), Privacy Screen (Laptop)	$ 1,837.56	$ 735.02	R	5 year replacement schedule	Corrie Wagner	2021051
2554.533928	HP ProBook laptop, docking station, 27" monitor, privacy screen for laptop and monitor	$ 1,840.56	$ 736.22	R	5 year replacement schedule	Jennifer Mallard-Haupt	2021052
2516.533928	HP ProBook laptop, docking station, 27" monitor, privacy screen for laptop and monitor	$ 1,840.56		R	5 year replacement schedule	Elizabeth Lund	2021053
2511.533928	HP ProBook laptop, Docking station, two 24" monitor privacy screens, and one laptop privacy screen	$ 1,669.80		R	5 year replacement schedule	Jennifer Fenske	2021054
2511.533928	HP ProBook laptop, docking station, 27" monitor, privacy screen for laptop and monitor	$ 1,840.56		R	5 year replacement schedule	Michael Bigari	2021056
2511.533928	HP ProBook laptop, docking station, 27" monitor, privacy screen for laptop and monitor	$ 1,840.56		R	5 year replacement schedule	Katie Humphrey	2021057
2554.533928	HP Probook Laptop, HP USB-C Docking Station, Privacy Screen (Laptop)	$ 1,514.20	$ 605.68	R	5 year replacement schedule	Sarah Mueller	2021058
2511.533928	HP ProBook laptop, Docking station, two 24" monitor privacy screens, and one laptop privacy screen	$ 1,669.80		R	5 year replacement schedule	Greta Mcdonald	2021059
2511.533928	HP ProBook laptop, docking station, 27" monitor, privacy screen for laptop and monitor	$ 1,840.56		R	5 year replacement schedule	Heather Baeckmann	2021076
2516.533928	HP ProBook laptop, docking station, 27" monitor, privacy screen for laptop and monitor	$ 1,840.56		R	5 year replacement schedule	Cardeaire Sims	2021079
2511.533928	HP ProBook laptop, docking station, laptop and monitor privacy screens	$ 1,482.28		R	5 year replacement schedule	Brianna Schuh	2021138
2516.533928	HP ProBook laptop, docking station, two 24" monitors, privacy screen for laptop and two monitor screens	$ 2,082.92		R	5 year replacement schedule	Brian Ognacevic	2021055
2511.533928	HP Probook Laptop, HP USB-C Docking Station, 24" Monitor, Privacy Screen (Montior), Privacy Screen (Laptop)	$ 1,837.56		R	5 year replacement schedule	Christine Ash	2021063
2032.533928	HP Probook Laptop, HP USB-C Docking Station, 24" Monitor, Privacy Screen (Montior), Privacy Screen (Laptop)	$ 1,837.56	$ 1,837.56	R	5 year replacement schedule	Susan Andres	2021067
2019.533928	HP Probook Laptop, HP USB-C Docking Station, Privacy Screen (Laptop)	$ 1,514.20	$ 605.68	R	5 year replacement schedule	Tanya Bricco	2021078
2032.533928	HP Probook Laptop, HP USB-C Docking Station, Privacy Screen (Laptop)	$ 1,517.40	$ 1,517.40	R	5 year replacement schedule	Justin Ernisse	2021148
2032.533928	HP ProBook laptop, docking station, 27" monitor, privacy screen for laptop and monitor	$ 1,840.56	$ 1,840.56	R	5 year replacement schedule	Nicole Wroblewski	2021151
2032.533928	HP Probook Laptop, HP USB-C Docking Station, Privacy Screen (Laptop)	$ 1,517.40	$ 1,517.40	R	5 year replacement schedule	Rebecca Wolff	2021162
2056.533928	HP Probook Laptop, HP USB-C Docking Station, Privacy Screen (Laptop)	$ 1,514.20		R	5 year replacement schedule	Morgan Rohde	2021180
2032.533928	HP ProBook laptop, docking station, 27" monitor, privacy screen for laptop and monitor	$ 1,840.56	$ 1,840.56	R	5 year replacement schedule	Alesha Buelter	2021199
2032.533928	HP Probook Laptop, HP USB-C Docking Station, 24" Monitor, Privacy Screen (Montior), Privacy Screen (Laptop)	$ 1,837.56	$ 1,837.56	R	5 year replacement schedule	Vacant (Rachel Nytes)	2021150
2027.533928	HP Probook Laptop, HP USB-C Docking Station, 24" Monitor, Privacy Screen (Montior), Privacy Screen (Laptop)	$ 1,837.56	$ 1,837.56	R	5 year replacement schedule	Amy Sowls	2021156
2699.533928	HP Probook Laptop, HP USB-C Docking Station, (2) 24" Monitor, (2) Privacy Screen (Monitor), Privacy Screen (Laptop)	$ 2,161.36	$ 2,161.36	R	5 year replacement schedule	Dora Chappa	2021061
2699.533928	HP Probook Laptop, HP USB-C Docking Station, (2) 24" Monitor, (2) Privacy Screen (Monitor), Privacy Screen (Laptop)	$ 2,161.36	$ 2,161.36	R	5 year replacement schedule	Tracy Weimann	2021062
2699.533928	HP Probook Laptop, HP USB-C Docking Station, (2) 24" Monitor, (2) Privacy Screen (Monitor), Privacy Screen (Laptop)	$ 2,161.36	$ 2,161.36	R	5 year replacement schedule	Jackie Kogler	2021164
2699.533928	HP Probook Laptop, HP USB-C Docking Station, (2) 24" Monitor, (2) Privacy Screen (Monitor), Privacy Screen (Laptop)	$ 2,161.36	$ 2,161.36	R	5 year replacement schedule	Hannah Waugen	2021184
2699.533928	HP Probook Laptop, HP USB-C Docking Station, (2) 24" Monitor, (2) Privacy Screen (Monitor), Privacy Screen (Laptop)	$ 2,161.36	$ 2,161.36	R	5 year replacement schedule	Andrew Shafer	2021186
2699.533928	HP Probook Laptop, HP USB-C Docking Station, (2) 24" Monitor, (2) Privacy Screen (Monitor), Privacy Screen (Laptop)	$ 2,161.36	$ 2,161.36	R	5 year replacement schedule	Iyana Valentino	2021187
2699.533928	HP Probook Laptop, HP USB-C Docking Station, (2) 24" Monitor, (2) Privacy Screen (Monitor), Privacy Screen (Laptop)	$ 2,161.36	$ 2,161.36	R	5 year replacement schedule	Kim Ernst	2021188
2699.533928	HP Probook Laptop, HP USB-C Docking Station, (2) 24" Monitor, (2) Privacy Screen (Monitor), Privacy Screen (Laptop)	$ 2,161.36	$ 2,161.36	R	5 year replacement schedule	Cheryl Jackett	2021189
2699.533928	HP Probook Laptop, HP USB-C Docking Station, (2) 24" Monitor, (2) Privacy Screen (Monitor), Privacy Screen (Laptop)	$ 2,161.36	$ 2,161.36	R	5 year replacement schedule	Child Support Spare	2021140
2609.533928	HP Probook Laptop, HP USB-C Docking Station, (2) 24" Monitor, (2) Privacy Screen (Monitor), Privacy Screen (Laptop)	$ 2,161.36		R	5 year replacement schedule	Cheri Nennig	2021080
2609.533928	HP Probook Laptop, HP USB-C Docking Station, (2) 24" Monitor, (2) Privacy Screen (Monitor), Privacy Screen (Laptop)	$ 2,161.36		R	5 year replacement schedule	Gunnar Joosse	2021089
2609.533928	HP Probook Laptop, HP USB-C Docking Station, (2) 24" Monitor, (2) Privacy Screen (Monitor), Privacy Screen (Laptop)	$ 2,161.36		R	5 year replacement schedule	Clarissa Roberts	2021091
2609.533928	HP Probook Laptop, HP USB-C Docking Station, (2) 24" Monitor, (2) Privacy Screen (Monitor), Privacy Screen (Laptop)	$ 2,161.36		R	5 year replacement schedule	Gao Chee Lor	2021098
2609.533928	HP Probook Laptop, HP USB-C Docking Station, (2) 24" Monitor, (2) Privacy Screen (Monitor), Privacy Screen (Laptop)	$ 2,161.36		R	5 year replacement schedule	Kaletha Polzin	2021099
2609.533928	HP Probook Laptop, HP USB-C Docking Station, (2) 24" Monitor, (2) Privacy Screen (Monitor), Privacy Screen (Laptop)	$ 2,161.36		R	5 year replacement schedule	Carrie Marco	2021105
2609.533928	HP Probook Laptop, HP USB-C Docking Station, (2) 24" Monitor, (2) Privacy Screen (Monitor), Privacy Screen (Laptop)	$ 2,161.36		R	5 year replacement schedule	Evan Gilbert	2021158
2609.533928	HP Probook Laptop, HP USB-C Docking Station, (2) 24" Monitor, (2) Privacy Screen (Monitor), Privacy Screen (Laptop)	$ 2,161.36		R	5 year replacement schedule	Tricia Kelly	2021182
2609.533928	HP Probook Laptop, HP USB-C Docking Station, (2) 24" Monitor, (2) Privacy Screen (Monitor), Privacy Screen (Laptop)	$ 2,161.36		R	5 year replacement schedule	Nadina Mesic	2021185
2609.533928	HP Probook Laptop, HP USB-C Docking Station, (2) 24" Monitor, (2) Privacy Screen (Monitor), Privacy Screen (Laptop)	$ 2,161.36		R	5 year replacement schedule	Vacant (Kayla Hemb)	2021090
2260.533928	HP Probook Laptop, HP USB-C Docking Station, 24" Monitor, Privacy Screen (Montior), Privacy Screen (Laptop)	$ 1,837.56		R	5 year replacement schedule	Amy Ten Haken	2021083
2260.533928	HP Probook Laptop, HP USB-C Docking Station, Privacy Screen (Laptop)	$ 1,592.00		R	5 year replacement schedule	Heidi Jensema	2021084
2260.533928	HP Probook Laptop, HP USB-C Docking Station, Privacy Screen (Laptop)	$ 1,592.00		R	5 year replacement schedule	Amy Mancl	2021085
2260.533928	HP Probook Laptop, HP USB-C Docking Station, (2) 24" Monitor, (2) Privacy Screen (Monitor), Privacy Screen (Laptop)	$ 2,161.36		R	5 year replacement schedule	Priscilla Rysewyk	2021087
2260.533928	HP Probook Laptop, HP USB-C Docking Station, 24" Monitor, Privacy Screen (Montior), Privacy Screen (Laptop)	$ 1,837.56		R	5 year replacement schedule	Usurla Norwood	2021088
2260.533928	HP Probook Laptop, HP USB-C Docking Station, Privacy Screen (Laptop)	$ 1,592.00		R	5 year replacement schedule	105 Conference Room	2021101
2260.533928	HP Probook Laptop, HP USB-C Docking Station, Privacy Screen (Laptop)	$ 1,592.00		R	5 year replacement schedule	Multi User (Glass Room)	2021102
2260.533928	HP Probook Laptop, HP USB-C Docking Station, 24" Monitor, Privacy Screen (Montior), Privacy Screen (Laptop)	$ 1,837.56		R	5 year replacement schedule	Sheryl Scheid	2021104
2341.533928	HP Probook Laptop, VisionTek docking station with cord, 24" Monitor, Privacy Screen (Monitor), Privacy Screen (Laptop)	$ 1,861.37		R	5 year replacement schedule	Annette Selk	2021016
2334.533928 127481A	HP ZBook Power, Vision Tek Docking Station	$ 3,680.00	$ 3,680.00	R	5 year replacement schedule	Andrew Weiss	2021073
2334.533928 104411W	HP Probook Laptop, Privacy Screen (laptop)	$ 1,286.65	$ 1,286.65	R	5 year replacement schedule	Public Access (St. Johns)	2021074
2334.533928 127481A	HP Probook Laptop, VisionTeck docking station with cord, privacy screen laptop	$ 1,538.01	$ 1,538.01	R	5 year replacement schedule	Jennifer Vorpagel	2021100
2348.533928	Microsoft Surface Pro, Surface Pro Folio keyboard, Surface Pro protective case, Surface Thunderbolt USB-C Docking Station, Dis	$ 2,755.52		R	5 year replacement schedule	Chelsea Smies	2021109
2055.533928	HP Probook Laptop, VisionTek Docking station and cord, (2) 24" Monitor, (2) Privacy Screen (Monitor), Privacy Screen (Laptop)	$ 2,184.73		R	5 year replacement schedule	Allison Butler	2021159
2348.533928	HP Probook Laptop, HP USB-C Docking Station, 24" Monitor, Privacy Screen (Montior), Privacy Screen (Laptop)	$ 1,837.56		R	5 year replacement schedule	Britney Damkot	2021160
2334.533928 104411W	HP Probook Laptop, VisionTek Docking station and cord, (2) 24" Monitor, (2) Privacy Screen (Monitor), Privacy Screen (Laptop)	$ 2,184.73	$ 2,184.73	R	5 year replacement schedule	Ruth Ruiz	2021161
2334533928 104411W	HP Probook Laptop, VisionTeck docking station with cord, privacy screen laptop	$ 1,538.01	$ 1,538.01	R	5 year replacement schedule	McKenzie Urbina	2021163
2318.533928	HP Probook Laptop, VisionTeck docking station with cord, privacy screen laptop	$ 1,538.01		R	5 year replacement schedule	Nicole Beeck	2021165

2341.533928	HP Probook Laptop, VisionTek Docking station and cord, (2) 24" Monitor, (2) Privacy Screen (Monitor), Privacy Screen (Laptop)	$ 2,184.73			R	5 year replacement schedule	Morgan Rahn	2021177
2115.533928	HP Probook Laptop, Privacy Screen (laptop)	$ 1,286.65			R	5 year replacement schedule	Katy Pruitt	2021015
2115.533928	HP Probook Laptop, HP USB-C Docking Station, (2) 24" Monitor, (2) Privacy Screen (Monitor), Privacy Screen (Laptop)	$ 2,161.36			R	5 year replacement schedule	Wendy Gorges	2021203
2112.533928	HP Probook Laptop, HP USB-C Docking Station, (2) 27" Monitors, Addtional 16GB RAM	$ 2,031.27			R	5 year replacement schedule	Cynthia Kalkopf	2021008
2115.533928	HP Probook Laptop, Privacy Screen (laptop)	$ 1,286.65			R	5 year replacement schedule	Checkout Laptop	2021024
2112.533928	HP Probook Laptop, HP USB-C Docking Station, Addtional 16GB RAM	$ 1,534.15			R	5 year replacement schedule	Krista Binder	2021065
2112.533928	HP Probook Laptop, HP USB-C Docking Station, Addtional 16GB RAM	$ 1,534.15			R	5 year replacement schedule	Amanda Louisier	2021066
2112.533928	HP Probook Laptop, HP USB-C Docking Station, Addtional 16GB RAM	$ 1,534.15			R	5 year replacement schedule	Andrew Lauters	2021068
2112.533928	HP Probook Laptop, HP USB-C Docking Station, Addtional 16GB RAM	$ 1,534.15			R	5 year replacement schedule	Linda Yang	2021069
2115.533928	HP Probook Laptop,HP USB-C Docking Station	$ 1,404.48			R	5 year replacement schedule	Angela Lammers	2021070
2112.533928	HP Probook Laptop, HP USB-C Docking Station, Addtional 16GB RAM	$ 1,534.15			R	5 year replacement schedule	Jessica Meade	2021071
2115.533928	HP Probook Laptop, Privacy Screen (laptop)	$ 1,286.65			R	5 year replacement schedule	Checkout Laptop Cart	2021075
2115.533928	HP Probook Laptop, Privacy Screen (laptop)	$ 1,286.65			R	5 year replacement schedule	Checkout Laptop Cart	2021077
2115.533928	HP Probook Laptop, Privacy Screen (laptop)	$ 1,286.65			R	5 year replacement schedule	Checkout Laptop Cart	2021139
2112.533928	HP Probook Laptop, HP USB-C Docking Station, Addtional 16GB RAM	$ 1,534.15			R	5 year replacement schedule	Sarah Nevins	2021149
2115.533928	HP Probook Laptop, Privacy Screen (laptop)	$ 1,286.65			R	5 year replacement schedule	Checkout Laptop Cart	2021155
2112.533928	HP Probook Laptop, Privacy Screen (laptop), privacy screen monitor	$ 1,364.45			R	5 year replacement schedule	Brittany Savaglio	2021157
2115.533928	HP Probook Laptop, Privacy Screen (laptop)	$ 1,286.65			R	5 year replacement schedule	Checkout Laptop Cart	2021198
	Grand Total Amounts	**$ 153,032.53**	**$ -**	**$ 46,160.23**				

RETURN TO CHRIS LEWINSKI, INFORMATION TECHNOLOGY DIRECTOR

NOTE:

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

Christopher S. Lewinski

IT Division Approval

Matt [illegible]

Requesting Department Head Signature

Furniture Request

Furniture Request (Non-Operational) for 2026 - $0 - $4999

Listed In Order of Priority

Department: **Health and Human Services**

ACCOUNT NO.	ITEM DESCRIPTION	AGE OF ITEM BEING REPLACED	TOTAL COST OF ITEM(S)	JUSTIFICATION	A / R
2032.533923	Old desk with broken drawer	20 years	$ 3,500.00	old damaged needs to be replaced for QA	R
2032.533923	Old desk chair	20 years	$ 550.00	old damaged needs to be replaced for QA	R
2632.533923.56004A	new desks (2)	20 years	$ 7,000.00	1 to replace old desk and 1 for new CS position	R
2632.533923.56004A	new chairs	20 years	$ 1,100.00	replace old desk chair and purchase 1 new one for new position	R
2021.533923	old desks (3)	40 years	$ 10,500.00	replace 3 old/broken desks	R
2021.533923	old chairs (3)	20 years	$ 1,650.00	replace 3 old chairs	R
2032.533923	new desks (6)		$ 21,000.00	new desks for 6 new CCS positions	A
2032.533923	new chairs (6)		$ 3,300.00	new chairs for 6 new positions	A
2027.533923	new desk (1)		$ 3,500.00	new desk for 1 new CLTS position	A
2027.533923	new chair (1)		$ 550.00	new chair for 1 new CLTS position	A
			$ -		
			$ -		
			$ -		
			$ -		
			$ -		
			$ -		
			$ -		
			$ -		
			$ -		
			$ -		
	Grand Total Amounts		$ 52,650.00		

Travel and Training Requests

2026 Travel and Training Requests

Department: Health and Human Services

Date	Request	Location (if known)	Number of Employees Attending	Employee Mileage 533205**	Employee Meals 533215	Employee Lodging 533220	Commercial Transport 533235	Seminars and Training 533245	Total Cost per request	Requirement for Accreditation or Certification?	Out of County Yes/No
TBD	Misc Training	TBD	Varies	2,700.00	1,420.00	8,000.00		27,280.00	39,400.00	Yes	Yes/No
Various	Client Contacts	Varies	Varies	49,630.00	200.00	500.00			50,330.00	Yes/No	Yes/No
N/A	Behavioral Health Training Program Membership	N/A	N/A					5,000.00	5,000.00	Yes	No
Varies	Birth to 3	Varies	2	200.00	80.00			100.00	380.00	Partially	Yes
Unknown	Intoxicated Driver Program Conference	Virtual	3					180.00	180.00	Yes	No
April	Treatment Court State Conference	WI Dells	9	1,200.00	250.00	2,750.00		3,150.00	7,350.00	Partially	Yes
July	Treatment Court National Conference	Nashville, TN	6	200.00	575.00	10,000.00	3,250.00	5,130.00	19,155.00	Partially	Yes
TBD	Treatment Court Coordinator Meeting	TBD	1	125.00	65.00	200.00		290.00	680.00	Partially	Yes
2x Per Year	Alliance for Wisconsin Youth Meetings	Fon Du Lac	1	79.00					79.00	Yes	Yes
Varies	Community Outreach In County Travel	Sheboygan	12	300.00					300.00	No	No
September	Substance Use Prevention Conference	Wi Dells	2	121.00	28.00	96.00		600.00	845.00	No	No
May	Opioids, Stimulants and Trauma Summit	Wi Dells	3	121.00	126.00	42.00		900.00	1,189.00	No	No
	Co 200 Total			**54,676.00**	**2,744.00**	**21,588.00**	**3,250.00**	**42,630.00**	**124,888.00**		
Varies	Human Resources Training	Varies	1	150.00		200.00		650.00	1,000.00	No	Yes
May	WI County Human Service Association Spring Conference	Oshkosh	1			196.00		300.00	496.00	Yes	Yes
December	WI County Human Serice Association Fall Conference	Stevens Point	1			196.00		250.00	446.00	Yes	Yes
Spring	Mind the Mind Symposium	Sheboygan	100					11,000.00	11,000.00	No	No
Varies	Crisis Prevention & Intervention Training	Sheboygan	Varies					4,500.00	4,500.00	No	No
Monthly	Leadership Annual Training	Sheboygan	Varies					1,000.00	1,000.00	No	No
June	June All-Agency cultural training	Sheboygan	Varies					1,000.00	1,000.00	No	No
Varies	Trauma Informed Care Training	Sheboygan	Varies					5,000.00	5,000.00	No	No
January	Martin Luther King Training	HHS	238					8,000.00	8,000.00	No	No
Annual	SmartCare Conference	Varies	3	315.00	384.00	3,951.00	2,591.00	2,616.00	9,857.00	No	Yes
May	WI Human Services Financial Management Association Conference	Varies	3	306.00		784.00		900.00	1,990.00	No	Yes
Quarterly	Medicare, Medicaid, Insurance Billing Training Sessions	Varies	3	306.00	120.00				426.00	No	Yes

Date	Request	Location (if known)	Number of Employees Attending	Employee Mileage 533205**	Employee Meals 533215	Employee Lodging 533220	Commercial Transport 533235	Seminars and Training 533245	Total Cost per request	Requirement for Accreditation or Certification?	Out of County Yes/No
	Co 210 Total			**1,077.00**	**504.00**	**5,327.00**	**2,591.00**	**35,216.00**	**44,715.00**		
Unknown	Elderly Benefit Specialist training	TBD	2	300.00	250.00	750.00		500.00	1,800.00	Yes	Yes
Unknown	Adult Protective Services Regional Training	Appleton	5	1,000.00	750.00	1,500.00		1,000.00	4,250.00	Yes	Yes
Unknown	Disability Benefit Specialist training	TBD	2	500.00	500.00	800.00		500.00	2,300.00	Yes	Yes
Unknown	Nutrition Director/Staff training	Wausau	6	300.00	250.00	600.00		600.00	1,750.00	Yes	Yes
Unknown	Information & Assistance training	TBD	8	800.00	800.00	1,000.00		800.00	3,400.00	Yes	Yes
Unknown	Alliance for Information and Referral Services conference	TBD	2	75.00	50.00	160.00		160.00	445.00	Yes	Yes
Unknown	Aging and Disability Professional Assoication of WI training	TBD	3	150.00	250.00	750.00		500.00	1,650.00	Yes	Yes
Unknown	Aging and Disability Resource Center Supervisor training	TBD	2	300.00	300.00	750.00		500.00	1,850.00	Yes	Yes
Unknown	Aging Supervisor trainings	TBD	2	350.00	300.00	500.00		500.00	1,650.00	Yes	Yes
Unknown	Adult Protective Services Misc Trainings	TBD	Varies	350.00	350.00	500.00		500.00	1,700.00	Yes	Yes/No
Unknown	Aging and Disability Resource Center Misc trainings	TBD	Varies	350.00	250.00	600.00		500.00	1,700.00	Yes	Yes/No
Unknown	Home Delivered Meal Assessments	Varies	Varies	5,000.00					5,000.00	No	No
Unknown	Client Contact	Varies	Varies	12,300.00					12,300.00	No	No
	Co 220 total			**21,775.00**	**4,050.00**	**7,910.00**	**-**	**6,060.00**	**39,795.00**		
Spring	Public Health Orientation	Steven's Point	2	129.00					129.00	No	Yes
May	WI Association of Local Health Dept. & Boards Annual Conference	Madison	3	230.00	42.00	576.00		1,125.00	1,973.00	No	Yes
Septmber	WI Public Health Association Annual Conf	Steven's Point	3	258.00	42.00	576.00		1,125.00	2,001.00	No	Yes
Fall	Wisconsin WIC Association Conference	Wi Dells	8	241.00	112.00	768.00		1,600.00	2,721.00	Yes	Yes
March	Breastfeeding Annual Conference	Oshkosh	1	58.00	14.00	96.00		245.00	413.00	Yes	Yes
July	Maternal Nutritional Intensive (Virtual)	Virtual	4					140.00	140.00	No	No
February	Operations Conference	Wi Dells	2	121.00	28.00	384.00		450.00	983.00	No	Yes
July	Reflective Supervision Refresher	Virtual	2					70.00	70.00	No	No
February	Governors Emergency Management Conference	Middleton	2	131.00	240.00	384.00		450.00	1,205.00	No	Yes
Quarterly	Fox Valley Emergency Planning Group	Appleton	1	252.00					252.00	No	Yes
2x Per Year	WIC Director Regional Meetings	Green Bay	1	79.00					79.00	Yes	Yes

