

NOTICE OF MEETING

FINANCE COMMITTEE

August 26, 2026 - 3:30 PM Central Time

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

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

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

AGENDA

Call to Order

Certification of Compliance with Open Meeting Law

Approval of Minutes

Finance Committee – August 12, 2026 - 3:30 PM

Correspondence – None

County Board Referral

Consideration of Resolution No. 13 - Authorizing Purchase of 503 Wisconsin Avenue (Parcel 59281111395) from Catholic Social Services Archdiocese of Milwaukee, Inc.

Consideration of Resolution No. 14 - Authorizing County Aid for Culvert and Bridge Replacements in the Towns of Holland, Plymouth and Sheboygan

County Administrator

Consideration of Incidental Funds Request - Signage Installation

Finance

Consideration of Emergency Limited-Term Employee (LTE) Request - Highway Billing Stabilization and Financial Systems Recovery

Consideration of Out of Cycle Adjustment for the Finance Department

Budget

Consideration of Circuit Court 2027 Budget, presented by Angela Sutkiewicz

Consideration of Health & Human Services 2027 Budget, presented by Matthew Strittmater

Consideration of County Clerk 2027 Budget, presented by Jon Dolson

Consideration of Treasurer 2027 Budget, presented by Laura Henning-Lorenz

Treasurer

Consideration of Table of Organization Change

Consideration of Employee Promotion Request for Accounting Specialist

Consideration of Employee Promotion Request for Accounting Technician

Consideration of Out of Cycle Adjustment Request for Administrative Manager/Deputy

County Treasurer

Approval of Vouchers

Approval of Attendance at Other Meetings or Functions

Adjournment

Next Scheduled Meeting – September 02, 2026, 3:30 PM, Administration Building Room 302

Prepared by:
Gina Palmer
Recording Secretary

Vernon Koch
Committee Chairperson

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

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

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

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

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

SHEBOYGAN COUNTY FINANCE COMMITTEE MINUTES

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

August 12, 2026

Called to Order: 3:31 P.M.

Adjourned: 5:03 P.M.

MEMBERS PRESENT: Vern Koch, Gerald Jorgenson, Thomas Wegner, William Goehring, Curt Brauer (3:33 P.M.)

MEMBERS REMOTE: None

ALSO PRESENT: **In Person:** James Webb, Charlette Nennig, Kevin Dulmes, Jacy Klaske, Stefanie Albrecht, Bryan Grunewald, Chris Lewinski, Emily Stewart, Tyler Betry, Craig Stewart, Aaron Brault, Jeremy Fetterer, Alayne Krause, Crystal Fieber, Keith Abler, Michelle Sifuentes

Remote: Amy Wieland, Tara Duwe, Evelyn Wise, Rebecca Clarke, Stephanie Arndt, Brenda Hanson

Chairperson Koch called the meeting to order at 3:31 P.M.

The Chairperson certified compliance with the open meeting law. The notice was posted at 04:30PM on Friday, August 07, 2026.

Supervisor Wegner moved to approve the minutes for July 22, 2026. Motion seconded by Supervisor Goehring. Motion carried.

Correspondence – None

Supervisor Brauer arrived at 3:33pm.

Finance Director James Webb informed the committee that they have brought the audit to a close and he thanked Deputy Finance Director Jeremy Fetterer, Analyst Stefanie Albrecht and Bryan Grunewald for their hard work as well the entire Finance Department for their efforts. Next he shared that the initial phase of the 2027 budget is currently underway. He thanked the Administrator and County Board members for their patience. Lastly, the Highway municipal billing remained completed through March and that recovery efforts were being prioritized

Administrator Krause began her report by informing the Committee on the Rocky Knoll census. She also provided an update on the sales tax revenue. She concluded by thanking Bryan Grunewald for his work and support to the County.

Bryan Grunewald of Clifton Larson Allen presented the 2025 Annual Comprehensive Financial Report.

Auditor/Analyst Stefanie Albrecht presented Resolution No. __ - 2027 Five-Year Capital Plan. Supervisor Wegner moved to approve the resolution as presented and to be introduced to the County Board in August. Supervisor Goehring seconded the motion. Motion carried.

The Committee discussed Resolution No. 7 - Renewing Corporation Counsel Contract. Supervisor Wegner moved to approve the resolution. Motion seconded by Supervisor Brauer. Motion carried.

The Committee discussed Ordinance No. 01 - Repealing and Recreating Chapter 45 - Meal and Mileage Reimbursement Rates. Supervisor Brauer moved to approve the ordinance as amended per the committee report. Motion seconded by Supervisor Goehring. Motion carried.

The Committee reviewed Building Services' request to use County Incidental Expense Funds for the Law Enforcement Boiler. Supervisor Jorgenson moved to approve the request. Motion seconded by Supervisor Wegner. Motion carried.

The Committee reviewed the 2027 Planning & Conservation Budget as presented by Aaron Brault. Supervisor Wegner moved to approve the budget as presented. Motion seconded by Supervisor Brauer. Motion carried.

The Committee reviewed the 2027 Veterans Services Budget as presented by Craig Stewart. Supervisor Goehring moved to approve the budget as presented and hold the additional Levy Request until the September 30, 2026 Finance Committee meeting. Motion seconded by Supervisor Brauer. Motion carried.

The Committee reviewed the 2027 Veterans Commission Budget as presented by Craig Stewart. Supervisor Brauer moved to approve the budget as presented. Motion seconded by Supervisor Wegner. Motion carried.

The Committee reviewed the 2027 Information Technology Budget as presented by Chris Lewinski. Supervisor Brauer moved to approve the budget as presented. Motion seconded by Supervisor Goehring. Motion carried.

Auditor/Analyst Stefanie Albrecht presented a request for the Reassignment of Fund Balances. Supervisor Brauer moved to approve the request. Motion seconded by Supervisor Jorgenson. Motion carried.

Auditor/Analyst Stefanie Albrecht presented the Financial Statements for June as well as the second quarter variances.

Deputy Administrator Emily Stewart presented the Investment Statements for June.

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

There were no requests for approval of attendance at other meetings or functions.

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

Michelle Sifuentes
Recording Secretary

William Goehring
Secretary

COMMITTEE REPORT TO THE COUNTY BOARD

WE, THE FINANCE COMMITTEE

TO WHOM WAS REFERRED RESOLUTION NO: 13

RE: **Authorizing Purchase of 503 Wisconsin Avenue (Parcel 59281111395) from
Catholic Social Services Archdiocese of Milwaukee, Inc.**

HAVE CONSIDERED THE SAME AND RECOMMEND:

 ADDITIONAL TIME BE GRANTED TO CONSIDER THE MATTER
 THE RESOLUTION BE ADOPTED
 FILING WITH THE CLERK
 AMENDING THE RESOLUTION AS FOLLOWS:

RESPECTFULLY SUBMITTED THIS 15th DAY OF September 2026

FINANCE COMMITTEE

OPPOSED TO THE REPORT:

VERNON KOCH

THOMAS WEGNER

WILLIAM GOEHRING

CURT BRAUER

GERALD JORGENSEN

CONCURRING IN THE REPORT:

VERNON KOCH

THOMAS WEGNER

WILLIAM GOEHRING

CURT BRAUER

GERALD JORGENSEN

SHEBOYGAN COUNTY RESOLUTION NO. 13 (2026/27)

Re: Authorizing Purchase of 503 Wisconsin Avenue (Parcel No. 59281111395) from Catholic Social Services Archdiocese of Milwaukee, Inc.

WHEREAS, Catholic Social Services Archdiocese of Milwaukee, Inc. ("Catholic Charities"), owns real estate located at 503 Wisconsin Avenue, Sheboygan, WI 53081 adjacent to the Sheboygan County Administration Building; and

WHEREAS, Catholic Charities wishes to sell such real estate (the "Property") and Sheboygan County wishes to purchase such real estate for a purchase price of Two Hundred Ninety-five Thousand Dollars (\$295,000.00); and

WHEREAS, the acquisition of the Property will serve the public interest as a strategic opportunity to integrate the property into the County's long-term facilities plan to address ongoing space needs.

NOW, THEREFORE, BE IT RESOLVED that the Sheboygan County Board approves the Offer to Purchase related to the Property, on file in the County Clerk's Office.

BE IT FURTHER RESOLVED the County Administrator is authorized to sign the Offer to Purchase and any other closing documents necessary to complete the terms of the purchase on behalf of the County.

BE IT FURTHER RESOLVED the 2026 Budget, as adopted by the Sheboygan County Board on November 4, 2025, is hereby amended to provide for payment of the purchase price and related transactional costs, as well as the cost of razing the existing building and associated site restoration on the Property at an estimated cost of \$250,000 to come from General Fund Unassigned Fund Balance.

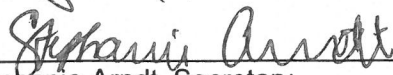
Respectfully submitted this 18th day of August, 2026.

PROPERTY COMMITTEE

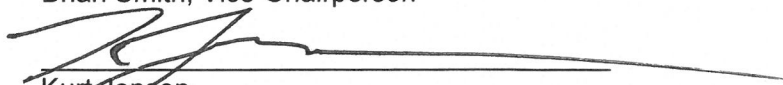


Jon Kuhlow, Chairperson

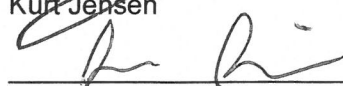
Brian Smith, Vice-Chairperson



Stephanie Arndt, Secretary



Kurt Jensen



Drew Phillips

Opposed to Introduction:

*County Board members signing only
C:8442\519290

August 10, 2026, draft

ATTORNEY

• **EARNEST MONEY** of \$ _____ will be mailed, or commercially, electronically
or personally delivered within _____ days ("5" if left blank) after acceptance.

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57 All earnest money shall be delivered to and held by (listing Firm) (drafting Firm) (other identified as
58 _____) **STRIKE THOSE NOT APPLICABLE**

59 (listing Firm if none chosen; if no listing Firm, then drafting Firm; if no Firm then Seller).

60 **CAUTION: If a Firm does not hold earnest money, an escrow agreement should be drafted by the Parties or an**
61 **attorney as lines 64-84 do not apply. If someone other than Buyer pays earnest money, consider a special**
62 **disbursement agreement.**

63 ■ **THE BALANCE OF PURCHASE PRICE** will be paid in cash or equivalent at closing unless otherwise agreed in writing.
64 ■ **DISBURSEMENT IF EARNEST MONEY HELD BY A FIRM:** If negotiations do not result in an accepted offer and the
65 earnest money is held by a Firm, the earnest money shall be promptly disbursed (after clearance from payor's depository
66 institution if earnest money is paid by check) to the person(s) who paid the earnest money. At closing, earnest money shall
67 be disbursed according to the closing statement. If this Offer does not close, the earnest money shall be disbursed according
68 to a written disbursement agreement signed by all Parties to this Offer. If said disbursement agreement has not been
69 delivered to the Firm holding the earnest money within 60 days after the date set for closing, that Firm may disburse the
70 earnest money: (1) as directed by an attorney who has reviewed the transaction and does not represent Buyer or Seller;
71 (2) into a court hearing a lawsuit involving the earnest money and all Parties to this Offer; (3) as directed by court order; (4)
72 upon authorization granted within this Offer; or (5) any other disbursement required or allowed by law. The Firm may retain
73 legal services to direct disbursement per (1) or to file an interpleader action per (2) and the Firm may deduct from the
74 earnest money any costs and reasonable attorneys' fees, not to exceed \$250, prior to disbursement.

75 ■ **LEGAL RIGHTS/ACTION:** The Firm's disbursement of earnest money does not determine the legal rights of the Parties
76 in relation to this Offer. Buyer's or Seller's legal right to earnest money cannot be determined by the Firm holding the earnest
77 money. At least 30 days prior to disbursement per (1), (4) or (5) above, where the Firm has knowledge that either Party
78 disagrees with the disbursement, the Firm shall send Buyer and Seller written notice of the intent to disburse by certified
79 mail. If Buyer or Seller disagrees with the Firm's proposed disbursement, a lawsuit may be filed to obtain a court order
80 regarding disbursement. Small Claims Court has jurisdiction over all earnest money disputes arising out of the sale of
81 residential property with one to four dwelling units. Buyer and Seller should consider consulting attorneys regarding their
82 legal rights under this Offer in case of a dispute. Both Parties agree to hold the Firm harmless from any liability for good
83 faith disbursement of earnest money in accordance with this Offer or applicable Department of Safety and Professional
84 Services regulations concerning earnest money. See Wis. Admin. Code Ch. REEB-18.

85 **TIME IS OF THE ESSENCE** "Time is of the Essence" as to: (1) earnest money payment(s); (2) binding acceptance; (3)
86 occupancy; (4) date of closing; (5) contingency Deadlines **STRIKE AS APPLICABLE** and all other dates and Deadlines in
87 this Offer except: **NONE OTHER**

88 _____. If "Time is of the Essence" applies to a date or Deadline,
89 failure to perform by the exact date or Deadline is a breach of contract. If "Time is of the Essence" does not apply to a date
90 or Deadline, then performance within a reasonable time of the date or Deadline is allowed before a breach occurs.

91 **PROPERTY CONDITION REPRESENTATIONS** Seller represents to Buyer that as of the date of acceptance Seller has
92 no notice or knowledge of Conditions Affecting the Property or Transaction (lines 104-173) other than those identified in
93 Seller's disclosure report dated _____ and a Real Estate Condition Report, if applicable, dated
94 _____, which was/were received by Buyer prior to Buyer signing this Offer and which is/are made a part of this
95 offer by reference **COMPLETE DATES OR STRIKE AS APPLICABLE** and **BUYER WAIVES ITS RIGHT TO RECEIVE**
96 **A REAL ESTATE CONDITION REPORT.**

97 _____
98 **INSERT CONDITIONS NOT ALREADY INCLUDED IN THE DISCLOSURE OR CONDITION REPORT(S).**

99 **CAUTION: If the Property includes 1-4 dwelling units, a Real Estate Condition Report containing the disclosures**
100 **provided in Wis. Stat. § 709.03 may be required. Excluded from this requirement are sales of property that has**
101 **never been inhabited, sales exempt from the real estate transfer fee, and sales by certain court-appointed**
102 **fiduciaries, for example, personal representatives, who have never occupied the Property. Buyer may have**
103 **rescission rights per Wis. Stat. § 709.05.**

104 "Conditions Affecting the Property or Transaction" are defined to include:

- 105 a. Defects in the structure or structural components on the Property, e.g. roof, foundation (including cracks, seepage, and
106 bulges), basement or other walls.
- 107 b. Defects in mechanical systems, e.g. HVAC (including the air filters and humidifiers), electrical, plumbing, septic, wells,
108 fire safety, security or lighting.
- 109 c. Defects in a well on the Property or in a well that serves the Property, including unsafe well water, a joint well serving
110 the Property or any Defect related to a joint well serving the Property.
- 111 d. Water quality issues caused by unsafe concentrations of or unsafe conditions relating to lead.
- 112 e. Defects in septic system or other private sanitary disposal system on or serving the Property or any out-of-service
113 septic system serving the Property not closed or abandoned according to applicable regulations.
- 114 f. Underground or aboveground storage tanks presently or previously on the Property for storage of flammable or
115 combustible liquids, including but not limited to gasoline and heating oil, or any Defects in such tanks presently or previously
116 on the Property; LP tanks on the Property or any defects in such LP tanks.
- 117 g. Defect or contamination caused by unsafe concentrations of, or unsafe conditions relating to, lead in paint, lead in soil,

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- 118 presence of asbestos or asbestos-containing materials, radon, radium in water supplies, mold, pesticides or other potentially
119 hazardous or toxic substances on the Property.
- 120 h. Manufacture of or spillage of methamphetamine (meth) or other hazardous or toxic substances on the Property.
- 121 i. Zoning or building code violations, any land division involving the Property for which required state or local permits had
122 not been obtained, nonconforming structures or uses, conservation easements.
- 123 j. Special purpose district, such as a drainage district, lake district, sanitary district or sewer district, that has the authority
124 to impose assessments against the real property located within the district.
- 125 k. Proposed, planned or commenced construction of public improvements which may result in special assessments or
126 otherwise materially affect the Property or the present use of the Property.
- 127 l. Federal, state or local regulations requiring repairs, alterations or corrections of an existing condition, such as orders to
128 correct building code violations.
- 129 m. Flooding, standing water, drainage problems or other water problems on or affecting the Property.
- 130 n. Material damage from fire, wind, floods, earthquake, expansive soils, erosion or landslides.
- 131 o. Nearby airports, freeways, railroads or landfills, or significant odor, noise, water intrusion or other irritants emanating
132 from neighboring property.
- 133 p. Current or previous termite, powder post beetle, or carpenter ant infestations or Defects caused by animal, reptile, or
134 insect infestations.
- 135 q. Property or portion of the Property in a floodplain, wetland or shoreland zoning area under local, state or federal
136 regulations.
- 137 r. Property is subject to a mitigation plan required under administrative rules of the Department of Natural Resources
138 related to county shoreland zoning ordinances, which obligates the owner of the Property to establish or maintain certain
139 measures related to shoreland conditions and which is enforceable by the county.
- 140 s. Nonowners having rights to use part of the Property, other than public rights-of-way, including, but not limited to, private
141 rights-of-way and private easements, other than recorded utility easements; lack of legal access or access restrictions;
142 restrictive covenants and deed restrictions; shared fences, walls, wells, driveways, signage or other shared usages; or
143 leased parking.
- 144 t. Boundary or lot line disputes, encroachments, or encumbrances affecting the Property.
- 145 u. High voltage electric (100 KV or greater) or steel natural gas transmission lines located on but not directly serving the
146 Property.
- 147 v. Structure on the Property designated as a historic building, all or any part of the Property located in a historic district, or
148 burial sites or archeological artifacts on the Property.
- 149 w. All or part of the land has been assessed as agricultural land, the owner has been assessed a use-value conversion
150 charge or the payment of a use-value conversion charge has been deferred.
- 151 x. All or part of the Property is subject to, enrolled in or in violation of a certified farmland preservation zoning district or a
152 farmland preservation agreement, or a Forest Crop, Managed Forest Law (see disclosure requirements in Wis. Stat. §
153 710.12), Conservation Reserve or a comparable program.
- 154 y. A pier is attached to the Property that is not in compliance with state or local pier regulations, a written agreement
155 affecting riparian rights related to the Property; or the bed of the abutting navigable waterway is owned by a hydroelectric
156 operator.
- 157 z. A dam is totally or partially located on the Property; or an ownership interest in a dam not located on the Property will
158 be transferred with the Property because the dam is owned collectively by a homeowners' association, lake district, or
159 similar group of which the Property owner is a member.
- 160 aa. Government investigation or private assessment/audit of environmental matters conducted.
- 161 bb. Presence of or a Defect caused by unsafe concentrations of, unsafe conditions relating to, or the storage of hazardous
162 or toxic substances on neighboring properties.
- 163 cc. Owner's receipt of notice of property tax increases, other than normal annual increases, or notice or knowledge of a
164 pending property reassessment, remodeling that may increase the property's assessed value, or pending special
165 assessments.
- 166 dd. Agreements that bind subsequent owners of the property, such as a lease agreement or an extension of credit from
167 an electric cooperative.
- 168 ee. Remodeling, replacements, or repairs affecting the Property's structure or mechanical systems that were done or
169 additions to the Property that were made during the owner's period of ownership without the required permits.
- 170 ff. Rented items located on the Property or items affixed to or closely associated with the Property.
- 171 gg. Owner is a foreign person as defined in the Foreign Investment in Real Property Tax Act in 26 IRC § 1445(f).
- 172 hh. Other Defects affecting the Property, including, without limitation, drainage easement or grading problems; or excessive
173 sliding, settling, earth movement or upheavals.

174 **PROPOSED USE CONTINGENCIES:** This Offer is contingent upon Buyer obtaining, at Buyer's expense, the reports or
175 documentation required by any optional provisions checked on lines 185-197 below. The optional provisions checked on
176 lines 185-197 shall be deemed satisfied unless Buyer, within _____ days ("30" if left blank) after acceptance, delivers: (1)
177 written notice to Seller specifying those optional provisions checked below that cannot be satisfied and (2) written evidence
178 substantiating why each specific provision referred to in Buyer's notice cannot be satisfied. Upon delivery of Buyer's notice,
179 this Offer shall be null and void. Seller agrees to cooperate with Buyer as necessary to satisfy the contingency provisions
180 checked at lines 185-197.

181 **Proposed Use:** Buyer is purchasing the Property for the purpose of: _____

182 _____
183 _____ [insert proposed use and type and
184 size of building, if applicable; e.g. restaurant/tavern with capacity of 350 and 3 second floor dwelling units].

185 ☐ **ZONING:** Verification of zoning and that the Property's zoning allows Buyer's proposed use described at lines
186 181-183.

187 ☐ **EASEMENTS AND RESTRICTIONS:** Copies of all public and private easements, covenants and restrictions
188 affecting the Property and a written determination by a qualified independent third party that none of these prohibit or
189 significantly delay or increase the costs of the proposed use or development identified at lines 181-183.

190 ☐ **APPROVALS:** All applicable governmental permits, approvals and licenses, as necessary and appropriate, or
191 the final discretionary action by the granting authority prior to the issuance of such permits, approvals and licenses, for
192 the following items related to Buyer's proposed use: _____

193 _____ or delivering written notice
194 to Seller if the item(s) cannot be obtained or can only be obtained subject to conditions which significantly increase the
195 cost of Buyer's proposed use described at lines 181-183.

196 ☐ **ACCESS TO PROPERTY:** Written verification that there is legal vehicular access to the Property from public
197 roads.

198 ☐ **LAND USE APPROVAL/PERMITS:** This Offer is contingent upon (Buyer)(Seller) **STRIKE ONE** ("Buyer" if neither
199 stricken) obtaining the following, including all costs: a **CHECK ALL THAT APPLY:** ☐ rezoning; ☐ conditional use permit;
200 ☐ variance; ☐ other _____ for the Property for its proposed use described at lines 181-183.
201 Seller agrees to cooperate with Buyer as necessary to satisfy this contingency. Buyer shall deliver, within _____ days of
202 acceptance, written notice to Seller if any item cannot be obtained, in which case this Offer shall be null and void.

203 ☐ **MAP OF THE PROPERTY:** This Offer is contingent upon (Buyer obtaining) (Seller providing) **STRIKE ONE** ("Seller
204 providing" if neither is stricken) a _____ survey
205 (ALTA/NSPS Land Title Survey if survey type is not specified) dated subsequent to the date of acceptance of this Offer and
206 prepared by a registered land surveyor, within _____ days ("30" if left blank) after acceptance, at (Buyer's)
207 (Seller's) **STRIKE ONE** ("Seller's" if neither is stricken) expense. The map shall show minimum of _____ acres,
208 maximum of _____ acres, the legal description of the Property, the Property's boundaries and dimensions, visible
209 encroachments upon the Property, the location of improvements, if any, and: _____

210 _____
211 **STRIKE AND COMPLETE AS APPLICABLE** Additional map features which may be added include, but are not limited to:
212 staking of all corners of the Property; identifying dedicated and apparent streets; lot dimensions; total acreage or square
213 footage; utility installations; easements or rights-of-way. Such survey shall be in satisfactory form and accompanied by any
214 required surveyor's certificate sufficient to enable Buyer to obtain removal of the standard survey exception(s) on the title
215 policy.

216 **CAUTION: Consider the cost and the need for map features before selecting them. Also consider the time required
217 to obtain the map when setting the deadline.**

218 This contingency shall be deemed satisfied unless Buyer, within 5 days after the deadline for delivery of said map, delivers
219 to Seller a copy of the map and a written notice which identifies: (1) a significant encroachment; (2) information materially
220 inconsistent with prior representations; (3) failure to meet requirements stated within this contingency; or (4) the existence
221 of conditions that would prohibit the Buyer's intended use of the Property described at lines 181-183. Upon delivery of
222 Buyer's notice, this Offer shall be null and void. Once the deadline for delivery has passed, if Seller was responsible to
223 provide the map and failed to timely deliver the map to Buyer, Buyer may terminate this Offer if Buyer delivers a written
224 notice of termination to Seller prior to Buyer's Actual Receipt of said map from Seller.

225 ☐ **DOCUMENT REVIEW CONTINGENCY:** This Offer is contingent upon Seller delivering the following documents to
226 Buyer within _____ days ("30" if left blank) after acceptance: **CHECK THOSE THAT APPLY; STRIKE AS APPROPRIATE**

227 ☐ Documents evidencing the sale of the Property has been properly authorized, if Seller is a business entity.

228 ☐ A complete inventory of all furniture, fixtures, equipment and other personal property included in this transaction which
229 is consistent with representations made prior to and in this Offer.

230 ☐ Uniform Commercial Code lien search as to the personal property included in the purchase price, showing the Property
231 to be free and clear of all liens, other than liens to be released prior to or at closing.

232 ☐ Rent roll.

233 ☐ Other _____

234 _____
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Additional items which may be added include, but are not limited to: building, construction or component warranties, previous environmental site assessments, surveys, title commitments and policies, maintenance agreements, other contracts relating to the Property, existing permits and licenses, recent financial operating statements, current and future rental agreements, notices of termination and non-renewal, and assessment notices.

All documents Seller delivers to Buyer shall be true, accurate, current and complete. Buyer shall keep all such documents confidential and disclose them to third parties only to the extent necessary to implement other provisions of this Offer. Buyer shall return all documents (originals and any reproductions) to Seller if this Offer is terminated.

■ **CONTINGENCY SATISFACTION:** This contingency shall be deemed satisfied unless Buyer, within ____ days ("5" if left blank) after the deadline for delivery of the documents, delivers to Seller a written notice indicating this contingency has not been satisfied. Such notice shall identify which document(s) have not been timely delivered or do not meet the standard set forth for the document(s). Upon delivery of such notice, this Offer shall be null and void.

■ **ENVIRONMENTAL EVALUATION CONTINGENCY:** This Offer is contingent upon a qualified independent environmental consultant of Buyer's choice conducting an Environmental Site Assessment of the Property (see lines 274-291), at (Buyer's) (Seller's) expense ~~STRIKE ONE~~ ("Buyer's" if neither is stricken), which discloses no Defects.

NOTE: "Defect" as defined on lines 523-525 means a condition that would have a significant adverse effect on the value of the Property; that would significantly impair the health or safety of future occupants of the Property; or that if not repaired, removed or replaced would significantly shorten or adversely affect the expected normal life of the premises.

For the purpose of this contingency, a Defect is defined to also include a material violation of environmental laws, a material contingent liability affecting the Property arising under any environmental laws, the presence of an underground storage tank(s) or material levels of hazardous substances either on the Property or presenting a significant risk of contaminating the Property due to future migration from other properties. Defects do not include conditions the nature and extent of which Buyer had actual knowledge or written notice before signing the Offer.

■ **CONTINGENCY SATISFACTION:** This contingency shall be deemed satisfied unless Buyer, within ____ days ("30" if left blank) after acceptance, delivers to Seller a copy of the Environmental Site Assessment report and a written notice listing the Defect(s) identified in the Environmental Site Assessment report to which Buyer objects (Notice of Defects).

CAUTION: A proposed amendment is not a Notice of Defects and will not satisfy this notice requirement.

■ **RIGHT TO CURE:** Seller (shall) (shall not) ~~STRIKE ONE~~ ("shall" if neither is stricken) have a right to cure the Defects.

If Seller has the right to cure, Seller may satisfy this contingency by:

(1) delivering written notice to Buyer within ____ ("10" if left blank) days after Buyer's delivery of the Notice of Defects stating Seller's election to cure Defects;

(2) curing the Defects in a good and workmanlike manner; and

(3) delivering to Buyer a written report detailing the work done no later than three days prior to closing.