Date	Request	Location (if known)	Number of Employees Attending	Employee Mileage 533205**	Employee Meals 533215	Employee Lodging 533220	Commercial Transport 533235	Seminars and Training 533245	Total Cost per request	Requirement for Accreditation or Certification?	Out of County Yes/No
6 x Per Year	WI Association of Local Health Depts & Boards (WALHDAB) Health Officer Meeting	Combined Locks	1	430.00					430.00	No	Yes
November	Children Come First Conference	Wi Dells	3	121.00	42.00	288.00		750.00	1,201.00	No	Yes
November	Wisconsin Environmental Health Conference	Wi Dells	6	121.00	228.00	1,152.00		1,800.00	3,301.00	Yes	Yes
March	Annual DNR Training	Waukesha	5	76.00					76.00	Yes	Yes
Varies	Lead Risk Assessor Refresher Course (Q2Yrs)	Milwaukee	2	60.00	20.00			750.00	830.00	Yes	Yes
Septmber	Great Lakes Beach Conference	Varies	1	153.00	62.00	192.00		100.00	507.00	No	No
February	Certified Pest Control	Wi Dells	1	121.00	14.00	96.00		195.00	426.00	No	No
May	Healthy Aging Summit	Middleton	2	130.00	28.00	192.00		688.00	1,038.00	No	No
March	Maternal Child Health Conference	Wi Dells	2	121.00	56.00	384.00		400.00	961.00	Yes	Yes
September	Advanced Motivational Interviewing	Virtual	7	-	-	-		245.00	245.00	No	No
April	HIV Partner Services Training	Milwaukee	2	60.00	28.00				88.00	No	No
Summer	Wisconsin Immunization Registry User Meeting	Wi Dells	3	121.00	30.00				151.00	Yes	Yes
May	Immunize Wisconsin Conference	Middleton	3	131.00	42.00	288.00		750.00	1,211.00	No	No
Fall	TB Regional Inservice	Madison	3	116.00	42.00			-	158.00	No	No
Quarterly	Northeast Region Env. Health Supervisors Mtg	Appleton	1	290.00	40.00				330.00	No	Yes
Quarterly	Env Health WALHDAB meeting	Steven's Point	1	482.00	40.00				522.00	No	Yes
Varies	Environmental Health In County Travel	Sheboygan	6	3,000.00					3,000.00	No	No
Varies	Immune In County Travel	Sheboygan	6	300.00					300.00	No	No
Varies	Lead In County Travel	Sheboygan	4	300.00					300.00	No	No
Varies	TB In County Travel	Sheboygan	6	300.00					300.00	No	No
Varies	Families and Neighbors Together In County Travel	Sheboygan	3	300.00					300.00	No	No
	Co 230 Total			**8,232.00**	**1,150.00**	**5,376.00**	**-**	**10,883.00**	**25,641.00**		
varies	Child Protective Services Independent	Manitowoc	Varies	400.00	80.00				480.00	No	Yes
varies	Child Advocacy Center interviews	Saukville	Varies	500.00	90.00				590.00	No	Yes
varies	Northeast Regional Foundation & Basic Intake Worker Training	Varies	Varies	1,400.00	182.00	1,100.00		875.00	3,557.00	No	Yes/No
1x/year	Foster Care Coordinator Conference	WI Dells	2	244.00	48.00	400.00		200.00	892.00	No	Yes
varies	Ongoing Training- Child Protective Services Intake	Varies	Varies	2,000.00	200.00	2,000.00		3,000.00	7,200.00	No	Yes/No
varies	Ongoing Training- Child Protective Services Ongoing	Varies	Varies	2,000.00	200.00	2,000.00		6,000.00	10,200.00	No	Yes/No
varies	After Hours	Varies	10	1,000.00					1,000.00	No	No
1x/year	Chapter 58 Training	Varies	4					100.00	100.00	No	Yes

Date	Request	Location (if known)	Number of Employees Attending	Employee Mileage 533205**	Employee Meals 533215	Employee Lodging 533220	Commercial Transport 533235	Seminars and Training 533245	Total Cost per request	Requirement for Accreditation or Certification?	Out of County Yes/No
1x/Fall	Child Welfare Conference	WI Dells	4	400.00	160.00	800.00			1,360.00	No	Yes
varies	Child Protective Services Ongoing- mileage/meals Out of County	Varies	Varies	6,000.00	200.00				6,200.00	No	Yes
varies	Child Protective Services Intake- mileage/meals Out of County	Varies	Varies	1,600.00	200.00				1,800.00	No	Yes
varies	Kinship Care-mileage Out of County	Varies	2	140.00	140.00				280.00	No	Yes
varies	Kinship Care- mileage In County	Varies	2	540.00					540.00	No	No
varies	Child Protective Services Ongoing- mileage In County	Varies	Varies	15,000.00					15,000.00	No	No
varies	Child Protective Services Intake- mileage In County	Varies	Varies	3,000.00					3,000.00	No	No
September	WI Juvenile Court Intake Association Conference	WI Dells	6	489.00	324.00	2,400.00		1,200.00	4,413.00	No	Yes
annual	Global Position System Conference	WI Dells	1	122.00	64.00	180.00			366.00	No	Yes
annual	Youth Justice Contacts- mileage In County	Varies	Varies	5,000.00					5,000.00	No	No
varies	Youth Justice Contacts- mileage Out of County	Varies	Varies	1,000.00					1,000.00	No	Yes
varies	Youth Justice Meals	Varies	Varies		300.00				300.00	No	Yes
varies	Youth Justice Ongoing Training	Varies	Varies	1,089.00	200.00	400.00		6,069.00	7,758.00	No	Yes/No
	Co 250 Total			**41,924.00**	**2,388.00**	**9,280.00**	**-**	**17,444.00**	**71,036.00**		
Four times annually, locations vary	CS Dialogues	Varies	2	300.00	100.00	275.00			675.00	No	Yes
Once Annually. Milwaukee	CS - Conduent Contract Discussion	Milwaukee	4	120.00	50.00				170.00	No	Yes
Annually. Location varies.	CS Fall Conference	Varies	2	100.00	90.00	275.00		800.00	1,265.00	Yes	Yes
Annually. Location varies.	CS New Worker Training	Varies	2	206.00	120.00				326.00	Yes	Yes
Once Annually	ES Capital Consortium All Staff Trainings	Madison	24-27	-	540.00		1,800.00		2,340.00	No	Yes
3 times Yearly	ES Capital Supervisors Meetings	Madison	3	400.00	150.00				550.00	No	Yes
Once per month for 10 months	ES Leadership Training	Madison	2-3	1,000.00	300.00			1,000.00	2,300.00	No	Yes
Annually	ES Fraud Conferences	Varies	2	100.00	20.00				120.00	No	Yes
Three times per year. Madison.	ES NWT Training Supplements	Madison	3	175.00	90.00				265.00	Yes	Yes

Date	Request	Location (if known)	Number of Employees Attending	Employee Mileage 533205**	Employee Meals 533215	Employee Lodging 533220	Commercial Transport 533235	Seminars and Training 533245	Total Cost per request	Requirement for Accreditation or Certification?	Out of County Yes/No
Varies	CC NWT Refreshers	Varies	4	360.00	300.00				660.00	Yes	Yes
	Co 260 Total			**2,761.00**	**1,760.00**	**550.00**	**1,800.00**	**1,800.00**	**8,671.00**		
			Object Account Total	**130,445.00**	**12,596.00**	**50,031.00**	**7,641.00**	**114,033.00**	**314,746.00**		

Grand Total **314,746.00**

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

****2026 Employee Mileage Reimbursement Rate** $.51
with proof of personal auto insurance on file with Accounts Payable
$.26 with no proof of insurance, or partial coverage, on file with Accounts Payable

Discretionary Fees

Sheboygan County Discretionary Fee Schedule

Dept	Department	Fee	Current Charge	2026 Proposed	Percent Change	Unit	Date of Last increase	Who can Approve Change	Why Proposing a Change?
		RETAIL FOOD - SERVING MEALS:							
230	Public Health	Retail Food - Serving Meals, Prepackaged	$200.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Retail Food - Serving Meals, Simple	$442.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Retail Food - Serving Meals, Moderate	$583.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Retail Food - Serving Meals, Complex	$746.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Mobile Retail Food - Serving Meals, Prepackaged	$200.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Mobile Retail Food - Serving Meals, Simple	$442.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Mobile Retail Food - Serving Meals, Moderate	$583.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Mobile Retail Food - Serving Meals, Complex	$725.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Mobile Base Retail Food - Serving Meals, Prepackaged	$200.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Mobile Base Retail Food - Serving Meals, Simple	$442.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Mobile Base Retail Food - Serving Meals, Moderate	$583.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Mobile Base Retail Food - Serving Meals, Complex	$725.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Retail Food, Transient (prepackaged only)	$160.00			Other	1/1/2024	Liaison Committee	
230	Public Health	Retail Food, Transient	$185.00			Other	1/1/2024	Liaison Committee	
230	Public Health	Tavern Non-Food	$160.00			Other	1/1/2024	Liaison Committee	
230	Public Health	DPI School - Satellite	$265.00			Other	1/1/2024	Liaison Committee	
230	Public Health	DPI School - Production	$465.00			Other	1/1/2024	Liaison Committee	
230	Public Health	Retail Food Serving Meals - Pre-Inspection Fees	$250.00 - $572.00			Other	1/1/2024	Liaison Committee	
		LODGING:							
230	Public Health	Tourist Rooming House (1-4 rooms)	$190.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Bed & Breakfast (8 rooms or less)	$205.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Hotel / Motel (5-30 rooms)	$325.00			Other	1/1/2024	Liaison Committee	
230	Public Health	Hotel / Motel (31-99 rooms)	$455.00			Other	1/1/2024	Liaison Committee	
230	Public Health	Hotel / Motel (100-199 rooms)	$578.00			Other	1/1/2024	Liaison Committee	
230	Public Health	Hotel / Motel (200 or more rooms)	$624.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Facility Codes and Fees - Lodging - Pre-Inspection Fees	$250.00 - $550.00			Other	1/1/2024	Liaison Committee	
		CAMPGROUNDS:							
230	Public Health	Campground (1-25 sites)	$266.00			Other	1/1/2024	Liaison Committee	
230	Public Health	Campground (26-50 sites)	$327.00			Other	1/1/2024	Liaison Committee	
230	Public Health	Campground (51-100 sites)	$380.00			Other	1/1/2024	Liaison Committee	
230	Public Health	Campground (101-199 sites)	$421.00			Other	1/1/2024	Liaison Committee	
230	Public Health	Campground (200 + sites)	$478.00			Other	1/1/2024	Liaison Committee	
230	Public Health	Spec Event Campgrd 1-25	$266.00			Other	1/1/2024	Liaison Committee	
230	Public Health	Spec Event Campgrd 26-50	$375.00			Other	1/1/2024	Liaison Committee	
230	Public Health	Spec Event Campgrd 51-100	$417.00			Other	1/1/2024	Liaison Committee	
230	Public Health	Spec Event Campgrd 101-199	$426.00			Other	1/1/2024	Liaison Committee	
230	Public Health	Spec Event Campgrd 200 +	$594.00			Other	1/1/2024	Liaison Committee	
230	Public Health	Facility Codes and Fees - Campgrounds - Pre-inspection Fees	$150.00			Other	1/1/2024	Liaison Committee	
		RECREATIONAL EDUCATIONAL CAMPS:							
230	Public Health	Recreational Educational Camp, Simple (with or without features)	$374.00			Other	1/1/2024	Liaison Committee	
230	Public Health	Recreational Educational Camp, Moderate (with or without features)	$374.00			Other	1/1/2024	Liaison Committee	
230	Public Health	Recreational Educational Camp, Complex (with or without features)	$374.00			Other	1/1/2024	Liaison Committee	
230	Public Health	Facility Codes and Fees - Rec/Ed Camps - Pre-inspection	$150.00			Other	1/1/2024	Liaison Committee	
		POOLS:							
230	Public Health	Pool, Simple (with or without features)	$350.00			Other	1/1/2024	Liaison Committee	
230	Public Health	Pool, Moderate (with or without features)	$421.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Pool, Complex (with or without features)	$445.00			Other	1/2/2025	Liaison Committee	
		RETAIL FOOD - NOT SERVING MEALS:							
230	Public Health	Retail Food - Not Serving Meals, Prepackaged	$160.00			Other	1/1/2024	Liaison Committee	
230	Public Health	Retail Food - Not Serving Meals, Simple non TCS	$203.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Retail Food - Not Serving Meals, Simple TCS	$346.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Retail Food - Not Serving Meals, Moderate	$591.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Retail Food - Not Serving Meals, Complex	$1,157.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Mobile Retail Food - Not Serving Meals, Prepackaged	$160.00			Other	1/1/2024	Liaison Committee	
230	Public Health	Mobile Retail Food - Not Serving Meals, Simple Non-TCS	$203.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Mobile Retail Food - Not Serving Meals, Simple TCS	$346.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Mobile Retail Food - Not Serving Meals, Moderate	$591.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Mobile Retail Food - Not Serving Meals, Complex	$773.00			Other	1/1/2024	Liaison Committee	
230	Public Health	Mobile Base Retail Food - Not Serving Meals, Prepackaged	$160.00			Other	1/1/2024	Liaison Committee	

Dept	Department	Fee	Current Charge	2026 Proposed	Percent Change	Unit	Date of Last increase	Who can Approve Change	Why Proposing a Change?
230	Public Health	Mobile Base Retail Food - Not Serving Meals, Simple Non-TCS	$203.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Mobile Base Retail Food - Not Serving Meals, Simple TCS	$346.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Mobile Base Retail Food - Not Serving Meals, Moderate	$591.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Mobile Base Retail Food - Not Serving Meals, Complex	$773.00			Other	1/1/2024	Liaison Committee	
230	Public Health	Micro market - Individual	$44.00			Other	1/1/2024	Liaison Committee	
230	Public Health	Micro market - Multiple	$66.00			Other	1/1/2024	Liaison Committee	
		TATTOO & BODY-PIERCING:							
230	Public Health	Body Piercing Establishment	$232.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Tattoo Establishment	$232.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Combined Tattoo and Body-Piercing Establishment	$355.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Temporary Body-Piercing Establishment	$228.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Temporary Tattoo Establishment	$228.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Temporary Combined Tattoo and Body-Piercing Establishment	$268.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Tattoo and Body Piercing Pre-Inspection Fees	$100.00			Other	1/1/2024	Liaison Committee	
230	Public Health	Combined Tattoo and Body-Piercing Establishment Pre-Inspection Fee	$200.00			Other	1/1/2024	Liaison Committee	
		MISCELLANEOUS FEES:							
230	Public Health	Re-Inspection: 1st	$264.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Re-Inspection: 2nd	$466.00			Other	1/1/2025	Liaison Committee	
230	Public Health	Facility Codes and Fees - Duplicate Permit	$25.00			Other	1/1/2024	Liaison Committee	
230	Public Health	Facility Codes and Fees - Late Fee	$100.00			Other	1/1/2024	Liaison Committee	
230	Public Health	Inspection Fee - Transient Facilities licensed in other municipalities	$185.00			Other	1/1/2024	Liaison Committee	
230	Public Health	Plan Review New Construction Only	$300.00			Other	1/1/2024	Liaison Committee	
230	Public Health	Annual Well Sample	$75.00			Other	1/1/2024	Liaison Committee	
230	Public Health	Site Evaluation Fee	$50.00			Other	1/1/2024	Liaison Committee	
		RADON:							
230	Public Health	Radon Kits - short term	$10.00			Other	1/1/2020	Department	
230	Public Health	Radon Kits - long term	$23.00			Other	1/1/2020	Department	
		MEDICAL - TUBERCULOSIS AND LEAD:							
230	Public Health	Healthcheck Case Management	$4.78			Each	1/1/2024	Department	
230	Public Health	TB Directly Observed Therapy (DOT also-15 min only)	$15.15	$9.48	-37%	Each	1/1/2024	Department	Aligned with TB Dispensary and MA Reimbursement Rates
230	Public Health	TB Directly Observed Therapy (DOT 30 min)	$30.30	$18.97	-37%	Each	1/1/2024	Department	Aligned with TB Dispensary and MA Reimbursement Rates
230	Public Health	TB Directly Observed Therapy (DOT 45 min)	$45.45	$28.46	-37%	Each	1/1/2024	Department	Aligned with TB Dispensary and MA Reimbursement Rates
230	Public Health	TB Directly Observed Therapy (DOT 60 min)	$60.60	$37.95	-37%	Each	1/1/2024	Department	Aligned with TB Dispensary and MA Reimbursement Rates
230	Public Health	TB Patient Education (15 min)	$15.15	$9.48	-37%	Each	1/1/2024	Department	Aligned with TB Dispensary and MA Reimbursement Rates
230	Public Health	TB Patient Education (30 min)	$30.30	$18.97	-37%	Each	1/1/2024	Department	Aligned with TB Dispensary and MA Reimbursement Rates
230	Public Health	TB Patient Education (45 min)	$45.45	$28.46	-37%	Each	1/1/2024	Department	Aligned with TB Dispensary and MA Reimbursement Rates
230	Public Health	TB Patient Education (60 min)	$60.60	$37.95	-37%	Each	1/1/2024	Department	Aligned with TB Dispensary and MA Reimbursement Rates
230	Public Health	TB Symptom Treatment/Monitoring (15 min)	$15.15	$9.48	-37%	Each	1/1/2024	Department	Aligned with TB Dispensary and MA Reimbursement Rates
230	Public Health	TB Symptom Treatment/Monitoring (30 min)	$30.30	$18.97	-37%	Each	1/1/2024	Department	Aligned with TB Dispensary and MA Reimbursement Rates
230	Public Health	TB Symptom Treatment/Monitoring (45 min)	$45.45	$28.46	-37%	Each	1/1/2024	Department	Aligned with TB Dispensary and MA Reimbursement Rates
230	Public Health	TB Symptom Treatment/Monitoring (60 min)	$60.60	$37.95	-37%	Each	1/1/2024	Department	Aligned with TB Dispensary and MA Reimbursement Rates
230	Public Health	Lead Nursing Education	$25.00	$11.98	-52%	Each	1/1/2024	Department	Aligned with TB Dispensary and MA Reimbursement Rates
230	Public Health	Travel for TCM (45 min)	$45.45	$28.20	-38%	Each	1/1/2024	Department	Aligned with TB Dispensary and MA Reimbursement Rates
230	Public Health	Travel for TCM (60 min)	$60.60	$37.60	-38%	Each	1/1/2024	Department	Aligned with TB Dispensary and MA Reimbursement Rates
230	Public Health	Lead Risk Assessment	$500.00			Each	1/1/2024	Department	
230	Public Health	Lead Risk Followup/Clearance	$300.00			Each	1/1/2024	Department	
		ADMINISTRATIVE FEES:							
210	HHS Admin	Fee for copies of client records	$1.19			Per page	1/1/2025	Department	
210	HHS Admin	Fee for paper copies of paper or digital records (public records request)	$0.12			Per page	1/1/2020	Department	
210	HHS Admin	Fee for staff time greater than 5 minutes for paper copies(public records request)	$1.14			Per 5 min	1/1/2023	Department	
210	HHS Admin	Fee for staff time for digital records to digital copies(public records request)	$1.14			Per 5 min	1/1/2023	Department	
210	HHS Admin	Paper records to digital copies via Email Attachment 0.12 per page plus $1.12/5 min. of staff time(public records request)	$0.12			Per page	1/1/2020	Department	
210	HHS Admin	Digital records to digital copies via Email Attachment (public records request)	$1.14			each	1/1/2020	Department	
210	HHS Admin	Digital records to digital copies via thumb drive (public records request)	$5.00-$25.00			each	1/1/2023	Department	
		Office of Aging Fees							
220	Office on Aging	Meal Site Transportation	$3.00	$ 4.00	33%	Round trip	1/1/2021	Liaison Committee	Keeping in line with Metro Connections fee which is increasing to $4.00
220	Office on Aging	Elderly and Disabled Transportation	$3.00	$ 4.00	33%	One way	1/1/2021	Liaison Committee	Keeping in line with Metro Connections fee which is increasing to $4.00

Dept	Department	Fee	Current Charge	2026 Proposed	Percent Change	Unit	Date of Last increase	Who can Approve Change	Why Proposing a Change?
		Economic Support and Child Support Fees							
260	Economic Support	Child Care Provider - Certification Fee	$90.00			each	8/1/2019	State of WI	
260	Economic Support	Child Care Provider - Recertification Fee	$75.00			each	12/21/2021	State of WI	
260	Child Support	Non IV-D Case Fees - 2014	$35.00			Per event	8/1/2019	State of WI	
		Social Services Fees							
250	Social Services	Juvenile Court Supervision Fee (assessed for all families with a child on a Delinquency Court Order) - married couple	$52.00			each	8/1/2019	Department	
250	Social Services	Juvenile Court Supervision Fee (assessed for all families with a child on a Delinquency Court Order) - single parent - fee assessed according to a slicing fee scale, based on ability to pay	$26.00			each	8/1/2019	Department	
		Behavioral Health Fees							
200	Community Programs	AODA Family/Couple	$63.79 - $73.19			other	1/1/2023	Department	
200	Community Programs	AODA Group	$11.01 - $18.30			other	1/1/2023	Department	
200	Community Programs	AODA Intervention Individual	$63.79 - $73.00			other	1/1/2023	Department	
200	Community Programs	Assessment Bundle Code	$29.71 - $37.35			other	1/1/2025	Department	
200	Community Programs	Case Planning Bundle Code	$29.71 - $37.36			other	1/1/2025	Department	
200	Community Programs	CCS Group Bundle Code	$3.49 - $13.79			other	1/1/2023	Department	
200	Community Programs	CCS Individual Bundle Code	$13.97 - $55.17			other	1/1/2023	Department	
200	Community Programs	CCS Travel Group Bundle Code	$3.49 - $13.79			other	1/1/2023	Department	
200	Community Programs	CCS Travel Individual Bundle Code	$13.97 - $55.17			other	1/1/2023	Department	
200	Community Programs	CLTS Bundle Code	$32.63	$33.37	2%	other	1/1/2025	Department	State approved rate for 2026
200	Community Programs	Crisis Line Bundle Code	$25.00 - $50.00			other	1/1/2023	Department	
200	Community Programs	Crisis Linkage & Follow Up Single Bundle Code	$25.00 - $50.00			other	1/1/2023	Department	
200	Community Programs	Crisis Linkage & Follow Up Team Bundle Code	$25.00 - $50.00			other	1/1/2023	Department	
200	Community Programs	Crisis Response Single Bundle Code	$25.00 - $50.00			other	1/1/2023	Department	
200	Community Programs	Crisis Response Team Bundle Code	$25.00 - $50.00			other	1/1/2023	Department	
201	Community Programs	Crisis Stabilization Bundle Code	$44.34			other	1/1/2025	Department	
200	Community Programs	CRS Community Support Services - Bundle	$37.35			other	1/1/2023	Department	
200	Community Programs	CRS Peer Services Bundle Code	$37.35			other	1/1/2023	Department	
200	Community Programs	CRS Supported Employment Bundle Code	$37.35			other	1/1/2023	Department	
200	Community Programs	CRS Travel - Community Support Bundle	$37.35			other	1/1/2023	Department	
200	Community Programs	CRS Travel - Peer Services Bundle Code	$37.35			other	1/1/2023	Department	
200	Community Programs	CRS Travel - Supported Employment Bundle Code	$37.35			other	1/1/2023	Department	
200	Community Programs	CSP Group Bundle Code	$3.75 - $9.38			other	1/1/2025	Department	
200	Community Programs	CSP Individual Bundle Code	$5.63 - $37.51			other	1/1/2025	Department	
200	Community Programs	Development Test Admin 1st Hour	$292.74			other	1/1/2023	Department	
200	Community Programs	Development Test Admin Each addtl 30 min	$146.37			other	1/1/2023	Department	
200	Community Programs	Diagnostic Eval W/O Medical Services	$266.96 - $432.12			other	1/1/2023	Department	
200	Community Programs	Discharge Planning Bundle Code	$29.71 - $37.35			other	1/1/2025	Department	
200	Community Programs	E & M Visit - <10 Min - 99211	$93.17			other	1/1/2023	Department	
200	Community Programs	E & M Visit - 10-19 Min - 99212	$93.17			other	1/1/2023	Department	
200	Community Programs	E & M Visit - 20-29 Min - 99213	$124.21			other	1/1/2023	Department	
200	Community Programs	E & M Visit - 30-39 Min - 99214	$186.33			other	1/1/2023	Department	
200	Community Programs	E & M Visit - 40-54 Min - 99215	$279.50			other	1/1/2023	Department	
200	Community Programs	Mental Health Clinical Consult	$266.96 - $292.74			other	1/1/2023	Department	
200	Community Programs	Monitoring Bundle Code	$29.71 - $37.35			other	1/1/2023	Department	
200	Community Programs	OWI Assessment	$275.00	$300.00	9%	other	1/1/2023	Department	Making the fee comparable to surrounding counties
200	Community Programs	Parental Fee	$1.00 - $200.00			other	1/1/2023	Department	
200	Community Programs	Psych or Neuro Test Admin Each Addtl 30 min	$146.37			other	1/1/2023	Department	
200	Community Programs	Psych or Neuro Test Admin First 30 min	$146.37			other	1/1/2023	Department	
200	Community Programs	Psych Test Eval Feedback 1st Hour	$292.74			other	1/1/2023	Department	
200	Community Programs	Psych Test Eval Feedback Each addtl Hour	$292.74			other	1/1/2023	Department	
200	Community Programs	Psychiatric Diagnostic Eval With Medical Services	$432.12			other	1/1/2023	Department	
200	Community Programs	Psychotherapy - Family W/O Patient	$266.96 - $292.74			other	1/1/2023	Department	
200	Community Programs	Psychotherapy - Family With Patient	$266.96 - $292.75			other	1/1/2023	Department	
200	Community Programs	Psychotherapy - Group	$66.74 - $73.19			other	1/1/2023	Department	
200	Community Programs	Psychotherapy - Individual	$101.83 - $292.74			other	1/1/2023	Department	
200	Community Programs	Pt in Crisis -Psychotherapy - 60 min	$266.96 - $292.74			other	1/1/2023	Department	
200	Community Programs	Pt in Crisis -Psychotherapy - ea addtl 30 min	$133.48 - $146.37			other	1/1/2023	Department	