This Offer shall be null and void if Buyer makes timely delivery of the Notice of Defects and written Environmental Site Assessment report and:

(1) Seller does not have a right to cure; or

(2) Seller has a right to cure but:

(a) Seller delivers written notice that Seller will not cure; or

(b) Seller does not timely deliver the written notice of election to cure.

■ **ENVIRONMENTAL SITE ASSESSMENT:** An "Environmental Site Assessment" (also known as a "Phase I Site Assessment") may include, but is not limited to: (1) an inspection of the Property; (2) a review of the ownership and use history of the Property, including a search of title records showing private ownership of the Property for a period of 80 years prior to the visual inspection; (3) a review of historic and recent aerial photographs of the Property, if available; (4) a review of environmental licenses, permits or orders issued with respect to the Property (5) an evaluation of results of any environmental sampling and analysis that has been conducted on the Property; and (6) a review to determine if the Property is listed in any of the written compilations of sites or facilities considered to pose a threat to human health or the environment including the National Priorities List, the Department of Nature Resources' (DNR) Registry of Waste Disposal Sites, the DNR's Contaminated Lands Environmental Action Network, and the DNR's Remediation and Redevelopment (RR) Sites Map including the Geographical Information System (GIS) Registry and related resources. Any Environmental Site Assessment performed under this Offer shall comply with generally recognized industry standards (e.g. current American Society of Testing and Materials "Standard Practice for Environmental Site Assessments"), and state and federal guidelines, as applicable.

CAUTION: Unless otherwise agreed an Environmental Site Assessment does not include subsurface testing of the soil or groundwater or other testing of the Property for environmental pollution. If further investigation is required, insert provisions for a Phase II Site Assessment (collection and analysis of samples), Phase III Environmental Site Assessment (evaluation of remediation alternatives) or other site evaluation at lines 625-642 or attach as an addendum per line 668.

■ **INSPECTIONS AND TESTING:** Buyer may only conduct inspections or tests if specific contingencies are included as a part of this Offer. An "inspection" is defined as an observation of the Property, which does not include an appraisal or testing of the Property, other than testing for leaking carbon monoxide, or testing for leaking LP gas or natural gas used as a fuel source, which are hereby authorized. A "test" is defined as the taking of samples of materials such as soils, water, air or

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building materials from the Property for laboratory or other analysis of these materials. Seller agrees to allow Buyer's inspectors, testers and appraisers reasonable access to the Property upon advance notice, if necessary, to satisfy the contingencies in this Offer. Buyer or licensees or both may be present at all inspections and testing. Except as otherwise provided, Seller's authorization for inspections does not authorize Buyer to conduct testing of the Property.

NOTE: Any contingency authorizing testing should specify the areas of the Property to be tested, the purpose of the test, (e.g., to determine if environmental contamination is present), any limitations on Buyer's testing and any other material terms of the contingency.

Buyer agrees to promptly restore the Property to its original condition after Buyer's inspections and testing are completed unless otherwise agreed to with Seller. Buyer agrees to promptly provide copies of all inspection and testing reports to Seller. Seller acknowledges that certain inspections or tests may detect environmental pollution which may be required to be reported to the Wisconsin Department of Natural Resources.

☐ **INSPECTION CONTINGENCY:** This contingency only authorizes inspections, not testing (see lines 292-306).

(1) This Offer is contingent upon a qualified independent inspector(s) conducting an inspection(s) of the Property which discloses no Defects.

(2) This Offer is further contingent upon a qualified independent inspector or independent qualified third party performing an inspection of _____

(list any Property feature(s) to be separately inspected, e.g., dumpsite, etc.) which discloses no Defects.

(3) Buyer may have follow-up inspections recommended in a written report resulting from an authorized inspection, provided they occur prior to the Deadline specified at line 320. Each inspection shall be performed by a qualified independent inspector or independent qualified third party.

Buyer shall order the inspection(s) and be responsible for all costs of inspection(s).

CAUTION: Buyer should provide sufficient time for the primary inspection and/or any specialized inspection(s), as well as any follow-up inspection(s).

This contingency shall be deemed satisfied unless Buyer, within _____ days ("20" if left blank) after acceptance, delivers to Seller a copy of the inspection report(s) dated after the date on line 1 of this Offer and a written notice listing the Defect(s) identified in the inspection report(s) to which Buyer objects (Notice of Defects).

CAUTION: A proposed amendment is not a Notice of Defects and will not satisfy this notice requirement.

For the purpose of this contingency, Defects do not include conditions the nature and extent of which Buyer had actual knowledge or written notice before signing the Offer.

NOTE: "Defect" as defined on lines 523-525 means a condition that would have a significant adverse effect on the value of the Property; that would significantly impair the health or safety of future occupants of the Property; or that if not repaired, removed or replaced would significantly shorten or adversely affect the expected normal life of the premises.

RIGHT TO CURE: Seller (shall)(shall not) STRIKE ONE ("shall" if neither is stricken) have a right to cure the Defects.

If Seller has the right to cure, Seller may satisfy this contingency by:

(1) delivering written notice to Buyer within 10 days of Buyer's delivery of the Notice of Defects stating Seller's election to cure Defects;

(2) curing the Defects in a good and workmanlike manner; and

(3) delivering to Buyer a written report detailing the work done no later than three days prior to closing.

This Offer shall be null and void if Buyer makes timely delivery of the Notice of Defects and written Inspection report(s) and:

(1) Seller does not have a right to cure; or

(2) Seller has a right to cure but:

(a) Seller delivers written notice that Seller will not cure; or

(b) Seller does not timely deliver the written notice of election to cure.

IF LINE 342 IS NOT MARKED OR IS MARKED N/A LINES 392-403 APPLY.

☐ **FINANCING COMMITMENT CONTINGENCY:** This Offer is contingent upon Buyer being able to obtain a written _____ [loan type or specific lender, if any] first mortgage loan commitment as described below, within _____ days after acceptance of this Offer. The financing selected shall be in an amount of not less than

\$ _____ for a term of not less than _____ years, amortized over not less than _____ years.

Initial monthly payments of principal and interest shall not exceed \$ _____. Buyer acknowledges that lender's required monthly payments may also include 1/12th of the estimated net annual real estate taxes, hazard insurance premiums, and private mortgage insurance premiums. The mortgage shall not include a prepayment premium. Buyer agrees to pay discount points in an amount not to exceed _____% ("0" if left blank) of the loan. If Buyer is using multiple loan sources or obtaining a construction loan or land contract financing, describe at lines 625-642 or in an addendum attached per line 668. Buyer agrees to pay all customary loan and closing costs, wire fees, and loan origination fees, to promptly apply for a mortgage loan, and to provide evidence of application promptly upon request of Seller. Seller agrees to allow lender's appraiser access to the Property.

LOAN AMOUNT ADJUSTMENT: If the purchase price under this Offer is modified, any financed amount, unless otherwise provided, shall be adjusted to the same percentage of the purchase price as in this contingency and the monthly payments shall be adjusted as necessary to maintain the term and amortization stated above.

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CHECK AND COMPLETE APPLICABLE FINANCING PROVISION AT LINE 358 OR 359.

☐ **FIXED RATE FINANCING:** The annual rate of interest shall not exceed _____%.

☐ **ADJUSTABLE RATE FINANCING:** The initial interest rate shall not exceed _____%. The initial interest rate shall be fixed for _____ months, at which time the interest rate may be increased not more than _____% ("2" if left blank) at the first adjustment and by not more than _____% ("1" if left blank) at each subsequent adjustment. The maximum interest rate during the mortgage term shall not exceed the initial interest rate plus _____% ("6" if left blank). Monthly payments of principal and interest may be adjusted to reflect interest changes.

NOTE: If purchase is conditioned on Buyer obtaining financing for operations or development consider adding a contingency for that purpose.

■ **SATISFACTION OF FINANCING COMMITMENT CONTINGENCY:** If Buyer qualifies for the loan described in this Offer or another loan acceptable to Buyer, Buyer agrees to deliver to Seller a copy of a written loan commitment.

This contingency shall be satisfied if, after Buyer's review, Buyer delivers to Seller a copy of a written loan commitment (even if subject to conditions) that is:

(1) signed by Buyer; or

(2) accompanied by Buyer's written direction for delivery.

Delivery of a loan commitment by Buyer's lender or delivery accompanied by a notice of unacceptability shall not satisfy this contingency.

CAUTION: The delivered loan commitment may contain conditions Buyer must yet satisfy to obligate the lender to provide the loan. Buyer understands delivery of a loan commitment removes the Financing Commitment Contingency from the Offer and shifts the risk to Buyer if the loan is not funded.

■ **SELLER TERMINATION RIGHTS:** If Buyer does not deliver a loan commitment on or before the Deadline on line 344. Seller may terminate this Offer if Seller delivers a written notice of termination to Buyer prior to Seller's Actual Receipt of written loan commitment from Buyer.

■ **FINANCING COMMITMENT UNAVAILABILITY:** If a financing commitment is not available on the terms stated in this Offer (and Buyer has not already delivered an acceptable loan commitment for other financing to Seller), Buyer shall promptly deliver written notice to Seller of same including copies of lender(s)' rejection letter(s) or other evidence of unavailability.

☐ **SELLER FINANCING:** Seller shall have 10 days after the earlier of:

(1) Buyer delivery of written notice of evidence of unavailability as noted in lines 380-383; or

(2) the Deadline for delivery of the loan commitment set on line 344

to deliver to Buyer written notice of Seller's decision to finance this transaction with a note and mortgage under the same terms set forth in this Offer, and this Offer shall remain in full force and effect, with the time for closing extended accordingly. If Seller's notice is not timely given, the option for Seller to provide financing shall be considered waived. Buyer agrees to cooperate with and authorizes Seller to obtain any credit information reasonably appropriate to determine Buyer's credit worthiness for Seller financing.

IF THIS OFFER IS NOT CONTINGENT ON FINANCING COMMITMENT Within _____ days ("7" if left blank) after acceptance, Buyer shall deliver to Seller either:

(1) reasonable written verification from a financial institution or third party in control of Buyer's funds that Buyer has, at the time of verification, sufficient funds to close; or

(2) _____ [Specify documentation Buyer agrees to deliver to Seller].

If such written verification or documentation is not delivered, Seller has the right to terminate this Offer by delivering written notice to Buyer prior to Seller's Actual Receipt of a copy of Buyer's written verification. Buyer may or may not obtain mortgage financing but does not need the protection of a financing commitment contingency. Seller agrees to allow Buyer's appraiser access to the Property for purposes of an appraisal. Buyer understands and agrees that this Offer is not subject to the appraisal meeting any particular value, unless this Offer is subject to an appraisal contingency, nor does the right of access for an appraisal constitute a financing commitment contingency.

☐ **APPRAISAL CONTINGENCY:** This Offer is contingent upon Buyer or Buyer's lender having the Property appraised at Buyer's expense by a Wisconsin licensed or certified independent appraiser who issues an appraisal report dated subsequent to the date stated on line 1 of this Offer, indicating an appraised value for the Property equal to or greater than the agreed upon purchase price.

This contingency shall be deemed satisfied unless Buyer, within _____ days after acceptance, delivers to Seller a copy of the appraisal report indicating an appraised value less than the agreed upon purchase price, and a written notice objecting to the appraised value.

■ **RIGHT TO CURE:** Seller (shall) (shall not) **STRIKE ONE** ("shall" if neither is stricken) have the right to cure.

If Seller has the right to cure, Seller may satisfy this contingency by delivering written notice to Buyer adjusting the purchase price to the value shown on the appraisal report within _____ days ("5" if left blank) after Buyer's delivery of the appraisal report and the notice objecting to the appraised value. Seller and Buyer agree to promptly execute an amendment initiated by either Party after delivery of Seller's notice, solely to reflect the adjusted purchase price.

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416 This Offer shall be null and void if Buyer makes timely delivery of the notice objecting to appraised value and the written
417 appraisal report and:

418 (1) Seller does not have the right to cure; or

419 (2) Seller has the right to cure but:

420 (a) Seller delivers written notice that Seller will not adjust the purchase price; or

421 (b) Seller does not timely deliver the written notice adjusting the purchase price to the value shown on the appraisal
422 report.

423 ☐ **SECONDARY OFFER:** This Offer is secondary to a prior accepted offer. This Offer shall become primary upon
424 delivery of written notice to Buyer that this Offer is primary. Unless otherwise provided, Seller is not obligated to give Buyer
425 notice prior to any Deadline, nor is any particular secondary buyer given the right to be made primary ahead of other
426 secondary buyers. Buyer may declare this Offer null and void by delivering written notice of withdrawal to Seller prior to
427 delivery of Seller's notice that this Offer is primary. Buyer may not deliver notice of withdrawal earlier than _____ days ("7"
428 if left blank) after acceptance of this Offer. All other Offer Deadlines that run from acceptance shall run from the time this
429 Offer becomes primary.

430 **CLOSING PRORATIONS** The following items, if applicable, shall be prorated at closing, based upon date of closing values:
431 real estate taxes, rents, prepaid insurance (if assumed), private and municipal charges, property owners or homeowners
432 association assessments, fuel and NONE OTHER

433
434 **CAUTION: Provide basis for utility charges, fuel or other prorations if date of closing value will not be used.**

435 Any income, taxes or expenses shall accrue to Seller, and be prorated at closing, through the day prior to closing.

436 Real estate taxes shall be prorated at closing based on **CHECK BOX FOR APPLICABLE PRORATION FORMULA:**

437 ☐ The net general real estate taxes for the preceding year, or the current year if available (Net general real estate
438 taxes are defined as general property taxes after state tax credits and lottery credits are deducted). NOTE: THIS CHOICE
439 APPLIES IF NO BOX IS CHECKED.

440 ☐ Current assessment times current mill rate (current means as of the date of closing).

441 ☐ Sale price, multiplied by the municipality area-wide percent of fair market value used by the assessor in the prior
442 year, or current year if known, multiplied by current mill rate (current means as of the date of closing).

443 ☒ **NO REAL ESTATE TAX PRORATION; PROPERTY IS EXEMPT FROM REAL ESTATE TAXES.**

444 **CAUTION: Buyer is informed that the actual real estate taxes for the year of closing and subsequent years may be**
445 **substantially different than the amount used for proration especially in transactions involving new construction,**
446 **extensive rehabilitation, remodeling or area-wide re-assessment. Buyer is encouraged to contact the local**
447 **assessor regarding possible tax changes.**

448 ☐ Buyer and Seller agree to re-prorate the real estate taxes, through the day prior to closing based upon the taxes on
449 the actual tax bill for the year of closing, with Buyer and Seller each owing his or her pro-rata share. Buyer shall, within 5
450 days of receipt, forward a copy of the bill to the forwarding address Seller agrees to provide at closing. The Parties shall
451 re-prorate within 30 days of Buyer's receipt of the actual tax bill. Buyer and Seller agree this is a post-closing obligation
452 and is the responsibility of the Parties to complete, not the responsibility of the real estate Firms in this transaction.

453 **TITLE EVIDENCE**

454 **CONVEYANCE OF TITLE:** Upon payment of the purchase price, Seller shall convey the Property by special warranty deed
455 (trustee's deed if Seller is a trust, personal representative's deed if Seller is an estate or other conveyance as
456 provided herein) free and clear of all liens and encumbrances, except: municipal and zoning ordinances and agreements
457 entered under them, recorded easements for the distribution of utility and municipal services, recorded building and use
458 restrictions and covenants, present uses of the Property in violation of the foregoing disclosed in Seller's disclosure report,
459 and Real Estate Condition Report, if applicable, and in this Offer, general taxes levied in the year of closing and
460 NONE OTHER

461
462 _____ (insert other allowable exceptions from title, if any) that constitutes
463 merchantable title for purposes of this transaction. Seller, at Seller's cost, shall complete and execute the documents
464 necessary to record the conveyance and pay the Wisconsin Real Estate Transfer Fee.

465 **WARNING: Municipal and zoning ordinances, recorded building and use restrictions, covenants and easements**
466 **may prohibit certain improvements or uses and therefore should be reviewed, particularly if Buyer contemplates**
467 **making improvements to Property or a use other than the current use.**

468 **TITLE EVIDENCE:** Seller shall give evidence of title in the form of an owner's policy of title insurance in the amount of
469 the purchase price on a current ALTA form issued by an insurer licensed to write title insurance in Wisconsin. Seller shall
470 pay all costs of providing title evidence to Buyer. Buyer shall pay the costs of providing the title evidence required by Buyer's
471 lender and recording the deed or other conveyance.

472 **GAP ENDORSEMENT:** Seller shall provide a "gap" endorsement or equivalent gap coverage at (Seller's)(Buyer's)

473 **STRIKE ONE** ("Seller's" if neither stricken) cost to provide coverage for any liens or encumbrances first filed or recorded
474 after the commitment date of the title insurance commitment and before the deed is recorded, subject to the title insurance
475 policy conditions, exclusions and exceptions, provided the title company will issue the coverage. If a gap endorsement or

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476 equivalent gap coverage is not available, Buyer may give written notice that title is not acceptable for closing (see lines 482-
477 489).

478 ■ **DELIVERY OF MERCHANTABLE TITLE:** The required title insurance commitment shall be delivered to Buyer's attorney
479 or Buyer not more than _____ days ("15" if left blank) after acceptance showing title to the Property as of a date
480 no more than 15 days before delivery of such title evidence to be merchantable per lines 454-464, subject only to liens
481 which will be paid out of the proceeds of closing and standard title insurance requirements and exceptions.

482 ■ **TITLE NOT ACCEPTABLE FOR CLOSING:** If title is not acceptable for closing, Buyer shall notify Seller in writing of
483 objections to title within _____ days ("15" if left blank) after delivery of the title commitment to Buyer or Buyer's attorney. In
484 such event, Seller shall have _____ days ("15" if left blank) from Buyer's delivery of the notice stating title objections, to
485 deliver notice to Buyer stating Seller's election to remove the objections by the time set for closing. If Seller is unable to
486 remove said objections, Buyer shall have five days from receipt of notice thereof, to deliver written notice waiving the
487 objections, and the time for closing shall be extended accordingly. If Buyer does not waive the objections, this Offer shall
488 be null and void. Providing title evidence acceptable for closing does not extinguish Seller's obligations to give merchantable
489 title to Buyer.

490 ■ **SPECIAL ASSESSMENTS/OTHER EXPENSES:** Special assessments, if any, levied or for work actually commenced
491 prior to the date stated on line 1 of this Offer shall be paid by Seller no later than closing. All other special assessments
492 shall be paid by Buyer. "Levied" means the local municipal governing body has adopted and published a final resolution
493 describing the planned improvements and the assessment of benefits.

494 **CAUTION: Consider a special agreement if area assessments, property owners association assessments, special**
495 **charges for current services under Wis. Stat. § 66.0627 or other expenses are contemplated. "Other expenses" are**
496 **one-time charges or ongoing use fees for public improvements (other than those resulting in special assessments)**
497 **relating to curb, gutter, street, sidewalk, municipal water, sanitary and storm water and storm sewer (including all**
498 **sewer mains and hook-up/connection and interceptor charges), parks, street lighting and street trees, and impact**
499 **fees for other public facilities, as defined in Wis. Stat. § 66.0617(1)(f).**

500 **LEASED PROPERTY** If Property is currently leased and lease(s) extend beyond closing, Seller shall assign Seller's rights
501 under said lease(s) and transfer all security deposits and prepaid rents thereunder to Buyer at closing. The terms of the
502 (written) (oral) **STRIKE ONE** lease(s), if any, are _____

503 _____
504 _____ Insert additional terms, if any, at lines 625-642 or attach as an addendum per line 668.

505 **ESTOPPEL LETTERS:** Seller shall deliver to Buyer no later than _____ days ("7" if left blank) before closing, estoppel
506 letters dated within _____ days ("15" if left blank) before closing, from each non-residential tenant, confirming the lease term,
507 rent installment amounts, amount of security deposit, and disclosing any defaults, claims or litigation with regard to the lease
508 or tenancy.

509 **DEFINITIONS**

510 ■ **ACTUAL RECEIPT:** "Actual Receipt" means that a Party, not the Party's recipient for delivery, if any, has the document
511 or written notice physically in the Party's possession, regardless of the method of delivery. If the document or written notice
512 is electronically delivered, Actual Receipt shall occur when the Party opens the electronic transmission.

513 ■ **BUSINESS DAY:** "Business Day" means a calendar day other than Saturday, Sunday, any legal public holiday under
514 Wisconsin or Federal law, and any other day designated by the President such that the postal service does not receive
515 registered mail or make regular deliveries on that day.

516 ■ **DEADLINES:** "Deadlines" expressed as a number of "days" from an event, such as acceptance, are calculated by
517 excluding the day the event occurred and by counting subsequent calendar days. The Deadline expires at Midnight on the
518 last day. Additionally, Deadlines expressed as a specific number of Business Days are calculated in the same manner
519 except that only Business Days are counted while other days are excluded. Deadlines expressed as a specific number of
520 "hours" from the occurrence of an event, such as receipt of a notice, are calculated from the exact time of the event, and by
521 counting 24 hours per calendar day. Deadlines expressed as a specific day of the calendar year or as the day of a specific
522 event, such as closing, expire at Midnight of that day. "Midnight" is defined as 11:59 p.m. Central Time.

523 ■ **DEFECT:** "Defect" means a condition that would have a significant adverse effect on the value of the Property; that would
524 significantly impair the health or safety of future occupants of the Property; or that if not repaired, removed or replaced would
525 significantly shorten or adversely affect the expected normal life of the premises.

526 ■ **FIRM:** "Firm" means a licensed sole proprietor broker or a licensed broker business entity.

527 ■ **PARTY:** "Party" means the Buyer or the Seller; "Parties" refers to both Buyer and Seller.

528 ■ **PROPERTY:** Unless otherwise stated, "Property" means the real estate described at lines 4-8.

529 **INCLUSION OF OPTIONAL PROVISIONS** Terms of this Offer that are preceded by an OPEN BOX (☐) are part of
530 this Offer ONLY if the box is marked such as with an "X". They are not part of this offer if marked "N/A" or are left blank.

531 **PROPERTY DIMENSIONS AND SURVEYS** Buyer acknowledges that any land, building or room dimensions, or total
532 acreage or building square footage figures, provided to Buyer by Seller or by a broker, may be approximate because of
533 rounding, formulas used or other reasons, unless verified by survey or other means.

534 **CAUTION: Buyer should verify total square footage formula, total square footage/acreage figures, and land,**
535 **building or room dimensions, if material.**

DISTRIBUTION OF INFORMATION Buyer and Seller authorize the agents of Buyer and Seller to: (i) distribute copies of the Offer to Buyer's lender, appraisers, title insurance companies and any other settlement service providers for the transaction as defined by the Real Estate Settlement Procedures Act (RESPA); (ii) report sales and financing concession data to multiple listing service sold databases; (iii) provide active listing, pending sale, closed sale and financing concession information and data, and related information regarding seller contributions, incentives or assistance, and third party gifts, to appraisers researching comparable sales, market conditions and listings, upon inquiry; and (iv) distribute copies of this Offer to the seller, or seller's agent, of another property that Seller intends on purchasing.

MAINTENANCE Seller shall maintain the Property and all personal property included in the purchase price until the earlier of closing or Buyer's occupancy, in materially the same condition it was in as of the date on line 1 of this Offer, except for ordinary wear and tear and changes agreed upon by Parties.

PROPERTY DAMAGE BETWEEN ACCEPTANCE AND CLOSING If, prior to closing, the Property is damaged in an amount not more than five percent of the purchase price, other than normal wear and tear, Seller shall promptly notify Buyer in writing, and will be obligated to restore the Property to materially the same condition it was in as of the date on line 1 of this Offer. Seller shall provide Buyer with copies of all required permits and lien waivers for the lienable repairs no later than closing. If the amount of damage exceeds five percent of the purchase price, Seller shall promptly notify Buyer in writing of the damage and this Offer may be terminated at option of Buyer. Should Buyer elect to carry out this Offer despite such damage, Buyer shall be entitled to the insurance proceeds, if any, relating to the damage to the Property, plus a credit towards the purchase price equal to the amount of Seller's deductible on such policy, if any. However, if this sale is financed by a land contract or a mortgage to Seller, any insurance proceeds shall be held in trust for the sole purpose of restoring the Property.

BUYER'S PRE-CLOSING WALK-THROUGH Within three days prior to closing, at a reasonable time pre-approved by Seller or Seller's agent, Buyer shall have the right to walk through the Property to determine that there has been no significant change in the condition of the Property, except for ordinary wear and tear and changes agreed upon by Parties, and that any Defects Seller has agreed to cure have been repaired in the manner agreed to by the Parties.

OCCUPANCY Occupancy of the entire Property shall be given to Buyer at time of closing unless otherwise provided in this Offer at lines 625-642 or in an addendum attached per line 668. At time of Buyer's occupancy, Property shall be in broom swept condition and free of all debris, refuse, and personal property except for personal property belonging to current tenants, or sold to Buyer or left with Buyer's consent. Occupancy shall be given subject to tenant's rights, if any.

DEFAULT Seller and Buyer each have the legal duty to use good faith and due diligence in completing the terms and conditions of this Offer. A material failure to perform any obligation under this Offer is a default that may subject the defaulting party to liability for damages or other legal remedies.

If Buyer defaults, Seller may:

- (1) sue for specific performance and request the earnest money as partial payment of the purchase price; or
- (2) terminate the Offer and have the option to: (a) request the earnest money as liquidated damages; or (b) sue for actual damages.

If Seller defaults, Buyer may:

- (1) sue for specific performance; or
- (2) terminate the Offer and request the return of the earnest money, sue for actual damages, or both.

In addition, the Parties may seek any other remedies available in law or equity. The Parties understand that the availability of any judicial remedy will depend upon the circumstances of the situation and the discretion of the courts. If either Party defaults, the Parties may renegotiate the Offer or seek nonjudicial dispute resolution instead of the remedies outlined above. By agreeing to binding arbitration, the Parties may lose the right to litigate in a court of law those disputes covered by the arbitration agreement.

NOTE: IF ACCEPTED, THIS OFFER CAN CREATE A LEGALLY ENFORCEABLE CONTRACT. BOTH PARTIES SHOULD READ THIS DOCUMENT CAREFULLY. THE FIRM AND ITS AGENTS MAY PROVIDE A GENERAL EXPLANATION OF THE PROVISIONS OF THE OFFER BUT ARE PROHIBITED BY LAW FROM GIVING ADVICE OR OPINIONS CONCERNING YOUR LEGAL RIGHTS UNDER THIS OFFER OR HOW TITLE SHOULD BE TAKEN AT CLOSING. AN ATTORNEY SHOULD BE CONSULTED IF LEGAL ADVICE IS NEEDED.

ENTIRE CONTRACT This Offer, including any amendments to it, contains the entire agreement of the Buyer and Seller regarding the transaction. All prior negotiations and discussions have been merged into this Offer. This agreement binds and inures to the benefit of the Parties to this Offer and their successors in interest.

NOTICE ABOUT SEX OFFENDER REGISTRY You may obtain information about the sex offender registry and persons registered with the registry by contacting the Wisconsin Department of Corrections on the Internet at <http://www.doc.wi.gov> or by telephone at (608) 240-5830.

FOREIGN INVESTMENT IN REAL PROPERTY TAX ACT (FIRPTA) Section 1445 of the Internal Revenue Code (IRC) provides that a transferee (Buyer) of a United States real property interest must pay or withhold as a tax up to 15% of the total "Amount Realized" in the sale if the transferor (Seller) is a "Foreign Person" and no exception from FIRPTA withholding applies. A "Foreign Person" is a nonresident alien individual, foreign corporation, foreign partnership, foreign trust, or foreign

594 estate. The "Amount Realized" is the sum of the cash paid, the fair market value of other property transferred, and the
595 amount of any liability assumed by Buyer.

596 **CAUTION: Under this law if Seller is a Foreign Person, and Buyer does not pay or withhold the tax amount, Buyer**
597 **may be held directly liable by the U.S. Internal Revenue Service for the unpaid tax and a tax lien may be placed**
598 **upon the Property.**

599 Seller hereby represents that Seller is a non-Foreign Person, unless (1) Seller represents Seller is a Foreign Person in a
600 condition report incorporated in this Offer per lines 93-95, or (2) no later than 10 days after acceptance, Seller delivers
601 notice to Buyer that Seller is a Foreign Person, in which cases the provisions on lines 607-609 apply.

602 **IF SELLER IS A NON-FOREIGN PERSON.** Seller shall, no later than closing, execute and deliver to Buyer, or a qualified
603 substitute (attorney or title company as stated in IRC § 1445), a sworn certification under penalties of perjury of Seller's
604 non-foreign status in accordance with IRC § 1445. If Seller fails to timely deliver certification of Seller's non-foreign status,
605 Buyer shall: (1) withhold the amount required to be withheld pursuant to IRC § 1445; or, (2) declare Seller in default of this
606 Offer and proceed under lines 571-578.

607 **IF SELLER IS A FOREIGN PERSON.** If Seller has represented that Seller is a Foreign Person, Buyer shall withhold the
608 amount required to be withheld pursuant to IRC § 1445 at closing unless the Parties have amended this Offer regarding
609 amounts to be withheld, any withholding exemption to be applied, or other resolution of this provision.

610 **COMPLIANCE WITH FIRPTA.** Buyer and Seller shall complete, execute, and deliver, on or before closing, any instrument,
611 affidavit, or statement needed to comply with FIRPTA, including withholding forms. If withholding is required under IRC §
612 1445, and the net proceeds due Seller are not sufficient to satisfy the withholding required in this transaction, Seller shall
613 deliver to Buyer, at closing, the additional funds necessary to satisfy the applicable withholding requirement. Seller also
614 shall pay to Buyer an amount not to exceed \$1,000 for actual costs associated with the filing and administration of forms,
615 affidavits, and certificates necessary for FIRPTA withholding and any withholding agent fees.

616 **Any representations made by Seller with respect to FIRPTA shall survive the closing and delivery of the deed.**
617 Firms, Agents, and Title Companies are not responsible for determining FIRPTA status or whether any FIRPTA exemption
618 applies. The Parties are advised to consult with their respective independent legal counsel and tax advisors regarding
619 FIRPTA.

620 ☐ **SELLER PAYMENT OF COMPENSATION TO BUYER'S FIRM:** Seller agrees to pay to Buyer's Firm the amount of
621 _____ (e.g., dollar amount, % of purchase price, etc.), toward Buyer's brokerage
622 fees at closing. Payment made under this provision represents an economic adjustment only and does not create any
623 agency relationship between Buyer's Firm and Seller, and the Parties agree Buyer's Firm is a direct and intended third party
624 beneficiary of this contract.

625 **ADDITIONAL PROVISIONS/CONTINGENCIES**

626 _____
627 This Offer is contingent upon the approval of the Sheboygan County Board no later than Tuesday, September 15, 2026.
628 _____
629 _____

630 This Offer is contingent upon approval by the Board of Directors of Catholic Charities of the Archdiocese of Milwaukee, Inc. no later
631 than Friday, August 28, 2026.
632 _____
633 _____
634 _____
635 _____
636 _____
637 _____
638 _____
639 _____
640 _____
641 _____
642 _____

643 **TAX DEFERRED EXCHANGE** If this Property is purchased or sold to accomplish an IRC § 1031 Tax Deferred exchange
644 of like-kind property, both Parties agree to cooperate with any documentation necessary to complete the exchange. The
645 exchanger shall hold the cooperating party harmless from any and all claims, costs or liabilities that may be incurred as a
646 result of the exchange.

647 **DELIVERY OF DOCUMENTS AND WRITTEN NOTICES** Unless otherwise stated in this Offer, delivery of documents and
648 written notices to a Party shall be effective only when accomplished by one of the authorized methods specified at lines
649 650-665.

650 **(1) Personal:** giving the document or written notice personally to the Party, or the Party's recipient for delivery if named at
651 652 or 653.

652 Name of Seller's recipient for delivery, if any: Paul Eberle

653 Name of Buyer's recipient for delivery, if any: Alayne Krause, County Administrator, and Attorney Crystal H. Fieber

Q

654 ☒ (2) **Fax:** fax transmission of the document or written notice to the following number:

655 Seller: () Buyer: (920) 457-8411

656 ☐ (3) **Commercial:** depositing the document or written notice, fees prepaid or charged to an account, with a
657 commercial delivery service, addressed either to the Party, or to the Party's recipient for delivery, for delivery to the Party's
658 address at line 661 or 662.

659 ☐ (4) **U.S. Mail:** depositing the document or written notice, postage prepaid, in the U.S. Mail, addressed either to the
660 Party, or to the Party's recipient for delivery, for delivery to the Party's address.

661 Address for Seller: _____

662 Address for Buyer: _____

663 ☒ (5) **Email:** electronically transmitting the document or written notice to the email address.

664 Email Address for Seller: peberle@ccmke.org

665 Email Address for Buyer: alayne.krause@sheboygancounty.com, with copy to crystal.fieber@hopplaw.com

666 **PERSONAL DELIVERY/ACTUAL RECEIPT** Personal delivery to, or Actual Receipt by, any named Buyer or Seller
667 constitutes personal delivery to, or Actual Receipt by, all Buyers or Sellers.

668 ☐ **ADDENDA:** The attached _____ is/are made part of this Offer.

669 This Offer was drafted by [Licensee and Firm] Attorney Crystal H. Fieber, Sheboygan County Corporation Counsel

670 **WIRE FRAUD WARNING!** Wire Fraud is a real and serious risk. Never trust wiring instructions
671 sent via email. Funds wired to a fraudulent account are often impossible to recover.

672 Criminals are hacking emails and sending fake wiring instructions by impersonating a real estate
673 agent, Firm, lender, title company, attorney or other source connected to your transaction. These
674 communications are convincing and professional in appearance but are created to steal your
675 money. The fake wiring instructions may even be mistakenly forwarded to you by a legitimate
676 source.

677 **DO NOT** initiate ANY wire transfer until you confirm wiring instructions IN PERSON or by YOU
678 calling a verified number of the entity involved in the transfer of funds. Never use contact
679 information provided by any suspicious communication.

680 **Real estate agents and Firms ARE NOT** responsible for the transmission, forwarding, or
681 verification of any wiring or money transfer instructions.

682 Buyer Entity Name (if any): Sheboygan County

683 (x) _____

684 Buyer's/Authorized Signature ▲ Print Name/Title Here ► By: Alayne Krause, County Administrator Date ▲

685 (x) _____

686 Buyer's/Authorized Signature ▲ Print Name/Title Here ► Date ▲

687
688 **SELLER ACCEPTS THIS OFFER. THE WARRANTIES, REPRESENTATIONS AND COVENANTS MADE IN THIS**
689 **OFFER SURVIVE CLOSING AND THE CONVEYANCE OF THE PROPERTY. SELLER AGREES TO CONVEY THE**
690 **PROPERTY ON THE TERMS AND CONDITIONS AS SET FORTH HEREIN AND ACKNOWLEDGES RECEIPT OF A**
691 **COPY OF THIS OFFER.**

692 Seller Entity Name (if any): Catholic Charities of the Archdiocese of Milwaukee

693 (x) _____

694 Seller's/Authorized Signature ▲ Print Name/Title Here ► By: Paul J. Eberle 7-14-2026
Date ▲

695 (x) _____

696 Seller's/Authorized Signature ▲ Print Name/Title Here ► Date ▲

697 This Offer was presented to Seller by [Licensee and Firm] _____
698 _____ on _____ at _____ a.m./p.m.

699 This Offer is rejected _____ This Offer is countered [See attached counter] _____
700 Seller Initials ▲ Date ▲ Seller Initials ▲ Date ▲

FISCAL NOTE
August 2026

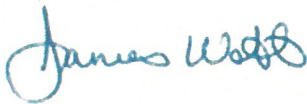
**Resolution No. 13 (2026/27) RE: Authorizing Purchase of 503 Wisconsin Avenue
(Parcel No. 59281111395) from Catholic Social
Services Archdiocese of Milwaukee, Inc.**

Funding:

This resolution amends the 2026 Budget to fund the \$295,000 purchase price, related transactional costs, and an estimated \$250,000 for demolition and site restoration.

These costs will be funded from General Fund Unassigned Fund Balance.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "James Webb", is written over a horizontal line.

James Webb, Finance Director
August 18, 2026

SHEBOYGAN COUNTY RESOLUTION NO. 14 (2026/27)

Re: **Authorizing County Aid for Culvert and Bridge Replacements in the Towns of Holland, Plymouth and Sheboygan**

WHEREAS, state law requires that when Town Boards petition the County Board for bridge or culvert construction aid, the County is required to provide County aid in the amount provided by the statutes [Wis. Stat. § 82.08], and

WHEREAS, each township for which Bridge Aid is being requested has provided for the payment of such costs of replacement of said culvert as required by Wis. Stat. § 82.08(3), and

WHEREAS, the following towns have filed petitions for aid in the replacement of culverts, each of which has a span greater than thirty-six (36) inches:

Township	Culvert or Bridge	Funds Provided by Town	County Aid Required
Holland	Hoftiezer Box Culvert #4290	\$34,837.75	\$34,837.75
Holland	Palmer Culvert #4320	\$7,022.41	\$7,022.41
Holland	Ebbers Rd #4508	\$2,334.15	\$2,334.15
Holland	Cedar Ct – Culvert #4228	\$65,373.75	\$65,373.75
Town of Plymouth	Woodland Rd – Culvert #6826	\$9,051.31	\$9,051.31
Town of Sheboygan	Meadowbrook – Culvert #5272	\$11,253.78	\$11,253.78
Total County Bridge Aid Requested			\$129,873.15

NOW, THEREFORE, BE IT RESOLVED, that the Sheboygan County Board does hereby appropriate the sum of one hundred twenty-nine thousand eight hundred seventy-three dollars and fifteen cents (\$129,873.15) to defray Sheboygan County's share of the above projects.

BE IT FURTHER RESOLVED that a tax be levied as part of the 2027 County tax levy, but only upon such property in the County as authorized by law.

Respectfully submitted this 18th day of August, 2026.

TRANSPORTATION COMMITTEE

Jacqueline Veldman, Chairperson

Jay Vander Weele, Secretary

Jon Kuhlow, Vice-Chairperson

Vernon Koch

Thomas Wegner

Opposed to Introduction:

FISCAL NOTE
August 2026

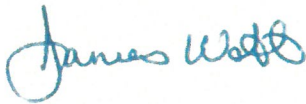
**Resolution No. 14 (2026/27) RE: Authorizing County Aid for Culvert and Bridge
Replacements in the Towns of Holland, Plymouth and
Sheboygan**

Funding:

This resolution appropriates \$129,873.15 as Sheboygan County's share of the identified culvert and bridge replacement projects in the Towns of Holland, Plymouth and Sheboygan.

The County share will be levied as part of the 2027 County tax levy, as authorized by law.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "James Webb", is written over a horizontal line.

James Webb, Finance Director
August 18, 2026



SHEBOYGAN COUNTY

Alayne Krause

County Administrator

TO: Members of the Finance Committee
FROM: Alayne Krause, County Administrator
Emily Stewart, Deputy County Administrator
DATE: August 26, 2026
RE: Request for Use of Incidental Funds for Signage Installation

Last October, the County Board formally approved Sheboygan County's new Mission, Vision, and Values statements. This update was built upon broad strategic employee engagement, including cross-departmental workshops, focus groups, and the guidance and direction provided by the Board. The principles were introduced to all staff at the Employee Summit last fall, with the subsequent phase of the roll-out being the installation of permanent signage to replace the former signs. This will integrate our culture into daily operations, and properly display our commitments to our staff and constituents.

The County has leveraged a local signage company to design, fabricate, and install the signage. Staff has worked closely with both the contractor and representatives from departments around the County to coordinate installation and any ancillary work needed. The signage is modernized, and reflects the professionalism and high degree of care that Sheboygan County holds. It will be strategically placed at buildings around the entire County, so that all employees and visitors to public buildings can see them.

Pursuant to 5.07(d) of the Sheboygan County Code of Ordinances, this request is to draw \$16,500 of Incidental funds from the Non-departmental budget for installation of the new Mission, Vision, and Values signage. This request represents less than 2% of the incidental funds.

ANGELA W SUTKIEWICZ
CIRCUIT COURT JUDGE

Circuit Court Branch 3
615 N Sixth Street
Sheboygan WI 53081
(920) 459-0393

August 26, 2026

To: Members of the Finance Committee

From: Judge Angela W. Sutkiewicz

Re: Requested Budget

Proposed Budget

Enclosed is the Circuit Court Department's proposed 2027 budget. The budget submitted meets the established target.

Department Goals

The newly created Circuit Court Department consists of the five Judicial Assistants, one in each branch of the Circuit Courts, who are supervised by their respective Circuit Court Judges. The Department also includes the Sheboygan County Family Court Commissioner, the Assistant Court Commissioner and their paralegal aide, all of whom are supervised by the Circuit Court Judges as well as the Register in Probate and the Deputy Register in Probate, both supervised by the Circuit Court Judges.

The goal of the Circuit Court Department is to effectively and efficiently administer justice in all areas of state law. The Circuit Court Judges fairly and impartially preside over a multitude of case types ranging from criminal and juvenile matters to complex civil disputes and family/paternity cases. The Circuit Courts are supported by the Office of the Clerk of Courts through a collaboration of county and state resources spelled out in the Wisconsin Statutes. The Clerk of Courts is the keeper of records and all documents and filings go through that office. The minutes and exhibits from all court proceedings are maintained by the Clerk of Courts.

The Judicial Assistants support the Circuit Court Judges in all aspects of the judges' responsibilities including meeting all statutory deadlines, scheduling a great volume of cases in a

logical and consistent manner, responding to questions and requests from attorneys, professional partners, litigants and parties as well as drafting and typing letters, decisions, memorandums and orders and coordinating interpreters, appearances from prisons/jails and treatment centers. The Judicial Assistants also conduct scheduling conferences with attorneys and litigants to provide

updates to the judges on the progression of the cases, resulting in many less hours of court time being utilized for this purpose.

The Court Commissioner's Office assists the Circuit Court by covering several types of court proceedings that are authorized by the Wisconsin statutes. The Commissioners, along with the Circuit Court Judges, also review and authorize search warrants in criminal matters. The office is in charge of mediation in family cases and parental education programs relating to family proceedings as well as weddings performed at the courthouse.

The Register in Probate handles all probate matters, assuring that all petitions and applications for probate are processed properly. The Deputy Register in Probate is primarily responsible for all mental commitment and guardianship cases. The Register in Probate is responsible for inventory filing fees, in both probate and guardianships, securing expert testimony and guardians ad litem and for payment and reimbursement of fees/services.

Highlights

Since this is the first year of this newly created department, there is no comparison from prior years however the Office of the Court Commissioner and the Office of the Register in Probate continue to be supervised by the Circuit Court Judges. The budgets of these offices are now part of the new department, yet no significant changes to the offices' budgets are expected.

The Judicial Assistants have historically been part of the Office of the Clerk of Courts however their role is to support the Circuit Court Judges to ensure the administration of justice is efficient as well as to help maintain access to justice for all.

Closing

The table of organization created with the new department better reflects the actual supervisory authority created by practice and by Wisconsin law. It is not expected that there will be significant changes in finances. I look forward to meeting with you.

Very truly yours,

Angela W. Sutkiewicz
Presiding Judge, Sheboygan County Circuit Court

ANGELA W SUTKIEWICZ

CIRCUIT COURT JUDGE

Circuit Court Branch 3
615 N Sixth Street
Sheboygan WI 53081
(920) 459-0393

August 26, 2026

To: Members of the Finance Committee

From: Judge Angela W. Sutkiewicz

Re: Performance Measurements Outline

The newly created Circuit Court Department consists of the Office of the Court Commissioner, the Office of the Register in Probate and the Judicial Assistants supervised by the Circuit Court Judges. Please find attached Performance Measurements Outlines submitted by Court Commissioner Ryan O'Rourke and Register in Probate Eric Duncan.

Court Commissioner O'Rourke in his attached letter notes, as he has done in the past, that his office does not have a significant number of performance measurements due to the nature of being part of the judicial branch however he does provide two performance measurements relating to the mediation program. He reports how many mediations resulted in a negotiated resolution and how many parties ordered to mediation have been to mediation in the last five years. Court Commissioner O'Rourke provides the number and types of hearings handled by his office which includes preliminary type hearings in cases for the Circuit Court.

Register in Probate Eric Duncan in his attached letter also states that his office does not have a significant number of performance measurements but does note that his office has held all hearings within statutory deadlines. He also reports the types and number of cases his office processes and the trends he is noticing.

The Judicial Assistants support the Circuit Court Judges and as stated by Court Commissioner O'Rourke and Register in Probate Duncan, there are not a significant number of performance measurements as they are part of the judicial branch. Attached please find the type and number of cases covered by the Circuit Courts in Sheboygan County in 2025 and the first half of this year as well as the 2025 CCAP Stats Dashboard. The recently released results from the Wisconsin Judicial Needs Assessment Study note the increasing case complexity and that the time required per case has increased reflecting more time-intensive case management due to factors such as the increased use of digital evidence and more self-represented litigants. This increased need in administrative responsibilities impacts the role and function of the Judicial Assistants.

The Sheboygan County Circuit Courts handle a great volume of cases in a wide variety of case types. The data from the Judicial Needs Study suggests increasing case complexity and increased time spent in the administration of cases. The Circuit Court Judges receive support from the Court Commissioner's Office, the Register in Probate's Office and the Judicial Assistants.

Respectfully submitted,
Angela W. Sutkiewicz
Presiding Judge, Sheboygan County Circuit Court



SHEBOYGAN COUNTY

Ryan O'Rourke

Sheboygan County Family Court Commissioner

July 15, 2026

TO: Angela W. Sutkiewicz

FROM: Court Commissioner Ryan O'Rourke

RE: Performance Measurements Outline

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

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

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

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

Out of 138 mediations completed in 2025, 47 reached a negotiated resolution. Out of 138 cases referred to mediation in 2025, 37 of them participated in mediation within the last five years.

We also track the number of court cases we handle for most case types. In 2026 we have completed:

125 Paternity Hearings	62 Temporary Order Hearings (Family)
71 Stipulated Divorces	98 Injunction Hearings
51 Guardianship/Protective Placement/Mental Health Hearings	68 Weddings

These caseload numbers are fairly consistent with 2025.

Finally, we do handle small claims cases from start to finish. We have set a goal of closing the majority of those cases within one year of filing. We have closed 99.5% of small claims cases within one year that were filed between July 2024 and June 2025.

Ryan O'Rourke
Court Commissioner

COURT COMMISSIONER

	Outputs	2026		2027
		Target	Projected Actual	Target
Metric	Percentage of Small Claims cases closed within a year of filing.	98%	99.5% (for cases filed between July 2024 and June 2025)	98%
Importance	To ensure that cases are moving thru the court system in an efficient manner.			
Target	98 percent of cases closed within a year of filing.			
Metric	Number of weddings performed per year.	106	136	106
Importance	Necessary to meet revenue expectations.			
Target	Perform enough weddings to meet projected budget revenues for 2026.			
Metric	Number of hearings for temporary orders, stipulated divorces, injunctions, and paternity cases.	800	812	800
Importance	General analysis to judge caseload numbers and workload.			
Target	Maintain current caseload. Caseload is dependent on number of court filings, which is outside of our direct control.			
Metric				
Importance				
Target				
Metric				
Importance				
Target				

ERIC DUNCAN
REGISTER IN PROBATE

eric.duncan@wicourts.gov

Karen S. Gregorski
Deputy Register in Probate
karen.gregorski@wicourts.gov



Sheboygan County Courthouse

615 North 6th Street
Sheboygan, WI 53081
920-459-3096 or 920-459-3050
920-459-0541 FAX



July 17, 2026

To: The Honorable Angela W. Sutkiewicz
Sheboygan County Circuit Court Department Head

From: Register in Probate Eric Duncan

Re: Performance Measurements Outline

Dear Judge Sutkiewicz:

The Probate Office doesn't have a significant number of performance measurements. This is a product of the functions we perform. As part of the judicial branch, one of our jobs is to assist the Circuit Court Judges with the handling of court cases, including in particular mental commitment and guardianship cases. That role is not amenable to measuring "successful" outcomes because the outcomes are highly case specific and determined by the laws and facts presented.

Another one of our jobs is to ensure that petitions and applications for probate are processed in accordance with the decedent's written directives (i.e., Wills, Trusts, and other similar instruments), if any, and in accordance with applicable law. The way in which those matters play out is also not amenable to measuring "successful" outcomes because each case is to varying degrees unique and determined by the written instruments presented (or not) and by the laws and facts presented.

In the context of mental commitments and guardianship cases, there are some performance measures already built into Wisconsin law. For instance, many types of hearings have time limits requiring that a hearing be held within a certain number of hours or days. Failure to hold hearings within the time limits often results in the Court losing jurisdiction. Since I have been Register in Probate, our office has never had to dismiss a case for failure to abide by the statutory time limits. (Note: On a few rare occasions, the petitioning parties have opted to allow guardianship time limits to pass, with the result that the case is dismissed—this, however, is determined by the petitioning parties themselves and is outside of our control.)

Another possible performance measure could be to track our revenues from inventory filing fees (our biggest source of revenue). (For your reference, we receive inventory filing fees in both guardianship and probate cases.) However, those revenues would not be a good measure of performance because the amount of the inventory filing fee in each case is entirely out of our control because we cannot control the size of a guardianship or probate estate. If we have a wealthy individual or two pass away in a given year with a sizeable estate subject to probate, our revenue will experience a bump for that year, or vice versa. Year to

year, those effects probably average out, but again, we have no control over the specific fluctuations in any given year.

We also track the number of court cases that we handle for most case types. In the previous four years, we have completed:

<u>Type of case</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Informal Probates	145	150	139	157
Formal Probates ¹	99	100	93	64
Will Filed—No Probate	376	273	275	273
Guardianships: (w/ Protective Placement)	76 (39)	78 (30)	106 (51)	133 (78)
Mental Commitments	220	206	99	126

Essentially, the volume of cases for each category is entirely outside of our control. A couple of comments regarding trends:

- (1) We are seeing a slight increase in Informal Probates as opposed to Formal Probates. This is occurring primarily because one local attorney with a heavy case load is switching from always doing Formal Probates to doing Informal Probates whenever it is available.
- (2) The large uptick in Will Filed—No Probate for 2022 is likely because a local law firm which historically stored original Wills for safekeeping decided to clean out their old files. We will experience a similar uptick in 2026 because another local law firm is doing the same thing.
- (3) The significant drop in Mental Commitment cases from 2023 to 2024 occurred because the County switched crisis intervention providers from VistaCare to Elevate. I understand that one of the express purposes for the switch was to encourage non-judicial resolutions to mental health crisis situations. The number of filed cases has crept back up somewhat, but from our viewpoint it appears that the County's goal in switching providers has been largely achieved.
- (4) The most concerning trend for our office has been the dramatic increase in Guardianship and Protective Placement filings. In addition to the increased court case load for initial filings, each new protective placement requires an annual Watts review hearing. The increase in the number of Watts review hearings will lag behind the increase in initial filings by a year or so, but we have already seen our Watts review hearings increase. I have spoken about this trend with our main contact at Adult Protective Services, who did not have a strong theory about the underlying cause of the

¹ Including Special Administrations, Ancillary Probates, Summary Confirmations of Interests in Property, Summary Settlements, and Summary Assignments.

The Honorable Angela W. Sutkiewicz
July 17, 2026
Page 3

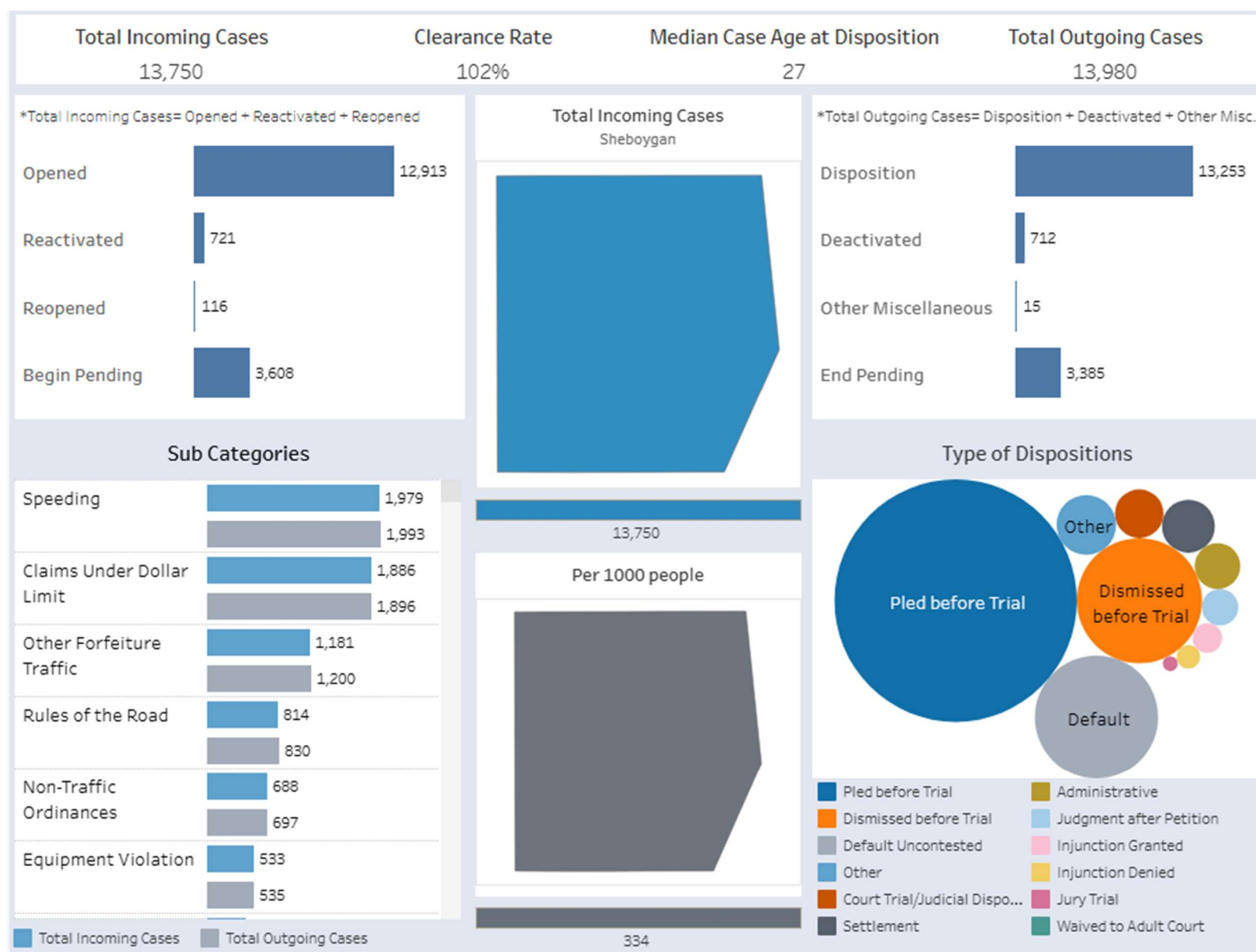
increase (an aging population and full staffing at APS were the most likely culprits that we discussed). His best guess, however, was that the upward trend was likely to continue and almost certainly does not represent some kind of temporary blip.

If you have any questions please feel free to call me at 920-459-3096.