Proposed Budget – Variance Report for 2026

Behavioral Health Services

Level 7

County of Sheboygan

Proposed Budget - Variance Report

County Department Level 7 w/o CP

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
00200 Community Programs										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411000 Property Tax Levy	1,788,215-									
412000 Sales and Use										
412000 Sales and Use										
410000 Taxes	1,788,215-									
420000 Intergovernmental Re										
421000 Federal Grants										
421110 Local Fiscal Recov	38,564-		192,818-	280,747-	280,747-	224,326-	346,676-		280,747	100.00-
421225.924 Treatment Cour	70,581-	78,962-	118,533-	93,749-	93,749-	33,639-	72,500-	91,675-	2,074	2.21-
421226.924 PY Treatment C	6,627-		2,063-							
421000 Federal Grants	138,657-	78,962-	313,414-	374,496-	374,496-	257,965-	419,176-	91,675-	282,821	75.52-
423000 State Grants										
423525 State Health & Hum										
423525.066 MAT in Jail S	31,247-	52,249-	19,735-	22,001-	22,001-	27,811-	22,001-	22,001-		
423525.207 CLTS Revenue	303,711-		1,518,554-	1,690,000-	1,690,000-	721,131-	1,590,825-	1,914,069-	224,069-	13.26
423525.485 State County	342,376-	342,376-	342,376-	342,376-	342,376-		342,376-	342,376-		
423525.516 Comm Mental H	1,088,859-	1,088,859-	1,088,859-	1,088,859-	1,088,859-	405,883-	1,088,859-	1,088,859-		
423525.901 Community Opt	113,983-	189,462-	180,441-	180,440-	180,440-	31,926-	180,440-	128,441-	51,999	28.82-
423525.909 Children LT S	2,065,004-	2,557,850-	2,530,758-	2,250,000-	2,250,000-	797,666-	2,250,000-	2,400,000-	150,000-	6.67
423525.916 SABG Suppleme	34,689-	47,987-	64,014-	7,200-	50,269-	50,269-	50,269-		7,200	100.00-
423525.917 MHBG SUPP	42,831-	51,197-								
423525.921 State Pass Th					14,730-	11,632-	14,730-	14,730-	14,730-	
423525.923 OUD in Reside	9,778-	17,514-	20,766-	30,549-	30,549-	27,780-	51,941-	51,941-	21,392-	70.03
423525.926 AODA Block Gr	191,433-	178,215-	178,216-	178,215-	178,215-	77,639-	178,215-	178,205-	10	.01-
423525.929 TAD Grant	95,029-	103,079-	103,079-	103,079-	103,079-	28,909-	103,079-	103,079-		
423525.959 Birth to 3 In	270,153-	255,018-	284,681-	284,681-	284,681-	210,260-	284,681-	284,681-		
423525.962 DCP Community	3,116,622-	3,117,125-	3,117,125-	3,117,125-	3,117,125-	2,245,039-	3,117,125-	3,117,125-		

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
423525.968 Opioid Crisis	18,260-	30,707-	25,380-	104,600-	100,000-	37,658-	100,000-	194,400-	89,800-	85.85
423525.972 Intgrtd Serv	19,002-	39,960-	55,052-	52,815-	52,815-	24,230-	67,640-	60,000-	7,185-	13.60
423525.977 Mental Hlth B	62,312-	51,197-	51,197-	51,197-	51,197-	51,197-	51,197-	51,197-		
423525 State Health & Hum	8,713,264-	8,122,795-	9,580,233-	9,503,137-	9,556,336-	4,749,030-	9,493,378-	9,951,104-	447,967-	4.71
423526 PY State H & HS										
423526.901 PY Community	12,452-	5,185-								
423526.909 PY Children L	39,339-	22,875-								
423526.926 PY-AODA Grant	3,478-	1,415-								
423526 PY State H & HS	62,962-	29,475-								
423675 Other State Paymen										
423675 Other State Paymen										
423000 State Grants	8,776,226-	8,152,270-	9,580,233-	9,503,137-	9,556,336-	4,749,030-	9,493,378-	9,951,104-	447,967-	4.71
424000 Chges to State of W										
424200 Transportation										
424200 Transportation										
424000 Chges to State of W										
425000 Grants from Local G										
425000 Grants from Local G										
426000 Chges - Other Local										
426100 General Government										
426100 General Government										
426200 Public Safety										
426200 Public Safety										
426300 Transportation										
426300 Transportation										
426000 Chges - Other Local										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
420000 Intergovernmental Re	8,914,883-	8,231,232-	9,893,647-	9,877,633-	9,930,832-	5,006,994-	9,912,554-	10,042,779-	165,146-	1.67
430000 Licenses and Permits										
432000 Nonbusiness License										
432000 Nonbusiness License										
430000 Licenses and Permits										
440000 Fines, Forfeits & Pe										
441000 Law & Ordinance Vio										
441000 Law & Ordinance Vio										
443000 Judgments and Damag										
443000 Judgments and Damag										
440000 Fines, Forfeits & Pe										
450000 Public Charges for S										
451000 General Government										
451100 Register of Deeds										
451100 Register of Deeds										
451200 Court Fees and Cos										
451205 Court Fees and Ch	78,330-	80,416-	81,315-	80,000-	80,000-	47,268-	96,716-	95,000-	15,000-	18.75
451200 Court Fees and Cos	78,330-	80,416-	81,315-	80,000-	80,000-	47,268-	96,716-	95,000-	15,000-	18.75
451400 Other General Gove										
451400 Other General Gove										
451000 General Government	78,330-	80,416-	81,315-	80,000-	80,000-	47,268-	96,716-	95,000-	15,000-	18.75
452000 Public Safety										
452100 Law Enforcement										
452127 Witness & Jury Fe	41-		93-							

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
452100 Law Enforcement	41-		93-							
452300 Board of Prisoners										
452300 Board of Prisoners										
452000 Public Safety	41-		93-							
453000 Public Works										
453300 Airports										
453300 Airports										
453000 Public Works										
454000 Health Care Service										
454100 Room & Care Revenu										
454100 Room & Care Revenu										
454200 Ancillary Revenue										
454200 Ancillary Revenue										
454300 Contractual Allowa										
454300 Contractual Allowa										
454400 Other Health Care										
454400 Other Health Care										
454000 Health Care Service										
455000 Health & Human Serv										
455100 H&HS Payment Reven										
455105 Personal Payments	1,336,915-	288,176-	5,389,038-	359,650-	359,650-	2,506,454-	543,894-	551,900-	192,250-	53.45
455110 Insurance Payment	85,053-	65,657-	191,878-	22,000-	22,000-	105,336-	26,500-	26,500-	4,500-	20.45
455115 Medical Assistanc	6,927,205-	7,589,752-	12,291,085-	11,425,500-	11,425,500-	6,918,167-	9,790,000-	11,291,000-	134,500	1.18-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
455116 WI Medicaid Cost	1,215,694-	852,852-	3,189,435-	3,266,000-	3,266,000-		3,352,000-	5,005,735-	1,739,735-	53.27
455120 Medicare Payments	61,215-	23,266-	220,427-	98,000-	98,000-	107,171-	89,500-	100,000-	2,000-	2.04
455122 Other Grant Reven	3,646-		18,232-	76,594-	76,594-	29,222-	70,000-	76,594-		
455100 H&HS Payment Reven	9,629,728-	8,819,703-	21,300,096-	15,247,744-	15,247,744-	9,666,349-	13,871,894-	17,051,729-	1,803,985-	11.83
455200 Home/Institution/S										
455208 External 3rd Part	456,280-	422,901-	569,321-	490,655-	490,655-	366,028-	765,000-	765,000-	274,345-	55.91
455200 Home/Institution/S	456,280-	422,901-	569,321-	490,655-	490,655-	366,028-	765,000-	765,000-	274,345-	55.91
455300 Other Human Servic										
455300 Other Human Servic										
455500 Contractual Allowa										
455500.001 C/A - Private	922,930		4,614,651			2,227,331				
455500.023 C/A - Medicai	151,947		759,735			293,740				
455500.024 C/A - Medicai	53,948		269,740			128,020				
455500.025 C/A - Medicai	4,187		20,935			6,386				
455500.027 Medicaid Comp	470,404		2,352,022			1,809,497				
455500.028 C/A - Comm Re	2,040		10,199			23,329				
455500.041 C/A - MA Case	7,783		38,913			25,860				
455500.042 C/A - MA BT3	59,615		298,077			162,347				
455500.081 C/A - Medicar	24,031		120,156			67,823				
455500.101 C/A -Insuranc	18,201		91,006			85,616				
455500.207 CA - Children						1,069-				
455500 Contractual Allowa	1,715,087		8,575,435			4,828,880				
455510 Uncollectible Amou										
455510.001 Uncoll Amt Pr	66,859		334,293			314				
455510.003 Uncoll Parent	25		125			1,487				
455510.023 Uncoll Amt MA						9,007				
455510.024 Uncoll Amt MA	8,618		43,088			14,142				
455510.025 Uncoll Amt MA	678		3,390			1,169				
455510.027 Uncoll Amt MA	18,711		93,557			83-				

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
455510.028 Uncoll Amt MA	210		1,048			107				
455510.041 Uncoll Amt MA						280				
455510.042 Uncoll Amt MA						499				
455510.081 Uncoll Amt Me	4,777		23,887			2,428				
455510.101 Uncoll Amt In	16,368		81,839			8,424				
455510.207 Uncoll Amt Ch	2,484		12,419			2,180				
455510 Uncollectible Amou	118,729		593,645			39,954				
455000 Health & Human Serv	8,252,192-	9,242,604-	12,700,337-	15,738,399-	15,738,399-	5,163,544-	14,636,894-	17,816,729-	2,078,330-	13.21
456000 Culture and Recreat										
456000 Culture and Recreat										
457000 Conservation and De										
457200 Other Conservation										
457200 Other Conservation										
457000 Conservation and De										
450000 Public Charges for S	8,330,563-	9,323,019-	12,781,745-	15,818,399-	15,818,399-	5,210,812-	14,733,610-	17,911,729-	2,093,330-	13.23
460000 Interest and Other R										
462000 Rent Revenue										
462100 Rent Revenue	11,773-	24,472-	9,632-							
462000 Rent Revenue	11,773-	24,472-	9,632-							
463000 Property Sales										
463000 Property Sales										
464000 Insurance Recoverie										
464000 Insurance Recoverie										
465000 Donations										

County of Sheboygan

Proposed Budget - Variance Report

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
465300 Contributions & Do	804-	3,182-	544-	500-	500-	607-	607-	500-		
465300 Contributions & Do	806-	3,182-	544-	500-	500-	607-	607-	500-		
465000 Donations	806-	3,182-	544-	500-	500-	607-	607-	500-		
466000 Other Miscellaneous										
466125 Miscellaneous Reim	261-					500-				
466125.007 Miscellaneous	20-	100-								
466125 Miscellaneous Reim	281-	100-				500-				
466200 Employee Reimburse										
466200 Employee Reimburse										
466000 Other Miscellaneous	281-	100-				500-				
460000 Interest and Other R	12,860-	27,754-	10,176-	500-	500-	1,107-	607-	500-		
470000 Interdepartmental Re										
471000 Insurance & Empl Re										
471400 General Liability										
471400 General Liability										
471500 Auto Insurance										
471500 Auto Insurance										
471000 Insurance & Empl Re										
472000 Repairs & Maintenan										
472000 Repairs & Maintenan										
473000 System Operation Re										
473000 System Operation Re										
474000 Public Safety Reven										
474000 Public Safety Reven										
475000 Health & Human Serv										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
475000 Health & Human Serv										
476000 Other Interdepartme										
476000 Other Interdepartme										
470000 Interdepartmental Re										
400000 Revenues	19,046,522-	17,582,006-	22,685,569-	25,696,532-	25,749,731-	10,218,913-	24,646,771-	27,955,008-	2,258,476-	8.79
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511105 Regular	3,911,496	3,427,872	4,423,351	5,698,172	5,698,172	2,465,508	4,881,582	6,120,133	421,961	7.41
511110 Overtime	26,095	38,793	40,167	31,250	31,250	7,783	24,484	18,433	12,817-	41.01-
511100 General	3,937,591	3,466,665	4,463,518	5,729,422	5,729,422	2,473,292	4,906,066	6,138,566	409,144	7.14
511200 Social Worker										
511200 Social Worker										
511300 RN										
511300 RN										
511400 LPN										
511400 LPN										
511500 Nursing Assistant										
511500 Nursing Assistant										
511600 Ward Clerks										
511600 Ward Clerks										
511700 Medical Records										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
511700 Medical Records										
511800 Temporary Help										
511800 Temporary Help										
511000 Wages	3,937,591	3,466,665	4,463,518	5,729,422	5,729,422	2,473,292	4,906,066	6,138,566	409,144	7.14
512000 Benefits										
512100 General										
512105 Social Security	282,929	248,886	321,464	423,983	423,983	177,964	359,022	454,249	30,266	7.14
512110 Retirement (Emplo	261,519	235,416	302,842	398,198	398,198	170,768	335,120	441,980	43,782	11.00
512100 General	544,448	484,302	624,307	822,181	822,181	348,732	694,142	896,229	74,048	9.01
512200 Social Worker										
512200 Social Worker										
512300 RN										
512300 RN										
512400 LPN										
512400 LPN										
512500 Nursing Assistants										
512500 Nursing Assistants										
512600 Ward Clerks										
512600 Ward Clerks										
512700 Medical Records										
512700 Medical Records										
512800 Temporary Help										
512800 Temporary Help										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
512000 Benefits	544,448	484,302	624,307	822,181	822,181	348,732	694,142	896,229	74,048	9.01
510000 Personnel Related Ex	4,482,039	3,950,967	5,087,825	6,551,603	6,551,603	2,822,023	5,600,208	7,034,795	483,192	7.38
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531105 Consulting	6,570	300		2,000	2,000				2,000-	100.00-
531185 Psychiatrist	456,686	509,040	512,130	559,200	559,200	261,465	513,400	525,400	33,800-	6.04-
531235 DP - Software Mai	32			185	185				185-	100.00-
531255 Interpretation Se	23,730	29,522	19,080	38,450	38,450	12,554	12,525	17,620	20,830-	54.17-
531100 Professional Servi	488,375	538,862	531,210	599,835	599,835	274,019	525,925	543,020	56,815-	9.47-
531300 Ancillary Services										
531330 Laboratory	16,107	17,695	17,136	18,900	18,900	4,322	11,484	7,640	11,260-	59.58-
531300 Ancillary Services	16,107	17,695	17,136	18,900	18,900	4,322	11,484	7,640	11,260-	59.58-
531400 Other Outside Serv										
531450 Transportation	11,172	18,985	7,504	30,500	30,500	2,438	10,500	10,500	20,000-	65.57-
531400 Other Outside Serv	200,419	18,985	7,504	30,500	30,500	2,438	10,500	10,500	20,000-	65.57-
531500 Client Services										
531505 Client Service	46,349	62,884	127,548	37,925	37,925	30,581	70,313	66,607	28,682	75.63
531507 WPS to Providers	1,691,734	1,842,165	2,639,177	2,250,000	2,250,000	848,670	2,250,000	2,500,000	250,000	11.11
531508 Comprehensive Com	4,091,173	5,432,140	6,804,408	7,911,258	7,911,258	3,898,216	8,221,931	8,627,000	715,742	9.05
531515 Community Support	978	4,548	343	600	600				600-	100.00-
531526 Birth to Three Se	833,836	893,067	893,302	840,000	840,000	417,910	849,000	860,000	20,000	2.38
531555 IMD (Out of Count	731,967	716,252	654,504	600,000	600,000	368,600	601,140	565,197	34,803-	5.80-
531555.005 IMD Bed Hold	2,982	3,467	2,410			2,240				
531565 Prevent, Organiza	20,220	21,821	19,821	19,820	19,820	9,911	19,820	19,820		
531570 Resd'l 'AFH	460,348	205,486	137,587	270,000	270,000	17,234	32,100	114,465	155,535-	57.61-
531575 Resd'l CBRF	1,517,099	1,208,435	1,132,098	1,739,054	1,739,054	510,852	1,401,461	1,511,391	227,663-	13.09-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
531575.002 CBRF - Bed Ho	88,357	26,331	23,199			7,500				
531575.004 CBRF Crisis B	196,885	152,691	188,524			60,331				
531580 Recreation/Altern	214,512	301,437	339,635	316,209	316,209	102,523	224,904	224,904	91,305-	28.87-
531600 Supportive Home C	171,409	14,083	13,619	19,500	19,500	4,448	12,300	12,300	7,200-	36.92-
531610 Respite Care	2,209	4,144	5,024	3,500	3,500			12,000	8,500	242.86
531615 Housing/Energy As	24,592	26,398	13,901							
531625 Adaptive Aids/Equ	16,215	13,131	24,350							
531630 Protective Pymnt/	50,178	21,105	16,875	15,000	15,000	6,975	16,128	20,268	5,268	35.12
531645 Work Related Serv	12,820	9,641	10,771	6,000	6,000	3,079	6,000	6,000		
531650 Supported Employm	3,030	1,040	893	1,120	1,120	371	750	750	370-	33.04-
531651 Community Lvg Sup	8,156	13,150	27,632	60,500	60,500	54,216	105,000	159,000	98,500	162.81
531660 Crisis Interventi	796,022	963,269	1,365,100	1,885,161	1,885,161	790,345	1,547,744	1,580,073	305,088-	16.18-
531665 Counsel/Therapeut	104,954	83,888	62,523	25,200	25,200	26,793	44,180	31,450	6,250	24.80
531675 Inpatient Hospita	1,706,489	1,963,456	2,234,298	2,130,067	2,193,127	1,343,327	2,242,940	2,209,922	79,855	3.75
531754 Other	404	105	1,798	1,000	1,000	147	1,000	1,000		
531757 Allowable Cost Re	99,502-	502-	6,934-	10,000-	10,000-				10,000	100.00-
531500 Client Services	12,710,570	13,983,632	16,732,408	18,121,914	18,184,974	8,504,268	17,646,711	18,522,147	400,233	2.21
531800 Utilities										
531840 Telephone - Cellu	25,211	25,510	27,102	26,005	26,005	15,124	30,304	32,605	6,600	25.38
531800 Utilities	25,211	25,510	27,102	26,005	26,005	15,124	30,304	32,605	6,600	25.38
531000 Purchased Services	13,440,682	14,584,684	17,315,360	18,797,154	18,860,214	8,800,171	18,224,924	19,115,912	318,758	1.70
532000 Repair & Maintenanc										
532100 Maintenance Servic										
532100 Maintenance Servic	9,895									
532200 Maintenance of Equ										
532225 Office Equipment	6,052	381	1,687	500	500	792	1,267	900	400	80.00
532200 Maintenance of Equ	6,052	381	1,687	500	500	792	1,267	900	400	80.00
532300 Repair Parts										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
532300 Repair Parts										
532400 Other Maintenance										
532400 Other Maintenance										
532000 Repair & Maintenanc	15,948	381	1,687	500	500	792	1,267	900	400	80.00
533000 General Operating										
533100 Advertising and Pr										
533105 Advertising	2,006		27	2,000	2,000	511	512	500	1,500-	75.00-
533110 Printing	105		400	1,100	1,100		50	600	500-	45.45-
533100 Advertising and Pr	2,111		427	3,100	3,100	511	562	1,100	2,000-	64.52-
533200 Travel and Meals										
533205 Mileage - Employe	23,996	27,317	35,750	47,500	47,500	22,129	41,210	54,676	7,176	15.11
533215 Meals - Employee	647	1,116	870	3,075	3,075	670	1,179	2,744	331-	10.76-
533220 Lodging - Employe	5,917	4,985	6,534	15,472	15,472	12,082	15,695	21,588	6,116	39.53
533235 Commercial Trans.	1,367	3,020	2,624	3,300	3,300	2,693	2,561	3,250	50-	1.52-
533245 Seminars and Trai	24,023	34,304	30,259	44,895	44,895	19,057	36,170	42,630	2,265-	5.05-
533200 Travel and Meals	55,950	70,742	76,037	114,242	114,242	56,631	96,815	124,888	10,646	9.32
533300 Dues										
533305 Membership Dues	265	20	20-			2,250	2,250	1,125	1,125	
533300 Dues	265	20	20-			2,250	2,250	1,125	1,125	
533400 Laundry										
533400 Laundry										
533450 Fees & Permits										
533455 Licenses and Perm	5,120	3,650	11,103	7,836	7,836	4,556	8,257	10,828	2,992	38.18
533450 Fees & Permits	5,120	3,650	11,103	7,836	7,836	4,556	8,257	10,828	2,992	38.18
533500 General Supplies										
533505 General	12,110	7,938	13,476	15,756	15,756	22,062	36,789	27,145	11,389	72.28

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
533540 Food	102	409	55	350	350		225	250	100-	28.57-
533500 General Supplies	12,213	8,347	13,531	16,106	16,106	22,062	37,014	27,395	11,289	70.09
533600 Health Care/Medica										
533605 Drugs - Prescript	47,725	49,491	69,704	23,000	23,000	26,856	116,498	130,101	107,101	465.66
533675 Medical Supplies	58	73								
533600 Health Care/Medica	47,783	49,564	69,704	23,000	23,000	26,856	116,498	130,101	107,101	465.66
533700 Office Supplies										
533705 Office	7,304	4,060	4,574	4,770	4,770	1,008	3,600	3,600	1,170-	24.53-
533725 Postage	362	421	636	220	220	193	220	295	75	34.09
533700 Office Supplies	7,672	4,480	5,211	4,990	4,990	1,201	3,820	3,895	1,095-	21.94-
533800 Maintenance Suppli										
533825 Fuel - Gasoline	2,381	2,640	3,126	2,950	2,950	1,847	4,145	4,200	1,250	42.37
533800 Maintenance Suppli	2,381	2,640	3,126	2,950	2,950	1,847	4,145	4,200	1,250	42.37
533870 Books & Periodical										
533875 Subscriptions	898	1,127	694					164	164	
533890 Books	1,686	4,628	3,067	1,050	1,050	538	951	949	101-	9.62-
533870 Books & Periodical	2,584	5,754	3,762	1,050	1,050	538	951	1,113	63	6.00
533900 Other										
533907 Family Care Count	1,085,948	1,104,356	1,104,351	1,104,354	1,104,354	552,177	1,104,354	1,104,354		
533908 Miscellaneous Exp	171	2,441	3,991	20,000	20,000	57-	15,790	17,866	2,134-	10.67-
533923 Noncap Off F&E >	13,039	560	33,834	44,280	44,280	5,849	44,280	44,550	270	.61
533925 Furniture Under $	103	180								
533926 Non Cap Equip ove	3,883	7,521								
533928 Computer Sys $500	27,040	41,290	44,499	41,701	41,701	41,202	43,098	17,442	24,259-	58.17-
533930 Equipment Under $	314	372								
533951 Employee Recognit	184		918	1,290	1,290	417	1,290	1,320	30	2.33
533900 Other	1,130,681	1,156,719	1,187,594	1,211,625	1,211,625	599,588	1,208,812	1,185,532	26,093-	2.15-
533000 General Operating	1,266,759	1,301,917	1,370,474	1,384,899	1,384,899	716,041	1,479,124	1,490,177	105,278	7.60

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
534000 Fixed Charges										
534100 Rentals										
534115 Rental of Equipme	1,335	1,474	5,200	6,310	6,310	2,283	5,121	5,121	1,189-	18.84-
534100 Rentals	1,335	1,474	5,200	6,310	6,310	2,283	5,121	5,121	1,189-	18.84-
534200 Insurance										
534245 Bonding Insurance	6	30								
534200 Insurance	6	30								
534000 Fixed Charges	1,341	1,504	5,200	6,310	6,310	2,283	5,121	5,121	1,189-	18.84-
535000 Bad Debt Expense										
535000 Bad Debt Expense										
530000 Operating Expenses	14,724,729	15,888,486	18,692,721	20,188,863	20,251,923	9,519,287	19,710,436	20,612,110	423,247	2.10
540000 Capital Projects										
540001 Capital Projects In										
540001 Capital Projects In										
540200 Highway Infrastruct										
540200 Highway Infrastruct										
540000 Capital Projects										
550000 Interdepartmental Ch										
551000 Employee Related In										
551100 Benefits - General										
551105 Health Insurance	999,153	832,164	1,090,592	1,455,166	1,455,166	623,134	1,281,084	1,464,361	9,195	.63
551110 Dental Insurance	26,317	21,426	25,307	34,473	34,473	14,096	28,825	32,136	2,337-	6.78-
551115 Group Life Insura	2,209	1,942	2,482	3,207	3,207	1,397	2,850	3,422	215	6.70
551125 Worker Compensati	51,869	47,242	54,799	66,049	66,049	30,499	62,343	66,086	37	.06
551100 Benefits - General	1,079,547	902,775	1,173,180	1,558,895	1,558,895	669,126	1,375,102	1,566,005	7,110	.46

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
551200 Benefits - Social										
551200 Benefits - Social										
551300 Benefits - RN										
551300 Benefits - RN										
551400 Benefits - LPN										
551400 Benefits - LPN										
551500 Benefits - Nursing										
551500 Benefits - Nursing										
551600 Benefits - Ward Cl										
551600 Benefits - Ward Cl										
551700 Benefits - Medical										
551700 Benefits - Medical										
551800 Benefits - Tempora										
551800 Benefits - Tempora										
551000 Employee Related In	1,079,547	902,775	1,173,180	1,558,895	1,558,895	669,126	1,375,102	1,566,005	7,110	.46
551900 Insurance Charges										
551905 General Liability	20,897	19,175	23,107	29,107	29,107	14,554	29,107	32,252	3,145	10.80
551915 Auto Insurance										
551915 Auto Insurance	592									
551920 Property Insurance	3,322	3,004	3,468	4,303	4,303	2,152	4,303	3,940	363-	8.44-
551930 Deductible Escrow	3,009	2,977	4,155	4,077	4,077	2,039	4,077	4,743	666	16.34
551900 Insurance Charges	27,820	25,156	30,730	37,487	37,487	18,744	37,487	40,935	3,448	9.20