Sincerely,


Eric Duncan
Register in Probate

HEARINGS HELD-CIRCUIT COURT DEPARTMENT		JAN 01, 2025-DEC 31, 2025	JAN 01, 2026-JUN 30, 2026
CRIMINAL			
CRIMINAL TRAFFIC	1,830	855	
FELONY	5,585	2,734	
MISDEMEANOR	3,538	1,661	
NON-TRAFFIC ORDINANCE VIOLATION	699	243	
COMMITMENT OF AN INMATE	4	0	
TRAFFIC FORFEITURE	6,094	3,111	
FAMILY			
FAMILY	1,284	571	
PATERNITY	601	216	
JUVENILE			
JUVENILE ADOPTION	12	5	
JUVENILE CHIPS	430	217	
JUVENILE CIVIL LAW AND ORDINANCE VIOLATIONS	39	24	
JUVENILE DELINQUENCY	786	318	
JUVENILE GUARDIANSHIP	74	33	
JUVENILE TERMINATION OF PARENTAL RIGHTS	44	58	
JUVENILE INJUNCTION	2	4	
CIVIL			
ADOPTION	10	6	
CIVIL	683	552	
SMALL CLAIMS	2,299	990	
PROBATE/ME/GUARDIANSHIP			
CIVIL COMMITMENT	111	58	
GUARDIANSHIPS	352	182	
INFORMAL PROBATE	64	49	
PROBATE	63	17	
MISC			
GROUP FILE	7	1	
SUB-TOTAL	24,611	11,905	
SCHEDULING CONFERENCES W/JUDICIAL ASSTS	4,141	1,720	
TOTAL	28,752	13,625	



■ Total Incoming Cases ■ Total Outgoing Cases

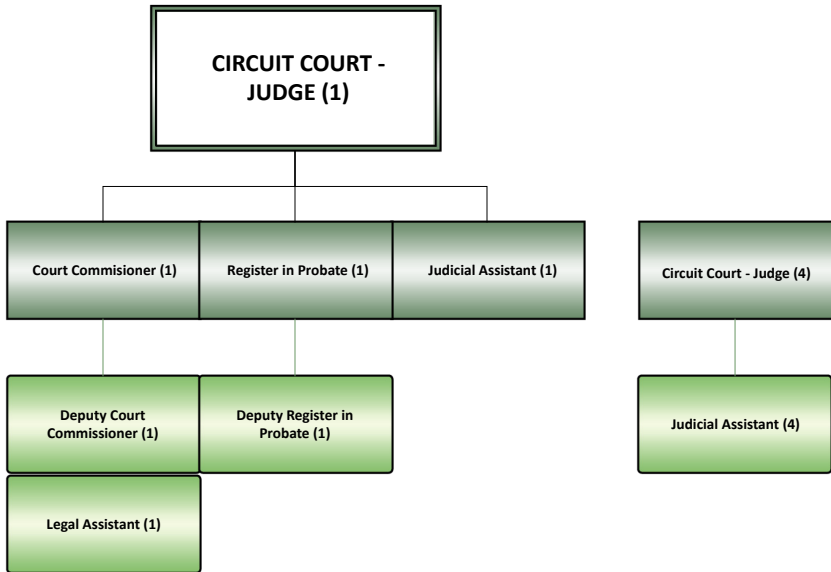
Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 190 - Circuit Court | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% CHG to 2026 Budget
OPERATING REVENUES									
411100	Property Tax Levy	\$ (328,068)	\$ (347,320)	\$ (347,320)	\$ (173,659)	\$ (347,320)	\$ (1,169,449)	\$ (822,129)	236.71%
	Subtotal - 41 Taxes	\$ (328,068)	\$ (347,320)	\$ (347,320)	\$ (173,659)	\$ (347,320)	\$ (1,169,449)	\$ (822,129)	236.71%
423115	State Revenue - General Gov't	\$ -	\$ -	\$ (8,183)	\$ -	\$ (8,183)	\$ (7,043)	\$ (7,043)	0.00%
	Subtotal - 42 InterGovtl Revenues	\$ -	\$ -	\$ (8,183)	\$ -	\$ (8,183)	\$ (7,043)	\$ (7,043)	0.00%
451205	Court Fees and Charges	\$ (1,908)	\$ (1,500)	\$ (1,500)	\$ (1,365)	\$ (1,995)	\$ (1,900)	\$ (400)	26.67%
451305	Probate Fees	\$ -	\$ -	\$ (48,000)	\$ (6,218)	\$ (41,481)	\$ (55,000)	\$ (55,000)	0.00%
454425	Service	\$ (29,188)	\$ (27,692)	\$ (27,692)	\$ (11,900)	\$ (28,000)	\$ (29,000)	\$ (1,308)	4.72%
	Subtotal - 45 Public Chgs Service	\$ (31,096)	\$ (29,192)	\$ (77,192)	\$ (19,483)	\$ (71,476)	\$ (85,900)	\$ (56,708)	194.26%
462100	Rent Revenue	\$ (5,595)	\$ (5,300)	\$ (5,300)	\$ (3,100)	\$ (6,200)	\$ (5,900)	\$ (600)	11.32%
466125	Miscellaneous Reimbursements	\$ (167)	\$ -	\$ -	\$ (100)	\$ (100)	\$ -	\$ -	0.00%
	Subtotal - 46 Interest-Other Inc	\$ (5,762)	\$ (5,300)	\$ (5,300)	\$ (3,200)	\$ (6,300)	\$ (5,900)	\$ (600)	11.32%
476145	Other Interdept. Revenue	\$ (14,095)	\$ (12,000)	\$ (12,000)	\$ (6,255)	\$ (12,000)	\$ (12,000)	\$ -	0.00%
	Subtotal - 47 Interdeptl Revenue	\$ (14,095)	\$ (12,000)	\$ (12,000)	\$ (6,255)	\$ (12,000)	\$ (12,000)	\$ -	0.00%
Total Operating Revenues		\$ (379,021)	\$ (393,812)	\$ (449,995)	\$ (202,597)	\$ (445,279)	\$ (1,280,292)	\$ (886,480)	225.10%
OPERATING EXPENSES									
511105	Regular Wages	\$ 256,483	\$ 272,898	\$ 575,342	\$ 183,543	\$ 575,342	\$ 691,269	\$ 418,371	153.31%
512105	Social Security	\$ 18,769	\$ 20,194	\$ 39,575	\$ 13,254	\$ 39,575	\$ 52,883	\$ 32,689	161.87%
512110	Retirement (Employer)	\$ 17,674	\$ 19,649	\$ 41,425	\$ 12,906	\$ 41,425	\$ 50,118	\$ 30,469	155.07%
512145	Unemployment Compensation	\$ 0	\$ -	\$ -	\$ 1	\$ 1	\$ -	\$ -	0.00%
	Subtotal - 51 Personnel Reltd Exp	\$ 292,926	\$ 312,741	\$ 656,342	\$ 209,705	\$ 656,343	\$ 794,270	\$ 481,529	153.97%
531190	Psychologist	\$ -	\$ -	\$ 108,000	\$ 54,263	\$ 123,710	\$ 140,000	\$ 140,000	0.00%
531205	Legal	\$ -	\$ -	\$ 69,375	\$ 23,102	\$ 69,600	\$ 75,000	\$ 75,000	0.00%
531505	Client Service	\$ 20,628	\$ 25,000	\$ 25,000	\$ 7,426	\$ 20,846	\$ 20,000	\$ (5,000)	-20.00%
532225	Office Equip Maintenance	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
533205	Mileage - Employee	\$ 323	\$ 500	\$ 734	\$ 299	\$ 734	\$ 995	\$ 495	99.00%
533215	Meals - Employee	\$ 107	\$ 200	\$ 245	\$ 82	\$ 245	\$ 240	\$ 40	20.00%
533220	Lodging - Employee	\$ 575	\$ 900	\$ 1,053	\$ 545	\$ 1,053	\$ 1,400	\$ 500	55.56%
533245	Seminars and Training	\$ -	\$ 300	\$ 338	\$ -	\$ 338	\$ 500	\$ 200	66.67%
533305	Membership Dues	\$ 819	\$ 845	\$ 845	\$ 648	\$ 845	\$ 845	\$ -	0.00%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 190 - Circuit Court | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% CHG to 2026 Budget
533705	Office Supplies	\$ 313	\$ 600	\$ 2,208	\$ 54	\$ 600	\$ 600	\$ -	0.00%
533725	Postage	\$ 1,154	\$ 1,080	\$ 2,055	\$ 1,993	\$ 5,655	\$ 6,280	\$ 5,200	481.48%
533928	Computer Sys Non-Capitalized	\$ 606	\$ -	\$ -	\$ -	\$ -	\$ 7,176	\$ 7,176	0.00%
534115	Rental of Equipment	\$ 516	\$ 657	\$ 1,335	\$ 328	\$ 657	\$ 657	\$ -	0.00%
535110	Bad Debt Expense	\$ 2,803	\$ 3,509	\$ 3,509	\$ -	\$ 3,509	\$ 3,002	\$ (507)	-14.45%
535990	NON POSTING Default P-Card	\$ -	\$ -	\$ -	\$ 45	\$ -	\$ -	\$ -	0.00%
	Subtotal - 53 Operating Expenditure	\$ 27,863	\$ 33,591	\$ 214,697	\$ 88,785	\$ 227,792	\$ 256,695	\$ 223,104	664.18%
551105	Health Insurance	\$ 36,852	\$ 37,947	\$ 160,680	\$ 40,498	\$ 160,680	\$ 213,036	\$ 175,089	461.40%
551110	Dental Insurance	\$ 909	\$ 909	\$ 3,248	\$ 858	\$ 3,248	\$ 4,027	\$ 3,118	343.01%
551115	Group Life Insurance	\$ 141	\$ 153	\$ 324	\$ 1	\$ 324	\$ 386	\$ 233	152.29%
551125	Worker Compensation Insurance	\$ 187	\$ 188	\$ 397	\$ 248	\$ 397	\$ 477	\$ 289	153.72%
551905	General Liability Insurance	\$ 639	\$ 651	\$ 651	\$ 326	\$ 651	\$ 644	\$ (7)	-1.08%
551920	Property Insurance	\$ 673	\$ 684	\$ 1,167	\$ 342	\$ 1,167	\$ 1,619	\$ 935	136.70%
551930	Deductible Escrow	\$ 101	\$ 96	\$ 96	\$ 48	\$ 96	\$ 93	\$ (3)	-3.13%
553105	Telephone	\$ 1,062	\$ 347	\$ 347	\$ 173	\$ 347	\$ 364	\$ 17	4.90%
553115	Telephone - Long Distance	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
553135	Printing & Duplicating	\$ 404	\$ 1,200	\$ 1,275	\$ 248	\$ 575	\$ 600	\$ (600)	-50.00%
553150	Data Processing Services	\$ 5,828	\$ 5,305	\$ 10,287	\$ 2,653	\$ 10,287	\$ 8,081	\$ 2,776	52.33%
	Subtotal - 55 InterDptl Charges	\$ 46,798	\$ 47,480	\$ 178,472	\$ 45,394	\$ 177,772	\$ 229,327	\$ 181,847	383.00%
	Total Operating Expenses	\$ 367,587	\$ 393,812	\$ 1,049,510	\$ 343,884	\$ 1,061,907	\$ 1,280,292	\$ 886,480	225.10%
	Operating (Surplus) Deficit	\$ (11,434)	\$ -	\$ 599,515	\$ 141,287	\$ 616,628	\$ -	\$ -	0.00%

MUNIS ORG CHART



	INTERDEPARTMENTAL CHARGES					
Department	Account Number & Name	Amount		Shared Service Department		Account Number & Name
Court Commissioner	137.476145 Other Interdept'I Rev	(12,000)		Economic Support - Child Support		26995035.556105 Interdept'I Service
Court Commissioner	137.553135 Printing	400		IS-Printing		426.473400 Printing
Court Commissioner	138.553135 Printing	100		IS-Printing		426.473400 Printing
Register In Probate	1010.553135 Printing	100		IS-Printing		426.473400 Printing

2027 Travel and Training Requests

Department: Circuit Court

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 2027	Judicial Education Conference	WI	2	500.00	200.00	900.00			1,600.00	Yes	Yes
TBD 2027	Mediator Education	WI	1					300.00	300.00	No	Yes
May 5-7, 2027	WRIPA Conference	Rothschild/ Wausau	1	196.00	20.00	250.00		100.00	566.00	Yes	Yes
Sept 22-24, 2027	WRIPA Conference	Eau Claire	1	299.00	20.00	250.00		100.00	669.00	Yes	Yes
									-		
									-		
									-		
									-		
									-		
									-		
									-		
									-		
									-		
			Object Account Total	995.00	240.00	1,400.00	-	500.00	3,135.00		

Grand Total	3,135.00
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Grand Total amount above should match the subtotal on the Proposed Variance Report

Listed in Order of Priority

Department: Circuit Court

[illegible]

NOTE:

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

Christopher S. Lewinski
IT Division Approval

Requesting Department Head Signature

Sheboygan County Discretionary Fee Schedule
Circuit Court

Tyler Object Account	Fee	Current Charge	Proposed	% change	Unit	Date of Last increase	Prior Fee	Who can Approve Change	Why Proposing a Change?	Taxable (Y/N)	Notes
462100	Room rental (courthouse weddings)	50.00			Per Event	1/1/2026		Department		Y	

Liaison Committee Budget Sign Off

2027

Department Circuit Court

Liaison Committee Law Committee

Committee Chair Charlette Nenning

Targets Set by Finance Committee		
Levy	\$	1,169,449
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

Department Budget Requested		
Total Revenue	\$	-1,280,292 Note: amount should be negative
Total Expense	\$	1,280,292 Note: amount should be positive
Transfer In	\$	0
Transfer Out	\$	0
Equity	\$	0
Variance	\$	0

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

Signatures:

Charlette Nenning 8-11-26
Committee Chair Date

Angela W. Smith 8/11/2026
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.



Health and Human Services

2027 Proposed Budget

Revised 8/11/2026

“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.”



SHEBOYGAN COUNTY

Matthew R. Strittmater
Health and Human Services Director

August 26, 2026

TO: Vernon Koch, Chairman
Honorable Members of the Sheboygan County Finance Committee

FROM: Matt Strittmater, HHSD Director *M.S.*

RE: 2027 Proposed HHSD Budget

On behalf of our management team, I respectfully present the Health and Human Services Department's proposed operating budget for 2027. Through it, the Department's support by way of levy contribution will increase by \$1,133,693 to a total of \$16,228,539. Overall spending will increase by \$2,636,514 to a total of \$60,154,412 for the year.

Highlights of 2027 Department goals addressed and supported via the proposed budget include:

- **Department Wide:** Sustaining core services despite increased high cost out-of-home care expenses and significant reductions in state and federal funding.
- **Aging & Disability Resource Center:** Sustaining service levels despite cost increases.
- **Public Health:** Sustaining core services despite the loss of state and federal funding.
- **Economic Support / Child Support:** Sustaining service levels and enhancing quality assurance.
- **Behavioral Health:** Sustaining core services and continuing the expansion of nearly fully funded wrap-around services for children and adults.
- **Children & Family Services:** Sustaining core services while experiencing increased costs for mandated out-of-home care placements.

Significant Changes From 2026 Health & Human Services Budget: (1) New allocation methodology to maximize revenue; (2) Increased Medical Assistance revenue via maximization of well-funded Behavioral Health programs; (3) Removing state payments to providers for Children's Long Term Support services; (4) Reduced state and federal funding; (5) Increased expense for the highest levels of mandated out-of-home care placements for adult and children; (6) Request for additional Opioid Settlement Funding for 2027 operation of previously approved services (Mobile Crisis Co-Response, Therapist, Fatality Review Team, Corrections Case Manager); and (7) Service reductions due to overall financial constraints.

Performance Measurement: The list included with the 2027 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

Human Services Department

	Outputs	2026		2027
		Target	Projected Actual	Target
Metric	Institute for Mental Disease admissions (number) & average length of stay (days)			
Importance	The 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	(1) 59 (2) 18	(1) 98 (2) 20	(1) 86 (2) 20
Metric	Number of children placed in out of home care by Child Protective Services at the end of the year			
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	96	115	110
Metric	Number of home delivered meals served to home-bound residents			
Importance	Providing nutritious meals for homebound residents at a low or no cost option			
Target	Ensuring individuals with the highest needs are served	27,500	31,614	32,000
Metric	Child Support Paternity Establishment			
Importance	Establishes biological parent relationship (gives child legal rights)			
Target	Federal performance target rate (80%)	90%	100%	95%
Metric	Percent of Women, Infant, and Children (WIC) caseload at or above WIC grant contract amount of 2,242 monthly			
Importance	Demonstrating that the WIC program caseload is at or above the contracted amount to maintain funding levels			
Target	WIC Contract Requirement	95%	97%	95%

Health and Human Services Performance Management

(2027)

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.)

Budget Variance Summary

Sheboygan County Health and Human Services Budget Variance Summary

2027 HHS Budget Variance Summary¹

Revenue Increases/ (Decreases)

411100	Property Tax Levy	\$1,133,693
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Increase in property tax levy is allocated to support Health and Human Services, and to minimize service reductions resulting from overall financial constraints.

421225	Other Federal Payments	(\$103,381)
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The combined total of a variety of federal grants supporting services across multiple divisions is slightly lower. Overall decrease is primarily to reductions related to Treatment Court, Subsidized Guardianship, and Child Support services.

423525	State Health and Services	(\$1,094,273)
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The combined total of a variety of state grants is decreasing as \$2.4M of Children's Long-Term Support (CLTS) payments the state makes to providers are no longer recorded in our financial system. Other notable changes include: (1) The ending of a Public Health Infrastructure grant; (2) Reduced state Youth Aids; (3) New Brighter Futures Initiative grant; and (4) Additional Children's Long-Term Support (CLTS) revenue.

423526	Prior Year State Health and Human Services	\$100,000
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Budgeting an Increase in prior year Income Maintenance payments based on the actual of previous few years.

455105	Personal Payments	(\$125,008)
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Personal payments from clientele for services provided across all of Health & Human Services. Budgeting a reduced amount based on the actual of previous few years.

455123	Medical Assistance Crisis	(\$80,000)
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Slight decrease in Medicaid revenue across multiple Mobile Crisis services. Decreasing reflects less than anticipated Medicaid revenue from Mobile Crisis overall, and a budgeted reduction in the hours of Mobile-Crisis Co-Response due to overall financial constraints.

455155	WI Medical Assistance	\$3,503,447
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Revenue from the state to nearly fully-fund Comprehensive Community Services (CCS), and to cover some of the loss counties incur as they deliver billable services in a number of different programs. The 2027

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

Sheboygan County Health and Human Services Budget Variance Summary

increase is primarily due to continued growth of the CCS program and additional projected reimbursement for Crisis.

455208 External 3rd Party Collections (\$115,000)

Reimbursement is received if people placed in an Institute for Mental Disease are of a certain age range and/or have certain types of health insurance benefits. The budgeted amount was decreased due to an expected reduction in the amount individuals placed will owe due to new Medicaid reimbursement for this level of service.

Expense Decreases/ (Increases)

511192 Admin Allocated Wages (\$1,447,847)

Change in allocation process for administrative staff due to work with CLA consultant to increase funding and align with grant reporting requirements. Previously the administrative costs were recorded in the Interdepartmental Charges section of the general ledger.

512192 Admin Allocated Fringe (\$215,731)

Change in allocation process for administrative staff due to work with CLA consultant to increase funding and align with grant reporting requirements. Previously the administrative costs were recorded in the Interdepartmental Charges section of the general ledger.

531507 WPS to Providers \$2,400,000

Decrease in the expense of contracted providers in the Children's Long-Term Support (CLTS) program as payments made by the state to contracted providers are no longer recorded in our financial system.

531508 Comprehensive Community Services (\$3,297,500)

Increase in Comprehensive Community Services (CCS) purchased from community providers 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) (\$234,803)

Increase in County payments for individuals who are placed at Trempealeau County Health Care Center due to a need for intense psychiatric treatment. Increase due to both rising levels of need and impact of rising daily rates.

531573 Residential CBRF \$300,090

County payments to various group homes providing sober living, mental health, and/or substance use treatment services. Decreased expense expected in this specific level of care versus other types.

Sheboygan County Health and Human Services Budget Variance Summary

531577 Residential Apartment Complex (\$150,000)

County payments to this specific type of setting for individuals with mental health and/or substance use challenges. This specific type of facility was not included in the 2026 budget.

531580 Recreation/Alternate Activity \$154,954

A variety of services across multiple divisions. Overall reduction due to not budgeting to continue the Open Door Drop-in Center in 2027 due to overall financial constraints.

531665 Counseling/Therapeutic Resources (\$338,118)

A variety of services across multiple divisions. Overall increase primarily due to the new \$276,200 Brighter Futures grant.

531675 Inpatient Hospital (\$76,000)

Payments made to local inpatient psychiatric hospitals when Sheboygan County residents in need of this level of care are not insured. Cost rising as an increasing percentage number and/or percentage of people being served do not have insurance.

531676 DHFS Institutions \$365,922

Expenses in the highest level of institutional level of care for individuals with high acuity mental health challenges. The budgeted amount is being decreased based on the assumption that Wisconsin's federal IMD waiver request to allow Medicaid to cover this level of care is approved and active as of 1/1/27.

531685 Mentor \$126,335

Expenses for mentoring services provided to youth in the Child & Family Services division. Decreasing the budgeted amount due to provider availability and overall financial constraints.

531715 Group Home Out of County (\$300,000)

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

531720 Child Care Institute (\$177,928)

Increased expense in this intense level of care for children has increased. Although the total number of children in out-of-home care remains fairly stable, the numbers of those with the highest level of need have been rising. The associated annual state rates have also increased significantly.

531722 Juvenile Probation/Supervision \$180,000

Contracted services drawn upon by Youth Justice as they are providing mandated services. Budgeted reduction due to overall financial constraints.

Sheboygan County Health and Human Services Budget Variance Summary

531730 **State Corrections** **(\$111,111)**

Expenses for youth sent by a court to a youth correctional facility. Increase based on a blend of historical trends and individuals currently being served.

533925 **Office F&E Non-Capitalized** **\$95,318**

Pausing the furniture replacement schedule due to financial constraints with making only necessary purchases.

551192 **Admin Allocated Emp Insurance** **(\$373,741)**

Change in allocation process for administrative staff due to work with CLA consultant to increase funding and align with grant reporting requirements. Previously the administrative costs were recorded in a different account in the Interdepartmental Charges section of the general ledger.

552110 **Building Man & Housekeeping** **(\$83,996)**

Interdepartmental Charge of Building Services.

553150 **Data Processing Services** **(\$110,589)**

Interdepartmental Charge from IT.

555111 **Allocated Cost Pool Contra** **\$5,482,297**

Change in allocation process for administrative and indirect costs due to work with CLA consultant to increase funding and align with grant reporting requirements. This is the offset account for the entries made to 555112 through 555120 as part of the Agency, Management, Support and Overhead (AMSO) allocation process.

555112 **Allocated Shared Cost Pool** **(\$1,170,150)**

Change in allocation process for staff wages and other costs that are charged to the cost pool and not a specific program due to work with CLA consultant to increase funding and align with grant reporting requirements.

555113 **Allocated Overhead** **(\$2,566,250)**

Change in allocation process for general and administrative overhead costs due to work with CLA consultant to increase funding and align with grant reporting requirements.

555118 **HHS Maximus Allocation** **(\$1,565,240)**

Change in allocation process due to the work with CLA consultant to increase funding and align with grant reporting requirements. The Maximus cost allocation is now being recorded on the general ledger in this account and offset in 556108 in one of the Administrative Organizations. This has a net effect of zero in expenses.

Sheboygan County Health and Human Services Budget Variance Summary

555119	HHS Facility Operations	(\$953,265)
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Change in allocation process for facility operations costs that include front desk staff, building services and property insurance due to work with CLA consultant to increase funding and align with grant reporting requirements.

555120	HHS IT Allocation	(\$987,251)
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Change in allocation process of the IT allocation due to work with CLA consultant to increase funding and align with grant reporting requirements. A portion of the IT allocation costs are charged to the administrative organizations and the costs pool and then further allocated to accounts 555112, 555113 and 555119.

555148	Ovhd – Secretarial Services	\$877,488
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Disregard this variance, which should be \$0 and is the result of inactive accounts not being pulled into the general ledger detail.

556108	Employee Wages & Related Costs	\$1,640,386
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Change in allocation process due to the work with CLA consultant to increase funding and align with grant reporting requirements. The Maximus cost allocation is now being recorded on the general ledger in 555118 and offset in this account in one of the Administrative Organizations. This has a net effect of zero in expenses.

631100	General Fund	\$106,767
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Increase in Opioid Settlement Funding utilized to support various substance-use related services. Increase requested to continue to prevent tax levy utilization for continued 2027 operation of: (1) Opioid Fatality Review Team; (2) Child & Youth focused dual diagnosis therapist; (3) Corrections Case Manager; and (4) Mobile Crisis Co-Response services at a reduced level vs 2026 due to overall financial constraints.

631905	LFRF – General Funds	(\$613,090)
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American Rescue Plan Act funding ended in 2026.