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
552000 Repairs & Maintenan										
552100 Repairs & Maintena										
552110 Building Main. &	236,812	219,054	255,905	349,209	349,209	156,438	322,130	353,444	4,235	1.21
552100 Repairs & Maintena	236,812	219,054	255,905	349,209	349,209	156,438	322,130	353,444	4,235	1.21
552000 Repairs & Maintenan	236,812	219,054	255,905	349,209	349,209	156,438	322,130	353,444	4,235	1.21
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	10,600	9,172	707	14,047	14,047	7,023	14,047	13,824	223-	1.59-
553115 Telephone - Long	55	62		81	81				81-	100.00-
553135 Printing & Duplic	9,990	8,001	4,784	6,400	6,400	4,276	6,232	7,710	1,310	20.47
553150 Data Processing S	290,824	268,101	344,024	470,957	470,957	235,483	470,957	460,982	9,975-	2.12-
553100 System Operation C	311,468	285,336	349,516	491,485	491,485	246,782	491,236	482,516	8,969-	1.82-
553000 System Operation Ch	311,468	285,336	349,516	491,485	491,485	246,782	491,236	482,516	8,969-	1.82-
554000 Public Safety Charg										
554100 Public Safety Char										
554100 Public Safety Char										
554000 Public Safety Charg										
555000 Health & Human Serv										
555100 Health & Human Ser										
555145 Ovhd-Gen Mgt / H&	57,400	54,387	65,143	75,829	75,829	39,323	79,501	77,927	2,098	2.77
555146 Ovhd - Program Mg	260,535	263,685	291,062	241,603	241,603	171,583	344,848	317,249	75,646	31.31
555147 Ovhd - Financial	303,678	289,363	354,736	240,429	240,429	190,993	382,488	443,905	203,476	84.63
555148 Ovhd - Secretaria	253,747	224,094	324,477	320,806	320,806	176,111	353,888	333,744	12,938	4.03
555100 Health & Human Ser	875,360	831,530	1,035,418	878,667	878,667	578,010	1,160,725	1,172,825	294,158	33.48
555000 Health & Human Serv	875,360	831,530	1,035,418	878,667	878,667	578,010	1,160,725	1,172,825	294,158	33.48

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
556000 Other Interdepartme										
556100 Other Interdepartm										
556105 Services	34,834	29,046	28,554	30,981	30,981	15,458	30,981	34,329	3,348	10.81
556100 Other Interdepartm	34,834	29,046	28,554	30,981	30,981	15,458	30,981	34,329	3,348	10.81
556000 Other Interdepartme	34,834	29,046	28,554	30,981	30,981	15,458	30,981	34,329	3,348	10.81
550000 Interdepartmental Ch	2,565,840	2,292,896	2,873,303	3,346,724	3,346,724	1,684,557	3,417,661	3,650,054	303,330	9.06
560000 Capital Outlay										
563000 Building										
563000 Building										
564000 Building Improvemen										
564000 Building Improvemen										
564500 Other Improvements										
564500 Other Improvements										
565000 Machinery & Equipme										
565000 Machinery & Equipme										
566000 Office Furniture &										
566000 Office Furniture &										
566100 Communications Equi										
566100 Communications Equi										
566200 Computer Equipment										
566200 Computer Equipment										
567000 Vehicles				6,500	6,500				6,500-	100.00-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
567000 Vehicles				6,500	6,500				6,500-	100.00-
560000 Capital Outlay				6,500	6,500				6,500-	100.00-
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										
580000 Debt Service										
582000 Interest										
582000 Interest										
580000 Debt Service										
500000 Expense/Expenditure	21,772,609	22,132,348	26,653,849	30,093,690	30,156,750	14,025,867	28,728,305	31,296,959	1,203,269	4.00
600000 Other Financing Sourc										
630000 Operat'g Transfers f										
631000 General Fund	38,186-	53,945-	136,985-	144,820-	144,820-	74,505-	212,731-	357,775-	212,955-	147.05
631900 LFRF - General Fund	72,176-	68,042-	285,392-	280,747-	280,747-	14,863-	119,108-	263,978-	16,769	5.97-
631900 LFRF - General Fund	72,176-	68,042-	285,392-	280,747-	280,747-	14,863-	119,108-	263,978-	16,769	5.97-
630000 Operat'g Transfers f	110,362-	121,987-	422,377-	425,567-	425,567-	89,368-	331,839-	621,753-	196,186-	46.10
600000 Other Financing Sourc	110,362-	121,987-	422,377-	425,567-	425,567-	89,368-	331,839-	621,753-	196,186-	46.10
700000 Other Financing Uses										
720000 Transfer to Other Fu										
721000 General Fund										
721000 General Fund										
726000 Internal Services F										
726000 Internal Services F										
Subtotal	2,615,726	4,428,356	3,545,905	3,971,591	3,981,452	3,717,586	3,749,695	2,720,198	1,251,393-	31.51-

County of Sheboygan

Proposed Budget - Variance Report

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
820125 Use of FB for Subse										
720000 Transfer to Other Fu										
700000 Other Financing Uses										
00200 Community Programs	2,615,726	4,428,356	3,545,904	3,971,591	3,981,452	3,717,586	3,749,695	2,720,198	1,251,393-	31.51-
Current Change in Fund Balance	2,615,726	4,428,356	3,545,905	3,971,591	3,981,452	3,717,586	3,749,695	2,720,198	1,251,393-	31.51-

Proposed Budget – Variance Report for 2026

Administrative Services

Level 7

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
00210 Health & Human Srvs. Ad										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea	8,663,075-	14,259,204-	14,496,548-	14,826,866-	14,826,866-	6,115,724-	14,826,866-	15,094,846-	267,980-	1.81
411000 Property Tax Levy	8,663,075-	14,259,204-	14,496,548-	14,826,866-	14,826,866-	6,115,724-	14,826,866-	15,094,846-	267,980-	1.81
412000 Sales and Use										
412000 Sales and Use										
410000 Taxes	8,663,075-	14,259,204-	14,496,548-	14,826,866-	14,826,866-	6,115,724-	14,826,866-	15,094,846-	267,980-	1.81
420000 Intergovernmental Re										
421000 Federal Grants										
421000 Federal Grants	823-									
423000 State Grants										
423525 State Health & Hum										
423525 State Health & Hum										
423675 Other State Paymen										
423675 Other State Paymen										
423000 State Grants										
424000 Chges to State of W										
424200 Transportation										
424200 Transportation										
424000 Chges to State of W										
425000 Grants from Local G										
425000 Grants from Local G										
426000 Chges - Other Local										
426100 General Government										
426100 General Government										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
426200 Public Safety										
426200 Public Safety										
426300 Transportation										
426300 Transportation										
426000 Chges - Other Local										
420000 Intergovernmental Re	823-									
430000 Licenses and Permits										
432000 Nonbusiness License										
432000 Nonbusiness License										
430000 Licenses and Permits										
440000 Fines, Forfeits & Pe										
441000 Law & Ordinance Vio										
441000 Law & Ordinance Vio										
443000 Judgments and Damag										
443000 Judgments and Damag										
440000 Fines, Forfeits & Pe										
450000 Public Charges for S										
451000 General Government										
451100 Register of Deeds										
451100 Register of Deeds										
451200 Court Fees and Cos										
451200 Court Fees and Cos										
451400 Other General Gove										
451420 Copies	3,885-	3,432-	3,653-	3,000-	3,000-	1,514-	3,000-	3,000-		

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
451400 Other General Gove	3,885-	3,432-	3,653-	3,000-	3,000-	1,514-	3,000-	3,000-		
451000 General Government	3,885-	3,432-	3,653-	3,000-	3,000-	1,514-	3,000-	3,000-		
452000 Public Safety										
452100 Law Enforcement										
452127 Witness & Jury Fe						36-	36-			
452100 Law Enforcement						36-	36-			
452300 Board of Prisoners										
452300 Board of Prisoners										
452000 Public Safety						36-	36-			
453000 Public Works										
453300 Airports										
453300 Airports										
453000 Public Works										
454000 Health Care Service										
454100 Room & Care Revenu										
454100 Room & Care Revenu										
454200 Ancillary Revenue										
454200 Ancillary Revenue										
454300 Contractual Allowa										
454300 Contractual Allowa										
454400 Other Health Care										
454400 Other Health Care										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
454000 Health Care Service										
455000 Health & Human Serv										
455100 H&HS Payment Reven										
455135 General Relief -	900-	605-	540-	600-	600-	295-	600-	600-		
455100 H&HS Payment Reven	900-	605-	540-	600-	600-	295-	600-	600-		
455200 Home/Institution/S										
455200 Home/Institution/S										
455300 Other Human Servic										
455300 Other Human Servic										
455000 Health & Human Serv	900-	605-	540-	600-	600-	295-	600-	600-		
456000 Culture and Recreat										
456000 Culture and Recreat										
457000 Conservation and De										
457000 Conservation and De										
450000 Public Charges for S	4,785-	4,037-	4,193-	3,600-	3,600-	1,845-	3,636-	3,600-		
460000 Interest and Other R										
462000 Rent Revenue										
462000 Rent Revenue										
463000 Property Sales										
463000 Property Sales										
464000 Insurance Recoverie										
464000 Insurance Recoverie										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
465000 Donations										
465300 Contributions & Do										
465300 Contributions & Do										
465000 Donations										
466000 Other Miscellaneous										
466125 Miscellaneous Reim	147,293-	340-	355-	340-	340-	230-	490-	490-	150-	44.12
466125 Miscellaneous Reim	147,309-	340-	355-	340-	340-	230-	490-	490-	150-	44.12
466200 Employee Reimburse										
466200 Employee Reimburse										
466000 Other Miscellaneous	147,309-	340-	355-	340-	340-	230-	490-	490-	150-	44.12
460000 Interest and Other R	147,309-	340-	355-	340-	340-	230-	490-	490-	150-	44.12
470000 Interdepartmental Re										
471000 Insurance & Empl Re										
471400 General Liability										
471400 General Liability										
471500 Auto Insurance										
471500 Auto Insurance										
471000 Insurance & Empl Re										
472000 Repairs & Maintenan										
472000 Repairs & Maintenan										
473000 System Operation Re										
473000 System Operation Re										
474000 Public Safety Reven										
474000 Public Safety Reven										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
475000 Health & Human Serv										
475000 Health & Human Serv										
476000 Other Interdepartme										
476000 Other Interdepartme										
470000 Interdepartmental Re										
400000 Revenues	8,815,992-	14,263,581-	14,501,096-	14,830,806-	14,830,806-	6,117,799-	14,830,992-	15,098,936-	268,130-	1.81
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511105 Regular	1,372,544	1,454,119	1,535,274	1,104,953	1,104,953	836,273	1,683,943	1,645,705	540,752	48.94
511110 Overtime	1,989	2,989	1,727	3,500	3,500	111	2,000	3,500		
511100 General	1,374,543	1,457,109	1,537,001	1,108,453	1,108,453	836,385	1,685,943	1,649,205	540,752	48.78
511200 Social Worker										
511200 Social Worker										
511300 RN										
511300 RN										
511400 LPN										
511400 LPN										
511500 Nursing Assistant										
511500 Nursing Assistant										
511600 Ward Clerks										
511600 Ward Clerks										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
511700 Medical Records										
511700 Medical Records										
511800 Temporary Help										
511800 Temporary Help										
511000 Wages	1,374,543	1,457,109	1,537,001	1,108,453	1,108,453	836,385	1,685,943	1,649,205	540,752	48.78
512000 Benefits										
512100 General										
512105 Social Security	98,105	104,213	109,754	82,026	82,026	59,959	120,784	122,041	40,015	48.78
512110 Retirement (Emplo	88,927	95,489	103,888	77,036	77,036	56,363	113,305	118,742	41,706	54.14
512100 General	187,031	199,702	213,642	159,062	159,062	116,322	234,089	240,783	81,721	51.38
512200 Social Worker										
512200 Social Worker										
512300 RN										
512300 RN										
512400 LPN										
512400 LPN										
512500 Nursing Assistants										
512500 Nursing Assistants										
512600 Ward Clerks										
512600 Ward Clerks										
512700 Medical Records										
512700 Medical Records										
512800 Temporary Help										

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
512800 Temporary Help										
512000 Benefits	187,031	199,702	213,642	159,062	159,062	116,322	234,089	240,783	81,721	51.38
510000 Personnel Related Ex	1,561,574	1,656,811	1,750,643	1,267,515	1,267,515	952,707	1,920,032	1,889,988	622,473	49.11
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531105 Consulting	23,971	29,279	56,229	37,540	37,540	14,190	24,583	25,713	11,827-	31.51-
531246 Systems Support C	43,323	1,450	208,749	7,000	7,000	600	1,200	1,200	5,800-	82.86-
531255 Interpretation Se	44					462	1,000	1,000	1,000	
531285 Financial	18,137	16,538	21,106	18,000	18,000	10,964	18,000	18,000		
531100 Professional Servi	85,476	47,266	286,084	62,540	62,540	26,217	44,783	45,913	16,627-	26.59-
531300 Ancillary Services										
531300 Ancillary Services										
531400 Other Outside Serv										
531455 Investigation	230	1,150						1,032	1,032	
531400 Other Outside Serv	249	1,150						1,032	1,032	
531500 Client Services										
531505 Client Service				2,700	2,700		2,700	2,700		
531500 Client Services				2,700	2,700		2,700	2,700		
531800 Utilities										
531840 Telephone - Cellu	3,135	3,799	3,608	3,694	3,694	1,825	3,656	2,131	1,563-	42.31-
531800 Utilities	3,135	3,799	3,608	3,694	3,694	1,825	3,656	2,131	1,563-	42.31-
531000 Purchased Services	88,860	52,215	289,692	68,934	68,934	28,041	51,139	51,776	17,158-	24.89-
532000 Repair & Maintenanc										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
532100 Maintenance Servic										
532105 Disposal	1,649	1,587	3,135	3,000	3,000	952	3,000	3,000		
532100 Maintenance Servic	1,649	1,587	3,135	3,000	3,000	952	3,000	3,000		
532200 Maintenance of Equ										
532225 Office Equipment	13,995	3,054	8,515	10,250	10,250	2,826	9,100	9,500	750-	7.32-
532230 Vehicle	2,925	4,955	2,644	2,000	2,000	1,597	2,500	2,500	500	25.00
532200 Maintenance of Equ	16,920	8,009	11,159	12,250	12,250	4,423	11,600	12,000	250-	2.04-
532300 Repair Parts										
532320 Auto Parts	2,018	7,851	967	1,000	1,000	886	1,000	1,000		
532300 Repair Parts	2,018	7,851	967	1,000	1,000	886	1,000	1,000		
532400 Other Maintenance										
532400 Other Maintenance										
532000 Repair & Maintenanc	20,587	17,447	15,260	16,250	16,250	6,260	15,600	16,000	250-	1.54-
533000 General Operating										
533100 Advertising and Pr										
533105 Advertising	761	674	735	250	250	975	250	250		
533100 Advertising and Pr	761	674	735	250	250	975	250	250		
533200 Travel and Meals										
533205 Mileage - Employe	459	293	672	1,340	1,340	518	1,910	1,077	263-	19.63-
533215 Meals - Employee	30	84	54	564	564	28	631	504	60-	10.64-
533220 Lodging - Employe	1,780	4,962	2,720	5,127	5,127	1,273	5,670	5,327	200	3.90
533235 Commercial Trans.	324	1,616	6	2,591	2,591	30	2,591	2,591		
533245 Seminars and Trai	13,166	14,887	29,569	40,696	40,696	11,411	29,146	35,216	5,480-	13.47-
533200 Travel and Meals	15,758	21,842	33,021	50,318	50,318	13,259	39,948	44,715	5,603-	11.14-
533300 Dues										
533305 Membership Dues	4,012	4,020	4,020	4,110	4,110	4,000	4,060	4,060	50-	1.22-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
533300 Dues	4,012	4,020	4,020	4,110	4,110	4,000	4,060	4,060	50-	1.22-
533400 Laundry										
533400 Laundry										
533450 Fees & Permits										
533455 Licenses and Perm	2,230	7,130	3,331	6,000	6,000		6,000	6,000		
533466 Background Checks	141		705	300	300	515	1,164	1,164	864	288.00
533450 Fees & Permits	2,426	7,130	4,036	6,300	6,300	515	7,164	7,164	864	13.71
533500 General Supplies										
533505 General	5,261	2,226	10,056	6,750	6,750	1,947	6,774	7,075	325	4.81
533540 Food	1,510	2,507	5,012	6,350	6,350	3,498	6,947	6,900	550	8.66
533500 General Supplies	6,770	4,733	15,068	13,100	13,100	5,445	13,721	13,975	875	6.68
533600 Health Care/Medica										
533600 Health Care/Medica										
533700 Office Supplies										
533705 Office	5,158	5,797	3,184	5,350	5,350	593	5,350	5,850	500	9.35
533725 Postage	27,641	26,097	22,263	32,050	32,050	11,875	24,784	25,050	7,000-	21.84-
533700 Office Supplies	32,799	31,895	25,447	37,400	37,400	12,468	30,134	30,900	6,500-	17.38-
533800 Maintenance Suppli										
533825 Fuel - Gasoline	184	286	197	500	500	162	500	500		
533800 Maintenance Suppli	184	286	197	500	500	162	500	500		
533870 Books & Periodical										
533875 Subscriptions	5,295	1,496	9,541	9,286	9,286	554	10,022	10,062	776	8.36
533890 Books	540	800	688	1,950	1,950	79	900	1,800	150-	7.69-
533870 Books & Periodical	5,835	2,296	10,229	11,236	11,236	634	10,922	11,862	626	5.57
533900 Other										
533908 Miscellaneous Exp			5-							
533923 Noncap Off F&E >	9,876	286	9,438	3,690	3,690	397	3,690		3,690-	100.00-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
533926 Non Cap Equip ove	13,048	10,398	5,373							
533928 Computer Sys $500	13,677	9,025	6,909	10,505	10,505	3,696	10,505	25,173	14,668	139.63
533951 Employee Recognit	1,299		6,497	10,120	10,120	5,916	10,120	10,120		
533900 Other	38,059	19,709	28,212	24,315	24,315	10,009	24,315	35,293	10,978	45.15
533000 General Operating	106,605	92,583	120,964	147,529	147,529	47,468	131,014	148,719	1,190	.81
534000 Fixed Charges										
534100 Rentals										
534115 Rental of Equipme	15,159	29,964	7,462	15,000	15,000	2,178	9,686	10,000	5,000-	33.33-
534100 Rentals	15,159	29,964	7,462	15,000	15,000	2,178	9,686	10,000	5,000-	33.33-
534200 Insurance										
534245 Bonding Insurance	24	30	60	40	40		60	60	20	50.00
534200 Insurance	24	30	60	40	40		60	60	20	50.00
534000 Fixed Charges	15,183	29,994	7,522	15,040	15,040	2,178	9,746	10,060	4,980-	33.11-
535000 Bad Debt Expense										
535000 Bad Debt Expense										
530000 Operating Expenses	231,235	192,240	433,438	247,753	247,753	83,948	207,499	226,555	21,198-	8.56-
540000 Capital Projects										
540001 Capital Projects In										
540001 Capital Projects In										
540000 Capital Projects										
550000 Interdepartmental Ch										
551000 Employee Related In										
551100 Benefits - General										
551105 Health Insurance	359,535	374,496	377,741	264,690	264,690	196,338	398,191	382,335	117,645	44.45

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
551110 Dental Insurance	9,221	8,751	9,130	5,875	5,875	5,162	10,491	9,799	3,924	66.79
551115 Group Life Insura	774	819	855	621	621	467	948	923	302	48.63
551125 Worker Compensati	5,411	7,103	5,981	5,483	5,483	3,362	6,822	5,811	328	5.98
551100 Benefits - General	374,941	391,168	393,707	276,669	276,669	205,329	416,452	398,868	122,199	44.17
551000 Employee Related In	374,941	391,168	393,707	276,669	276,669	205,329	416,452	398,868	122,199	44.17
551900 Insurance Charges										
551905 General Liability	7,273	7,276	7,039	4,702	4,702	2,351	4,702	7,782	3,080	65.50
551915 Auto Insurance										
551915 Auto Insurance										
551920 Property Insurance	1,035	1,138	1,057	699	699	350	699	952	253	36.19
551930 Deductible Escrow	1,025	1,134	1,268	657	657	329	657	1,145	488	74.28
551900 Insurance Charges	9,333	9,548	9,364	6,058	6,058	3,029	6,058	9,879	3,821	63.07
552000 Repairs & Maintenan										
552100 Repairs & Maintena										
552110 Building Main. &	48,707	83,096	77,978	56,411	56,411	25,271	56,411	85,307	28,896	51.22
552120 Vehicle Repair/Ma	558	510	690	600	600	80	600	600		
552100 Repairs & Maintena	49,265	83,606	78,668	57,011	57,011	25,351	57,011	85,907	28,896	50.68
552000 Repairs & Maintenan	49,265	83,606	78,668	57,011	57,011	25,351	57,011	85,907	28,896	50.68
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	1,836	3,481	216	2,271	2,271	1,134	2,271	3,337	1,066	46.94
553115 Telephone - Long	35	26		12	12				12-	100.00-
553135 Printing & Duplic	797	1,326	678	400	400	449	1,250	1,350	950	237.50
553150 Data Processing S	99,445	101,697	104,831	76,081	76,081	38,042	76,081	111,261	35,180	46.24
553100 System Operation C	102,116	106,530	105,725	78,764	78,764	39,626	79,602	115,948	37,184	47.21
553000 System Operation Ch	102,116	106,530	105,725	78,764	78,764	39,626	79,602	115,948	37,184	47.21

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
554000 Public Safety Charg										
554100 Public Safety Char										
554100 Public Safety Char										
554000 Public Safety Charg										
555000 Health & Human Serv										
555100 Health & Human Ser										
555145 Ovhd-Gen Mgt / H&	171,063-	181,582-	188,450-	193,714-	193,714-	100,539-	197,226-	204,886-	11,172-	5.77
555146 Ovhd - Program Mg	613,176-	703,435-	685,578-	513,914-	513,914-	365,337-	736,887-	691,880-	177,966-	34.63
555147 Ovhd - Financial	905,289-	966,139-	1,026,199-	614,205-	614,205-	488,051-	1,020,325-	1,167,122-	552,917-	90.02
555148 Ovhd - Secretaria	755,645-	748,216-	938,663-	819,530-	819,530-	450,269-	944,738-	877,488-	57,958-	7.07
555100 Health & Human Ser	2,445,174-	2,599,372-	2,838,889-	2,141,363-	2,141,363-	1,404,195-	2,899,176-	2,941,376-	800,013-	37.36
555000 Health & Human Serv	2,445,174-	2,599,372-	2,838,889-	2,141,363-	2,141,363-	1,404,195-	2,899,176-	2,941,376-	800,013-	37.36
556000 Other Interdepartme										
556100 Other Interdepartm										
556108 Employee Wages &	126,987	187,187	118,807	226,745	226,745	112,976	226,745	230,870	4,125	1.82
556110 Bonding	163	164	164	172	172	86	172	164	8-	4.65-
556100 Other Interdepartm	127,150	187,351	118,971	226,917	226,917	113,062	226,917	231,034	4,117	1.81
556000 Other Interdepartme	127,150	187,351	118,971	226,917	226,917	113,062	226,917	231,034	4,117	1.81
550000 Interdepartmental Ch	1,782,370-	1,821,168-	2,132,454-	1,495,944-	1,495,944-	1,017,798-	2,113,136-	2,099,740-	603,796-	40.36
560000 Capital Outlay										
563000 Building										
563000 Building										
564000 Building Improvemen										
564000 Building Improvemen										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
564500 Other Improvements										
564500 Other Improvements										
565000 Machinery & Equipme										
565000 Machinery & Equipme										
565100 Off Road Moving Equ										
565100 Off Road Moving Equ										
566000 Office Furniture &										
566000 Office Furniture &										
566100 Communications Equi										
566100 Communications Equi										
566200 Computer Equipment										
566200 Computer Equipment										
567000 Vehicles										
567004 Vehicles, Trucks,	8,052		40,262							
567000 Vehicles	8,052		40,262							
560000 Capital Outlay	8,052		40,262							
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										
580000 Debt Service										
582000 Interest										
582000 Interest										
580000 Debt Service										

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
500000 Expense/Expenditure	18,492	27,883	91,889	19,324	19,324	18,857	14,395	16,803	2,521-	13.05-
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
631900 LFRF - General Fund	9,387-		44,160-	21,840-	21,840-	7,849-	10,269-	12,713-	9,127	41.79-
631900 LFRF - General Fund	9,387-		44,160-	21,840-	21,840-	7,849-	10,269-	12,713-	9,127	41.79-
635000 Enterprise Fund										
635000 Enterprise Fund										
636000 Internal Services F										
636000 Internal Services F										
630000 Opt'g Transfers from	21,891-		44,160-	21,840-	21,840-	7,849-	10,269-	12,713-	9,127	41.79-
600000 Other Financing Sourc	21,891-		44,160-	21,840-	21,840-	7,849-	10,269-	12,713-	9,127	41.79-
700000 Other Financing Uses										
720000 Transfer to Other Fu										
721000 General Fund	1,070,098	130,915								
723000 Debt Service Fund										
723000 Debt Service Fund										
726000 Internal Services F										
726000 Internal Services F										
720000 Transfer to Other Fu	1,070,098	130,915								
700000 Other Financing Uses	1,070,098	130,915								
Subtotal	7,749,292-	14,104,784-	14,453,366-	14,833,322-	14,833,322-	6,106,791-	14,826,866-	15,094,846-	261,524-	1.76
800000 Net Position										
820000 Fund Balance										
820125 Use of FB for Subse										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
820000 Fund Balance										
800000 Net Position										
00210 Health & Human Srvs. Ad	7,749,292-	14,104,784-	14,453,367-	14,833,322-	14,833,322-	6,106,791-	14,826,866-	15,094,846-	261,524-	1.76
Current Change in Fund Balance	7,749,292-	14,104,784-	14,453,366-	14,833,322-	14,833,322-	6,106,791-	14,826,866-	15,094,846-	261,524-	1.76