Proposed Budget – Variance Report for 2027
Health & Human Services Department
Level 7

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Fund 200 - Health and Human Services | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% CHG to 2026 Budget
OPERATING REVENUES									
411100	Property Tax Levy	\$ (14,527,539)	\$ (15,094,846)	\$ (15,094,846)	\$ (8,105,167)	\$ (15,094,846)	\$ (16,228,539)	\$ (1,133,693)	7.51%
	Subtotal - 41 Taxes	\$ (14,527,539)	\$ (15,094,846)	\$ (15,094,846)	\$ (8,105,167)	\$ (15,094,846)	\$ (16,228,539)	\$ (1,133,693)	7.51%
421110	Local Fiscal Recovery Fund	\$ (179,831)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
421111	ARPA Aging Grants	\$ (59,178)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
421225	Other Federal Payments	\$ (2,272,256)	\$ (2,990,898)	\$ (2,990,898)	\$ (1,521,051)	\$ (2,780,794)	\$ (2,887,517)	\$ 103,381	-3.46%
421226	PY Other Federal Payments	\$ (66,683)	\$ (74,297)	\$ (74,297)	\$ -	\$ (74,297)	\$ (74,297)	\$ -	0.00%
423115	State Revenue - General Gov't	\$ (226,457)	\$ (252,327)	\$ (252,327)	\$ (126,096)	\$ (252,327)	\$ (255,679)	\$ (3,352)	1.33%
423375	State Transportation Revenue	\$ (303,209)	\$ (309,398)	\$ (309,398)	\$ (154,435)	\$ (309,398)	\$ (309,398)	\$ -	0.00%
423525	State Health & Human Services	\$ (19,117,820)	\$ (18,643,933)	\$ (18,643,933)	\$ (10,268,632)	\$ (16,988,358)	\$ (17,549,660)	\$ 1,094,273	-5.87%
423526	PY State H & HS	\$ (201,820)	\$ (50,000)	\$ (50,000)	\$ (251,448)	\$ (261,951)	\$ (150,000)	\$ (100,000)	200.00%
	Subtotal - 42 InterGovtl Revenues	\$ (22,427,255)	\$ (22,320,853)	\$ (22,320,853)	\$ (12,321,661)	\$ (20,667,126)	\$ (21,226,551)	\$ 1,094,302	-4.90%
431505	Hotel & Restaurant Inspections	\$ (473,729)	\$ (504,000)	\$ (504,000)	\$ (299,517)	\$ (530,783)	\$ (554,120)	\$ (50,120)	9.94%
	Subtotal - 43 Licenses, Permits	\$ (473,729)	\$ (504,000)	\$ (504,000)	\$ (299,517)	\$ (530,783)	\$ (554,120)	\$ (50,120)	9.94%
451205	Court Fees and Charges	\$ (108,424)	\$ (120,000)	\$ (120,000)	\$ (63,602)	\$ (130,000)	\$ (135,000)	\$ (15,000)	12.50%
451206	Vital Record Fees	\$ (67)	\$ (100)	\$ (100)	\$ (50)	\$ (120)	\$ (120)	\$ (20)	20.00%
451405	Miscellaneous Fees	\$ (5,507)	\$ (1,350)	\$ (1,350)	\$ (611)	\$ (1,290)	\$ (1,275)	\$ 75	-5.56%
451420	Copies	\$ (3,351)	\$ (3,050)	\$ (3,050)	\$ (1,443)	\$ (3,010)	\$ (3,000)	\$ 50	-1.64%
452127	Witness & Jury Fees	\$ (122)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
454225	Laboratory	\$ (6,962)	\$ (9,000)	\$ (9,000)	\$ (3,886)	\$ (9,000)	\$ (10,000)	\$ (1,000)	11.11%
455105	Personal Pay-Private	\$ (2,020,255)	\$ (517,400)	\$ (517,400)	\$ (176,124)	\$ (404,731)	\$ (392,392)	\$ 125,008	-24.16%
455110	Supervision Fees	\$ (15,007)	\$ (15,000)	\$ (15,000)	\$ (4,394)	\$ (8,798)	\$ (15,000)	\$ -	0.00%
455115	Parental Fee	\$ (20,113)	\$ (34,500)	\$ (34,500)	\$ (16,426)	\$ (32,750)	\$ (36,500)	\$ (2,000)	5.80%
455120	Insurance Companies	\$ (92,196)	\$ (26,500)	\$ (26,500)	\$ (11,046)	\$ (29,250)	\$ (29,250)	\$ (2,750)	10.38%
455123	MA Crisis	\$ (841,703)	\$ (730,000)	\$ (730,000)	\$ (209,874)	\$ (600,006)	\$ (650,000)	\$ 80,000	-10.96%
455125	MA Outpatient	\$ (261,820)	\$ (207,000)	\$ (207,000)	\$ (82,562)	\$ (171,500)	\$ (181,500)	\$ 25,500	-12.32%
455130	MA CSP	\$ (41,353)	\$ (40,000)	\$ (40,000)	\$ (8,654)	\$ (22,000)	\$ (20,000)	\$ 20,000	-50.00%
455135	MA CCS	\$ (8,134,686)	\$ (10,100,000)	\$ (10,100,000)	\$ (4,846,462)	\$ (9,201,136)	\$ (10,155,000)	\$ (55,000)	0.54%
455140	MA 1915/CRS	\$ (32,646)	\$ (120,000)	\$ (120,000)	\$ (22,598)	\$ (60,000)	\$ (61,000)	\$ 59,000	-49.17%
455145	MA - Case Management	\$ (205,617)	\$ (94,000)	\$ (94,000)	\$ (47,684)	\$ (107,500)	\$ (107,500)	\$ (13,500)	14.36%
455150	MA TB/Lead/Imm	\$ (11,053)	\$ (2,000)	\$ (2,000)	\$ (1,750)	\$ (5,000)	\$ (3,000)	\$ (1,000)	50.00%
455155	WI Medical Assistance	\$ (2,883,649)	\$ (5,005,735)	\$ (5,005,735)	\$ -	\$ (6,516,278)	\$ (8,509,182)	\$ (3,503,447)	69.99%
455160	Medicare	\$ (105,551)	\$ (100,000)	\$ (100,000)	\$ (36,259)	\$ (63,600)	\$ (63,400)	\$ 36,600	-36.60%
455165	Other HHS Grant Revenue	\$ (30,232)	\$ (142,103)	\$ (142,103)	\$ (60,900)	\$ (92,456)	\$ (82,233)	\$ 59,870	-42.13%
455170	General Relief	\$ (553)	\$ (600)	\$ (600)	\$ (1,000)	\$ (800)	\$ (600)	\$ -	0.00%
455208	External 3rd Party Collections	\$ (543,097)	\$ (765,000)	\$ (765,000)	\$ (518,481)	\$ (900,000)	\$ (650,000)	\$ 115,000	-15.03%
455210	Group Homes	\$ (45,756)	\$ (32,000)	\$ (32,000)	\$ (23,048)	\$ (43,243)	\$ (45,000)	\$ (13,000)	40.63%
455215	Foster Homes	\$ (301,062)	\$ (251,000)	\$ (251,000)	\$ (158,666)	\$ (323,919)	\$ (275,300)	\$ (24,300)	9.68%
455220	CCI/Residential Care Center	\$ (56,173)	\$ (52,000)	\$ (52,000)	\$ (32,104)	\$ (57,567)	\$ (55,000)	\$ (3,000)	5.77%
455225	Temporary Shelter	\$ (12,285)	\$ (10,000)	\$ (10,000)	\$ (10,587)	\$ (21,904)	\$ (15,000)	\$ (5,000)	50.00%
455304	Client Service Misc Revenue	\$ (1,155)	\$ (700)	\$ (700)	\$ (1,473)	\$ (1,000)	\$ (1,000)	\$ (300)	42.86%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Fund 200 - Health and Human Services | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% CHG to 2026 Budget
455305	Transient Well Fees	\$ (10,346)	\$ (11,500)	\$ (11,500)	\$ (8,475)	\$ (11,500)	\$ (11,500)	\$ -	0.00%
455350	Transportation HHS	\$ (949)	\$ (5,000)	\$ (5,000)	\$ (2,300)	\$ (4,560)	\$ (5,000)	\$ -	0.00%
455500	C/A - Medicaid Outpatien	\$ 2,867,167	\$ -	\$ -	\$ (0)	\$ -	\$ -	\$ -	0.00%
455510	Uncoll Amt MA Outpatien	\$ 197,882	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	0.00%
	Subtotal - 45 Public Chgs Service	\$ (12,726,642)	\$ (18,395,538)	\$ (18,395,538)	\$ (6,350,458)	\$ (18,822,918)	\$ (21,513,752)	\$ (3,118,214)	16.95%
462100	Rent Revenue	\$ (11,368)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
465305	Contributions & Donations	\$ (11,533)	\$ (500)	\$ (500)	\$ (3,194)	\$ (3,800)	\$ (4,000)	\$ (3,500)	700.00%
465351	Meal Site Donations	\$ (45,978)	\$ (50,000)	\$ (50,000)	\$ (24,671)	\$ (47,954)	\$ (50,000)	\$ -	0.00%
465354	Meals on Wheels	\$ (44,740)	\$ (40,000)	\$ (40,000)	\$ (24,690)	\$ (51,000)	\$ (45,000)	\$ (5,000)	12.50%
465355	Volunteer Driver	\$ (9,064)	\$ (10,000)	\$ (10,000)	\$ (4,775)	\$ (9,922)	\$ (10,000)	\$ -	0.00%
466125	Miscellaneous Reimbursements	\$ (16,463)	\$ (5,988)	\$ (5,988)	\$ (6,879)	\$ (12,483)	\$ (1,608)	\$ 4,380	-73.15%
466126	Incentives FS/MA/AFDC	\$ (3,916)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
466130	Sale of General Fixed Assets	\$ (37)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Subtotal - 46 Interest-Other Inc	\$ (143,099)	\$ (106,488)	\$ (106,488)	\$ (64,209)	\$ (125,159)	\$ (110,608)	\$ (4,120)	3.87%
476108	Employee Wages & Related Costs	\$ -	\$ -	\$ -	\$ (2,155)	\$ (5,000)	\$ -	\$ -	0.00%
476145	Other Interdept. Revenue	\$ (919)	\$ (3,300)	\$ (3,300)	\$ (719)	\$ (1,449)	\$ (3,300)	\$ -	0.00%
	Subtotal - 47 Interdeptl Revenue	\$ (919)	\$ (3,300)	\$ (3,300)	\$ (2,874)	\$ (6,449)	\$ (3,300)	\$ -	0.00%
455151	MA PNCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (32,000)	\$ (32,000)	0.00%
	Subtotal Unmapped	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (32,000)	\$ (32,000)	0.00%
Total Operating Revenues		\$ (50,299,183)	\$ (56,425,025)	\$ (56,425,025)	\$ (27,143,886)	\$ (55,247,282)	\$ (59,668,870)	\$ (3,243,845)	5.7%
OPERATING EXPENSES									
511105	Regular Wages	\$ 14,568,209	\$ 16,824,805	\$ 16,824,805	\$ 7,632,765	\$ 14,926,726	\$ 16,825,903	\$ 1,098	0.01%
511110	Overtime	\$ 112,440	\$ 110,833	\$ 110,833	\$ 39,011	\$ 102,080	\$ 106,235	\$ (4,598)	-4.15%
511170	Wage Allowance	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
511191	Contra Allocated Wages	\$ (279,178)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
511192	Admin Allocated Wages	\$ -	\$ -	\$ -	\$ 591,731	\$ 1,176,398	\$ 1,447,847	\$ 1,447,847	0.00%
512105	Social Security	\$ 1,057,937	\$ 1,253,229	\$ 1,253,229	\$ 551,886	\$ 1,099,424	\$ 1,295,309	\$ 42,080	3.36%
512110	Retirement (Employer)	\$ 1,000,315	\$ 1,214,855	\$ 1,214,855	\$ 547,211	\$ 1,095,209	\$ 1,227,577	\$ 12,722	1.05%
512145	Unemployment Compensation	\$ 43	\$ -	\$ -	\$ 123	\$ 335	\$ -	\$ -	0.00%
512165	Fitness Membership	\$ -	\$ -	\$ -	\$ 0	\$ 1,849	\$ -	\$ -	0.00%
512191	Contra Allocated Fringe	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
512192	Admin Allocated Fringe	\$ -	\$ -	\$ -	\$ 85,299	\$ 184,263	\$ 215,731	\$ 215,731	0.00%
	Subtotal - 51 Personnel Reltd Exp	\$ 16,464,266	\$ 19,403,722	\$ 19,403,722	\$ 9,448,027	\$ 18,586,285	\$ 21,118,602	\$ 1,714,880	8.84%
531105	Consulting	\$ 98,133	\$ 67,763	\$ 67,763	\$ 33,199	\$ 106,569	\$ 76,310	\$ 8,547	12.61%
531130	Physician - General	\$ 1,169	\$ 1,000	\$ 1,000	\$ 428	\$ 1,538	\$ 1,500	\$ 500	50.00%
531178	Temporary / Agency Labor	\$ 500	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ (1,000)	-100.00%
531185	Psychiatrist	\$ 501,502	\$ 525,400	\$ 525,400	\$ 277,168	\$ 525,400	\$ 525,179	\$ (221)	-0.04%
531205	Legal	\$ 70,072	\$ 54,650	\$ 54,650	\$ 20,866	\$ 56,564	\$ 53,450	\$ (1,200)	-2.20%
531220	Training / Education	\$ 66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Fund 200 - Health and Human Services | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% CHG to 2026 Budget
531225	Court Reporter	\$ 59	\$ -	\$ -	\$ 9	\$ 10	\$ -	\$ -	0.00%
531245	DP - Telecommunications	\$ 980	\$ 1,680	\$ 1,680	\$ 900	\$ 1,712	\$ 1,812	\$ 132	7.86%
531246	Systems Support Costs	\$ 19,059	\$ 19,046	\$ 19,046	\$ 5,071	\$ 16,363	\$ 16,363	\$ (2,683)	-14.09%
531255	Interpretation Services	\$ 42,488	\$ 53,644	\$ 53,644	\$ 13,435	\$ 42,988	\$ 46,946	\$ (6,698)	-12.49%
531285	Financial	\$ 21,032	\$ 18,000	\$ 18,000	\$ 8,138	\$ 25,000	\$ 25,000	\$ 7,000	38.89%
531330	Laboratory	\$ 28,683	\$ 26,340	\$ 26,340	\$ 7,030	\$ 22,299	\$ 26,520	\$ 180	0.68%
531345	Radiology	\$ 573	\$ 500	\$ 500	\$ -	\$ 500	\$ 850	\$ 350	70.00%
531415	Food Prepared	\$ 44,802	\$ 62,000	\$ 62,000	\$ 26,219	\$ 56,120	\$ 62,000	\$ -	0.00%
531416	Meals On Wheels	\$ 285,871	\$ 288,564	\$ 288,564	\$ 144,617	\$ 288,934	\$ 273,500	\$ (15,064)	-5.22%
531430	Lab Analysis	\$ 14,019	\$ 13,000	\$ 13,000	\$ 4,108	\$ 14,448	\$ 13,000	\$ -	0.00%
531432	Buccal Swab Testing	\$ 11,162	\$ 14,000	\$ 14,000	\$ 4,396	\$ 12,500	\$ 14,000	\$ -	0.00%
531435	Evidence / Witness	\$ 183	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
531450	Transportation	\$ 422,192	\$ 421,478	\$ 421,478	\$ 205,123	\$ 416,023	\$ 415,478	\$ (6,000)	-1.42%
531455	Investigation	\$ 5,564	\$ 8,232	\$ 8,232	\$ 3,117	\$ 6,226	\$ 6,550	\$ (1,682)	-20.43%
531457	Service of Process Charges	\$ 33,164	\$ 45,000	\$ 45,000	\$ 11,927	\$ 30,000	\$ 45,000	\$ -	0.00%
531505	Client Service	\$ 387,195	\$ 555,247	\$ 555,247	\$ 259,754	\$ 570,608	\$ 610,876	\$ 55,629	10.02%
531507	WPS to Providers	\$ 2,590,458	\$ 2,500,000	\$ 2,500,000	\$ 60,958	\$ 100,000	\$ 100,000	\$ (2,400,000)	-96.00%
531508	Comprehensive Comm Serv	\$ 6,861,536	\$ 8,627,000	\$ 8,627,000	\$ 5,440,573	\$ 10,591,184	\$ 11,924,500	\$ 3,297,500	38.22%
531509	Family Find	\$ 147,776	\$ 154,458	\$ 154,458	\$ 74,250	\$ 112,200	\$ 80,784	\$ (73,674)	-47.70%
531510	Community Support	\$ 1,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
531512	Child Advocacy	\$ 75,333	\$ 100,000	\$ 100,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ -	0.00%
531513	IHSS In Home Safety Ser	\$ 399,774	\$ 419,839	\$ 419,839	\$ 209,920	\$ 419,839	\$ 428,244	\$ 8,405	2.00%
531516	BT3 Case Management	\$ 546,777	\$ 530,000	\$ 530,000	\$ 256,252	\$ 530,000	\$ 540,000	\$ 10,000	1.89%
531517	BT3 Services	\$ 321,621	\$ 330,000	\$ 330,000	\$ 142,450	\$ 310,000	\$ 340,000	\$ 10,000	3.03%
531525	Day Care Cntr Serv Non	\$ 2,970	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
531555	IMD (Out of County)	\$ 777,927	\$ 565,197	\$ 565,197	\$ 702,860	\$ 1,158,475	\$ 800,000	\$ 234,803	41.54%
531560	Outreach	\$ 3,314	\$ -	\$ -	\$ 1,551	\$ 2,406	\$ 1,000	\$ 1,000	0.00%
531565	Prevent Organization & Aware	\$ 184,769	\$ 139,103	\$ 139,103	\$ 88,574	\$ 157,957	\$ 185,108	\$ 46,005	33.07%
531570	Resd'I AFH	\$ 187,611	\$ 254,465	\$ 254,465	\$ 112,140	\$ 140,000	\$ 190,000	\$ (64,465)	-25.33%
531573	Resd'I CBRF	\$ 1,336,361	\$ 1,521,641	\$ 1,521,641	\$ 596,543	\$ 1,147,862	\$ 1,221,551	\$ (300,090)	-19.72%
531577	Resd'I Apt Complex	\$ 13,105	\$ -	\$ -	\$ 8,190	\$ 90,572	\$ 150,000	\$ 150,000	0.00%
531580	Recreation/Alternate Activity	\$ 282,070	\$ 225,154	\$ 225,154	\$ 102,603	\$ 225,100	\$ 70,200	\$ (154,954)	-68.82%
531595	Child Day Care	\$ -	\$ 200	\$ 200	\$ -	\$ 100	\$ 100	\$ (100)	-50.00%
531601	Supportive Home Care	\$ 26,766	\$ 19,800	\$ 19,800	\$ 3,989	\$ 18,931	\$ 22,500	\$ 2,700	13.64%
531605	Adult Day Care	\$ 27,460	\$ 27,861	\$ 27,861	\$ 10,950	\$ 23,220	\$ 27,500	\$ (361)	-1.30%
531610	Respite Care	\$ 41,171	\$ 45,000	\$ 45,000	\$ 21,913	\$ 47,294	\$ 52,500	\$ 7,500	16.67%
531615	Housing/Energy Assistan	\$ 63,027	\$ -	\$ -	\$ 940	\$ 940	\$ -	\$ -	0.00%
531625	Adaptive Aids/Equipment	\$ 13,096	\$ 1,600	\$ 1,600	\$ 318	\$ 671	\$ 1,100	\$ (500)	-31.25%
531630	Protective Pymnt/Guardianship	\$ 157,475	\$ 201,768	\$ 201,768	\$ 118,353	\$ 233,025	\$ 235,000	\$ 33,232	16.47%
531645	Work Related Services	\$ 7,830	\$ 6,000	\$ 6,000	\$ 1,738	\$ 4,200	\$ 4,500	\$ (1,500)	-25.00%
531650	Supported Employment	\$ 796	\$ 750	\$ 750	\$ -	\$ -	\$ -	\$ (750)	-100.00%
531651	Community Lvg Support Ser	\$ 52,131	\$ 159,000	\$ 159,000	\$ 67,139	\$ 175,293	\$ 175,354	\$ 16,354	10.29%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Fund 200 - Health and Human Services | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% CHG to 2026 Budget
531660	Crisis Intervention	\$ 1,278,042	\$ 1,580,073	\$ 1,580,073	\$ 802,391	\$ 1,531,584	\$ 1,531,854	\$ (48,219)	-3.05%
531665	Counsel/Therapeutic Resources	\$ 163,705	\$ 142,562	\$ 142,562	\$ 222,182	\$ 422,600	\$ 480,680	\$ 338,118	237.17%
531675	Inpatient Hospital	\$ 42,566	\$ 34,000	\$ 34,000	\$ 52,164	\$ 121,888	\$ 110,000	\$ 76,000	223.53%
531676	DHFS Institutions	\$ 2,402,365	\$ 2,165,922	\$ 2,165,922	\$ 1,820,289	\$ 2,784,529	\$ 1,800,000	\$ (365,922)	-16.89%
531680	Volunteer Mileage	\$ 10,471	\$ 15,000	\$ 15,000	\$ 6,065	\$ 12,000	\$ 18,000	\$ 3,000	20.00%
531685	Mentor	\$ 202,555	\$ 332,375	\$ 332,375	\$ 96,231	\$ 195,894	\$ 206,040	\$ (126,335)	-38.01%
531687	Supervised Visitation	\$ 157,486	\$ 195,000	\$ 195,000	\$ 78,679	\$ 170,000	\$ 195,000	\$ -	0.00%
531700	Foster Homes	\$ 709,790	\$ 725,000	\$ 725,000	\$ 374,102	\$ 740,188	\$ 705,000	\$ (20,000)	-2.76%
531710	Group Home In County	\$ 558,097	\$ 585,030	\$ 585,030	\$ 322,224	\$ 587,674	\$ 617,058	\$ 32,028	5.47%
531715	Group Home Out of County	\$ 312,389	\$ 360,000	\$ 360,000	\$ 331,137	\$ 730,245	\$ 660,000	\$ 300,000	83.33%
531720	Child Care Institutions	\$ 1,919,879	\$ 1,822,072	\$ 1,822,072	\$ 1,297,168	\$ 2,197,000	\$ 2,000,000	\$ 177,928	9.77%
531722	Juvenile Probation/Superv.	\$ 134,665	\$ 200,000	\$ 200,000	\$ 103,916	\$ 210,000	\$ 20,000	\$ (180,000)	-90.00%
531725	Temporary Shelter	\$ 506,145	\$ 505,000	\$ 505,000	\$ 237,966	\$ 492,501	\$ 515,000	\$ 10,000	1.98%
531730	State - Corrections	\$ 60,003	\$ 165,559	\$ 165,559	\$ 80,661	\$ 336,107	\$ 276,670	\$ 111,111	67.11%
531731	Corrections-Comm Sup Fe	\$ 23,167	\$ 68,068	\$ 68,068	\$ -	\$ 11,594	\$ 139,048	\$ 70,980	104.28%
531740	Kinship Long Term Care	\$ 341,625	\$ 427,605	\$ 427,605	\$ 198,714	\$ 408,817	\$ 415,000	\$ (12,605)	-2.95%
531741	Administrative Payments	\$ 225,931	\$ 245,000	\$ 245,000	\$ 172,141	\$ 342,277	\$ 290,000	\$ 45,000	18.37%
531742	Subsidized Guardianship	\$ 262,367	\$ 235,000	\$ 235,000	\$ 106,829	\$ 218,000	\$ 230,000	\$ (5,000)	-2.13%
531754	Other Client Service Expenses	\$ 12,294	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ (1,000)	-100.00%
531757	Allowable Cost Refund for Srv	\$ (5,395)	\$ -	\$ -	\$ (25,379)	\$ (25,379)	\$ -	\$ -	0.00%
531805	Water	\$ 229	\$ 530	\$ 530	\$ 192	\$ 430	\$ 530	\$ -	0.00%
531815	Electric	\$ 519	\$ 873	\$ 873	\$ 368	\$ 900	\$ 900	\$ 27	3.09%
531820	Natural Gas	\$ 483	\$ 1,437	\$ 1,437	\$ 702	\$ 1,450	\$ 1,537	\$ 100	6.96%
531830	Telephone	\$ 2,624	\$ 2,557	\$ 2,557	\$ 1,581	\$ 2,332	\$ 1,700	\$ (857)	-33.52%
531840	Telephone - Cellular	\$ 82,144	\$ 87,657	\$ 87,657	\$ 45,852	\$ 92,493	\$ 95,446	\$ 7,789	8.89%
531905	Contracted Services	\$ 63,960	\$ 70,000	\$ 70,000	\$ 35,880	\$ 71,760	\$ -	\$ (70,000)	-100.00%
532105	Disposal Services	\$ 2,681	\$ 3,350	\$ 3,350	\$ 1,259	\$ 2,717	\$ 3,069	\$ (281)	-8.39%
532145	Structural Maintenance	\$ 7,133	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
532220	Equipment Maintenance	\$ 2,885	\$ 1,792	\$ 1,792	\$ 2,020	\$ 1,792	\$ 1,792	\$ -	0.00%
532225	Office Equip Maintenance	\$ 19,237	\$ 24,900	\$ 24,900	\$ 7,004	\$ 15,813	\$ 16,040	\$ (8,860)	-35.58%
532230	Vehicle Maintenance	\$ 7,144	\$ 8,500	\$ 8,500	\$ 1,786	\$ 7,794	\$ 8,600	\$ 100	1.18%
532320	Repair Parts-Auto Parts	\$ 3,529	\$ 1,000	\$ 1,000	\$ 962	\$ 1,242	\$ 1,000	\$ -	0.00%
533105	Advertising	\$ 10,260	\$ 5,581	\$ 5,581	\$ 2,328	\$ 4,838	\$ 9,050	\$ 3,469	62.16%
533110	Printing	\$ 2,056	\$ 3,050	\$ 3,050	\$ -	\$ 2,450	\$ 2,300	\$ (750)	-24.59%
533115	Certified Copies	\$ -	\$ 25	\$ 25	\$ -	\$ 25	\$ 25	\$ -	0.00%
533205	Mileage - Employee	\$ 97,199	\$ 130,295	\$ 130,295	\$ 33,087	\$ 82,057	\$ 90,000	\$ (40,295)	-30.93%
533215	Meals - Employee	\$ 3,016	\$ 12,596	\$ 12,596	\$ 768	\$ 4,987	\$ 13,173	\$ 577	4.58%
533220	Lodging - Employee	\$ 23,276	\$ 49,831	\$ 49,831	\$ 5,822	\$ 27,244	\$ 42,332	\$ (7,499)	-15.05%
533235	Commercial Trans. - Employee	\$ 5,310	\$ 7,641	\$ 7,641	\$ 1,010	\$ 3,947	\$ 6,641	\$ (1,000)	-13.09%
533245	Seminars and Training	\$ 74,499	\$ 82,883	\$ 82,883	\$ 36,968	\$ 85,130	\$ 101,184	\$ 18,301	22.08%
533305	Membership Dues	\$ 11,343	\$ 16,115	\$ 16,115	\$ 13,202	\$ 15,953	\$ 16,529	\$ 414	2.57%
533405	Laundry	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

Sheboygan County Finance Department
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Fund 200 - Health and Human Services | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% CHG to 2026 Budget
533455	Licenses and Permits	\$ 19,113	\$ 28,434	\$ 28,434	\$ 31,373	\$ 39,990	\$ 18,314	\$ (10,120)	-35.59%
533466	Background Check Fees	\$ (50)	\$ -	\$ -	\$ 993	\$ 1,555	\$ 1,555	\$ 1,555	0.00%
533505	General Supplies	\$ 57,515	\$ 71,088	\$ 71,088	\$ 33,370	\$ 75,153	\$ 62,539	\$ (8,549)	-12.03%
533535	Recreational	\$ 4,750	\$ 6,000	\$ 6,000	\$ 2,707	\$ 6,248	\$ 6,000	\$ -	0.00%
533540	Food	\$ 2,811	\$ 4,885	\$ 4,885	\$ 5,492	\$ 6,543	\$ 10,010	\$ 5,125	104.91%
533605	Drugs - Prescription	\$ 71,497	\$ 130,101	\$ 130,101	\$ 10	\$ 3,000	\$ 70,500	\$ (59,601)	-45.81%
533675	Billable Medical Supplies	\$ 1,246	\$ 1,700	\$ 1,700	\$ 899	\$ 1,225	\$ 2,900	\$ 1,200	70.59%
533705	Office Supplies	\$ 21,976	\$ 24,360	\$ 24,360	\$ 11,369	\$ 25,699	\$ 26,970	\$ 2,610	10.71%
533707	Workshop Supplies	\$ 1,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
533720	Shipping	\$ 36	\$ 170	\$ 170	\$ -	\$ 120	\$ 120	\$ (50)	-29.41%
533725	Postage	\$ 31,088	\$ 26,700	\$ 26,700	\$ 16,751	\$ 45,521	\$ 49,040	\$ 22,340	83.67%
533815	Cleaning Supplies	\$ 1,168	\$ 2,900	\$ 2,900	\$ 978	\$ 1,978	\$ 2,900	\$ -	0.00%
533825	Fuel - Gasoline	\$ 10,402	\$ 15,463	\$ 15,463	\$ 17,261	\$ 35,454	\$ 39,630	\$ 24,167	156.29%
533875	Subscriptions	\$ 15,284	\$ 23,154	\$ 23,154	\$ 1,683	\$ 9,894	\$ 9,764	\$ (13,390)	-57.83%
533890	Books	\$ 3,435	\$ 1,649	\$ 1,649	\$ 601	\$ 800	\$ 1,550	\$ (99)	-6.00%
533903	Sales Tax Expense	\$ -	\$ -	\$ -	\$ 415	\$ 694	\$ 550	\$ 550	0.00%
533907	Family Care County Contrib	\$ 1,104,354	\$ 1,104,354	\$ 1,104,354	\$ 552,177	\$ 1,104,354	\$ 1,104,354	\$ -	0.00%
533908	Miscellaneous Expenses	\$ 2,805	\$ 18,066	\$ 18,066	\$ 500	\$ 16,266	\$ 20,066	\$ 2,000	11.07%
533925	Office F&E Non-Capitalized	\$ 70,128	\$ 53,650	\$ 122,558	\$ 35,436	\$ 40,691	\$ 27,240	\$ (95,318)	-77.77%
533928	Computer Sys Non-Capitalized	\$ 101,239	\$ 140,460	\$ 140,460	\$ 136,356	\$ 141,305	\$ 70,879	\$ (69,581)	-49.54%
533930	Equipment Non-Capitalized	\$ 16,191	\$ 4,000	\$ 4,000	\$ 288	\$ 1,151	\$ 900	\$ (3,100)	-77.50%
533947	Donation Expense	\$ 1,667	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
533950	Special Event	\$ 4,676	\$ 14,462	\$ 14,462	\$ 6,569	\$ 8,640	\$ 7,616	\$ (6,846)	-47.34%
533951	Employee Recognition Expense	\$ 2,366	\$ 3,870	\$ 3,870	\$ 3,966	\$ 13,825	\$ 14,230	\$ 10,360	267.70%
534105	Rental of Building	\$ 20,731	\$ 29,150	\$ 29,150	\$ 14,175	\$ 28,200	\$ 30,300	\$ 1,150	3.95%
534115	Rental of Equipment	\$ 38,677	\$ 39,405	\$ 39,405	\$ 23,366	\$ 47,936	\$ 41,511	\$ 2,106	5.34%
534130	Rental of Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,800	\$ 14,800	0.00%
534245	Bonding Insurance	\$ 234	\$ 694	\$ 694	\$ 120	\$ 400	\$ 400	\$ (294)	-42.36%
535110	Bad Debt Expense	\$ 4,787	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Subtotal - 53 Operating Expenditur	\$ 27,458,412	\$ 30,064,974	\$ 30,133,882	\$ 16,462,834	\$ 31,352,585	\$ 31,120,111	\$ 986,229	3.27%
551105	Health Insurance	\$ 3,607,746	\$ 4,008,844	\$ 4,008,844	\$ 1,674,159	\$ 3,396,213	\$ 4,078,817	\$ 69,973	1.75%
551110	Dental Insurance	\$ 85,456	\$ 89,831	\$ 89,831	\$ 93,427	\$ 189,308	\$ 92,347	\$ 2,516	2.80%
551115	Group Life Insurance	\$ 7,954	\$ 9,476	\$ 9,476	\$ 74	\$ 208	\$ 9,477	\$ 1	0.01%
551125	Worker Compensation Insurance	\$ 155,938	\$ 163,369	\$ 163,369	\$ 265,114	\$ 566,205	\$ 194,394	\$ 31,025	18.99%
551191	Contra Allocated Emp Ins	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
551192	Admin Allocated Emp Ins	\$ -	\$ -	\$ -	\$ 140,175	\$ 281,509	\$ 373,741	\$ 373,741	0.00%
551905	General Liability Insurance	\$ 73,343	\$ 90,186	\$ 90,186	\$ 46,285	\$ 92,569	\$ 93,920	\$ 3,734	4.14%
551916	Auto Collision	\$ 224	\$ 220	\$ 220	\$ -	\$ -	\$ 380	\$ 160	72.73%
551917	Auto Mutual	\$ 865	\$ 880	\$ 880	\$ -	\$ -	\$ 1,660	\$ 780	88.64%
551920	Property Insurance	\$ 10,994	\$ 11,101	\$ 11,101	\$ 5,696	\$ 11,392	\$ 14,331	\$ 3,230	29.10%
551930	Deductible Escrow	\$ 11,582	\$ 13,272	\$ 13,272	\$ 9,266	\$ 18,531	\$ 13,574	\$ 302	2.28%
552110	Building Main. & Housekeeping	\$ 642,575	\$ 793,589	\$ 793,589	\$ 448,819	\$ 912,744	\$ 877,585	\$ 83,996	10.58%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Fund 200 - Health and Human Services | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% CHG to 2026 Budget
552120	Vehicle Repair/Maintenance	\$ 613	\$ 800	\$ 800	\$ 320	\$ 768	\$ 800	\$ -	0.00%
553105	Telephone	\$ 28,198	\$ 39,860	\$ 39,860	\$ 20,441	\$ 40,882	\$ 42,926	\$ 3,066	7.69%
553115	Telephone - Long Distance	\$ 62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
553135	Printing & Duplicating	\$ 29,841	\$ 39,129	\$ 39,129	\$ 11,417	\$ 23,961	\$ 22,435	\$ (16,694)	-42.66%
553150	Data Processing Services	\$ 1,097,083	\$ 1,289,211	\$ 1,289,211	\$ 661,639	\$ 1,323,277	\$ 1,399,800	\$ 110,589	8.58%
554111	Detective Service - CC Client	\$ 533	\$ 1,200	\$ 1,200	\$ 400	\$ 1,200	\$ 400	\$ (800)	-66.67%
555111	Allocated Cost Pool Contra	\$ -	\$ -	\$ -	\$ (2,537,011)	\$ (5,114,597)	\$ (5,482,297)	\$ (5,482,297)	0.00%
555112	Allocated Shared Cost Pool	\$ -	\$ -	\$ -	\$ 515,918	\$ 1,087,968	\$ 1,170,150	\$ 1,170,150	0.00%
555113	Allocated Overhead	\$ -	\$ -	\$ -	\$ 1,137,734	\$ 2,235,694	\$ 2,566,250	\$ 2,566,250	0.00%
555115	Contra Allocated Fringe	\$ (95,493)	\$ -	\$ -	\$ 1,613	\$ -	\$ -	\$ -	0.00%
555118	HHS Maximus Allocation	\$ -	\$ -	\$ -	\$ 786,191	\$ 1,572,420	\$ 1,565,240	\$ 1,565,240	0.00%
555119	HHS Facility Operations	\$ -	\$ -	\$ -	\$ 497,887	\$ 1,019,679	\$ 953,265	\$ 953,265	0.00%
555120	HHS IT Allocation	\$ -	\$ -	\$ -	\$ 469,574	\$ 939,132	\$ 987,251	\$ 987,251	0.00%
555145	Ovhd-Gen Mgt / HHS Committee	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
555146	Ovhd - Program Mgmt	\$ (0)	\$ -	\$ -	\$ (146,655)	\$ (351,972)	\$ -	\$ -	0.00%
555147	Ovhd - Financial Admin	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
555148	Ovhd - Secretarial Services	\$ 603,929	\$ 877,488	\$ 877,488	\$ -	\$ -	\$ -	\$ (877,488)	-100.00%
556105	Services	\$ 154,722	\$ 171,016	\$ 171,016	\$ 81,694	\$ 163,850	\$ 176,817	\$ 5,801	3.39%
556106	Grants	\$ 10,533	\$ 8,800	\$ 8,800	\$ 7,506	\$ 8,800	\$ 8,800	\$ -	0.00%
556108	Employee Wages & Related Costs	\$ 353,275	\$ 371,050	\$ 371,050	\$ (494,283)	\$ (930,869)	\$ (1,269,336)	\$ (1,640,386)	-442.09%
556110	Bonding	\$ 175	\$ 172	\$ 172	\$ 86	\$ 172	\$ 172	\$ -	0.00%
556120	Process Fee	\$ 440	\$ 800	\$ 800	\$ 600	\$ 800	\$ 800	\$ -	0.00%
	Subtotal - 55 InterDptl Charges	\$ 6,780,590	\$ 7,980,294	\$ 7,980,294	\$ 3,697,946	\$ 7,489,844	\$ 7,893,699	\$ (86,595)	-1.09%
565100	Machinery & Equipment	\$ -	\$ -	\$ -	\$ 8,095	\$ -	\$ -	\$ -	0.00%
566100	Office F & F	\$ 6,371	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ 22,000	0.00%
567100	Vehicles	\$ 26,841	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Subtotal - 56 Capital Outlay	\$ 33,212	\$ -	\$ -	\$ 8,095	\$ -	\$ 22,000	\$ 22,000	0.00%
	Total Operating Expenses	\$ 50,736,481	\$ 57,448,990	\$ 57,517,898	\$ 29,616,902	\$ 57,428,714	\$ 60,154,412	\$ 2,636,514	4.6%
	Operating Surplus (Deficit)	\$ 437,298	\$ 1,023,965	\$ 1,092,873	\$ 2,473,016	\$ 2,181,432	\$ 485,542	\$ (607,330)	(55.6%)
	Capital Outlay								
631100	General Fund	\$ (122,851)	\$ (378,775)	\$ (378,775)	\$ (127,725)	\$ (375,606)	\$ (485,542)	\$ (106,767)	28.19%
631905	LFRF - General Fund	\$ (552,789)	\$ (613,090)	\$ (613,090)	\$ (572,634)	\$ (740,974)	\$ -	\$ 613,090	-100.00%
	Subtotal - 63 Op Transfers-Funds	\$ (675,640)	\$ (991,865)	\$ (991,865)	\$ (700,360)	\$ (1,116,580)	\$ (485,542)	\$ 506,323	-51.05%
	Total Capital Outlay	\$ (675,640)	\$ (991,865)	\$ (991,865)	\$ (700,360)	\$ (1,116,580)	\$ (485,542)	\$ 506,323	(51.0%)
	Transfers								
721100	General Fund	\$ 217,310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Subtotal - 72 Transfer to Oth Fund	\$ 217,310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Transfers	\$ 217,310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Fund 200 - Health and Human Services | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% CHG to 2026 Budget
	Net Other Financing (Sources) Uses	\$ (458,330)	\$ (991,865)	\$ (991,865)	\$ (700,360)	\$ (1,116,580)	\$ (485,542)	\$ 506,323	(51.0%)
	Budgetary Change in Fund Balance / Net Position	\$ (21,033)	\$ 32,100	\$ 101,008	\$ 1,772,656	\$ 1,064,853	\$ 0	\$ (101,008)	(100.0%)

Table of Organization Information

Sheboygan County HHS 2027 Budget Proposal

SHEBOYGAN COUNTY HEALTH & HUMAN SERVICES
TABLE OF ORGANIZATION PER CHAPTER 40 OF THE COUNTY CODE

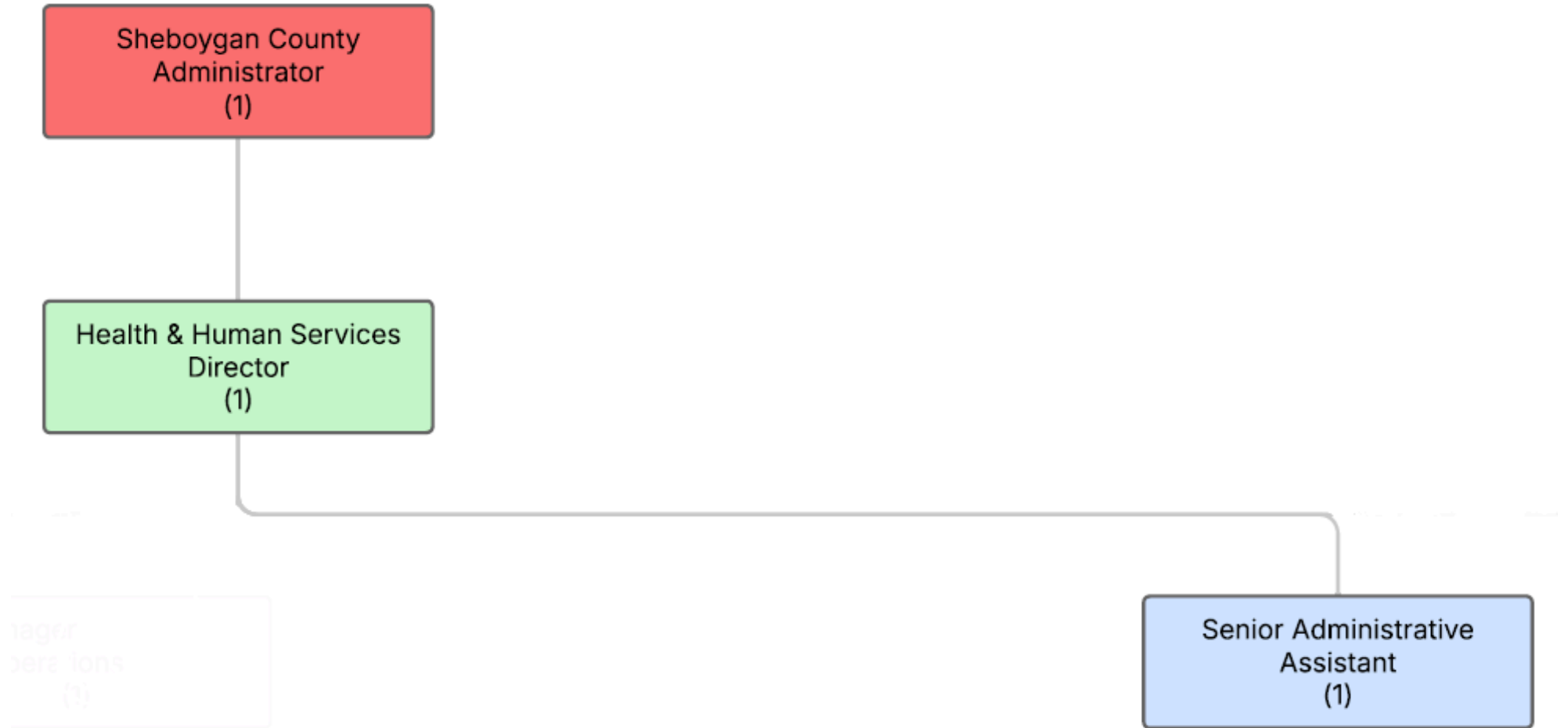
Position	Current Approved HHS 2026 TO			Change Request (if approved)		
	Budget FT	Budget PT	Budget FTE	Budget FT	Budget PT	Budget FTE
Accounting Specialist/Senior Accounting Specialist	5		5.00	5		5.00
Accounting Supervisor	1		1.00	1		1.00
Administrative Assistant	15	1	15.75	14	1	14.75
APS Worker	5		5.0	5		5.0
Assistant Behavioral Health Manager	1		1.00	1		1.00
B-3 Coordinator	1		1.00	1		1.00
Case Manager	81		81.00	84		84.00
Certified Peer Support Specialist	1		1.00	1		1.00
Child Support Specialist	9		9.00	10		10.00
Communications Specialist/Health Educator	1		1.00	1		1.00
Community Outreach Specialist	2		2.00	2		2.00
Contract Specialist	1		1.00	1		1.00
Crisis Case Manager	6		6.00	6		6.00
Dementia & Caregiver Specialist	1		1.00	1		1.00
Deputy Director - HHS	1		1.00	1		1.00
Disability Benefits Specialist	2		2.00	2		2.00
Economic Support Specialist	18		18.00	18		18.00
Elder Benefits Specialist	1		1.00	1		1.00
Epidemiologist	1		1.00	1		1.00
Foster Care Coordinator	1		1.00	1		1.00
Health & Human Services Director	1		1.00	1		1.00
Health Educator	2		2.00	2		2.00
Health Promotions Coordinator	1		1.00	1		1.00
Health Strategist	2		2.00	2		2.00
HHS Driver	1		1.00	1		1.00
HHS Manager - ADRC	1		1.00	1		1.00
HHS Manager - Behavioral Health	1		1.00	1		1.00
HHS Manager - CFS	1		1.00	1		1.00
HHS Manager - ES & CS	1		1.00	1		1.00
HHS Supervisor - Aging/ADRC	3		3.00	3		3.00
HHS Supervisor - BH	9		9.00	9		9.00
HHS Supervisor - CFS	6		6.00	6		6.00
HHS Supervisor - CS	2		2.00	2		2.00
HS Supervisor - ES	3		3.00	3		3.00
Home Consultant	1		1.00	1		1.00
I&A Specialist	8		8.00	8		8.00
Intake & Assessment Worker	2		2.00	2		2.00
Kinship Care Coordinator	1		1.00	1		1.00
Lead Case Manager / Licensed Lead Case Manager	5		5.00	5		5.00
Lead Child Support Specialist	1		1.00	1		1.00
Lead Economic Support Specialist	5		5.00	5		5.00
Meal Site Manager	1		1.0	1		1.0
Medical Assistant	1		1.00	1		1.00
Office Supervisor (new in April 2026)	1		1.00	1		1.00
OWI Treatment Coordinator	1		1.00	1		1.00
Placement Support Specialist	1		1.00	1		1.00
Preparedness Planner	1		1.00	1		1.00
Psychiatric Nurse	1		1.00	1		1.00
Psychologist	1		1.00	1		1.00
Psychotherapist/Psychotherapist (in training)	8		8.00	8		8.00
Public Health Aide	2		2.00	2		2.00
Public Health Nurse	5	1	5.70	5	1	5.70
Public Health Supervisor	5		5.00	5		5.00
Quality Assurance Assistant	4		4.00	4		4.00
Quality Assurance Specialist	2		2.00	2		2.00
Registered Dietician		3	2.10		3	2.10
Registered Sanitarian	4		4.00	4		4.00
Senior Accountant	2		2.00	3		3.00
Social Worker	2		2.00	2		2.00
Sr Administrative Assistant	1		1.00	1		1.00
Staff Accountant	1		1.00	1		1.00
System Analyst (new in April 2026)	1		1.00	1		1.00
Transportation Program Assistant	2		2.00	2		2.00
Treatment Court Coordinator	1		1.00	1		1.00
WIC Assistant	2	1	2.80	2	1	2.80
WIC Support Specialist	1		1.00	1		1.00
Total Positions	262	6	266.35	266	6	270.35

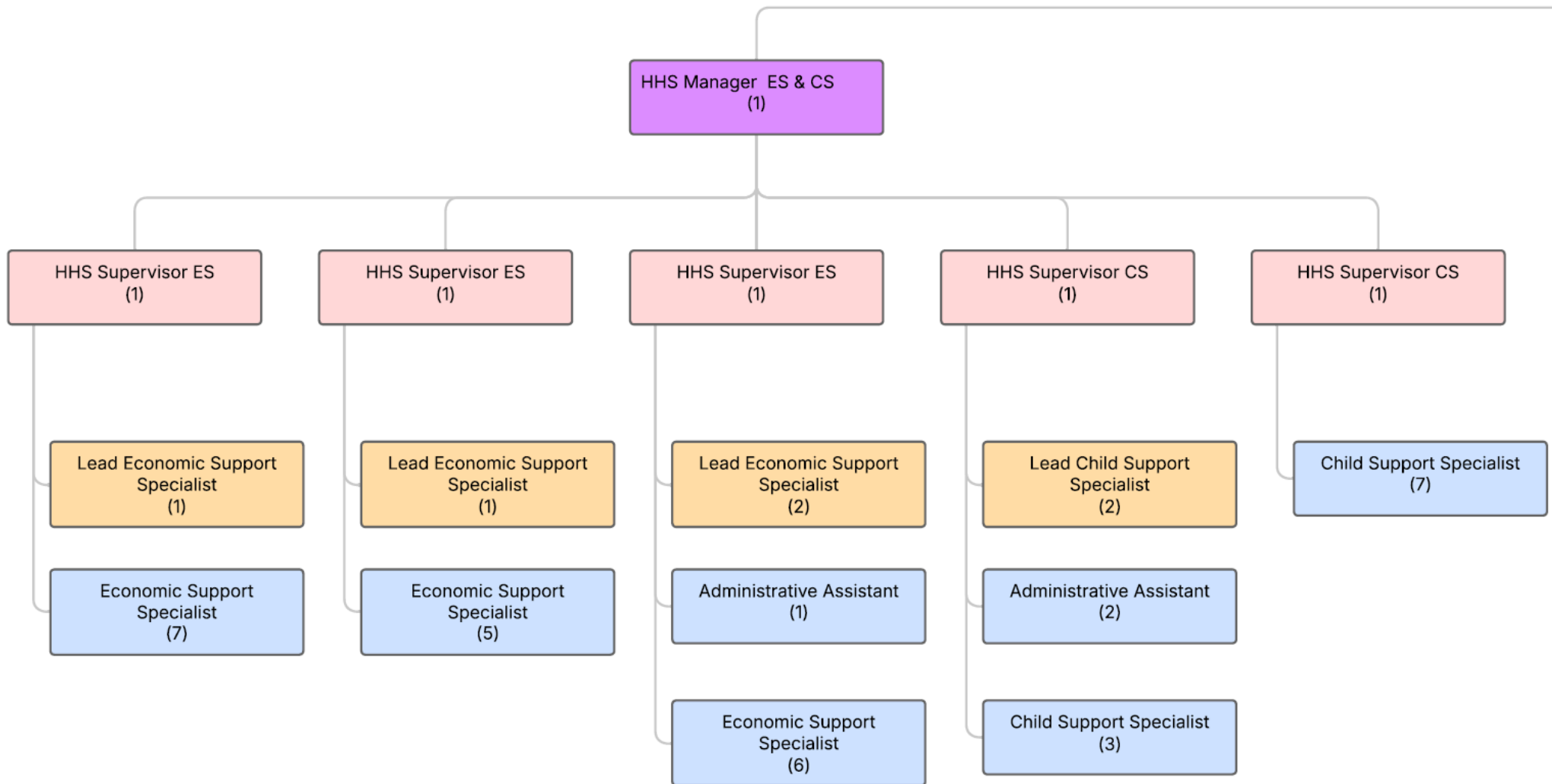
Sheboygan County
Administrator
(1)

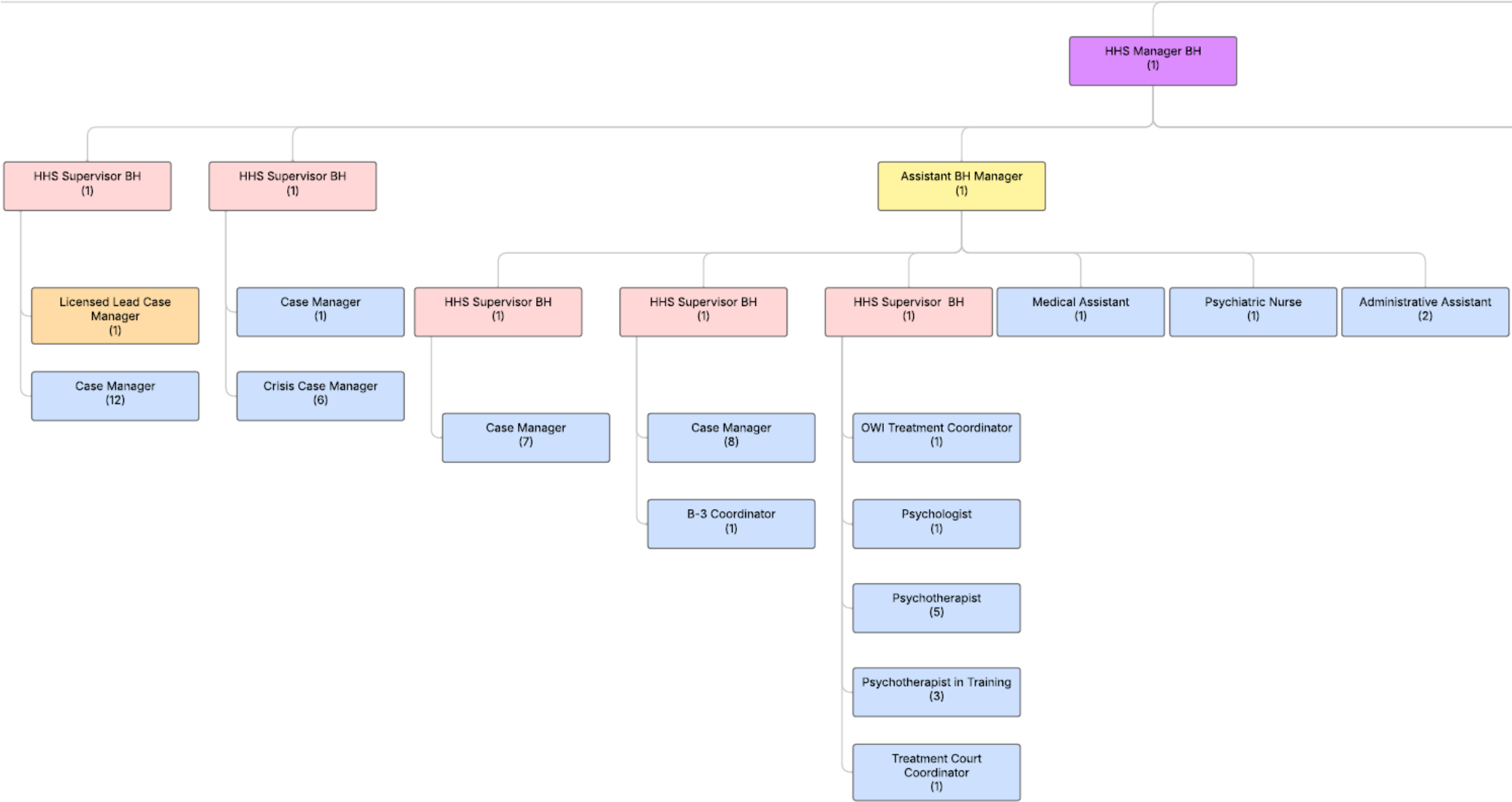
Health & Human Services
Director
(1)

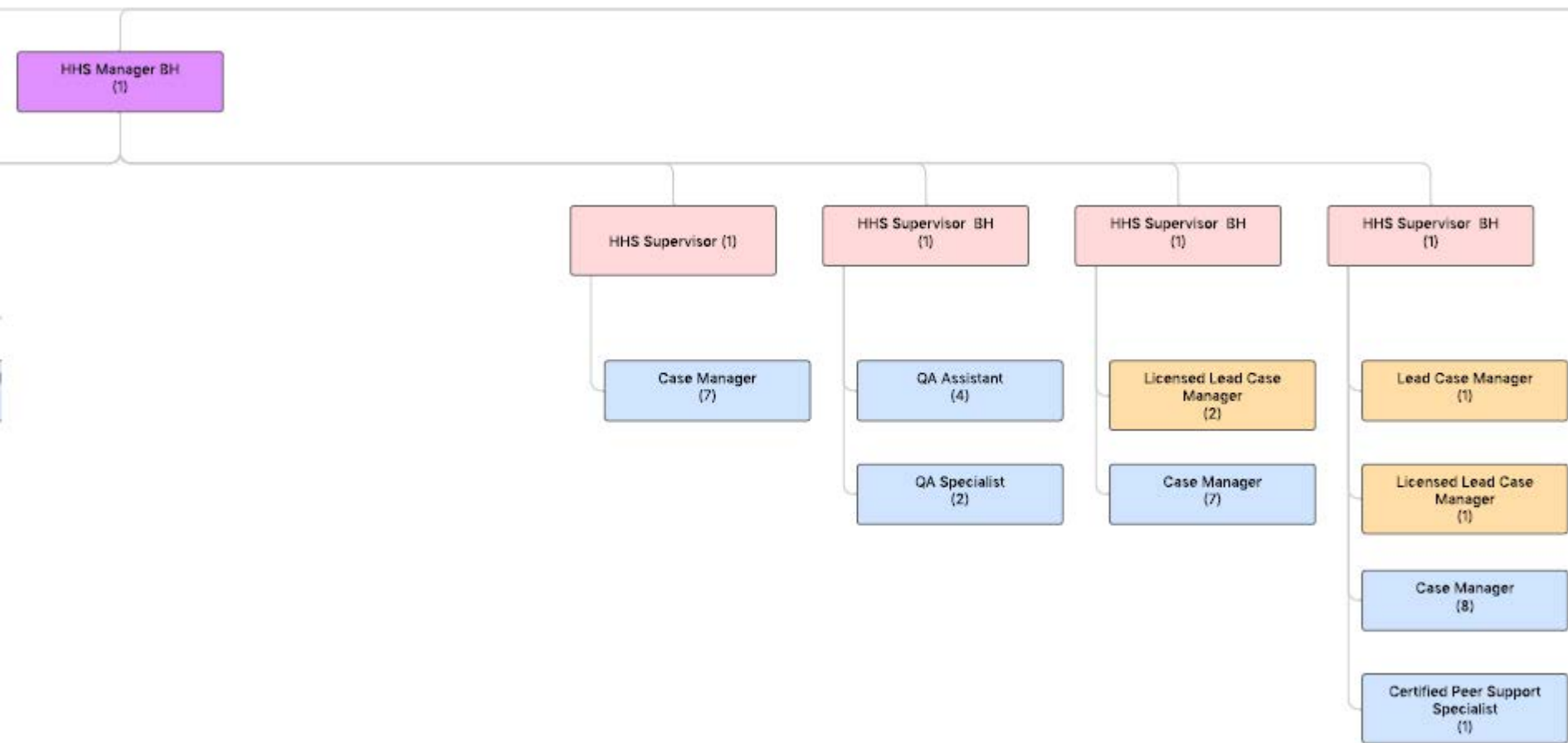
Manager
Operations
(1)