Proposed Budget – Variance Report for 2026

Elder and Disability Services

Level 7

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
00220 Elder Services										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411000 Property Tax Levy	184,222-									
410000 Taxes	184,222-									
420000 Intergovernmental Re										
421000 Federal Grants										
421110.917 ARPA Aging Gra	72,363-	113,956-	49,967-			1,464-	12,000-			
421000 Federal Grants	73,375-	113,956-	49,967-			1,464-	12,000-			
423000 State Grants										
423375 State Transportati										
423375.957 State Transpo	301,957-	298,640-	303,590-	291,446-	307,398-	153,699-	307,398-	309,398-	17,952-	6.16
423375 State Transportati	301,957-	298,640-	303,590-	291,446-	307,398-	153,699-	307,398-	309,398-	17,952-	6.16
423525 State Health & Hum										
423525.444 ADRC Marketin	52-		260-			22,566-	22,566-			
423525.445 MIPPA MC Impr	3,050-	394-	7,250-	7,250-	9,845-	9,845-	9,845-	9,845-	2,595-	35.79
423525.446 SHIPS State H	1,957-		6,785-	6,785-	6,785-	6,785-	6,785-	6,785-		
423525.447 Nutrition Svs	26,843-	12,081-	16,954-	17,477-	17,179-	17,179-	17,179-	17,179-	298	1.71-
423525.451 Medicare D St	6,138-	10,840-	9,924-	9,924-	9,924-	9,922-	9,924-	9,924-		
423525.531 53.10 Operati	30,783-	29,744-	32,364-	34,000-	40,528-	16,608-	40,528-	36,000-	2,000-	5.88
423525.902 LTS & Adult P	74,359-	126,615-	245,182-	124,000-	117,357-	117,357-	124,357-	120,000-	4,000	3.23-
423525.932 ADRC - 560100	314,244-	785,755-	785,467-	785,467-	785,467-	425,214-	796,567-	815,467-	30,000-	3.82
423525.933 Elder Abuse	16,018-	39,534-	40,557-	37,557-	35,679-	32,869-	35,679-	35,000-	2,557	6.81-
423525.936 MA ADRC - 560	281,272-	668,712-	737,647-	723,005-	723,005-	406,725-	813,395-	820,000-	96,995-	13.42
423525.947 Title III C-1	151,983-	221,631-	232,938-	213,158-	255,794-	108,141-	243,794-	220,000-	6,842-	3.21
423525.948 Title III C-2	155,866-	103,573-	134,186-	90,000-	113,930-	81,939-	113,930-	113,930-	23,930-	26.59
423525.949 Alzheimers Fa	56,070-	50,727-	55,410-	55,000-	52,153-	24,282-	52,153-	52,153-	2,847	5.18-
423525.951 Benefit Speci	14,142-	28,214-	27,607-	28,215-	28,215-	24,694-	28,215-	28,215-		

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
423525.953 Title III-B S	104,334-	97,537-	99,432-	98,432-	97,797-	97,797-	97,797-	97,797-	635	.65-
423525.954 Senior Comm S	8,334-	8,334-	8,334-	8,334-	8,334-	8,334-	8,334-	8,334-		
423525.955 Title III D I	7,398-	12,497-	6,974-	6,974-	7,671-	2,773-	7,671-	7,671-	697-	9.99
423525.956 Title III E N	53,030-	70,756-	44,848-	51,118-	49,654-	49,654-	49,654-	49,654-	1,464	2.86-
423525 State Health & Hum	1,365,828-	2,266,943-	2,492,119-	2,296,696-	2,359,317-	1,462,685-	2,478,373-	2,447,954-	151,258-	6.59
423526 PY State H & HS										
423526.447 PY Nutrition	493	2,465								
423526.531 PY 53.10 Oper	641	3,204								
423526.936 PY MA ADRC -	1,164	5,818								
423526.947 PY Title III	5,629	28,144								
423526.948 PY Title III	1,239	6,197								
423526.949 PY Alzheimers	856	4,278								
423526.953 PY Title III-	2,439	12,197								
423526.955 Title III D I	36	181								
423526.956 Title III E N	1,943-	9,716-								
423526 PY State H & HS	10,553	52,768								
423675 Other State Paymen										
423675 Other State Paymen										
423000 State Grants	1,657,232-	2,512,815-	2,795,709-	2,588,142-	2,666,715-	1,616,384-	2,785,771-	2,757,352-	169,210-	6.54
420000 Intergovernmental Re	1,730,607-	2,626,771-	2,845,676-	2,588,142-	2,666,715-	1,617,848-	2,797,771-	2,757,352-	169,210-	6.54
450000 Public Charges for S										
451000 General Government										
451400 Other General Gove										
451400 Other General Gove										
451000 General Government										
452000 Public Safety										

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
452100 Law Enforcement										
452127 Witness & Jury Fe						48-	48-			
452100 Law Enforcement						48-	48-			
452000 Public Safety						48-	48-			
454000 Health Care Service										
454400 Other Health Care										
454400 Other Health Care										
454000 Health Care Service										
455000 Health & Human Serv										
455100 H&HS Payment Reven										
455100 H&HS Payment Reven	100-									
455300 Other Human Servic										
455304 Client Service Mi	537-	320-	2,246-	700-	700-	550-	700-	700-		
455350 Transportation Re						1,672-	4,000-	5,000-	5,000-	
455300 Other Human Servic	537-	320-	2,246-	700-	700-	2,222-	4,700-	5,700-	5,000-	714.29
455500 Contractual Allowa										
455500 Contractual Allowa										
455000 Health & Human Serv	637-	320-	2,246-	700-	700-	2,222-	4,700-	5,700-	5,000-	714.29
450000 Public Charges for S	637-	320-	2,246-	700-	700-	2,270-	4,748-	5,700-	5,000-	714.29
460000 Interest and Other R										
465000 Donations										
465300 Contributions & Do	38-									
465300.044 Meal Site Don	32,798-	34,921-	51,128-	50,000-	50,000-	26,436-	50,000-	50,000-		
465300.047 Meals on Whee	33,911-	46,304-	41,050-	40,000-	40,000-	22,391-	44,496-	40,000-		
465300.048 Volunteer Dri	5,104-	6,392-	9,694-	15,000-	15,000-	5,231-	10,799-	10,000-	5,000	33.33-

County of Sheboygan

Proposed Budget - Variance Report

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
465300 Contributions & Do	82,433-	87,618-	101,872-	105,000-	105,000-	54,059-	105,295-	100,000-	5,000	4.76-
465000 Donations	82,433-	87,618-	101,872-	105,000-	105,000-	54,059-	105,295-	100,000-	5,000	4.76-
466000 Other Miscellaneous										
466125 Miscellaneous Reim	3,332-	2,938-	12,962-							
466125.007 Miscellaneous	361-	420-	876-	600-	600-	210-	504-	500-	100	16.67-
466125 Miscellaneous Reim	3,693-	3,358-	13,838-	600-	600-	210-	504-	500-	100	16.67-
466200 Employee Reimburse										
466200 Employee Reimburse										
466000 Other Miscellaneous	7,120-	3,358-	13,838-	600-	600-	210-	504-	500-	100	16.67-
460000 Interest and Other R	89,553-	90,976-	115,710-	105,600-	105,600-	54,269-	105,799-	100,500-	5,100	4.83-
470000 Interdepartmental Re										
476000 Other Interdepartme										
476450 Other Interdept. R						956-	2,272-	3,000-	3,000-	
476000 Other Interdepartme						956-	2,272-	3,000-	3,000-	
470000 Interdepartmental Re						956-	2,272-	3,000-	3,000-	
400000 Revenues	2,005,020-	2,718,066-	2,963,632-	2,694,442-	2,773,015-	1,675,342-	2,910,590-	2,866,552-	172,110-	6.39
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511105 Regular	749,094	1,337,905	1,519,177	1,559,344	1,635,631	830,601	1,719,931	1,671,128	111,784	7.17
511110 Overtime	5,942	16,540	12,280	13,200	13,200	14,806	30,816	33,900	20,700	156.82
511100 General	755,036	1,354,445	1,531,457	1,572,544	1,648,831	845,407	1,750,747	1,705,028	132,484	8.42
511200 Social Worker										
511200 Social Worker										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
511800 Temporary Help										
511800 Temporary Help										
511000 Wages	755,036	1,354,445	1,531,457	1,572,544	1,648,831	845,407	1,750,747	1,705,028	132,484	8.42
512000 Benefits										
512100 General										
512105 Social Security	53,912	97,292	109,520	116,370	121,886	61,008	127,089	126,171	9,801	8.42
512110 Retirement (Emplo	50,310	90,412	103,514	109,290	114,592	57,242	117,708	122,763	13,473	12.33
512100 General	104,222	187,704	213,034	225,660	236,478	118,250	244,797	248,934	23,274	10.31
512200 Social Worker										
512200 Social Worker										
512800 Temporary Help										
512800 Temporary Help										
512000 Benefits	104,222	187,704	213,034	225,660	236,478	118,250	244,797	248,934	23,274	10.31
510000 Personnel Related Ex	859,259	1,542,149	1,744,491	1,798,204	1,885,309	963,657	1,995,544	1,953,962	155,758	8.66
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531178 Temporary / Agenc	870	750	600	1,000	1,000	150	1,000	1,000		
531255 Interpretation Se	646	1,758	1,398	2,300	2,300	692	2,050	2,750	450	19.57
531100 Professional Servi	1,516	2,508	1,998	3,300	3,300	842	3,050	3,750	450	13.64
531400 Other Outside Serv										
531415 Food Prepared	271,428	317,887	343,504	382,500	396,500	154,608	324,476	350,564	31,936-	8.35-
531450 Transportation	400,775	398,411	401,092	409,408	413,978	201,032	402,758	405,978	3,430-	.84-
531455 Investigation	226	50	630	220	220	30	1,200	1,700	1,480	672.73

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
531400 Other Outside Serv	672,429	716,348	745,225	792,128	810,698	355,670	728,434	758,242	33,886-	4.28-
531500 Client Services										
531505 Client Service	2,245	8,903	2,324	6,000	4,122	35,755	35,625		6,000-	100.00-
531555 IMD (Out of Count	39,821	130,944	68,160	145,000					145,000-	100.00-
531570 Resd'l 'AFH	13,050		65,250		136,875	67,875	136,875	140,000	140,000	
531575 Resd'l CBRF				250	250		250	250		
531580 Recreation/Altern	20		98	236	236		236	250	14	5.93
531600 Supportive Home C	6,711	4,279	4,898	8,250	7,615	1,601	7,365	7,500	750-	9.09-
531605 Adult Day Care	26,396	33,120	23,075	33,120	30,273	16,250	25,981	27,861	5,259-	15.88-
531610 Respite Care	21,415	30,200	40,239	23,000	21,536	22,841	27,000	33,000	10,000	43.48
531625 Adaptive Aids/Equ	1,171	1,101	504	1,300	1,300		950	1,600	300	23.08
531630 Protective Pymnt/	44,408	83,656	138,384	130,000	130,000	79,668	160,180	181,500	51,500	39.62
531665 Counsel/Therapeut	3,311	10,238	6,319	15,000	15,000	1,328	2,604	4,000	11,000-	73.33-
531680 Volunteer Mileage	10,008	9,464	10,074	9,000	15,528	5,435	12,138	15,000	6,000	66.67
531500 Client Services	168,584	311,905	359,325	371,156	362,735	230,752	409,204	410,961	39,805	10.72
531800 Utilities										
531830 Telephone	1,946	2,117	1,828	2,200	2,200	772	1,926	2,000	200-	9.09-
531840 Telephone - Cellu	6,865	12,738	10,758	11,250	11,250	6,730	14,784	16,032	4,782	42.51
531800 Utilities	8,811	14,856	12,586	13,450	13,450	7,502	16,710	18,032	4,582	34.07
531000 Purchased Services	851,340	1,045,615	1,119,135	1,180,034	1,190,183	594,765	1,157,398	1,190,985	10,951	.93
532000 Repair & Maintenanc										
532100 Maintenance Servic										
532105 Disposal	145	392	336			140	302	350	350	
532145 Structural						21,400	21,400			
532100 Maintenance Servic	145	392	336			21,540	21,702	350	350	
532200 Maintenance of Equ										
532225 Office Equipment	1,766	3,712	5,116	5,000	5,000	651	5,064	5,000		
532230 Vehicle	2,068	1,693	4,097	10,000	10,000	1,571	5,000	6,000	4,000-	40.00-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
532200 Maintenance of Equ	3,834	5,405	9,213	15,000	15,000	2,222	10,064	11,000	4,000-	26.67-
532300 Repair Parts										
532300 Repair Parts	19									
532400 Other Maintenance										
532400 Other Maintenance										
532000 Repair & Maintenanc	3,999	5,797	9,549	15,000	15,000	23,762	31,766	11,350	3,650-	24.33-
533000 General Operating										
533100 Advertising and Pr										
533105 Advertising	1,646	4,760	3,118	2,250	2,250	2,136	4,200	4,200	1,950	86.67
533100 Advertising and Pr	1,659	4,760	3,118	2,250	2,250	2,136	4,200	4,200	1,950	86.67
533200 Travel and Meals										
533205 Mileage - Employe	8,511	13,982	20,855	16,200	16,200	11,777	23,544	21,775	5,575	34.41
533215 Meals - Employee	153	433	260	1,370	1,370	131	571	4,050	2,680	195.62
533220 Lodging - Employe	389	311	1,471	2,900	2,900	466	920	7,910	5,010	172.76
533245 Seminars and Trai	3,193	5,968	5,273	2,500	2,500	889	976	6,060	3,560	142.40
533200 Travel and Meals	12,250	20,694	27,859	22,970	22,970	13,263	26,011	39,795	16,825	73.25
533300 Dues										
533305 Membership Dues	367	378	818	1,200	1,200	286	1,030	1,100	100-	8.33-
533300 Dues	367	378	818	1,200	1,200	286	1,030	1,100	100-	8.33-
533400 Laundry										
533400 Laundry	36									
533450 Fees & Permits										
533455 Licenses and Perm	152	672		475	475		325	350	125-	26.32-
533450 Fees & Permits	152	672		475	475		325	350	125-	26.32-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
533500 General Supplies										
533505 General	15,620	9,450	14,814	23,180	25,602	11,342	21,408	19,547	3,633-	15.67-
533535 Recreational	1,967	3,235	6,598	7,500	7,500	3,316	8,500	6,000	1,500-	20.00-
533540 Food	113	40	46	600	600		600	800	200	33.33
533500 General Supplies	17,703	12,725	21,458	31,280	33,702	14,658	30,508	26,347	4,933-	15.77-
533600 Health Care/Medica										
533600 Health Care/Medica										
533700 Office Supplies										
533705 Office	2,491	4,116	6,243	6,300	7,300	3,077	8,338	9,810	3,510	55.71
533707 Workshop Supplies	810	4,050								
533725 Postage	361	660	1,147	1,600	1,600	245	1,661	1,900	300	18.75
533700 Office Supplies	3,662	8,826	7,389	7,900	8,900	3,322	9,999	11,710	3,810	48.23
533800 Maintenance Suppli										
533825 Fuel - Gasoline	2,182	2,864	1,751	4,075	4,075	2,002	4,644	5,250	1,175	28.83
533800 Maintenance Suppli	2,182	2,864	1,751	4,075	4,075	2,002	4,644	5,250	1,175	28.83
533870 Books & Periodical										
533875 Subscriptions	5						2,530	2,530	2,530	
533890 Books	275	63	24	75	75		75	250	175	233.33
533870 Books & Periodical	280	63	24	75	75		2,605	2,780	2,705	3,606.67
533900 Other										
533908 Miscellaneous Exp	31		107			164	164	200	200	
533923 Noncap Off F&E >	1,753	6,693	2,071							
533925 Office F&E Under	480	1,157								
533926 Non Cap Equip ove	153	767						2,000	2,000	
533928 Computer Sys $500	4,501	3,593	4,887	15,978	22,518	16,942	16,015	14,042	1,936-	12.12-
533930 Equipment Under $	42	212								
533947 Donation Expense	1,000	5,000		5,500	5,500				5,500-	100.00-
533951 Employee Recognit	94		472	450	450		450	450		

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
533900 Other	8,055	17,422	7,538	21,928	28,468	17,107	16,629	16,692	5,236-	23.88-
533000 General Operating	46,346	68,402	69,954	92,153	102,115	52,774	95,951	108,224	16,071	17.44
534000 Fixed Charges										
534100 Rentals										
534105 Rental of Buildin	6,434	7,800	9,000	10,800	10,800	4,700	10,400	12,200	1,400	12.96
534115 Rental of Equipme	927	1,494	3,142	800	800	1,807	4,182	4,750	3,950	493.75
534100 Rentals	7,361	9,294	12,142	11,600	11,600	6,507	14,582	16,950	5,350	46.12
534200 Insurance										
534200 Insurance										
534000 Fixed Charges	7,361	9,294	12,142	11,600	11,600	6,507	14,582	16,950	5,350	46.12
535000 Bad Debt Expense										
535000 Bad Debt Expense										
530000 Operating Expenses	909,046	1,129,108	1,210,780	1,298,787	1,318,898	677,807	1,299,697	1,327,509	28,722	2.21
540000 Capital Projects										
540001 Capital Projects In										
540001 Capital Projects In										
540200 Highway Infrastruct										
540200 Highway Infrastruct										
540000 Capital Projects										
550000 Interdepartmental Ch										
551000 Employee Related Ch										
551100 Benefits - General										
551105 Health Insurance	211,953	358,527	414,365	439,386	454,912	212,754	445,850	461,487	22,101	5.03
551110 Dental Insurance	5,376	8,136	9,683	10,243	10,760	4,871	10,398	10,259	16	.16
551115 Group Life Insura	423	760	852	880	919	477	990	953	73	8.30

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
551125 Worker Compensati	8,973	15,680	15,937	16,346	16,587	8,699	17,967	16,721	375	2.29
551100 Benefits - General	226,725	383,103	440,837	466,855	483,178	226,801	475,205	489,420	22,565	4.83
551200 Benefits - Social										
551200 Benefits - Social										
551300 Benefits - RN										
551300 Benefits - RN										
551400 Benefits - LPN										
551400 Benefits - LPN										
551500 Benefits - Nursing										
551500 Benefits - Nursing										
551600 Benefits - Ward Cl										
551600 Benefits - Ward Cl										
551700 Benefits - Medical										
551700 Benefits - Medical										
551800 Benefits - Tempora										
551800 Benefits - Tempora										
551000 Employee Related Ch	226,725	383,103	440,837	466,855	483,178	226,801	475,205	489,420	22,565	4.83
551900 Insurance Charges										
551905 General Liability	4,448	7,573	7,418	7,627	7,627	3,813	7,627	9,367	1,740	22.81
551915 Auto Insurance										
551916 Auto Collision	88	220	220	231	231	116	231	220	11-	4.76-
551917 Auto Mutual	338	830	861	904	904	452	904	880	24-	2.65-
551915 Auto Insurance	426	1,050	1,081	1,135	1,135	568	1,135	1,100	35-	3.08-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
551920 Property Insurance	629	1,025	1,123	1,207	1,207	603	1,207	1,169	38-	3.15-
551930 Deductible Escrow	684	1,175	1,333	1,068	1,068	534	1,068	1,380	312	29.21
551900 Insurance Charges	6,187	10,823	10,955	11,037	11,037	5,518	11,037	13,016	1,979	17.93
552000 Repairs & Maintenan										
552100 Repairs & Maintena										
552110 Building Main. &	25,891	42,103	34,501	55,345	55,345	24,127	55,345	49,943	5,402-	9.76-
552120 Vehicle Repair/Ma				200	200		200	200		
552100 Repairs & Maintena	25,891	42,103	34,501	55,545	55,545	24,127	55,545	50,143	5,402-	9.73-
552000 Repairs & Maintenan	25,891	42,103	34,501	55,545	55,545	24,127	55,545	50,143	5,402-	9.73-
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	1,570	3,744	2,808	3,828	3,828	1,914	3,837	3,962	134	3.50
553115 Telephone - Long	4	6		18	18				18-	100.00-
553135 Printing & Duplic	4,054	5,965	8,934	11,370	11,370	6,749	13,532	16,961	5,591	49.17
553150 Data Processing S	62,769	105,892	110,421	123,412	123,412	61,707	123,412	133,921	10,509	8.52
553100 System Operation C	68,396	115,607	122,164	138,628	138,628	70,370	140,781	154,844	16,216	11.70
553000 System Operation Ch	68,396	115,607	122,164	138,628	138,628	70,370	140,781	154,844	16,216	11.70
554000 Public Safety Charg										
554100 Public Safety Char										
554100 Public Safety Char										
554000 Public Safety Charg										
555000 Health & Human Serv										
555100 Health & Human Ser										
555145 Ovhd-Gen Mgt / H&	12,285	21,480	20,909	19,870	19,870	10,388	21,000	22,639	2,769	13.94
555146 Ovhd - Program Mg	56,116	104,149	93,423	63,312	63,312	45,327	91,104	92,165	28,853	45.57

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
555147 Ovhd - Financial	65,521	114,291	113,860	63,004	63,004	50,410	100,933	128,961	65,957	104.69
555148 Ovhd - Secretaria	55,009	88,510	104,148	84,064	84,064	46,523	93,485	96,959	12,895	15.34
555100 Health & Human Ser	188,931	328,429	332,340	230,250	230,250	152,648	306,522	340,724	110,474	47.98
555000 Health & Human Serv	188,931	328,429	332,340	230,250	230,250	152,648	306,522	340,724	110,474	47.98
556000 Other Interdepartme										
556100 Other Interdepartm										
556105 Services	4,937	12,448	12,237	13,279	13,279	6,625	13,279	14,713	1,434	10.80
556100 Other Interdepartm	4,937	12,448	12,237	13,279	13,279	6,625	13,279	14,713	1,434	10.80
556000 Other Interdepartme	4,937	12,448	12,237	13,279	13,279	6,625	13,279	14,713	1,434	10.80
550000 Interdepartmental Ch	521,068	892,514	953,034	915,594	931,917	486,090	1,002,369	1,062,860	147,266	16.08
560000 Capital Outlay										
563000 Building										
563000 Building										
564000 Building Improvemen										
564000 Building Improvemen										
564500 Other Improvements										
564500 Other Improvements										
564700 Infrastructure										
564700 Infrastructure										
564800 Infrastructure Impr										
564800 Infrastructure Impr										
565000 Machinery & Equipme										
565000 Machinery & Equipme										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
565100 Off Road Moving Equ										
565100 Off Road Moving Equ										
566000 Office Furniture &										
566000 Office Furniture &										
566100 Communications Equi										
566100 Communications Equi										
566200 Computer Equipment										
566200 Computer Equipment										
567000 Vehicles										
567004 Vehicles, Trucks,	11,132		40,262							
567000 Vehicles	11,132		40,262							
560000 Capital Outlay	11,132		40,262							
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										
580000 Debt Service										
582000 Interest										
582000 Interest										
580000 Debt Service										
599001 Expense Budget Targe										
599001 Expense Budget Targe										
500000 Expense/Expenditure	2,300,504	3,563,771	3,948,566	4,012,585	4,136,124	2,127,553	4,297,610	4,344,331	331,746	8.27
600000 Other Financing Sourc										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
630000 Opt'g Transfers from										
631900 LFRF - General Fund	18,878-		41,019-		110,098-	52,367-	111,960-	111,960-	111,960-	
632000 Special Revenue Fun										
632000 Special Revenue Fun										
633000 Debt Service Fund										
633000 Debt Service Fund										
634000 Capital Projects Fu										
634000 Capital Projects Fu										
634900 Transportation Fund										
634900 Transportation Fund										
635000 Enterprise Fund										
635000 Enterprise Fund										
636000 Internal Services F										
636000 Internal Services F										
630000 Opt'g Transfers from	18,878-		41,019-		110,098-	52,367-	111,960-	111,960-	111,960-	
600000 Other Financing Sourc	18,878-		41,019-		110,098-	52,367-	111,960-	111,960-	111,960-	
700000 Other Financing Uses										
720000 Transfer to Other Fu										
722000 Special Revenue Fun										
722000 Special Revenue Fun										
723000 Debt Service Fund										
723000 Debt Service Fund										
724000 Capital Projects Fu										
724000 Capital Projects Fu										
725000 Enterprise Fund										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
725000 Enterprise Fund										
726000 Internal Services F										
726000 Internal Services F										
720000 Transfer to Other Fu										
700000 Other Financing Uses										
Subtotal	276,606	845,705	943,915	1,318,143	1,253,011	399,844	1,275,060	1,365,819	47,676	3.62
800000 Net Position										
810000 Net Position										
810000 Net Position										
820000 Fund Balance										
820125 Use of FB for Subse										
820000 Fund Balance										
800000 Net Position										
00220 Elder Services	276,606	845,705	943,915	1,318,143	1,253,011	399,844	1,275,060	1,365,819	47,676	3.62
Current Change in Fund Balance	276,606	845,705	943,915	1,318,143	1,253,011	399,844	1,275,060	1,365,819	47,676	3.62