Senior Administrative
Assistant
(1)









HHS Manager
ADRC/Operations
(1)

HHS Supervisor
Aging/ADRC
(1)

APS Worker
(5)

Elder Benefit Specialist
(1)

Transporation Program
Assistant
(2)

HHS Driver
(1)

Office Supervisor
Administration
(1)

Administrative Assistant
(4.75)

Contract Specialist
(1)

HHS Supervisor
Aging/ADRC
(1)

Dementia & Caregiver
Specialist
(1)

Administrative Assistant
(2)

Health Promotions
Coordinator
(1)

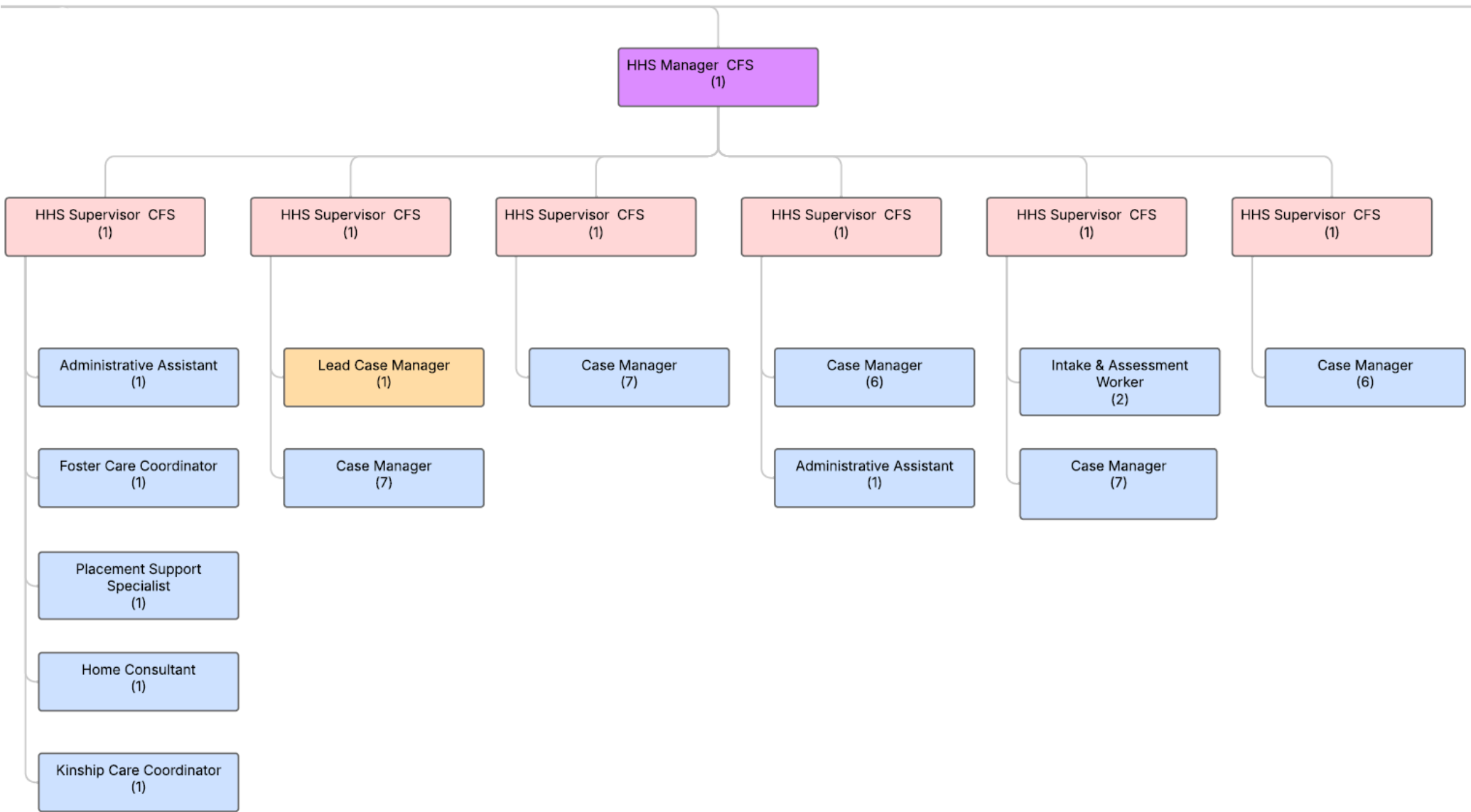
Meal Site Manager
(1)

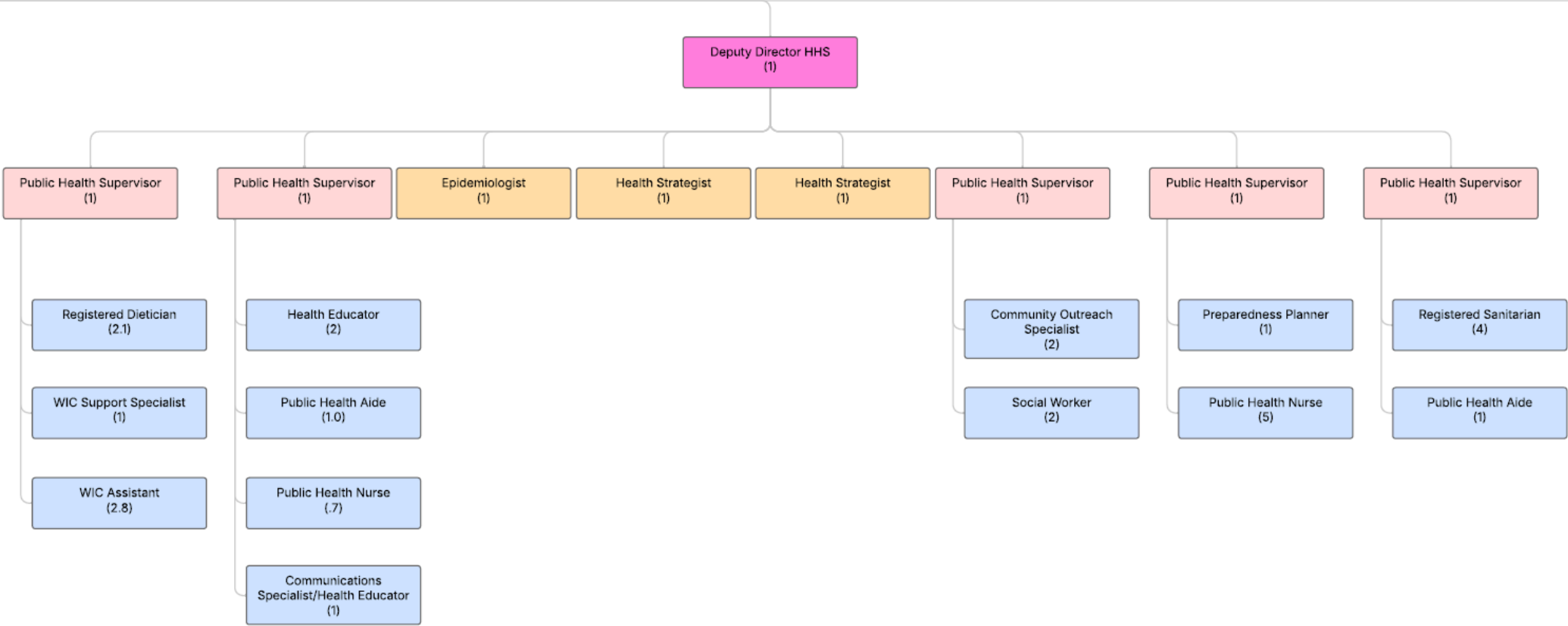
HHS Supervisor
Aging/ADRC
(1)

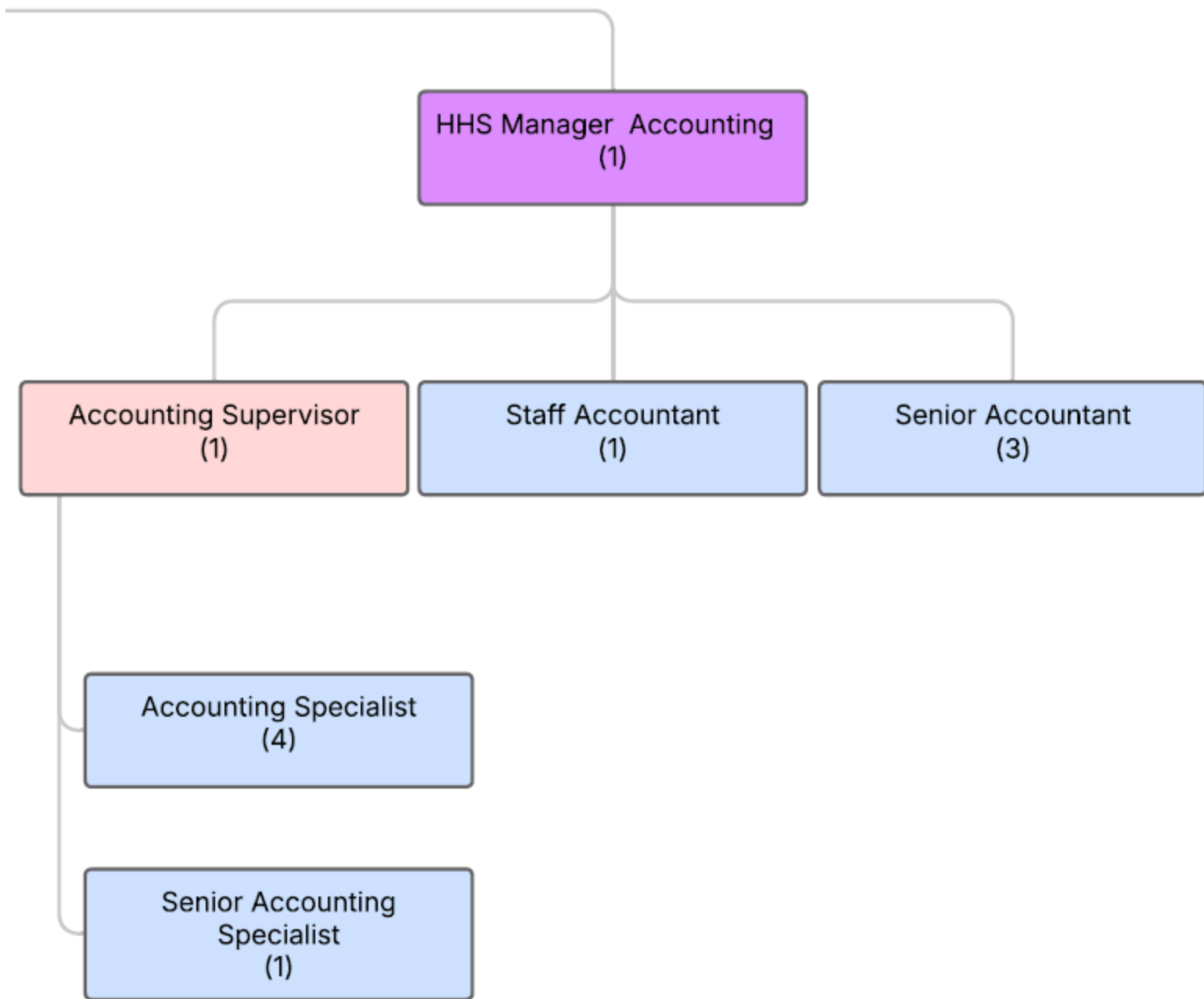
I&A Specialist
(8)

Disability Benefit Specialist
(2)

Systems Analyst
(1)







Capital Outlay Request

Listed In Order of Priority

Department: Health & Human Services

[illegible]

Furniture Request

Listed In Order of Priority

Department: Health & Human Services

[illegible]

Interdepartmental Charges

INTERDEPARTMENTAL CHARGES

Department	Account Number & Name	Amount	Shared Service Department	Account Number & Name
260-Economic Support	2612.554111 Detective Ser	\$400.00	Sheriff	153.474110 Sheriff Revenue
260-Child Support	26995035.556120 Process Fee	\$800.00	Sheriff	165.476120 Process Fee
260-Child Support	26995035.556105 Services	\$12,000.00	Family Court Commissioner	137.476145 Other Interdept'l Re
260-Child Support	26995036.556105 Services	\$38,000.00	Clerk of Courts	109.476105 Services
210-Administrative Serv	2113.556108 Wages	\$109,775.00	Human Resources	146.476110 Empl Wages
210-Administrative Serv	2112.556108 Wages	\$130,852.00	Finance	139.476110 Empl Wages
200-Community Prog	553135 Printing/Dup	\$2,910.00	Information Services	426.473400 Printing/Dup
220-Elder & Disability	553135 Printing/Dup	\$9,105.00	Information Services	426.473400 Printing/Dup
230-Public Health	553135 Printing/Dup	\$5,420.00	Information Services	426.473400 Printing/Dup
250-Social Services	553135 Printing/Dup	\$2,350.00	Information Services	426.473400 Printing/Dup
260-Economic Support	553135 Printing/Dup	\$2,650.00	Information Services	426.473400 Printing/Dup
		<u>\$22,435.00</u>		
230-Public Health	2348.476145 Sheb County	(120.00)	Planning & Resources	127.556145 Other
	Other Dept Revenue			
	2348.476145 Sheb County	(180.00)	Planning & Resources	131.556145 Other
	Other Dept Revenue			
		<u>(300.00)</u>		
220-Elder & Disability	2254.476145 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
220-Elder & Disability	2260.552120 Vehicle Rep/Maint	\$200.00	Sheriff	162.472250 Vehicle Rep/Main
		<u>\$800.00</u>		
260-Child Support	26995035.556105 Services	\$750.00	District Attorney	134.476100 Services
230-Public Health	2347.556106 55315 Grants	\$8,800.00	Medical Examiner	111.476106 Grants

220-Elder & Disability	2259.556105 Services	\$15,840.00	Corporation Counsel	1112.476108 Corp Counsel
200-Community Prog	2019.556105 Services	\$36,960.00	Corporation Counsel	1112.476108 Corp Counsel
260-Child Support	26995035.556105 Services	\$71,240.00	Corporation Counsel	1114.476108 Corp Counsel
220-Elder & Disability	2259.556105 Services	\$256.00	Corporation Counsel	1112.476145 Corp Counsel
200-Community Prog	2019.556105 Services	\$596.00	Corporation Counsel	1112.476145 Corp Counsel
260-Child Support	26995035.556105 Services	\$1,175.00	Corporation Counsel	1114.476145 Corp Counsel
260-Child Support	26995035.556108 Wages	\$34,350.00	Corporation Counsel	1113.476108 Corp Counsel
250-Social Services	2511.556108 Wages	\$215,547.00	Corporation Counsel	1113.476108 Corp Counsel
		<u>\$375,964.00</u>		
210-Administrative Serv	2111.552110 Building & Maint	\$846,291.00	Building Services Dept	105.476100 Revenue to Bldg
210-Administrative Serv	2121.552110 Building & Maint	\$23,584.00	Building Services Dept	102.476100 Revenue to Bldg
210-Administrative Serv	2121.552110 Building & Maint	\$6,622.00	Building Services Dept	102.476100 Revenue to Bldg
210-Administrative Serv	2121.552110 Building & Maint	\$1,088.00	Building Services Dept	102.476100 Revenue to Bldg
		<u>\$877,585.00</u>		
210-Administrative Serv	2114.556108 Wages	(\$1,759,860.00)	Maximus Allocation	Debits in 555146 in HHS Orgs
Total Charges		<u>(\$184,999.00)</u>		

Travel and Training Requests

2027 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	Miscellaneous Training	TBD	Varies	2,700.00	1,420.00	4,500.00		27,500.00	36,120.00	Yes	Yes/No
Various	Client Contacts	Varies	Varies	36,316.00	200.00	4,000.00			40,516.00	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	150.00	80.00			150.00	380.00	Partially	Yes
Unknown	Intoxicated Driver Program Conference	Virtual	3	65.00	35.00			275.00	375.00	Yes	No
April	Treatment Court State Conference	WI Dells	5	181.00	186.00	1,470.00		1,750.00	3,587.00	Partially	Yes
July	Treatment Court National Conference	National Harbor, MD	5	325.00	500.00	4,500.00	2,250.00	2,580.00	10,155.00	Partially	Yes
TBD	Treatment Court Coordinator Meeting	TBD	1	130.00	65.00	205.00		300.00	700.00	Partially	Yes
	Co 200 Total			39,867.00	2,486.00	14,675.00	2,250.00	37,555.00	96,833.00		
May	WI County Human Service Association Spring Conference	Wisconsin Dells	1			196.00		300.00	496.00	Yes	Yes
October	Mental Health & Substance Use Annual Conference	Wisconsin Dells	1			196.00		300.00	496.00	Yes	Yes
Varies	CPR Training	Sheboygan	100					5,731.00	5,731.00	No	No
Varies	Critical Incident Stress Managment Training	Stevens Point	5	258.00	720.00	1,800.00		475.00	3,253.00	No	Yes
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 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
Varies	Human Resources Business Partner training	Varies	1	150.00		200.00		650.00	1,000.00	No	Yes
January	Martin Luther King Training	HHS	264					8,000.00	8,000.00	No	No
Annual	SmartCare Conference	Varies	3	315.00	432.00	3,951.00	2,591.00	2,616.00	9,905.00	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		180.00				180.00	No	Yes
	Co 210 Total			1,029.00	1,332.00	7,127.00	2,591.00	30,472.00	42,551.00		
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	4	200.00	200.00	400.00		500.00	1,300.00	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 Association 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	250.00	150.00	500.00		400.00	1,300.00	Yes	Yes/No
Unknown	Home Delivered Meal Assessments	Varies	Varies	1,000.00					1,000.00	No	No
Unknown	Client Contact	Varies	Varies	8,825.00					8,825.00	No	No
	Co 220 total			13,800.00	3,650.00	6,860.00	-	5,360.00	29,670.00		
May	Wi Associationl of Local Health Departments and Boards (WALHDAB) Conference	Middleton	2	131.00	56.00	384.00		750.00	1,321.00	No	Yes
Sept	Wi Public Health Association (WPHA) Conference	Steven's Point	1	129.00	28.00	192.00		375.00	724.00	No	Yes
Feb	Operations Conference	Wi Dells	2	120.00	48.00	192.00		450.00	810.00	No	Yes
May	Reflective Supervision Refresher	Virtual	2					70.00	70.00	No	No
Quarterly	Ethics and Boundaries	Virtual	3					45.00	45.00	Yes	No
Spring	Youth Services Conference	Wi Dells	1	120.00	14.00	96.00		250.00	480.00	No	Yes
Fall	Certified Application Counselor	Virtual	2					160.00	160.00	Yes	No
June	Community Healthcare Worker Gathering Event	Wi Dells	2	120.00	28.00	-		-	148.00	No	Yes
Varies	Behavioral Health Training Partnership	Virtual	4					280.00	280.00	No	No
Varies	Families and Neighbors Together Client Services	Sheboygan	4	408.00					408.00	No	No
Varies	Community Healthcare Worker Client Services	Sheboygan	2	306.00					306.00	No	No
March	Breastfeeding Conference	Oshkosh	1	57.00	14.00	96.00		245.00	412.00	Yes	Yes
Fall	University of MN Nutrition Clinical Intensive	Virtual	4					140.00	140.00	No	No
Q 6 Mo	WIC Director Meeting	Green Bay	1	132.00	20.00				152.00	No	No
Sept	Wi Environmental Health Association (WEHA) Conf	LaCrosse	5	102.00	240.00	960.00		1,500.00	2,802.00	No	Yes
Varies	Lead Risk Assessor	Milwaukee	1	59.00	10.00	-		285.00	354.00	Yes	Yes
Nov	Radon Conference (Odd Years)	Wi Dells	1	120.00	24.00	96.00		-	240.00	No	Yes
Varies	Lead Home Visits	Sheboygan	4	306.00					306.00	No	No
Quarterly	Wi Associationl of Local Health Departments and Boards Meeting	Wi Dells	1	481.00	40.00				521.00	No	Yes
Quarterly	North-East Region Environmental Health Supervisor Mtg	Appleton	1	289.00	40.00				329.00	No	Yes
March	Certified Pool Operator	Milwaukee	5	59.00	240.00	480.00		-	779.00	Yes	Yes
Varies	Licensing Inspections	Sheboygan	5	3,223.00					3,223.00	No	No
Summer	Beach Monitoring	Sheboygan	5	306.00					306.00	No	No
Varies	Well Sampling	Sheboygan	5	306.00					306.00	No	No

March	Annual DNR Well Training	Waukesha	5	76.00				76.00	Yes	Yes
Varies	Motivational Interviewing	Virtual	1				35.00	35.00	No	No
Feb	Wi Governors Conf	Middleton	1	131.00	44.00	192.00	225.00	592.00	No	Yes
Twice	Fox Valley Healthcare Readiness Coalition	Appleton	1	144.00				144.00	No	Yes
Varies	Advanced Motivational Interviewing	Virtual	3				105.00	105.00	No	No
Sept	Wi Sexually Transmitted Infection Summit	Madison	3	115.00	42.00		750.00	907.00	No	Yes
Varies	Tuberculosis Case Management	Sheboygan	5	204.00				204.00	No	No
Fall	Tuberculosis Regional Inservice	Madison	2	115.00	28.00			143.00	No	Yes
Varies	HIV Partner Services	Milwaukee	2	59.00	28.00			87.00	Yes	Yes
Summer	Wis Immunization Registry User Group	Wi Dells	3	120.00	30.00			150.00	Yes	Yes
Spring	Immunize WI Conference	Middleton	2	131.00	28.00	192.00	500.00	851.00	No	Yes
4 Clinics	Immune Travel (Clinics)	Sheboygan	5	204.00				204.00	No	No
Bi-Annual	Healthy Aging Summit	Steven's Point	1	129.00	14.00	96.00	338.00	577.00	No	Yes
August	Wi Substance Use Summit	Green Bay	2	66.00	28.00	192.00	600.00	886.00	No	Yes
Varies	Question, Persuade Refer	Virtual	2				670.00	670.00	Yes	No
April	Substance Use Prevention Skills Training	Middleton	2	131.00	84.00	576.00		791.00	No	Yes
June	Prevent Suicide Conference	Virtual	2				130.00	130.00	No	No
Quarterly	Alliance for WI Youth	Fond Du Lac	1	157.00				157.00	Yes	Yes
Oct	Dementia Care Network	Sheboygan	2				300.00	300.00	No	No
Oct	Poverty Matters Conference	Wi Dells	1	120.00	14.00	96.00	350.00	580.00	No	Yes
Varies	Prenatal Care Coordination Home Visiting	Sheboygan	5	250.00	50.00	-	-	300.00	No	Yes
	Co 230 Total			8,926.00	1,192.00	3,840.00	-	8,553.00	22,511.00	
varies	Child Protective Services-Independent Investigations	Manitowoc	Varies	300.00	80.00			380.00	No	Yes
varies	Child Advocacy Center interviews	Saukville	Varies	250.00	45.00			295.00	No	Yes
varies	Northeast Regional Foundation & Basic Intake Worker Training	Varies	Varies	1,050.00	182.00	1,100.00	875.00	3,207.00	No	Yes/No
1x/year	Foster Care Coordinator Conference	WI Dells	2	183.00	48.00	400.00	200.00	831.00	No	Yes
varies	Ongoing Training- Child Protective Services Intake	Varies	Varies	1,000.00	200.00	2,000.00	3,000.00	6,200.00	No	Yes/No
varies	Ongoing Training- Child Protective Services Ongoing	Varies	Varies	1,000.00	200.00	2,000.00	6,000.00	9,200.00	No	Yes/No
varies	After Hours	Varies	10	500.00				500.00	No	No
1x/year	Chapter 58 Training	Varies	4				100.00	100.00	No	Yes
1x/Fall	Child Welfare Conference	WI Dells	4	300.00	160.00	800.00		1,260.00	No	Yes
varies	Child Protective Services Ongoing- mileage/meals Out of County	Varies	Varies	4,000.00	200.00			4,200.00	No	Yes
varies	Child Protective Services Intake-mileage/meals Out of County	Varies	Varies	1,200.00	200.00			1,400.00	No	Yes
varies	Kinship Care-mileage Out of County	Varies	2	105.00	140.00			245.00	No	Yes

varies	Kinship Care- mileage In County	Varies	2	405.00					405.00	No	No
varies	Child Protective Services Ongoing- mileage In County	Varies	Varies	7,250.00					7,250.00	No	No
varies	Child Protective Services Intake- mileage In County	Varies	Varies	1,250.00					1,250.00	No	No
September	WI Juvenile Court Intake Association Conference	WI Dells	6	367.00	324.00	2,400.00		1,200.00	4,291.00	No	Yes
annual	Global Position System Conference	WI Dells	1	91.00	64.00	180.00			335.00	No	Yes
annual	Youth Justice Contacts- mileage In County	Varies	Varies	2,500.00					2,500.00	No	No
varies	Youth Justice Contacts- mileage Out of County	Varies	Varies	750.00					750.00	No	Yes
varies	Youth Justice Meals	Varies	Varies		300.00				300.00	No	Yes
varies	Youth Justice Ongoing Training	Varies	Varies	817.00	200.00	400.00		6,069.00	7,486.00	No	Yes/No
	Co 250 Total			23,318.00	2,343.00	9,280.00	-	17,444.00	52,385.00		
Four times annually, locations vary	Child Support Dialogues	Varies	3	300.00	200.00	275.00			775.00	No	Yes
Annually. Location varies.	Child Support Fall Conference	Varies	6	500.00	400.00	275.00		800.00	1,975.00	Yes	Yes
Annually. Location varies.	Child Support New Worker Training	Varies	2	225.00	120.00				345.00	Yes	Yes
Once Annually	Economic Support Capital Consortium All Staff Trainings	Madison	24-27	-	540.00		1,800.00		2,340.00	No	Yes
3 times Yearly	Economic Support Capital Supervisors Meetings	Madison	4	400.00	200.00				600.00	No	Yes
Once per month for 10 months	Economic Support Leadership Training	Madison	2-3	1,000.00	300.00			1,000.00	2,300.00	No	Yes
Annually	Economic Support Fraud Conferences	Varies	2	100.00	20.00				120.00	No	Yes
Three times per year. Madison.	Economic Support New Worker Training Supplements	Madison	3	175.00	90.00				265.00	Yes	Yes
Varies	Child Care New Worker Training Refreshers	Varies	4	360.00	300.00				660.00	Yes	Yes
	Co 260 Total			3,060.00	2,170.00	550.00	1,800.00	1,800.00	9,380.00		
			Object Account Total	90,000.00	13,173.00	42,332.00	6,641.00	101,184.00	253,330.00		

Grand Total 253,330.00

****2027 Employee Mileage Reimbursement Rate**

proof of personal auto insurance on file with Accounts Payable

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

\$.51 with

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

Computer Equipment Request

EQUIPMENT REQUEST FOR 2027-- COMPUTER AND SOFTWARE ONLY
Listed in Order of Priority