Proposed Budget – Variance Report for 2026

Public Health Services

Level 7

County of Sheboygan

Proposed Budget - Variance Report

For 2026

County Department Level 7 w/o CP

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
00230 Public Health										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411000 Property Tax Levy	688,225-									
412000 Sales and Use										
412000 Sales and Use										
410000 Taxes	688,225-									
420000 Intergovernmental Re										
421000 Federal Grants										
421225 Other Federal Paym	2,250-		13,613				2,500-	2,500-	2,500-	
421000 Federal Grants	108,769-		13,613				2,500-	2,500-	2,500-	
423000 State Grants										
423525 State Health & Hum	20,889-	28,116-	17,715-	21,000-			5,000-	17,500-	3,500	16.67-
423525.003 Lead Safe Hom	920-		4,602-	7,200-					7,200	100.00-
423525.004 IMM COVID SUP	17,123-		85,613-	100,491-	100,491-	49,936-	53,138-		100,491	100.00-
423525.005 COMM HEALTH W	41,974-		209,869-	110,000-	110,000-	100,362-	107,338-		110,000	100.00-
423525.010 Radon Outreac	479-		2,393-							
423525.464 PH Preparedne	75,021-	78,396-	73,355-	77,158-	78,690-	43,216-	77,158-	55,553-	21,605	28.00-
423525.903 Public Health	14,981-		74,907-	96,500-	96,500-	40,320-	91,000-	179,942-	83,442-	86.47
423525.910 Communicable	7,628-	653-	9,064-	7,570-	7,570-	5,473-	7,570-	7,570-		
423525.911 Perinatal Hep	680-		800-							
423525.915 Cares COVID19	794,553-	543,809-	271,529-							
423525.943 Qualitative D	4,378-	16,388-	2,498-							
423525.958 TB Dispensary	2,214-	1,720-	1,697-	1,400-	1,400-	4,288-	19,043-	34,100-	32,700-	2,335.71
423525.964 PH Consolidat	92,877-	102,387-	87,575-	93,763-	87,708-	84,024-	87,708-	77,766-	15,997	17.06-
423525.965 WIC Grants 15	540,544-	589,373-	701,743-	648,558-	603,513-	358,694-	688,824-	688,824-	40,266-	6.21
423525.967 DNR Beach Mon	13,146-	12,442-	13,289-	13,000-	13,000-		11,020-	11,020-	1,980	15.23-
423525.992 Transient Wat	31,520-	31,147-	31,526-	28,682-	28,682-	15,663-	31,325-	31,325-	2,643-	9.21
423525 State Health & Hum	1,659,848-	1,404,432-	1,588,175-	1,205,322-	1,127,554-	701,976-	1,179,124-	1,103,600-	101,722	8.44-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
423526 PY State H & HS	588-									
423526.964 PY PH Consoli	689-		5,628							
423526 PY State H & HS	1,277-		5,628							
423675 Other State Paymen										
423675 Other State Paymen										
423000 State Grants	1,661,126-	1,404,432-	1,582,547-	1,205,322-	1,127,554-	701,976-	1,179,124-	1,103,600-	101,722	8.44-
424000 Chges to State of W										
424200 Transportation										
424200 Transportation										
424000 Chges to State of W										
425000 Grants from Local G										
425000 Grants from Local G										
426000 Chges - Other Local										
426100 General Government										
426100 General Government										
426200 Public Safety										
426200 Public Safety										
426300 Transportation										
426300 Transportation										
426000 Chges - Other Local										
420000 Intergovernmental Re	1,769,894-	1,404,432-	1,568,935-	1,205,322-	1,127,554-	701,976-	1,181,624-	1,106,100-	99,222	8.23-
430000 Licenses and Permits										
431000 Business Licenses										
431500 Hotel & Restaurant										
431500.005 Hotel & Resta	425,863-	423,579-	502,447-	504,000-	504,000-	225,199-	504,000-	504,000-		

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
431500 Hotel & Restaurant	425,863-	423,579-	502,447-	504,000-	504,000-	225,199-	504,000-	504,000-		
431000 Business Licenses	425,863-	423,579-	502,447-	504,000-	504,000-	225,199-	504,000-	504,000-		
432000 Nonbusiness License										
432000 Nonbusiness License										
430000 Licenses and Permits	425,863-	423,579-	502,447-	504,000-	504,000-	225,199-	504,000-	504,000-		
440000 Fines, Forfeits & Pe										
441000 Law & Ordinance Vio										
441000 Law & Ordinance Vio										
443000 Judgments and Damag										
443000 Judgments and Damag										
440000 Fines, Forfeits & Pe										
450000 Public Charges for S										
451000 General Government										
451100 Register of Deeds										
451100 Register of Deeds										
451200 Court Fees and Cos										
451200 Court Fees and Cos										
451400 Other General Gove										
451405 Miscellaneous Fee	3,717-	13,033-	1,144-	2,179-	2,179-	904-	1,200-	1,200-	979	44.93-
451400 Other General Gove	3,717-	13,033-	1,144-	2,179-	2,179-	904-	1,200-	1,200-	979	44.93-
451000 General Government	3,717-	13,033-	1,144-	2,179-	2,179-	904-	1,200-	1,200-	979	44.93-
452000 Public Safety										
452100 Law Enforcement										
452100 Law Enforcement	16-									

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
452300 Board of Prisoners										
452300 Board of Prisoners										
452000 Public Safety	16-									
453000 Public Works										
453300 Airports										
453300 Airports										
453000 Public Works										
454000 Health Care Service										
454100 Room & Care Revenu										
454100 Room & Care Revenu										
454200 Ancillary Revenue										
454200 Ancillary Revenue										
454300 Contractual Allowa										
454300 Contractual Allowa										
454400 Other Health Care										
454400 Other Health Care										
454000 Health Care Service										
455000 Health & Human Serv										
455100 H&HS Payment Reven										
455105 Personal Payments	1,674-		8,369-			1,713-				
455115 Medical Assistanc	9,142-	3,492-	26,400-	2,000-	2,000-	1,067-	1,780-	2,000-		
455122 Other Grant Reven				70,000-	70,000-	9,615-	36,840-	65,509-	4,491	6.42-
455100 H&HS Payment Reven	10,815-	3,492-	34,769-	72,000-	72,000-	12,395-	38,620-	67,509-	4,491	6.24-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
455200 Home/Institution/S										
455200 Home/Institution/S										
455300 Other Human Servic										
455304 Client Service Mi	10,797-	10,416-	10,948-	12,000-	12,000-	9,150-	11,500-	11,500-	500	4.17-
455500.001 C/A - Private	1,674		8,369			1,713				
455500.051 C/A - Medicai	1,710		8,548			276				
455510.051 Uncoll Amt MA						450				
455300 Other Human Servic	7,428-	10,416-	5,968	12,000-	12,000-	6,711-	11,500-	11,500-	500	4.17-
455000 Health & Human Serv	18,244-	13,908-	28,801-	84,000-	84,000-	19,106-	50,120-	79,009-	4,991	5.94-
456000 Culture and Recreat										
456000 Culture and Recreat										
457000 Conservation and De										
457000 Conservation and De										
450000 Public Charges for S	21,977-	26,940-	29,945-	86,179-	86,179-	20,010-	51,320-	80,209-	5,970	6.93-
460000 Interest and Other R										
462000 Rent Revenue										
462000 Rent Revenue										
464000 Insurance Recoverie										
464000 Insurance Recoverie										
465000 Donations										
465300 Contributions & Do										
465300.008 Contributions	100-	500-								
465300 Contributions & Do	100-	500-								
465000 Donations	100-	500-								

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
466000 Other Miscellaneous										
466125 Miscellaneous Reim	473-	284-	960-			60-	50-	50-	50-	
466125.007 Miscellaneous	144-	571-	7			3	3	3,747-	3,747-	
466125 Miscellaneous Reim	618-	855-	953-			57-	47-	3,797-	3,797-	
466200 Employee Reimburse										
466200 Employee Reimburse										
466000 Other Miscellaneous	618-	855-	953-			57-	47-	3,797-	3,797-	
467000 Non Specific Grants										
467000 Non Specific Grants										
460000 Interest and Other R	718-	1,355-	953-			57-	47-	3,797-	3,797-	
470000 Interdepartmental Re										
471000 Insurance & Empl Re										
471400 General Liability										
471400 General Liability										
471500 Auto Insurance										
471500 Auto Insurance										
471000 Insurance & Empl Re										
472000 Repairs & Maintenan										
472000 Repairs & Maintenan										
473000 System Operation Re										
473000 System Operation Re										
474000 Public Safety Reven										
474000 Public Safety Reven										
475000 Health & Human Serv										
475000 Health & Human Serv										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
476000 Other Interdepartme										
476450 Other Interdept. R										
476450.924 Sheb County O	225-	300-		300-	300-		300-	300-		
476450 Other Interdept. R	225-	300-		300-	300-		300-	300-		
476000 Other Interdepartme	225-	300-		300-	300-		300-	300-		
470000 Interdepartmental Re	225-	300-		300-	300-		300-	300-		
400000 Revenues	2,906,902-	1,856,607-	2,102,280-	1,795,801-	1,718,033-	947,242-	1,737,291-	1,694,406-	101,395	5.65-
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511105 Regular	2,074,685	1,944,895	2,172,861	2,021,867	2,021,867	1,061,544	2,060,428	2,121,229	99,362	4.91
511110 Overtime	19,680	2,029	3,967			548	549			
511100 General	2,097,716	1,946,923	2,176,829	2,021,867	2,021,867	1,062,092	2,060,977	2,121,229	99,362	4.91
511200 Social Worker										
511200 Social Worker										
511300 RN										
511300 RN										
511400 LPN										
511400 LPN										
511500 Nursing Assistant										
511500 Nursing Assistant										
511560 Medication Assista										
511560 Medication Assista										

County of Sheboygan

Proposed Budget - Variance Report

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
511600 Ward Clerks										
511600 Ward Clerks										
511700 Medical Records										
511700 Medical Records										
511800 Temporary Help										
511800 Temporary Help										
511000 Wages	2,097,716	1,946,923	2,176,829	2,021,867	2,021,867	1,062,092	2,060,977	2,121,229	99,362	4.91
512000 Benefits										
512100 General										
512105 Social Security	152,044	140,351	155,945	149,616	149,616	75,638	144,890	156,968	7,352	4.91
512110 Retirement (Emplo	126,461	124,936	149,484	140,528	140,528	73,035	139,403	152,729	12,201	8.68
512100 General	278,504	265,287	305,429	290,144	290,144	148,673	284,293	309,697	19,553	6.74
512200 Social Worker										
512200 Social Worker										
512300 RN										
512300 RN										
512400 LPN										
512400 LPN										
512500 Nursing Assistant										
512500 Nursing Assistant										
512550 Medication Assista										
512550 Medication Assista										
512600 Ward Clerks										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
512600 Ward Clerks										
512700 Medical Records										
512700 Medical Records										
512800 Temporary Help										
512800 Temporary Help										
512000 Benefits	278,504	265,287	305,429	290,144	290,144	148,673	284,293	309,697	19,553	6.74
510000 Personnel Related Ex	2,376,220	2,212,210	2,482,258	2,312,011	2,312,011	1,210,765	2,345,270	2,430,926	118,915	5.14
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531105 Consulting	46,502	79,988	55,273	40,550	40,550		31,000	45,050	4,500	11.10
531130 Physician - Gener	406	195	1,302	1,000	1,000	836	1,101	1,000		
531245 DP - Telecommunic	169		845	618	618	390	780	780	162	26.21
531255 Interpretation Se	8,788	9,138	15,377	26,563	26,563	8,686	19,007	24,424	2,139-	8.05-
531100 Professional Servi	55,922	89,322	72,797	68,731	68,731	9,912	51,888	71,254	2,523	3.67
531300 Ancillary Services										
531330 Laboratory	538	87	1,666	300	300	426	1,000	500	200	66.67
531345 Radiology	225		985	100	100	400	800	500	400	400.00
531300 Ancillary Services	763	87	2,651	400	400	826	1,800	1,000	600	150.00
531400 Other Outside Serv										
531430 Lab Analysis	18,413	13,410	14,372	15,400	15,400	6,263	13,000	13,000	2,400-	15.58-
531450 Transportation	10		50	120	120	5	5		120-	100.00-
531400 Other Outside Serv	18,462	13,410	14,422	15,520	15,520	6,268	13,005	13,000	2,520-	16.24-
531500 Client Services										
531505 Client Service	47,165	13,575	22,411	56,076	56,076	16,593	35,480	36,220	19,856-	35.41-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
531560 Outreach					9,942	9,942	9,942			
531500 Client Services	47,297	13,575	22,411	56,076	66,018	26,536	45,422	36,220	19,856-	35.41-
531800 Utilities										
531805 Water	32		161	200	200	91	218	230	30	15.00
531815 Electric	73		366	390	390	182	373	373	17-	4.36-
531820 Natural Gas	69		346	420	420	279	637	637	217	51.67
531830 Telephone	51		257	204	204		257	257	53	25.98
531840 Telephone - Cellu	12,200	12,138	9,791	6,480	6,480	5,358	10,261	9,989	3,509	54.15
531800 Utilities	12,426	12,138	10,921	7,694	7,694	5,910	11,746	11,486	3,792	49.29
531000 Purchased Services	134,871	128,532	123,202	148,421	158,363	49,452	123,861	132,960	15,461-	10.42-
532000 Repair & Maintenanc										
532100 Maintenance Servic										
532100 Maintenance Servic										
532200 Maintenance of Equ										
532220 Equipment	659	1,513	1,724	1,582	1,582	3,822	3,822	1,792	210	13.27
532225 Office Equipment	2,252	1,901	7,947	2,000	2,000	1,525	3,421	3,000	1,000	50.00
532200 Maintenance of Equ	2,910	3,414	9,671	3,582	3,582	5,347	7,243	4,792	1,210	33.78
532300 Repair Parts										
532300 Repair Parts										
532400 Other Maintenance										
532400 Other Maintenance										
532000 Repair & Maintenanc	2,910	3,414	9,671	3,582	3,582	5,347	7,243	4,792	1,210	33.78
533000 General Operating										
533100 Advertising and Pr										
533105 Advertising	27,270	12,608	405			81	81	81	81	

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
533110 Printing	887	1,158	3,268	1,500	1,500	1,341	2,220	2,450	950	63.33
533100 Advertising and Pr	28,157	13,766	3,673	1,500	1,500	1,422	2,301	2,531	1,031	68.73
533200 Travel and Meals										
533205 Mileage - Employe	7,063	5,970	9,143	10,715	10,715	4,082	8,511	8,232	2,483-	23.17-
533215 Meals - Employee	290	477	422	1,788	1,788	180	850	1,150	638-	35.68-
533220 Lodging - Employe	3,959	5,940	7,134	9,600	9,600	2,100	5,296	5,376	4,224-	44.00-
533235 Commercial Trans.	112	562								
533245 Seminars and Trai	10,827	19,317	16,099	21,175	21,175	6,574	14,140	10,883	10,292-	48.60-
533200 Travel and Meals	22,251	32,266	32,798	43,278	43,278	12,937	28,797	25,641	17,637-	40.75-
533300 Dues										
533305 Membership Dues	4,157	6,208	5,007	6,117	6,117	5,875	8,840	9,890	3,773	61.68
533300 Dues	4,157	6,208	5,007	6,117	6,117	5,875	8,840	9,890	3,773	61.68
533400 Laundry										
533400 Laundry										
533450 Fees & Permits										
533455 Licenses and Perm	2,018	4,832	2,412	2,400	2,400	351	6,434	6,024	3,624	151.00
533450 Fees & Permits	2,225	4,832	2,412	2,400	2,400	351	6,434	6,024	3,624	151.00
533500 General Supplies										
533505 General	32,481	28,705	24,343	20,754	20,754	6,600	15,459	17,396	3,358-	16.18-
533540 Food	271		1,312	1,075	1,075	58	634	935	140-	13.02-
533500 General Supplies	32,752	28,705	25,655	21,829	21,829	6,659	16,093	18,331	3,498-	16.02-
533600 Health Care/Medica										
533605 Drugs - Prescript	687			100	100				100-	100.00-
533675 Billable Medical	2,729	2,089	434	1,368	1,368	439	420	1,700	332	24.27
533600 Health Care/Medica	3,416	2,089	434	1,468	1,468	439	420	1,700	232	15.80
533700 Office Supplies										
533705 Office	1,981	10	42	4,415	4,415	24			4,415-	100.00-

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
533720 Shipping	80	18	70	100	100		150	170	70	70.00
533725 Postage	2,191	464	1,944	910	910	66	168	855	55-	6.04-
533700 Office Supplies	4,253	492	2,056	5,425	5,425	90	318	1,025	4,400-	81.11-
533800 Maintenance Suppli										
533815 Cleaning	110		548			671	1,400	1,400	1,400	
533825 Fuel - Gasoline	1,041	1,085	1,310	1,783	1,783	771	1,639	1,613	170-	9.53-
533800 Maintenance Suppli	1,151	1,085	1,858	1,783	1,783	1,442	3,039	3,013	1,230	68.98
533870 Books & Periodical										
533875 Subscriptions	3,413	472	484			310	514	508	508	
533870 Books & Periodical	3,483	472	484			310	514	508	508	
533900 Other										
533923 Noncap Off F&E >	10,942	49,308		14,760	14,760		14,760		14,760-	100.00-
533925 Office F&E Under	1,146		188	1,500	1,500	178	679		1,500-	100.00-
533926 Non Cap Equip ove	3,207	15,500								
533928 Computer Sys $500	16,244	9,325	21,647	23,177	23,177	23,348	23,349	20,404	2,773-	11.96-
533930 Equipment Under $	1,868	1,043	135	1,500	1,500				1,500-	100.00-
533951 Employee Recognit	103		513	570	570	32	570	555	15-	2.63-
533900 Other	33,510	75,176	22,484	41,507	41,507	23,558	39,358	20,959	20,548-	49.50-
533000 General Operating	135,354	165,091	96,859	125,307	125,307	53,081	106,114	89,622	35,685-	28.48-
534000 Fixed Charges										
534100 Rentals										
534105 Rental of Buildin	2,655	2,559	10,716	10,950	10,950	5,475	10,950	10,950		
534115 Rental of Equipme	37		183			1,473	3,534	3,534	3,534	
534100 Rentals	2,691	2,559	10,898	10,950	10,950	6,948	14,484	14,484	3,534	32.27
534200 Insurance										
534200 Insurance										
534000 Fixed Charges	2,691	2,559	10,898	10,950	10,950	6,948	14,484	14,484	3,534	32.27

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
535000 Bad Debt Expense										
535000 Bad Debt Expense										
530000 Operating Expenses	275,826	299,596	240,629	288,260	298,202	114,827	251,702	241,858	46,402-	16.10-
540000 Capital Projects										
540001 Capital Projects In										
540001 Capital Projects In										
540000 Capital Projects										
550000 Interdepartmental Ch										
551000 Employee Related In										
551100 Benefits - General										
551105 Health Insurance	448,216	432,808	556,958	548,594	548,594	286,366	551,925	548,097	497-	.09-
551110 Dental Insurance	12,376	11,091	14,710	13,921	13,921	7,198	13,714	13,073	848-	6.09-
551115 Group Life Insura	1,176	1,090	1,209	1,124	1,124	599	1,164	1,185	61	5.43
551125 Worker Compensati	29,638	28,149	29,324	27,395	27,395	14,537	28,053	28,729	1,334	4.87
551100 Benefits - General	491,405	473,139	602,201	591,034	591,034	308,700	594,856	591,084	50	.01
551200 Benefits - Social										
551200 Benefits - Social										
551300 Benefits - RN										
551300 Benefits - RN										
551400 Benefits - LPN										
551400 Benefits - LPN										
551500 Benefits - Nursing										
551500 Benefits - Nursing										
551600 Benefits - Ward Cl										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
551600 Benefits - Ward Cl										
551700 Benefits - Medical										
551700 Benefits - Medical										
551800 Benefits - Tempora										
551800 Benefits - Tempora										
551000 Employee Related In	491,405	473,139	602,201	591,034	591,034	308,700	594,856	591,084	50	.01
551900 Insurance Charges										
551905 General Liability	8,211	8,325	8,351	9,672	9,672	4,836	9,672	11,272	1,600	16.54
551915 Auto Insurance										
551915 Auto Insurance										
551920 Property Insurance	1,189	1,297	1,253	1,428	1,428	714	1,428	1,381	47-	3.29-
551930 Deductible Escrow	1,176	1,292	1,500	1,354	1,354	677	1,354	1,661	307	22.67
551900 Insurance Charges	10,575	10,914	11,104	12,454	12,454	6,227	12,454	14,314	1,860	14.93
552000 Repairs & Maintenan										
552100 Repairs & Maintena										
552110 Building Main. &	97,832	95,101	92,470	116,019	116,019	51,974	116,029	123,568	7,549	6.51
552100 Repairs & Maintena	97,832	95,101	92,470	116,019	116,019	51,974	116,029	123,568	7,549	6.51
552000 Repairs & Maintenan	97,832	95,101	92,470	116,019	116,019	51,974	116,029	123,568	7,549	6.51
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	4,259	3,984	255	4,664	4,664	2,333	4,664	4,831	167	3.58
553115 Telephone - Long	26	28		27	27				27-	100.00-
553135 Printing & Duplic	20,801	10,357	10,683	12,186	12,186	6,583	8,301	7,408	4,778-	39.21-
553150 Data Processing S	113,914	116,393	124,310	156,468	156,468	78,242	156,468	161,163	4,695	3.00
553100 System Operation C	139,000	130,762	135,249	173,345	173,345	87,159	169,433	173,402	57	.03

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
553000 System Operation Ch	139,000	130,762	135,249	173,345	173,345	87,159	169,433	173,402	57	.03
554000 Public Safety Charg										
554100 Public Safety Char										
554100 Public Safety Char										
554000 Public Safety Charg										
555000 Health & Human Serv										
555100 Health & Human Ser										
555145 Ovhd-Gen Mgt / H&	22,522	23,611	23,539	25,193	25,193	13,064	26,412	27,243	2,050	8.14
555146 Ovhd - Program Mg	101,465	114,478	105,174	80,271	80,271	57,006	114,575	110,918	30,647	38.18
555147 Ovhd - Financial	119,123	125,626	128,183	79,880	79,880	63,431	127,021	155,193	75,313	94.28
555148 Ovhd - Secretaria	99,379	97,287	117,249	106,582	106,582	58,510	117,570	116,680	10,098	9.47
555100 Health & Human Ser	342,488	361,003	374,144	291,926	291,926	192,011	385,578	410,034	118,108	40.46
555000 Health & Human Serv	342,488	361,003	374,144	291,926	291,926	192,011	385,578	410,034	118,108	40.46
556000 Other Interdepartme										
556100 Other Interdepartm										
556106 Grants	8,000	20,000	5,000	8,800	8,800		8,800	8,800		
556100 Other Interdepartm	8,000	20,000	5,000	8,800	8,800		8,800	8,800		
556000 Other Interdepartme	8,000	20,000	5,000	8,800	8,800		8,800	8,800		
550000 Interdepartmental Ch	1,089,301	1,090,919	1,220,168	1,193,578	1,193,578	646,071	1,287,150	1,321,202	127,624	10.69
560000 Capital Outlay										
563000 Building										
563000 Building										
564000 Building Improvemen										
564000 Building Improvemen										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
564500 Other Improvements										
564500 Other Improvements										
564700 Infrastructure										
564700 Infrastructure										
564800 Infrastructure Impr										
564800 Infrastructure Impr										
565000 Machinery & Equipme										
565000 Machinery & Equipme										
565100 Off Road Moving Equ										
565100 Off Road Moving Equ										
566000 Office Furniture &										
566010 Office F & F - 10	1,796	8,978								
566020 Office F & F - 20	2,027		10,135							
566000 Office Furniture &	3,823	8,978	10,135							
566100 Communications Equi										
566100 Communications Equi										
566200 Computer Equipment										
566200 Computer Equipment										
567000 Vehicles										
567000 Vehicles										
560000 Capital Outlay	3,823	8,978	10,135							
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
570000 Depreciation										
580000 Debt Service										
582000 Interest										
582000 Interest										
580000 Debt Service										
599001 Expense Budget Targe										
599001 Expense Budget Targe										
500000 Expense/Expenditure	3,745,170	3,611,703	3,953,190	3,793,849	3,803,791	1,971,663	3,884,122	3,993,986	200,137	5.28
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
631000 General Fund					21,000-	6,806-	21,000-	21,000-	21,000-	
631900 LFRF - General Fund	111,928-	201,357-	356,444-	350,000-	350,000-	168,386-	335,091-	157,087-	192,913	55.12-
636000 Internal Services F										
636000 Internal Services F										
630000 Opt'g Transfers from	111,928-	201,357-	356,444-	350,000-	371,000-	175,192-	356,091-	178,087-	171,913	49.12-
600000 Other Financing Sourc	111,928-	201,357-	356,444-	350,000-	371,000-	175,192-	356,091-	178,087-	171,913	49.12-
700000 Other Financing Uses										
720000 Transfer to Other Fu										
726000 Internal Services F										
726000 Internal Services F										
720000 Transfer to Other Fu										
700000 Other Financing Uses										
Subtotal	726,340	1,553,739	1,494,467	1,648,048	1,714,758	849,228	1,790,740	2,121,493	473,445	28.73
800000 Net Position										

County of Sheboygan

Proposed Budget - Variance Report

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
820000 Fund Balance										
820000 Fund Balance										
800000 Net Position										
00230 Public Health	726,340	1,553,740	1,494,466	1,648,048	1,714,758	849,228	1,790,740	2,121,493	473,445	28.73
Current Change in Fund Balance	726,340	1,553,739	1,494,467	1,648,048	1,714,758	849,228	1,790,740	2,121,493	473,445	28.73

Proposed Budget – Variance Report for 2026

Children and Family Services

Level 7

County of Sheboygan

Proposed Budget - Variance Report

County Department Level 7 w/o CP

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
00250 Social Services										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411000 Property Tax Levy	2,715,389-									
412000 Sales and Use										
412000 Sales and Use										
410000 Taxes	2,715,389-									
420000 Intergovernmental Re										
421000 Federal Grants										
421225 Other Federal Paym										
421225.952 Subsidized Gu	145,549-	306,311-	211,232-	274,000-	274,000-	110,412-	220,823-	235,000-	39,000	14.23-
421225 Other Federal Paym	145,549-	306,311-	211,232-	274,000-	274,000-	110,412-	220,823-	235,000-	39,000	14.23-
421000 Federal Grants	146,134-	306,311-	211,232-	274,000-	274,000-	110,412-	220,823-	235,000-	39,000	14.23-
423000 State Grants										
423525 State Health & Hum	1,917-		9,586-		22,063-	11,322-	35,176-			
423525.450 Comm Supervis	44,128-	86,505-	17,005	63,510-	63,510-			68,068-	4,558-	7.18
423525.454 Foster Parent	1,829-	1,467-	400-		3,368-	3,368-	3,768-	5,974-	5,974-	
423525.476 Kinship Asses	31,173-	30,780-	36,450-	40,000-	40,000-	26,469-	46,985-	48,160-	8,160-	20.40
423525.477 Youth Justice	29,680-		100,000-	75,000-	93,000-	93,000-	93,000-		75,000	100.00-
423525.485 State County	177,106-	177,016-	178,020-	178,020-	178,020-		178,020-	178,020-		
423525.920 In Home Safet	28,157-	74,020-	66,764-		122,162-	67,590-	122,162-			
423525.925 In Home Safet	168,769-	202,998-	148,830-	148,830-	148,830-	105,660-	148,830-	152,778-	3,948-	2.65
423525.942 OHC Sex Traff	16,509-	55,374-	27,170-			1,440-	1,440-			
423525.974 Comm Intrvntn	89,806-	103,322-	96,572-	84,270-	84,270-	18,646-	84,270-	84,270-		
423525.976 Kinship Base	293,428-	260,965-	357,969-	345,000-	345,000-	205,070-	381,779-	391,324-	46,324-	13.43
423525.978 WISACWIS - 33	3,847-	3,393-	3,522-	2,642-	2,642-	2,673-	2,673-	3,646-	1,004-	38.00
423525.979 Youth Aids -	1,313,926-	1,488,597-	1,430,855-	1,430,855-	1,430,855-	1,249,915-	1,249,915-	1,249,915-	180,940	12.65-
423525.981 Youth Aids -	21,945-	18,453-	23,663-	15,000-	15,000-	1,480-	22,536-	22,536-	7,536-	50.24
423525.982 Foster Parent	4,776-	1,906-	2,909-	3,000-	3,000-			1,450-	1,550	51.67-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
423525.984 Safe & Stable	61,154-	57,103-	57,103-	57,103-	57,103-	57,103-	57,103-	57,103-		
423525.985 DSS Community	2,206,911-	2,209,445-	2,228,105-	2,228,105-	2,228,105-	2,228,105-	2,228,105-	2,228,105-		
423525 State Health & Hum	4,528,319-	4,771,345-	4,750,913-	4,671,335-	4,836,928-	4,071,842-	4,655,762-	4,491,349-	179,986	3.85-
423525.990 JJ Early Inter										
423525.991 Title IV - E	38,566-	44,361-	30,510-	32,000-	32,000-	8,175-	20,000-	20,000-	12,000	37.50-
423525.993 CHIPS Grant	31,152-	40,369-	30,516-	45,000-	45,000-	23,778-	43,800-	45,000-		
423525.990 JJ Early Inter	69,718-	84,730-	61,026-	77,000-	77,000-	31,954-	63,800-	65,000-	12,000	15.58-
423525.998 PATHS Pilot Gr										
423525.998 PATHS Pilot Gr										
423526 PY State H & HS	8,029-	40,144-								
423526.476 PY Kinship As	3,521-		3,240							
423526.925 PY In Home Sa	47,033-		73,842-			159,708-	159,708-			
423526.976 PY Kinship Ba	9,325-					1,873-	1,873-			
423526 PY State H & HS	78,262-	40,144-	70,602-			161,581-	161,581-			
423675 Other State Paymen										
423675 Other State Paymen										
423000 State Grants	4,676,299-	4,896,219-	4,882,541-	4,748,335-	4,913,928-	4,265,376-	4,881,143-	4,556,349-	191,986	4.04-
424000 Chges to State of W										
424200 Transportation										
424200 Transportation										
424000 Chges to State of W										
425000 Grants from Local G										
425000 Grants from Local G										
426000 Chges - Other Local										
426100 General Government										
426100 General Government										

County of Sheboygan

Proposed Budget - Variance Report

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
426200 Public Safety										
426200 Public Safety										
426300 Transportation										
426300 Transportation										
426000 Chges - Other Local										
420000 Intergovernmental Re	4,822,433-	5,202,530-	5,093,773-	5,022,335-	5,187,928-	4,375,788-	5,101,966-	4,791,349-	230,986	4.60-
430000 Licenses and Permits										
432000 Nonbusiness License										
432000 Nonbusiness License										
430000 Licenses and Permits										
440000 Fines, Forfeits & Pe										
441000 Law & Ordinance Vio										
441000 Law & Ordinance Vio										
443000 Judgments and Damag										
443000 Judgments and Damag										
440000 Fines, Forfeits & Pe										
450000 Public Charges for S										
451000 General Government										
451100 Register of Deeds										
451100 Register of Deeds										
451200 Court Fees and Cos										
451200 Court Fees and Cos										
451400 Other General Gove										
451400 Other General Gove										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
451000 General Government										
452000 Public Safety										
452100 Law Enforcement										
452127 Witness & Jury Fe	75-		64-							
452100 Law Enforcement	75-		64-							
452300 Board of Prisoners										
452300 Board of Prisoners										
452000 Public Safety	75-		64-							
453000 Public Works										
453300 Airports										
453300 Airports										
453000 Public Works										
454000 Health Care Service										
454100 Room & Care Revenu										
454100 Room & Care Revenu										
454200 Ancillary Revenue										
454200 Ancillary Revenue										
454300 Contractual Allowa										
454300 Contractual Allowa										
454400 Other Health Care										
454400 Other Health Care										
454000 Health Care Service										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
455000 Health & Human Serv										
455100 H&HS Payment Reven										
455105 Personal Payments	31,022-	10,644-	20,254-	12,000-	12,000-	8,450-	17,160-	15,000-	3,000-	25.00
455100 H&HS Payment Reven	33,998-	10,644-	20,254-	12,000-	12,000-	8,450-	17,160-	15,000-	3,000-	25.00
455200 Home/Institution/S										
455210 Group Homes	40,366-	51,219-	45,199-	42,000-	42,000-	17,620-	32,238-	32,000-	10,000	23.81-
455215 Foster Homes	414,812-	384,598-	290,925-	302,000-	302,000-	110,837-	234,167-	251,000-	51,000	16.89-
455220 CCI/Residential C	59,342-	37,267-	67,774-	43,000-	43,000-	34,266-	67,489-	52,000-	9,000-	20.93
455225 Temporary Shelter	9,112-	14,680-	14,042-	13,000-	13,000-	4,104-	8,516-	10,000-	3,000	23.08-
455200 Home/Institution/S	534,878-	487,764-	417,941-	400,000-	400,000-	166,826-	342,410-	345,000-	55,000	13.75-
455300 Other Human Servic										
455300 Other Human Servic										
455500 Contractual Allowa										
455510.002 Uncol Amt YJ						312				
455500 Contractual Allowa						312				
455000 Health & Human Serv	568,876-	498,408-	438,195-	412,000-	412,000-	174,964-	359,570-	360,000-	52,000	12.62-
456000 Culture and Recreat										
456000 Culture and Recreat										
457000 Conservation and De										
457000 Conservation and De										
450000 Public Charges for S	568,951-	498,408-	438,259-	412,000-	412,000-	174,964-	359,570-	360,000-	52,000	12.62-
460000 Interest and Other R										
462000 Rent Revenue										
462000 Rent Revenue										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
464000 Insurance Recoverie										
464000 Insurance Recoverie										
465000 Donations										
465300 Contributions & Do	6,741-	1,773-	9,732-	5,000-	5,000-	3,746-	4,000-		5,000	100.00-
465300 Contributions & Do	6,741-	1,773-	9,732-	5,000-	5,000-	3,746-	4,000-		5,000	100.00-
465000 Donations	6,741-	1,773-	9,732-	5,000-	5,000-	3,746-	4,000-		5,000	100.00-
466000 Other Miscellaneous										
466125 Miscellaneous Reim	1,253-	610-	552-			621-	1,351-	1,351-	1,351-	
466125.007 Miscellaneous	398-		1,991-							
466125 Miscellaneous Reim	1,652-	610-	2,543-			621-	1,351-	1,351-	1,351-	
466200 Employee Reimburse										
466200 Employee Reimburse										
466000 Other Miscellaneous	1,652-	610-	2,543-			621-	1,351-	1,351-	1,351-	
460000 Interest and Other R	8,393-	2,383-	12,275-	5,000-	5,000-	4,367-	5,351-	1,351-	3,649	72.98-
470000 Interdepartmental Re										
471000 Insurance & Empl Re										
471400 General Liability										
471400 General Liability										
471500 Auto Insurance										
471500 Auto Insurance										
471000 Insurance & Empl Re										
472000 Repairs & Maintenan										
472000 Repairs & Maintenan										
473000 System Operation Re										
473000 System Operation Re										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
474000 Public Safety Reven										
474000 Public Safety Reven										
475000 Health & Human Serv										
475000 Health & Human Serv										
476000 Other Interdepartme										
476000 Other Interdepartme										
470000 Interdepartmental Re										
400000 Revenues	8,115,166-	5,703,321-	5,544,307-	5,439,335-	5,604,928-	4,555,119-	5,466,887-	5,152,700-	286,635	5.27-
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511105 Regular	3,028,605	3,156,909	3,151,238	3,246,487	3,246,487	1,545,928	3,164,993	3,280,504	34,017	1.05
511110 Overtime	27,814	20,698	39,160	81,000	81,000	17,523	48,015	58,000	23,000-	28.40-
511150 Compensatory	2,656	2,659	2,006	3,000	3,000	1,272	3,312	3,500	500	16.67
511100 General	3,059,075	3,180,266	3,192,404	3,330,487	3,330,487	1,564,723	3,216,320	3,342,004	11,517	.35
511200 Social Worker										
511200 Social Worker										
511300 RN										
511300 RN										
511400 LPN										
511400 LPN										
511500 Nursing Assistant										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
511500 Nursing Assistant										
511600 Ward Clerks										
511600 Ward Clerks										
511700 Medical Records										
511700 Medical Records										
511800 Temporary Help										
511800 Temporary Help										
511000 Wages	3,059,075	3,180,266	3,192,404	3,330,487	3,330,487	1,564,723	3,216,320	3,342,004	11,517	.35
512000 Benefits										
512100 General										
512105 Social Security	219,177	226,964	227,325	246,235	246,235	113,031	238,010	247,310	1,075	.44
512110 Retirement (Emplo	203,115	212,796	219,181	231,261	231,261	104,497	223,536	240,620	9,359	4.05
512100 General	422,291	439,760	446,506	477,496	477,496	217,528	461,546	487,930	10,434	2.19
512200 Social Worker										
512200 Social Worker										
512300 RN										
512300 RN										
512400 LPN										
512400 LPN										
512500 Nursing Assistants										
512500 Nursing Assistants										
512600 Ward Clerks										
512600 Ward Clerks										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
512700 Medical Records										
512700 Medical Records										
512800 Temporary Help										
512800 Temporary Help										
512000 Benefits	422,291	439,760	446,506	477,496	477,496	217,528	461,546	487,930	10,434	2.19
510000 Personnel Related Ex	3,481,366	3,620,026	3,638,910	3,807,983	3,807,983	1,782,251	3,677,866	3,829,934	21,951	.58
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531105 Consulting	7,300							10,000	10,000	
531125 Civil Process	398	1,024	968			86	500	1,250	1,250	
531205 Legal	69,274	97,790	62,198	75,000	75,000	19,019	45,000	50,000	25,000-	33.33-
531220 Training / Educat	2,115		198							
531225 Court Reporter	68	99	240			110	110	400	400	
531245 DP - Telecommunic	107		535	600	600	390	780	900	300	50.00
531246 Systems Support C	14,923	14,923	14,923	15,305	15,305		15,305	17,846	2,541	16.60
531255 Interpretation Se	1,702	689	847	6,000	6,000	777	4,010	5,400	600-	10.00-
531100 Professional Servi	95,887	114,526	79,908	96,905	96,905	20,382	65,705	85,796	11,109-	11.46-
531300 Ancillary Services										
531330 Laboratory	6,672	8,347	6,996	10,000	10,000	4,853	10,828	14,000	4,000	40.00
531300 Ancillary Services	6,672	8,347	6,996	10,000	10,000	4,853	10,828	14,000	4,000	40.00
531400 Other Outside Serv										
531435 Evidence / Witnes						300	300			
531450 Transportation	5,607	10,599	6,237	4,000	4,000	2,303	4,360	5,000	1,000	25.00
531455 Investigation	5,248	3,722	4,144	4,600	4,600	2,409	5,246	5,000	400	8.70
531457 Service of Proces	1,463	3,953	2,921	4,000	4,000	1,425	2,000	3,000	1,000-	25.00-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
531400 Other Outside Serv	12,318	18,274	13,302	12,600	12,600	6,437	11,906	13,000	400	3.17
531500 Client Services										
531505 Client Service	87,425	25,355	351,221	395,000	413,000	177,100	394,519	414,020	19,020	4.82
531509 Family Find	89,760	158,400	132,000	165,000	165,000	76,464	152,928	154,458	10,542-	6.39-
531518 Child Advocacy	52,600	63,000	63,000	100,000	100,000	50,000	100,000	100,000		
531519 IHSS In Home Safe	333,485	393,504	393,504	415,000	415,000	205,803	411,606	419,839	4,839	1.17
531525 Day Care Cntr Ser	1,612	6,308	1,749			852	2,045			
531565 Prevent, Org & Aw	117,688	162,229	177,352	159,667	159,667	73,289	143,171	119,283	40,384-	25.29-
531595 Child Day Care	107			200	200		200	200		
531600 Supportive Home C	3,363	11,601	5,026		58,800	6,443	13,822			
531610 Respite Care	1,050		2,700			3,200	6,720			
531615 Housing/Energy As	18,376	52,918	38,959		19,600	48,891	96,663			
531660 Crisis Interventi	141		706		19,600	175	420			
531665 Counsel/Therapeut	83,385	87,753	96,199	133,420	133,420	39,812	115,796	107,112	26,308-	19.72-
531685 Mentor	190,378	237,972	193,094	223,420	223,420	86,225	228,591	332,375	108,955	48.77
531687 Supervised Visita	146,393	143,488	152,586	175,000	175,000	98,211	192,742	195,000	20,000	11.43
531700 Foster Homes	851,557	677,677	776,361	735,000	735,000	305,900	685,000	725,000	10,000-	1.36-
531710 Group Home In Cou	423,542	523,250	472,700	565,000	565,000	211,051	565,000	585,030	20,030	3.55
531710.003 Group Home Be	68,726	24,001	94,502			66,565				
531715 Group Home Out of	258,239	267,311	205,575	220,000	220,000	168,973	358,009	360,000	140,000	63.64
531720 Child Caring Inst	1,332,626	1,452,653	1,761,179	1,600,000	1,600,000	1,040,929	2,046,209	1,822,072	222,072	13.88
531722 Juvenile Probatio	124,037	129,226	130,068	159,000	159,000	72,283	149,000	200,000	41,000	25.79
531725 Temporary Shelter	586,373	590,935	467,870	490,000	490,000	201,609	470,000	505,000	15,000	3.06
531725.001 Temp Shelter						27,232				
531730 State - Correctio	273,374	94,480		232,044	232,044	8,876	101,060	165,559	66,485-	28.65-
531730.001 Corrections-C	50,957	69,500		63,510	63,510			68,068	4,558	7.18
531740 Kinship Long Term	294,144	260,935	359,842	345,000	345,000	207,429	414,248	427,605	82,605	23.94
531741 Administrative Pa	308,109	193,053	243,073	215,000	215,000	119,962	249,300	245,000	30,000	13.95
531742 Subsidized Guardi	256,776	306,311	253,083	300,000	300,000	119,364	238,728	235,000	65,000-	21.67-
531754 Other	2,019		10,094		22,063	11,614	35,366			
531757 Allowable Cost Re	26,345-	8,748-								
531500 Client Services	5,930,155	5,923,113	6,382,443	6,691,261	6,829,324	3,428,250	7,171,143	7,180,621	489,360	7.31

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
531800 Utilities										
531805 Water	32		161	400	400	91	300	300	100-	25.00-
531815 Electric	65		324	600	600	182	500	500	100-	16.67-
531820 Natural Gas	51		254	700	700	279	700	800	100	14.29
531840 Telephone - Cellu	28,466	30,696	24,565	27,000	27,000	12,742	25,601	27,500	500	1.85
531800 Utilities	28,614	30,696	25,304	28,700	28,700	13,294	27,101	29,100	400	1.39
531000 Purchased Services	6,073,646	6,094,955	6,507,953	6,839,466	6,977,529	3,473,216	7,286,683	7,322,517	483,051	7.06
532000 Repair & Maintenanc										
532100 Maintenance Servic										
532100 Maintenance Servic										
532200 Maintenance of Equ										
532225 Office Equipment	1,196	910	5,070	1,060	1,060	1,418	3,404	5,000	3,940	371.70
532200 Maintenance of Equ	1,196	910	5,070	1,060	1,060	1,418	3,404	5,000	3,940	371.70
532300 Repair Parts										
532300 Repair Parts										
532400 Other Maintenance										
532400 Other Maintenance										
532000 Repair & Maintenanc	1,196	910	5,070	1,060	1,060	1,418	3,404	5,000	3,940	371.70
533000 General Operating										
533100 Advertising and Pr										
533105 Advertising	618	154	2,728	300	300		300	800	500	166.67
533100 Advertising and Pr	618	154	2,728	300	300		300	800	500	166.67
533200 Travel and Meals										
533205 Mileage - Employe	29,529	37,066	34,275	51,469	51,469	15,344	41,924	41,924	9,545-	18.55-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
533215 Meals - Employee	692	1,025	1,006	2,388	2,388	323	2,248	2,388		
533220 Lodging - Employe	2,161	4,039	3,486	9,280	9,280	1,262	9,280	9,280		
533235 Commercial Trans.	150									
533245 Seminars and Trai	13,451	10,827	25,210	17,444	17,444	2,455	17,504	17,444		
533200 Travel and Meals	45,983	52,958	63,977	80,581	80,581	19,383	70,956	71,036	9,545-	11.85-
533300 Dues										
533300 Dues										
533400 Laundry										
533405 Laundry	5	25								
533400 Laundry	5	25								
533450 Fees & Permits										
533455 Licenses and Perm	3,816	8,726	5,946	5,604	5,604	3,524	9,590	5,232	372-	6.64-
533450 Fees & Permits	3,816	8,726	5,946	5,604	5,604	3,524	9,590	5,232	372-	6.64-
533500 General Supplies										
533505 General	7,318	2,362	1,717	4,100	4,100	640	1,399	1,000	3,100-	75.61-
533540 Food	155	181	404	800	800	97	800	1,300	500	62.50
533500 General Supplies	7,474	2,543	2,122	4,900	4,900	736	2,199	2,300	2,600-	53.06-
533600 Health Care/Medica										
533600 Health Care/Medica										
533700 Office Supplies										
533705 Office	4,138	4,252	3,300	5,250	5,250	281	4,500	4,500	750-	14.29-
533725 Postage	102	264	35	350	350	69	360	350		
533700 Office Supplies	4,240	4,516	3,335	5,600	5,600	350	4,860	4,850	750-	13.39-
533800 Maintenance Suppli										
533815 Cleaning	142		711			671	1,023	1,500	1,500	
533825 Fuel - Gasoline	3,581	3,058	1,843	4,600	4,600	1,279	3,041	3,400	1,200-	26.09-
533800 Maintenance Suppli	3,723	3,058	2,555	4,600	4,600	1,950	4,064	4,900	300	6.52

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
533870 Books & Periodical										
533875 Subscriptions	186		251	129	129				129-	100.00-
533890 Books	37		11	100	100		100	100		
533895 Pamphlets				100	100				100-	100.00-
533870 Books & Periodical	224		262	329	329		100	100	229-	69.60-
533900 Other										
533908 Miscellaneous Exp						2				
533923 Noncap Off F&E >	9,541	9,899	26,021							
533928 Computer Sys $500	13,380	11,351	16,215	19,127	19,127	10,193	19,127	34,905	15,778	82.49
533930 Equipment Under $	210					349	966	1,200	1,200	
533950 Special Event	1,703	2,050	2,275	5,120	8,488	4,790	12,196	14,462	9,342	182.46
533951 Employee Recognit	156		782	735	735	139	735	735		
533900 Other	25,022	23,300	45,293	24,982	28,350	15,474	33,024	51,302	26,320	105.36
533000 General Operating	91,104	95,280	126,216	126,896	130,264	41,417	125,093	140,520	13,624	10.74
534000 Fixed Charges										
534100 Rentals										
534105 Rental of Buildin	833		4,163	5,000	5,000	2,775	5,550	6,000	1,000	20.00
534115 Rental of Equipme	164		818	250	250	1,448	3,269	4,000	3,750	1,500.00
534100 Rentals	996		4,981	5,250	5,250	4,223	8,819	10,000	4,750	90.48
534200 Insurance										
534200 Insurance										
534000 Fixed Charges	996		4,981	5,250	5,250	4,223	8,819	10,000	4,750	90.48
535000 Bad Debt Expense										
535000 Bad Debt Expense	2,893									
530000 Operating Expenses	6,169,835	6,191,145	6,644,220	6,972,672	7,114,103	3,520,273	7,423,999	7,478,037	505,365	7.25
540000 Capital Projects										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
540001 Capital Projects In										
540001 Capital Projects In										
540000 Capital Projects										
550000 Interdepartmental Ch										
551000 Employee Related Ch										
551100 Benefits - General										
551105 Health Insurance	725,632	759,880	773,371	805,987	805,987	323,541	721,624	692,661	113,326-	14.06-
551110 Dental Insurance	17,310	16,263	16,388	16,779	16,779	6,834	15,161	14,166	2,613-	15.57-
551115 Group Life Insura	1,718	1,781	1,775	1,861	1,861	882	7,684	1,876	15	.81
551125 Worker Compensati	43,991	46,294	42,943	44,718	44,718	21,199	44,554	44,940	222	.50
551100 Benefits - General	788,651	824,218	834,476	869,345	869,345	352,456	789,023	753,643	115,702-	13.31-
551200 Benefits - Social										
551200 Benefits - Social										
551300 Benefits - RN										
551300 Benefits - RN										
551400 Benefits - LPN										
551400 Benefits - LPN										
551500 Benefits - Nursing										
551500 Benefits - Nursing										
551600 Benefits - Ward Cl										
551600 Benefits - Ward Cl										
551700 Benefits - Medical										
551700 Benefits - Medical										
551800 Benefits - Tempora										
551800 Benefits - Tempora										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
551000 Employee Related Ch	788,651	824,218	834,476	869,345	869,345	352,456	789,023	753,643	115,702-	13.31-
551900 Insurance Charges										
551905 General Liability	15,711	16,080	15,555	15,508	15,508	7,754	15,508	17,437	1,929	12.44
551915 Auto Insurance										
551915 Auto Insurance										
551920 Property Insurance	2,280	2,523	2,336	2,292	2,292	1,146	2,292	2,133	159-	6.94-
551930 Deductible Escrow	2,248	2,496	2,797	2,172	2,172	1,086	2,172	2,566	394	18.14
551900 Insurance Charges	20,239	21,099	20,688	19,972	19,972	9,986	19,972	22,136	2,164	10.84
552000 Repairs & Maintenan										
552100 Repairs & Maintena										
552110 Building Main. &	187,726	183,696	172,254	186,061	186,061	83,351	171,113	191,118	5,057	2.72
552100 Repairs & Maintena	187,726	183,696	172,254	186,061	186,061	83,351	171,113	191,118	5,057	2.72
552000 Repairs & Maintenan	187,726	183,696	172,254	186,061	186,061	83,351	171,113	191,118	5,057	2.72
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	8,201	7,694	476	7,483	7,483	3,742	7,519	7,475	8-	.11-
553115 Telephone - Long	48	52		42	42				42-	100.00-
553135 Printing & Duplic	2,545	1,238	2,424	3,050	3,050	944	2,650	2,900	150-	4.92-
553150 Data Processing S	217,924	224,826	231,567	250,930	250,930	125,467	250,930	249,265	1,665-	.66-
553100 System Operation C	228,719	233,810	234,467	261,505	261,505	130,152	261,099	259,640	1,865-	.71-
553000 System Operation Ch	228,719	233,810	234,467	261,505	261,505	130,152	261,099	259,640	1,865-	.71-
554000 Public Safety Charg										
554100 Public Safety Char										
554100 Public Safety Char										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
554000 Public Safety Charg										
555000 Health & Human Serv										
555100 Health & Human Ser										
555145 Ovhd-Gen Mgt / H&	43,132	45,606	43,849	40,403	40,403	20,952	42,360	42,138	1,735	4.29
555146 Ovhd - Program Mg	195,060	221,122	195,919	128,728	128,728	91,421	183,747	171,548	42,820	33.26
555147 Ovhd - Financial	228,149	242,656	238,778	128,103	128,103	101,651	203,528	240,034	111,931	87.38
555148 Ovhd - Secretaria	190,177	187,922	218,410	170,927	170,927	93,833	188,555	180,466	9,539	5.58
555100 Health & Human Ser	656,517	697,306	696,956	468,161	468,161	307,857	618,190	634,186	166,025	35.46
555000 Health & Human Serv	656,517	697,306	696,956	468,161	468,161	307,857	618,190	634,186	166,025	35.46
556000 Other Interdepartme										
556100 Other Interdepartm										
556108 Employee Wages &	163,978	166,146	180,933	196,131	196,131	98,066	196,131	211,234	15,103	7.70
556100 Other Interdepartm	163,978	166,146	180,933	196,131	196,131	98,066	196,131	211,234	15,103	7.70
556000 Other Interdepartme	163,978	166,146	180,933	196,131	196,131	98,066	196,131	211,234	15,103	7.70
550000 Interdepartmental Ch	2,045,830	2,126,276	2,139,774	2,001,175	2,001,175	981,868	2,055,528	2,071,957	70,782	3.54
560000 Capital Outlay										
563000 Building										
563000 Building										
564000 Building Improvemen										
564000 Building Improvemen										
564500 Other Improvements										
564500 Other Improvements										
564700 Infrastructure										
564700 Infrastructure										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
564800 Infrastructure Impr										
564800 Infrastructure Impr										
565000 Machinery & Equipme										
565000 Machinery & Equipme										
565100 Off Road Moving Equ										
565100 Off Road Moving Equ										
566000 Office Furniture &										
566000 Office Furniture &										
566100 Communications Equi										
566100 Communications Equi										
566200 Computer Equipment										
566200 Computer Equipment										
567000 Vehicles										
567000 Vehicles										
560000 Capital Outlay										
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										
580000 Debt Service										
582000 Interest										
582000 Interest										
580000 Debt Service										
599001 Expense Budget Targe										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
599001 Expense Budget Targe										
500000 Expense/Expenditure	11,697,032	11,937,447	12,422,904	12,781,830	12,923,261	6,284,392	13,157,393	13,379,928	598,098	4.68
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
636000 Internal Services F										
636000 Internal Services F										
630000 Opt'g Transfers from	800-									
600000 Other Financing Sourc	800-									
700000 Other Financing Uses										
720000 Transfer to Other Fu										
726000 Internal Services F										
726000 Internal Services F										
720000 Transfer to Other Fu										
Subtotal	3,581,065	6,234,126	6,878,598	7,342,495	7,318,333	1,729,273	7,690,506	8,227,228	884,733	12.05
820000 Fund Balance										
820000 Fund Balance										
700000 Other Financing Uses										
00250 Social Services	3,581,065	6,234,126	6,878,598	7,342,495	7,318,333	1,729,272	7,690,506	8,227,228	884,733	12.05
Current Change in Fund Balance	3,581,065	6,234,126	6,878,598	7,342,495	7,318,333	1,729,273	7,690,506	8,227,228	884,733	12.05

Proposed Budget – Variance Report for 2026

Economic and Child Support Services

Level 7

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
00260 Economic Support										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411000 Property Tax Levy	292,506-									
412000 Sales and Use										
412000 Sales and Use										
410000 Taxes	292,506-									
420000 Intergovernmental Re										
421000 Federal Grants										
421225 Other Federal Paym	1,427,359-	1,132,940-	2,295,647-	2,375,443-	2,375,443-	1,163,951-	2,395,869-	2,654,669-	279,226-	11.75
421225.904 CC Fraud	1,406-		7,031-	10,080-	10,463-	3,174-	5,767-	10,463-	383-	3.80
421225.905 FS FPI Fed	1,765-		8,827-	12,128-	6,064-	7,861-	16,345-	16,345-	4,217-	34.77
421225.907 MA FPI Fed	1,765-		8,827-							
421225.944 CS MSL Take B	1,901		9,506	13,897	13,897	4,323	10,375	10,375	3,522-	25.34-
421225.945 CS MSL Incent	2,881-		14,403-	21,056-	21,056-	6,550-	15,720-	15,720-	5,336	25.34-
421225.946 Child Support	3,966		19,831	20,411	20,411	11,113	25,099	25,099	4,688	22.97
421225 Other Federal Paym	1,429,309-	1,132,940-	2,305,398-	2,384,399-	2,378,718-	1,166,100-	2,398,227-	2,661,723-	277,324-	11.63
421226 PY Other Federal P	24,282-	47,111-	74,297-	35,000-	35,000-		74,297-	74,297-	39,297-	112.28
421000 Federal Grants	1,455,185-	1,180,051-	2,379,695-	2,419,399-	2,413,718-	1,166,100-	2,472,524-	2,736,020-	316,621-	13.09
423000 State Grants										
423075 State Revenue - Ge	184,291-	173,739-	253,306-	253,306-	252,327-	126,164-	252,327-	252,327-	979	.39-
423525 State Health & Hum	1,494,153-	1,876,683-	655,397-	623,904-	617,841-	472,094-	580,810-	617,026-	6,878	1.10-
423525.913 IM ARPA Funds	5,774-		28,868-							
423525 State Health & Hum	1,546,581-	1,876,683-	684,265-	623,904-	617,841-	472,094-	580,810-	617,026-	6,878	1.10-
423526 PY State H & HS	198,364-	165,851-	165,385-	100,000-	100,000-	42,729-	42,729-	50,000-	50,000	50.00-
423675 Other State Paymen										
423675 Other State Paymen										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
423000 State Grants	1,929,236-	2,216,273-	1,102,956-	977,210-	970,168-	640,987-	875,866-	919,353-	57,857	5.92-
424000 Chges to State of W										
424200 Transportation										
424200 Transportation										
424000 Chges to State of W										
425000 Grants from Local G										
425000 Grants from Local G										
426000 Chges - Other Local										
426100 General Government										
426100 General Government										
426200 Public Safety										
426200 Public Safety										
426300 Transportation										
426300 Transportation										
426000 Chges - Other Local										
420000 Intergovernmental Re	3,384,421-	3,396,324-	3,482,651-	3,396,609-	3,383,886-	1,807,086-	3,348,390-	3,655,373-	258,764-	7.62
430000 Licenses and Permits										
432000 Nonbusiness License										
432000 Nonbusiness License										
430000 Licenses and Permits										
440000 Fines, Forfeits & Pe										
441000 Law & Ordinance Vio										
441000 Law & Ordinance Vio										
443000 Judgments and Damag										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
443000 Judgments and Damag										
440000 Fines, Forfeits & Pe										
450000 Public Charges for S										
451000 General Government										
451100 Register of Deeds										
451100 Register of Deeds										
451200 Court Fees and Cos										
451205 Court Fees and Ch	19,763-	23,486-	23,257-	25,000-	25,000-	12,416-	24,406-	25,000-		
451206 Vital Record Fees	149-	90-	60-	100-	100-	40-	100-	100-		
451200 Court Fees and Cos	19,912-	23,576-	23,317-	25,100-	25,100-	12,456-	24,506-	25,100-		
451400 Other General Gove										
451405 Miscellaneous Fee	285-	180-	690-	75-	75-	180-	150-	150-	75-	100.00
451420 Copies	69-	94-	59-	101-	101-	13-	50-	50-	51	50.50-
451400 Other General Gove	354-	274-	749-	176-	176-	193-	200-	200-	24-	13.64
451000 General Government	20,266-	23,850-	24,066-	25,276-	25,276-	12,649-	24,706-	25,300-	24-	.09
452000 Public Safety										
452100 Law Enforcement										
452100 Law Enforcement	3-									
452300 Board of Prisoners										
452300 Board of Prisoners										
452000 Public Safety	3-									
453000 Public Works										
453300 Airports										
453300 Airports										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
453000 Public Works										
454000 Health Care Service										
454100 Room & Care Revenu										
454100 Room & Care Revenu										
454200 Ancillary Revenue										
454225 Laboratory	6,058-	7,200-	6,671-	9,000-	9,000-	4,370-	9,000-	9,000-		
454200 Ancillary Revenue	6,058-	7,200-	6,671-	9,000-	9,000-	4,370-	9,000-	9,000-		
454300 Contractual Allowa										
454300 Contractual Allowa										
454400 Other Health Care										
454400 Other Health Care										
454000 Health Care Service	6,058-	7,200-	6,671-	9,000-	9,000-	4,370-	9,000-	9,000-		
455000 Health & Human Serv										
455100 H&HS Payment Reven										
455100 H&HS Payment Reven	56-									
455200 Home/Institution/S										
455200 Home/Institution/S										
455300 Other Human Servic										
455300 Other Human Servic										
455500 Contractual Allowa										
455500 Contractual Allowa										
455000 Health & Human Serv	56-									

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
456000 Culture and Recreat										
456000 Culture and Recreat										
457000 Conservation and De										
457000 Conservation and De										
450000 Public Charges for S	26,383-	31,050-	30,737-	34,276-	34,276-	17,018-	33,706-	34,300-	24-	.07
460000 Interest and Other R										
462000 Rent Revenue										
462000 Rent Revenue										
463000 Property Sales										
463000 Property Sales										
464000 Insurance Recoverie										
464000 Insurance Recoverie										
465000 Donations										
465000 Donations										
466000 Other Miscellaneous										
466125 Miscellaneous Reim	4,032-	47-	19,180-			859-				
466126 Incentives FS/MA/A	11,370-	6,069-	5,677-	5,000-	5,000-				5,000	100.00-
466200 Employee Reimburse										
466200 Employee Reimburse										
466000 Other Miscellaneous	16,202-	6,117-	24,857-	5,000-	5,000-	859-			5,000	100.00-
460000 Interest and Other R	16,202-	6,117-	24,857-	5,000-	5,000-	859-			5,000	100.00-
470000 Interdepartmental Re										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
471000 Insurance & Empl Re										
471400 General Liability										
471400 General Liability										
471500 Auto Insurance										
471500 Auto Insurance										
471000 Insurance & Empl Re										
472000 Repairs & Maintenan										
472000 Repairs & Maintenan										
473000 System Operation Re										
473000 System Operation Re										
474000 Public Safety Reven										
474000 Public Safety Reven										
475000 Health & Human Serv										
475000 Health & Human Serv										
476000 Other Interdepartme										
476000 Other Interdepartme										
470000 Interdepartmental Re										
400000 Revenues	3,719,512-	3,433,490-	3,538,245-	3,435,885-	3,423,162-	1,824,964-	3,382,096-	3,689,673-	253,788-	7.39
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511105 Regular	1,928,264	1,995,548	1,902,030	2,053,756	2,123,350	1,001,944	2,027,023	2,363,946	310,190	15.10
511110 Overtime	13,045	24,703	39,019	50,000	50,000	4,648	40,000		50,000-	100.00-
511100 General	1,941,321	2,020,251	1,941,049	2,103,756	2,173,350	1,006,592	2,067,023	2,363,946	260,190	12.37

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
511200 Social Worker										
511200 Social Worker										
511300 RN										
511300 RN										
511400 LPN										
511400 LPN										
511500 Nursing Assistant										
511500 Nursing Assistant										
511600 Ward Clerks										
511600 Ward Clerks										
511700 Medical Records										
511700 Medical Records										
511800 Temporary Help										
511800 Temporary Help										
511000 Wages	1,941,321	2,020,251	1,941,049	2,103,756	2,173,350	1,006,592	2,067,023	2,363,946	260,190	12.37
512000 Benefits										
512100 General										
512105 Social Security	137,867	143,869	138,468	155,681	161,006	72,149	145,634	174,930	19,249	12.36
512110 Retirement (Emplo	127,923	132,394	133,211	146,211	146,211	67,665	136,263	165,693	19,482	13.32
512100 General	265,789	276,263	271,679	301,892	307,217	139,813	281,897	340,623	38,731	12.83
512200 Social Worker										
512200 Social Worker										
512300 RN										

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
512300 RN										
512400 LPN										
512400 LPN										
512500 Nursing Assistants										
512500 Nursing Assistants										
512600 Ward Clerks										
512600 Ward Clerks										
512700 Medical Records										
512700 Medical Records										
512800 Temporary Help										
512800 Temporary Help										
512000 Benefits	265,789	276,263	271,679	301,892	307,217	139,813	281,897	340,623	38,731	12.83
510000 Personnel Related Ex	2,207,110	2,296,514	2,212,728	2,405,648	2,480,567	1,146,406	2,348,920	2,704,569	298,921	12.43
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531246 Systems Support C	1,230		6,150							
531255 Interpretation Se	1,928	3,304	2,795	3,700	3,700	1,193	3,200	3,450	250-	6.76-
531100 Professional Servi	3,158	3,304	8,945	3,700	3,700	1,193	3,200	3,450	250-	6.76-
531300 Ancillary Services										
531330 Laboratory	1,291	1,439	3,786	4,200	4,200	1,850	4,200	4,200		
531300 Ancillary Services	1,291	1,439	3,786	4,200	4,200	1,850	4,200	4,200		
531400 Other Outside Serv										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
531432 Buccal Swab Testi	7,610	8,923	12,358	14,000	14,000	7,691	14,000	14,000		
531455 Investigation	276	418	847	500	500	209	500	500		
531457 Service of Proces	30,154	31,022	36,559	45,000	45,000	18,983	45,000	45,000		
531400 Other Outside Serv	38,040	40,363	49,764	59,500	59,500	26,882	59,500	59,500		
531500 Client Services										
531505 Client Service	15,722	16,875	26,238	47,560	47,560	12,125	38,400	38,400	9,160-	19.26-
531500 Client Services	15,722	16,875	26,238	47,560	47,560	12,125	38,400	38,400	9,160-	19.26-
531800 Utilities										
531830 Telephone	601	495	543	1,600	1,600	193	400	300	1,300-	81.25-
531840 Telephone - Cellu	802	438								
531800 Utilities	1,403	933	543	1,600	1,600	193	400	300	1,300-	81.25-
531900 Contracted Service										
531905 Contracted Servic	62,400	62,400	62,400	62,400	62,400	31,200	66,000	70,000	7,600	12.18
531900 Contracted Service	62,400	62,400	62,400	62,400	62,400	31,200	66,000	70,000	7,600	12.18
531000 Purchased Services	122,015	125,314	151,675	178,960	178,960	73,442	171,700	175,850	3,110-	1.74-
532000 Repair & Maintenanc										
532100 Maintenance Servic										
532100 Maintenance Servic	163									
532200 Maintenance of Equ										
532220 Equipment	319	1,596								
532225 Office Equipment	1,635	2,646	1,518	7,650	7,650	200	7,500	4,000	3,650-	47.71-
532200 Maintenance of Equ	1,954	4,243	1,518	7,650	7,650	200	7,500	4,000	3,650-	47.71-
532300 Repair Parts										
532300 Repair Parts										
532400 Other Maintenance										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
532400 Other Maintenance										
532000 Repair & Maintenanc	2,118	4,243	1,518	7,650	7,650	200	7,500	4,000	3,650-	47.71-
533000 General Operating										
533100 Advertising and Pr										
533115 Certified Copies				25	25		25	25		
533100 Advertising and Pr	836			25	25		25	25		
533200 Travel and Meals										
533205 Mileage - Employe	729	1,077	903	3,858	3,858	151	2,626	2,761	1,097-	28.43-
533215 Meals - Employee	122	189	222	2,083	2,083	10	1,615	1,760	323-	15.51-
533220 Lodging - Employe	382	865	882	849	849		603	550	299-	35.22-
533235 Commercial Trans.	663	995	1,339	1,960	1,960	200	1,800	1,800	160-	8.16-
533245 Seminars and Trai	1,532	2,244	1,928	2,000	2,000	1,273	2,000	1,800	200-	10.00-
533200 Travel and Meals	3,428	5,369	5,273	10,750	10,750	1,633	8,644	8,671	2,079-	19.34-
533300 Dues										
533305 Membership Dues	106	80		96	96				96-	100.00-
533300 Dues	106	80		96	96				96-	100.00-
533400 Laundry										
533400 Laundry										
533450 Fees & Permits										
533450 Fees & Permits										
533500 General Supplies										
533505 General	1,343	497		984	984	47	747	2,500	1,516	154.07
533500 General Supplies	1,343	497		984	984	47	747	2,500	1,516	154.07
533600 Health Care/Medica										
533600 Health Care/Medica										

County of Sheboygan

Proposed Budget - Variance Report

For 2026

County Department Level 7 w/o CP

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
533700 Office Supplies										
533705 Office	6,192	8,947	9,028	5,100	5,100	4,167	7,365	5,600	500	9.80
533725 Postage	18,523	20,268	18,916	23,850	23,850	10,685	23,250	23,250	600-	2.52-
533700 Office Supplies	24,715	29,215	27,944	28,950	28,950	14,851	30,615	28,850	100-	.35-
533800 Maintenance Suppli										
533825 Fuel - Gasoline	24		119			132	300	500	500	
533800 Maintenance Suppli	24		119			132	300	500	500	
533870 Books & Periodical										
533875 Subscriptions	2,950		14,751	9,230	9,230	9,210	9,210	11,130	1,900	20.59
533890 Books	150	157	164	394	394	189	350	350	44-	11.17-
533870 Books & Periodical	3,100	157	14,915	9,624	9,624	9,400	9,560	11,480	1,856	19.29
533900 Other										
533923 Noncap Off F&E >								8,100	8,100	
533925 Furniture Under $	409					418	1,000	1,000	1,000	
533926 Non Cap Equip ove	844	383	2,760							
533928 Computer Sys $500	14,976	9,723	11,833	6,537	6,537	3,384	8,159	41,066	34,529	528.21
533930 Equipment Under $	5,720	1,050	1,685	1,000	1,000		800	800	200-	20.00-
533951 Employee Recognit	129		643	600	600		600	600		
533900 Other	22,077	11,156	16,921	8,137	8,137	3,801	10,559	51,566	43,429	533.72
533000 General Operating	55,629	46,474	65,173	58,566	58,566	29,864	60,450	103,592	45,026	76.88
534000 Fixed Charges										
534100 Rentals										
534115 Rental of Equipme	11,140	14,735	15,638	16,578	16,578	7,065	14,500	14,500	2,078-	12.53-
534100 Rentals	59,082	14,735	15,638	16,578	16,578	7,065	14,500	14,500	2,078-	12.53-
534200 Insurance										
534245 Bonding Insurance	94	120	350	360	360	123	644	694	334	92.78
534200 Insurance	94	120	350	360	360	123	644	694	334	92.78

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
534000 Fixed Charges	59,176	14,855	15,988	16,938	16,938	7,188	15,144	15,194	1,744-	10.30-
535000 Bad Debt Expense										
535100 Bad Debt Expense	1,666		1,995							
535000 Bad Debt Expense	1,666		1,995							
530000 Operating Expenses	240,604	190,885	236,349	262,114	262,114	110,695	254,794	298,636	36,522	13.93
540000 Capital Projects										
540001 Capital Projects In										
540001 Capital Projects In										
540000 Capital Projects										
550000 Interdepartmental Ch										
551000 Employee Related In										
551100 Benefits - General										
551105 Health Insurance	578,618	567,886	552,099	622,613	622,613	292,932	596,650	602,136	20,477-	3.29-
551110 Dental Insurance	15,186	14,920	13,074	14,154	14,154	6,765	13,742	13,636	518-	3.66-
551115 Group Life Insura	1,091	1,132	1,080	1,176	1,212	570	1,162	1,332	156	13.27
551125 Worker Compensati	1,755	1,782	2,108	1,571	1,616	1,093	2,226	2,552	981	62.44
551100 Benefits - General	596,651	585,721	568,362	639,514	639,595	301,360	613,780	619,656	19,858-	3.11-
551200 Benefits - Social										
551200 Benefits - Social										
551000 Employee Related In	596,651	585,721	568,362	639,514	639,595	301,360	613,780	619,656	19,858-	3.11-
551900 Insurance Charges										
551905 General Liability	13,026	12,869	12,418	12,444	12,444	6,222	12,444	14,459	2,015	16.19
551915 Auto Insurance										
551915 Auto Insurance										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
551920 Property Insurance	1,581	1,805	1,761	1,893	1,893	947	1,893	1,817	76-	4.01-
551930 Deductible Escrow	1,855	1,998	2,233	1,744	1,744	872	1,744	2,128	384	22.02
551900 Insurance Charges	16,462	16,672	16,412	16,081	16,081	8,041	16,081	18,404	2,323	14.45
552000 Repairs & Maintenan										
552100 Repairs & Maintena										
552110 Building Main. &	8,036	13,836	11,289	18,094	18,094	7,888	18,094	16,328	1,766-	9.76-
552100 Repairs & Maintena	8,036	13,836	11,289	18,094	18,094	7,888	18,094	16,328	1,766-	9.76-
552000 Repairs & Maintenan	8,036	13,836	11,289	18,094	18,094	7,888	18,094	16,328	1,766-	9.76-
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	7,311	6,332	7,209	7,200	7,200	3,600	7,200	7,453	253	3.51
553115 Telephone - Long	17	12		26	26				26-	100.00-
553135 Printing & Duplic	2,962	3,762	3,326	5,700	5,700	1,118	3,650	3,650	2,050-	35.96-
553150 Data Processing S	180,472	179,932	184,885	201,345	201,345	100,674	201,347	206,685	5,340	2.65
553100 System Operation C	190,761	190,038	195,420	214,271	214,271	105,392	212,197	217,788	3,517	1.64
553000 System Operation Ch	190,761	190,038	195,420	214,271	214,271	105,392	212,197	217,788	3,517	1.64
554000 Public Safety Charg										
554100 Public Safety Char										
554110 Detective Service	560	400	800	1,200	1,200	400	1,200	1,200		
554100 Public Safety Char	560	400	800	1,200	1,200	400	1,200	1,200		
554000 Public Safety Charg	560	400	800	1,200	1,200	400	1,200	1,200		
555000 Health & Human Serv										
555100 Health & Human Ser										
555145 Ovhd-Gen Mgt / H&	35,724	36,498	35,009	32,419	32,419	16,812	33,990	34,939	2,520	7.77
555147 Ovhd - Financial	188,819	194,203	190,641	102,789	102,789	81,566	163,314	199,029	96,240	93.63

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
555148 Ovhd - Secretaria	157,333	150,403	174,379	137,151	137,151	75,291	151,295	149,639	12,488	9.11
555100 Health & Human Ser	381,877	381,104	400,030	272,359	272,359	173,669	348,599	383,607	111,248	40.85
555000 Health & Human Serv	381,877	381,104	400,030	272,359	272,359	173,669	348,599	383,607	111,248	40.85
556000 Other Interdepartme										
556100 Other Interdepartm										
556105 Services	109,060	107,914	112,508	126,784	126,784	57,153	126,784	121,974	4,810-	3.79-
556108 Employee Wages &	11,237	26,534	29,622	31,757	31,757	15,878	31,757	34,163	2,406	7.58
556110 Bonding	8	8	8	8	8	4	8	8		
556120 Process Fee	724	700	240	1,100	1,100	60	1,100	800	300-	27.27-
556100 Other Interdepartm	121,029	135,156	142,378	159,649	159,649	73,095	159,649	156,945	2,704-	1.69-
556000 Other Interdepartme	121,029	135,156	142,378	159,649	159,649	73,095	159,649	156,945	2,704-	1.69-
550000 Interdepartmental Ch	1,315,375	1,322,926	1,334,691	1,321,168	1,321,249	669,845	1,369,600	1,413,928	92,760	7.02
560000 Capital Outlay										
563000 Building										
563000 Building										
564000 Building Improvemen										
564000 Building Improvemen										
564500 Other Improvements										
564500 Other Improvements										
565000 Machinery & Equipme										
565000 Machinery & Equipme										
565100 Off Road Moving Equ										
565100 Off Road Moving Equ										
566000 Office Furniture &										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
566000 Office Furniture &										
566100 Communications Equi										
566100 Communications Equi										
566200 Computer Equipment										
566200 Computer Equipment										
567000 Vehicles										
567000 Vehicles										
560000 Capital Outlay										
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										
580000 Debt Service										
582000 Interest										
582000 Interest										
580000 Debt Service										
500000 Expense/Expenditure	3,763,089	3,810,325	3,783,768	3,988,930	4,063,930	1,926,945	3,973,314	4,417,133	428,203	10.73
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
631900 LFRF - General Fund	817-		3,482-		75,000-	30,749-	75,000-	67,352-	67,352-	
636000 Internal Services F										
636000 Internal Services F										
630000 Opt'g Transfers from	817-		3,482-		75,000-	30,749-	75,000-	67,352-	67,352-	
600000 Other Financing Sourc	817-		3,482-		75,000-	30,749-	75,000-	67,352-	67,352-	

County of Sheboygan

Proposed Budget - Variance Report

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
700000 Other Financing Uses										
720000 Transfer to Other Fu										
726000 Internal Services F										
726000 Internal Services F										
720000 Transfer to Other Fu										
700000 Other Financing Uses										
00260 Economic Support	42,760	376,835	242,041	553,045	565,768	71,233	516,218	660,108	107,063	19.36
Current Change in Fund Balance	42,759	376,834	242,041	553,045	565,768	71,232	516,218	660,108	107,063	19.36

VARIANCE REPORT FOR DEPARTMENT -- HEALTH & HUMAN SERVICES FUND
FOR THE QUARTER ENDING 06/30/2025

TIMING	G/L CATEGORY	VARIANCE FROM BUDGET	EXPLANATION OF VARIANCE
	Intergovernmental Revenues		
	Federal Grants	(12,858.89)	Economic Support, Subsidized Guardianship, and Treatment Court Enhancement payments are less than anticipated at this time which is mostly offset by using City funds for the Crisis Co-Responder faster than budgeted.
	State Grants	120,021.88	Various grants are being claimed faster than budgeted as supported by allowable expenses which is partially offset by grants that are being claimed slower.
	Licenses & Permits		
	Business Licenses	(26,800.60)	Licenses and permit fees fluctuate throughout the year and from year to year. The new license year starts in July and there the second phase of the fee increase will take effect.
	Public Charges for Services		
	General Government	6,450.58	Court fees for OWI's are higher than anticipated.
	H & HS Services	(1,129,165.79)	Parental Fees, Medicaid, Medicare, and other grant revenue are lower than expected but partially offset by higher Private Pay and reimbursement for out of home cost payments. Medicaid for Crisis was overbudgeted for the Co-Responder program and Medicaid for CCS is lower than budgeted due to staff vacancies and lower than expected billable units.
	Interest and Other Revenue		
	Donations	3,159.78	Contributions for Child and Family Services, Meal Sites and Meals on Wheels are higher though partially offset by lower volunteer driver donations.
	Personnel Related Expenditure		
	Wages	113,314.62	Unfilled positions have resulted in wages being below budget.

Overtime	43,589.91	Some program areas have not experienced the overtime expected while others have more because of caseloads and referrals.
Benefits	48,218.58	Unfilled positions have resulted in wages being below budget.
Operating Expenses		
Purchased Services	726,247.38	Purchased services expenses fluctuate based on client needs and vendor staff availability. The new Children's Long Term Support data warehouse has been unavailable since May 1st which has left us unable to record payments to vendors for two months.
Repairs and Maintenance	(15,757.28)	The ADRC purchased a new sign that was charged to Structural expense.
General Operating	146,875.42	Various general expenses such as employee travel and training are lower. Budgeted computer and furniture purchases will be made later in the year.
Fixed Charges	3,719.90	Rental of buildings and equipment are lower than anticipated.
Interdepartmental Charges		
Employee Related Insurance	145,578.24	Unfilled positions have resulted in being below budget.
Repairs & Maintenance Charges	41,843.08	Building Services charges are lower than anticipated.
Other Interdepartmental	10,699.36	Child Support charges from the Clerk of Courts and Public Health charges from the Medical Examiners departments are lower than anticipated.
Capital Outlay	6,500.00	This was budgeted from the capital outlay pool for a repurposed Sheriff van, but this will not be needed.
Variances Less Than Justification Threshold	**(146,347.73)**	City funds for the Crisis Co-Responder program are being used before County ARPA funds in 2025.
TOTAL	**85,288.44**	**Positive**