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

Department: Health & Human Services

Account No: 533928

ACCOUNT NO.	ITEM DESCRIPTION	TOTAL COST OF ITEM(S)	REIMBURSEMENT AMOUNT	A / R	JUSTIFICATION	INDIVIDUAL	REPLACE ASSET
2260.533928	Standard laptop w/ dock	\$ 1,661.00	\$ 1,661.00	R	IT recommendation to replace	105 Conference Room Michelle Acevedo	2021101
2260.533928	Standard laptop w/ dock	\$ 1,661.00	\$ 1,661.00	R	IT recommendation to replace	Multi User (Glass Room) Michelle Acevedo	2021102
21005002.533928	Standard laptop w/ dock	\$ 1,661.00	\$ 664.40	R	IT recommendation to replace	Vacant (S. Weber)	2022029
21005002.533928	Standard laptop w/ dock	\$ 1,661.00	\$ 1,661.00	R	IT recommendation to replace	Janet Berlick	2022030
21005002.533928	Standard laptop w/ dock	\$ 1,661.00	\$ -	R	IT recommendation to replace	Lisa Revelis (B-3)	2022031
21005002.533928	Standard laptop w/ dock	\$ 1,661.00	\$ -	R	IT recommendation to replace	Kailyn Schubert (B-3)	2022032
21005002.533928	Standard laptop w/ dock	\$ 1,661.00	\$ 664.40	R	IT recommendation to replace	Steven Ortell	2022033
21005002.533928	Standard laptop	\$ 1,435.00	\$ -	R	IT recommendation to replace	Elevate Ride Along (SFPD) [Cassie Rielly]	2022034
21005002.533928	Standard laptop w/ dock	\$ 1,661.00	\$ -	R	IT recommendation to replace	Vacant (Chelsae Hummermeier) (B-3)	2022035
21005002.533928	Standard laptop w/ dock	\$ 1,661.00	\$ -	R	IT recommendation to replace	Stacy Weseljak	2022036
21005002.533928	Standard laptop w/ dock	\$ 1,661.00	\$ 1,661.00	R	IT recommendation to replace	Ashley Spear	2022053
21005002.533928	Standard laptop w/ dock	\$ 1,661.00	\$ 1,661.00	R	IT recommendation to replace	Nicole Schnuelle	2022063
21005002.533928	Standard laptop w/ dock	\$ 1,661.00	\$ 1,661.00	R	IT recommendation to replace	Kayla Testroete	2022072
21005002.533928	Standard laptop w/ dock	\$ 1,661.00	\$ 1,661.00	R	IT recommendation to replace	Kiley Petrie	2022074
21005002.533928	Standard laptop w/ dock	\$ 1,661.00	\$ 1,661.00	R	IT recommendation to replace	Sydney D Walker	2022075
21005002.533928	Standard laptop w/ dock/24" monitor/Keyboard Mouse	\$ 1,877.00	\$ 1,877.00	A		2027 CCS CM	
21005002.533928	Standard laptop w/ dock/24" monitor/Keyboard Mouse	\$ 1,877.00	\$ 1,877.00	A		2027 CCS CM	
21005002.533928	Standard laptop w/ dock/24" monitor/Keyboard Mouse	\$ 1,877.00	\$ 1,877.00	A		2027 CLTS SSC	
21005002.533928	Standard laptop w/ dock/24" monitor/Keyboard Mouse	\$ 1,877.00	\$ 1,877.00	A		2027 CLTS SSC	
2516.533928	Standard laptop w/ dock	\$ 1,661.00	\$ -	R	IT recommendation to replace	Barb Holt	2022026
2554.533928	Standard laptop w/ dock	\$ 1,661.00	\$ 664.40	R	IT recommendation to replace	Heather Hening	2022061
21065002.533928	Standard laptop w/ dock/2 24" monitors/Keyboard Mouse/Jabra Headset replacement	\$ 2,514.00	\$ 1,257.00	R	IT recommendation to replace	Shari Rezachek	2022012
21065002.533928	Standard laptop w/ dock/2 24" monitors/Keyboard Mouse/Jabra Headset replacement	\$ 2,514.00	\$ 1,257.00	R	IT recommendation to replace	Candice Mertz	2022013
21065002.533928	Standard laptop w/ dock/2 24" monitors/Keyboard Mouse/Jabra Headset replacement	\$ 2,514.00	\$ 1,257.00	R	IT recommendation to replace	Anna Hogan	2022014
21065002.533928	Standard laptop w/ dock/2 24" monitors/Keyboard Mouse/Jabra Headset replacement	\$ 2,514.00	\$ 1,257.00	R	IT recommendation to replace	Nicole Dahmer	2022015
21065002.533928	Standard laptop w/ dock/2 24" monitors/Keyboard Mouse/Jabra Headset replacement	\$ 2,514.00	\$ 1,257.00	R	IT recommendation to replace	Vacant (J. Kendall)	2022016
21065002.533928	Standard laptop w/ dock/2 24" monitors/Keyboard Mouse/Jabra Headset replacement	\$ 2,514.00	\$ 1,257.00	R	IT recommendation to replace	Clarita Wesley	2022017
21065002.533928	Standard laptop w/ dock/2 24" monitors/Keyboard Mouse/Jabra Headset replacement	\$ 2,514.00	\$ 1,257.00	R	IT recommendation to replace	Kris Schmidt	2022054
21065002.533928	Standard laptop w/ dock/2 24" monitors/Keyboard Mouse/Jabra Headset replacement	\$ 2,514.00	\$ 1,257.00	R	IT recommendation to replace	Micca Schueller	2022055
21065002.533928	Standard laptop w/ dock/2 24" monitors/Keyboard Mouse/Jabra Headset replacement	\$ 2,514.00	\$ 1,257.00	R	IT recommendation to replace	Amy Zwick	2022056
21065002.533928	Standard laptop w/ dock/2 24" monitors/Keyboard Mouse/Jabra Headset replacement	\$ 2,514.00	\$ 1,257.00	R	IT recommendation to replace	Jena Jaeckels	2022057
21065002.533928	Standard laptop w/ dock/2 24" monitors/Keyboard Mouse/Jabra Headset replacement	\$ 2,514.00	\$ 1,257.00	R	IT recommendation to replace	Amanda Dekker	2022058
21065002.533928	2 - 24" Monitors and a docking station - Keyboard & Mouse Set	\$ 696.00	\$ 348.00	R	IT recommendation to replace	Multi-User	
21065002.533928	2 - 24" Monitors and a docking station - Keyboard & Mouse Set	\$ 696.00	\$ 348.00	R	IT recommendation to replace	Multi-User	
21065002.533928	2 - 24" Monitors and a docking station - Keyboard & Mouse Set	\$ 696.00	\$ 348.00	R	IT recommendation to replace	Multi-User	
21015002.533928	Standard Desktop	\$ 1,365.00	\$ -	R	IT recommendation to replace	Gina Mackic	2022069
21015002.533928	Standard laptop	\$ 1,435.00	\$ -	R	IT recommendation to replace	Reception - Powerpoint	2022059
21015002.533928	Standard laptop	\$ 1,435.00	\$ -	R	IT recommendation to replace	Checkout Laptop Cart	2021155
21015002.533928	Standard laptop	\$ 1,435.00	\$ -	R	IT recommendation to replace	Checkout Laptop Cart	2021075
21015002.533928	Samsung Galaxy Tab	\$ 350.00	\$ -	R	IT recommendation to replace	HHS Billing	0254
21015002.533928	Standard laptop w/dock/ 2 - 27" Monitors/Keyboard & Mouse Set	\$ 2,210.00	\$ 1,657.50	A		2027 Senior/Staff Accountant	
21035002.533928	Samsung Galaxy Tab with mobile connect	\$ 500.00	\$ -	R	IT recommendation to replace	WIC (Best Contact-Beth Teunissen)	0012
21035002.533928	Samsung Galaxy Tab with mobile connect	\$ 500.00	\$ -	R	IT recommendation to replace	WIC (Best Contact-Beth Teunissen)	0232
21035002.533928	HP Color LaserJet MFP M283fdw	\$ 539.00	\$ -	R	IT recommendation to replace	St Johns	
21035002.533928	HP Color LaserJet MFP M283fdw	\$ 539.00	\$ -	R	IT recommendation to replace	Wesley House	
		\$ -	\$ -				
Grand Total Amounts		\$ 75,569.00	\$ 39,317.70				

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

Walt Phillips

Requesting Department Head Signature

Discretionary Fees

Sheboygan County Discretionary Fee Schedule									
Dept	Department	Fee	Current Charge	2027 Proposed	Percent Change	Unit	Date of Last increase	Who can Approve Change	Why Proposing a Change?
Lodging									
230	Public Health	Hotel / Motel (5-30 rooms)	\$325.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Hotel / Motel (31-99 rooms)	\$455.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Hotel / Motel (100-249 rooms)		\$550.00		Licenses		Liaison Committee	New fee category aligned with ATCP 72.08 Table A. 5 Facilities of this type in Sheboygan.
230	Public Health	Hotel / Motel (250-499 rooms)		\$650.00		Licenses		Liaison Committee	New fee category aligned with ATCP 72.08 Table A. 5 Facilities of this type in Sheboygan.
230	Public Health	Hotel / Motel (500-749 rooms)		\$750.00		Licenses		Liaison Committee	New fee category aligned with ATCP 72.08 Table A. 5 Facilities of this type in Sheboygan.
230	Public Health	Hotel / Motel (750-1000 rooms)		\$850.00		Licenses		Liaison Committee	New fee category aligned with ATCP 72.08 Table A. 5 Facilities of this type in Sheboygan.
230	Public Health	Hotel / Motel (1000+ rooms)		\$950.00		Licenses		Liaison Committee	New fee category aligned with ATCP 72.08 Table A. 5 Facilities of this type in Sheboygan.
230	Public Health	Tourist Rooming House 1	\$190.00	\$215.00	13%	Licenses	1/1/2025	Liaison Committee	Existing license type, decided to raise incrementally to get closer to the state fee while avoiding a large jump in cost for facility owners
230	Public Health	Tourist rooming House 2 to 4		\$450.00		Licenses		Liaison Committee	New fee category aligned with ATCP 72.08 Table A. 5 Facilities of this type in Sheboygan.
230	Public Health	Tourist Rooming House 5 to 9		\$550.00		Licenses		Liaison Committee	New fee category aligned with ATCP 72.08 Table A. 5 Facilities of this type in Sheboygan.
230	Public Health	Tourist Rooming House 10-19		\$600.00		Licenses		Liaison Committee	New fee category aligned with ATCP 72.08 Table A. 5 Facilities of this type in Sheboygan.
230	Public Health	Tourist Rooming House 20-39		\$700.00		Licenses		Liaison Committee	New fee category aligned with ATCP 72.08 Table A. 5 Facilities of this type in Sheboygan.
230	Public Health	Tourist Rooming House 40-99		\$800.00		Licenses		Liaison Committee	New fee category aligned with ATCP 72.08 Table A. 5 Facilities of this type in Sheboygan.
230	Public Health	Tourist Rooming House 100-299		\$900.00		Licenses		Liaison Committee	New fee category aligned with ATCP 72.08 Table A. 5 Facilities of this type in Sheboygan.
230	Public Health	Tourist Rooming House 300-599		\$1,000.00		Licenses		Liaison Committee	New fee category aligned with ATCP 72.08 Table A. 5 Facilities of this type in Sheboygan.
230	Public Health	Tourist Rooming House 600+		\$1,100.00		Licenses		Liaison Committee	New fee category aligned with ATCP 72.08 Table A. 5 Facilities of this type in Sheboygan.
230	Public Health	Specialty Lodging 1		\$296.00		Licenses		Liaison Committee	New fee category aligned with ATCP 72.08 Table A. 5 Facilities of this type in Sheboygan.
230	Public Health	Specialty Lodging (2-4)		\$450.00		Licenses		Liaison Committee	New fee category aligned with ATCP 72.08 Table A. 5 Facilities of this type in Sheboygan.
230	Public Health	Specialty Lodging (5-9)		\$550.00		Licenses		Liaison Committee	New fee category aligned with ATCP 72.08 Table A. 5 Facilities of this type in Sheboygan.
230	Public Health	Specialty Lodging (10-19)		\$600.00		Licenses		Liaison Committee	New fee category aligned with ATCP 72.08 Table A. 5 Facilities of this type in Sheboygan.
230	Public Health	Specialty Lodging (20-39)		\$700.00		Licenses		Liaison Committee	New fee category aligned with ATCP 72.08 Table A. 5 Facilities of this type in Sheboygan.
230	Public Health	Specialty Lodging (40-99)		\$800.00		Licenses		Liaison Committee	New fee category aligned with ATCP 72.08 Table A. 5 Facilities of this type in Sheboygan.
230	Public Health	Facility Codes and Fees - Lodging - Pre-Inspection	\$250.00-\$550.00			Licenses	1/1/2024	Liaison Committee	
230	Public Health	Bed & Breakfast (8 rooms or less)	\$205.00			Licenses	1/1/2024	Liaison Committee	
Campgrounds									
230	Public Health	Recreational Educ Camp, Simple (without hospitality)	\$374.00			Licenses	1/1/2024	Liaison Committee	
230	Public Health	Recreational Edu Camp, Simple (with hospitality)	\$374.00			Licenses	1/1/2024	Liaison Committee	
230	Public Health	Recreational Edu Camp, Moderate (without hospitality)	\$374.00			Licenses	1/1/2024	Liaison Committee	
230	Public Health	Recreational Edu Camp, Moderate (with hospitality)	\$374.00			Licenses	1/1/2024	Liaison Committee	
230	Public Health	Recreational Edu Camp, Complex (without hospitality)	\$374.00			Licenses	1/1/2024	Liaison Committee	
230	Public Health	Recreational Edu Camp, Complex (with hospitality)	\$374.00			Licenses	1/1/2024	Liaison Committee	
230	Public Health	Campground (1-25 sites)	\$266.00			Licenses	1/1/2024	Liaison Committee	

Dept	Department	Fee	2027		Percent Change	Unit	Date of Last increase	Who can Approve Change	Why Proposing a Change?
			Current Charge	Proposed					
230	Public Health	Campground (26-50 sites)	\$327.00			Licenses	1/1/2024	Liaison Committee	
230	Public Health	Campground (51-100 sites)	\$380.00			Licenses	1/1/2024	Liaison Committee	
230	Public Health	Campground (101-199 sites)	\$421.00			Licenses	1/1/2024	Liaison Committee	
230	Public Health	Campground (200 + sites)	\$478.00			Licenses	1/1/2024	Liaison Committee	
230	Public Health	Spec Event Campgrd 1-25	\$266.00			Licenses	1/1/2024	Liaison Committee	
230	Public Health	Spec Event Campgrd 26-50	\$375.00			Licenses	1/1/2024	Liaison Committee	
230	Public Health	Spec Event Campgrd 51-100	\$417.00			Licenses	1/1/2024	Liaison Committee	
230	Public Health	Spec Event Campgrd 101-199	\$426.00			Licenses	1/1/2024	Liaison Committee	
230	Public Health	Spec Event Campgrd 200 +	\$594.00			Licenses	1/1/2024	Liaison Committee	
230	Public Health	Facility Codes and Fees - Rec/Ed Camps - Pre-inspection	\$150.00			Licenses	1/1/2024	Liaison Committee	
230	Public Health	Facility Codes and Fees - Campgrounds - Pre-inspection	\$150.00			Licenses	1/1/2024	Liaison Committee	
Pools									
230	Public Health	Pool, simple (without features)	\$350.00			Licenses	1/1/2024	Liaison Committee	
230	Public Health	Pool, simple (with features)	\$350.00			Licenses	1/1/2024	Liaison Committee	
230	Public Health	Pool, Moderate (without features)	\$421.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Pool, Moderate (with features)	\$421.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Pool, Complex (without features)	\$445.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Pool, Complex (with features)	\$445.00			Licenses	1/1/2025	Liaison Committee	
Food Facilities									
230	Public Health	DPI School - Production	\$465.00			Licenses	1/1/2024	Liaison Committee	
230	Public Health	DPI School - Satellite	\$265.00			Licenses	1/1/2024	Liaison Committee	
230	Public Health	Retail Food - Serving Meals, Prepackaged	\$200.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Retail Food - Serving Meals, Simple	\$442.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Retail Food - Serving Meals, Moderate	\$583.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Retail Food - Serving Meals, Complex	\$746.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Mobile Retail Food - Serving Meals, Prepackaged	\$200.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Mobile Retail Food - Serving Meals, Simple	\$442.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Mobile Retail Food - Serving Meals, Moderate	\$583.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Mobile Retail Food - Serving Meals, Complex	\$725.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Mobile Base Retail Food - Serving Meals, Prepackaged	\$200.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Mobile Base Retail Food - Serving Meals, Simple	\$442.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Mobile Base Retail Food - Serving Meals, Moderate	\$583.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Mobile Base Retail Food - Serving Meals, Complex	\$725.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Mobile Base Retail Food - No Food Production	\$180.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Retail Food, Transient, prepackaged	\$160.00			Licenses	1/1/2024	Liaison Committee	
230	Public Health	Retail Food, Transient	\$185.00			Licenses	1/1/2024	Liaison Committee	
230	Public Health	Retail Food Serving Meals - Pre-Inspection Fees	\$250- \$572			Licenses	1/1/2024	Liaison Committee	
Agricultural									
230	Public Health	Micro market - Individual	\$44.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Micro market - Multiple	\$66.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Mobile Base Retail Food - Not Serving Meals, Simple Non	\$203.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Mobile Base Retail Food - Not Serving Meals, Simple TCS	\$346.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Mobile Base Retail Food - Not Serving Meals, Prepackaged	\$160.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Mobile Base Retail Food - Not Serving Meals, Moderate	\$591.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Mobile Base Retail Food - Not Serving Meals, Complex	\$773.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Mobile Retail Food - Not Serving Meals, Simple Non-TCS	\$203.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Mobile Retail Food - Not Serving Meals, Simple TCS	\$346.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Mobile Retail Food - Not Serving Meals, Prepackaged	\$160.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Mobile Retail Food - Not Serving Meals, Moderate	\$591.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Mobile Retail Food - Not Serving Meals, Complex	\$773.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Retail Food - Not Serving Meals, Simple non TCS	\$203.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Retail Food - Not Serving Meals, Simple TCS	\$346.00			Licenses	1/1/2025	Liaison Committee	

Dept	Department	Fee	2027		Percent Change	Unit	Date of Last increase	Who can Approve Change	Why Proposing a Change?
			Current Charge	Proposed					
230	Public Health	Retail Food - Not Serving Meals, Prepackaged	\$160.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Retail Food - Not Serving Meals, Moderate	\$591.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Retail Food - Not Serving Meals, Complex	\$1,157.00			Licenses	1/1/2025	Liaison Committee	
230	Public Health	Tavern Non-Food	\$160.00			Licenses	1/1/2025	Liaison Committee	
Tattoo and Body Art									
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 Establish	\$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-ir	\$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 in other municipalitie	\$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	Health check Case Management	\$4.78			Each	1/1/2024	Department	
230	Public Health	TB Directly Observed Therapy (DOT also-15 min only)	\$9.48			Each	1/1/2026	Department	
230	Public Health	TB Directly Observed Therapy (DOT 30 min)	\$18.97			Each	1/1/2026	Department	
230	Public Health	TB Directly Observed Therapy (DOT 45 min)	\$28.46			Each	1/1/2026	Department	
230	Public Health	TB Directly Observed Therapy (DOT 60 min)	\$37.95			Each	1/1/2026	Department	
230	Public Health	TB Patient Education (15 min)	\$9.48			Each	1/1/2026	Department	
230	Public Health	TB Patient Education (30 min)	\$18.97			Each	1/1/2026	Department	
230	Public Health	TB Patient Education (45 min)	\$28.46			Each	1/1/2026	Department	
230	Public Health	TB Patient Education (60 min)	\$37.95			Each	1/1/2026	Department	
230	Public Health	TB Symptom Treatment/Monitoring (15 min)	\$9.48			Each	1/1/2026	Department	
230	Public Health	TB Symptom Treatment/Monitoring (30 min)	\$18.97			Each	1/1/2026	Department	
230	Public Health	TB Symptom Treatment/Monitoring (45 min)	\$28.46			Each	1/1/2026	Department	
230	Public Health	TB Symptom Treatment/Monitoring (60 min)	\$37.95			Each	1/1/2026	Department	
230	Public Health	Lead Nursing Education	\$11.98			Each	1/1/2026	Department	
230	Public Health	Travel for TCM (45 min)	\$28.20			Each	1/1/2026	Department	
230	Public Health	Travel for TCM (60 min)	\$37.60			Each	1/1/2026	Department	
230	Public Health	Lead Risk Assessment	\$500.00			Each	1/1/2024	Department	
230	Public Health	Lead Risk Follow-up/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	

Dept	Department	Fee	Current Charge	2027 Proposed	Percent Change	Unit	Date of Last increase	Who can Approve Change	Why Proposing a Change?
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 of Aging	Meal Site Transportation	\$4.00			Round trip	1/1/2026	Liaison Committee	
220	Office of Aging	Elderly and Disabled Transportation	\$4.00			One way	1/1/2026	Liaison Committee	
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	\$36.84	\$38.94	6%	other	1/1/2026	Department	State approved rate for 2027
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	
200	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	

Dept	Department	Fee	Current Charge	2027 Proposed	Percent Change	Unit	Date of Last increase	Who can Approve Change	Why Proposing a Change?
200	Community Programs	Monitoring Bundle Code	\$29.71 - \$37.35			other	1/1/2023	Department	
200	Community Programs	OWI Assessment	\$300.00			other	1/1/2026	Department	
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	

Liaison Committee Budget Sign Off

2027

Department Health & Human Services

Liaison Committee Health & Human Services Committee

Committee Chair William Goehring

Targets Set by Finance Committee

Levy	\$	-16,228,539
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

Department Budget Requested

Total Revenue	\$	-59,668,870	Note: amount should be negative
Total Expense	\$	60,154,412	Note: amount should be positive
Transfer In	\$	-485,542	
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:

William Goehring
Committee Chair

8/18/26
Date

[Signature]
Department Head

8-18-26
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.

Proposed Budget – Variance Report for 2027
Behavioral Health Services
Level 7

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 200 - Community Programs / Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% Change to 2026 Budget
OPERATING REVENUES									
421110	Local Fiscal Recovery Fund	(179,831)	-	-	-	-	-	-	0.00%
421225	Other Federal Payments	(91,257)	(91,675)	(91,675)	(79,579)	(87,904)	(60,000)	31,675	-34.55%
421226	PY Other Federal Payments	(688)	-	-	-	-	-	-	0.00%
423525	State Health & Human Services	(9,459,641)	(9,951,104)	(9,951,104)	(4,951,360)	(8,022,236)	(8,567,174)	1,383,930	-13.91%
423526	PY State H & HS	(5,855)	-	-	13,552	-	-	-	0.00%
	Subtotal - 42 InterGovtl Revenues	(9,737,271)	(10,042,779)	(10,042,779)	(5,017,387)	(8,110,140)	(8,627,174)	1,415,605	-14.10%
451205	Court Fees and Charges	(86,889)	(95,000)	(95,000)	(54,566)	(105,000)	(110,000)	(15,000)	15.79%
452127	Witness & Jury Fees	(31)	-	-	-	-	-	-	0.00%
455105	Personal Pay-Private	(2,017,465)	(517,400)	(517,400)	(272,653)	(404,731)	(392,392)	125,008	-24.16%
455115	Parental Fee	(20,113)	(34,500)	(34,500)	(16,426)	(32,750)	(36,500)	(2,000)	5.80%
455120	Insurance Companies	(92,196)	(26,500)	(26,500)	(7,618)	(29,250)	(29,250)	(2,750)	10.38%
455123	MA Crisis	(841,703)	(730,000)	(730,000)	(220,439)	(600,006)	(650,000)	80,000	-10.96%
455125	MA Outpatient	(261,820)	(207,000)	(207,000)	(101,244)	(171,500)	(181,500)	25,500	-12.32%
455130	MA CSP	(41,353)	(40,000)	(40,000)	(10,357)	(22,000)	(20,000)	20,000	-50.00%
455135	MA CCS	(8,134,686)	(10,100,000)	(10,100,000)	(3,658,037)	(9,201,136)	(10,155,000)	(55,000)	0.54%
455140	MA 1915/CRS	(32,646)	(120,000)	(120,000)	(8,198)	(60,000)	(61,000)	59,000	-49.17%
455145	MA - Case Management	(205,617)	(94,000)	(94,000)	(54,232)	(107,500)	(107,500)	(13,500)	14.36%
455155	WI Medical Assistance	(2,883,649)	(5,005,735)	(5,005,735)	-	(6,516,278)	(8,509,182)	(3,503,447)	69.99%
455160	Medicare	(105,551)	(100,000)	(100,000)	(43,901)	(63,600)	(63,400)	36,600	-36.60%
455165	Other HHS Grant Revenue	(21,313)	(76,594)	(76,594)	(29,721)	(29,721)	-	76,594	-100.00%
455208	External 3rd Party Collections	(543,097)	(765,000)	(765,000)	(504,141)	(900,000)	(650,000)	115,000	-15.03%
455304	Client Service Misc Revenue	-	-	-	(938)	-	-	-	0.00%
455500	C/A - Medicaid Outpatien	2,861,529	-	-	(669,354)	-	-	-	0.00%
455510	Uncoll Amt MA Outpatien	197,882	-	-	626	-	-	-	0.00%
	Subtotal - 45 Public Chgs Service	(12,228,719)	(17,911,729)	(17,911,729)	(5,651,200)	(18,243,472)	(20,965,724)	(3,053,995)	17.05%
462100	Rent Revenue	(11,368)	-	-	-	-	-	-	0.00%
465305	Contributions & Donations	(2,384)	(500)	(500)	(606)	(606)	(500)	-	0.00%
466125	Miscellaneous Reimbursements	(200)	-	-	-	-	-	-	0.00%
	Subtotal - 46 Interest-Other Inc	(13,953)	(500)	(500)	(606)	(606)	(500)	-	0.00%
Total Operating Revenues		(21,979,943)	(27,955,008)	(27,955,008)	(10,669,192)	(26,354,218)	(29,593,398)	(1,638,390)	5.9%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 200 - Community Programs | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% Change to 2026 Budget
OPERATING EXPENSES									
511105	Regular Wages	4,295,853	6,120,133	6,120,133	2,639,882	5,317,146	6,353,880	233,747	3.82%
511110	Overtime	29,843	18,433	18,433	1,726	9,521	9,565	(8,868)	-48.11%
511170	Wage Allowance	500	-	-	-	-	-	-	0.00%
511192	Admin Allocated Wages	-	-	-	133,985	272,839	260,195	260,195	0.00%
512105	Social Security	313,117	454,249	454,249	192,002	378,795	486,617	32,368	7.13%
512110	Retirement (Employer)	297,716	441,980	441,980	190,661	376,590	461,170	19,190	4.34%
512145	Unemployment Compensation	7	-	-	21	58	-	-	0.00%
512192	Admin Allocated Fringe	-	-	-	19,244	39,196	38,771	38,771	0.00%
	Subtotal - 51 Personnel Reltd Exp	4,937,037	7,034,795	7,034,795	3,177,521	6,394,145	7,610,197	575,402	8.18%
531105	Consulting	100	-	-	-	-	-	-	0.00%
531185	Psychiatrist	501,502	525,400	525,400	277,168	525,400	525,179	(221)	-0.04%
531255	Interpretation Services	23,659	17,620	17,620	6,817	19,910	21,870	4,250	24.12%
531330	Laboratory	16,896	7,640	7,640	4,490	12,066	13,820	6,180	80.89%
531450	Transportation	12,510	10,500	10,500	5,145	14,308	11,500	1,000	9.52%
531505	Client Service	94,483	66,607	66,607	68,670	85,370	124,270	57,663	86.57%
531507	WPS to Providers	2,590,458	2,500,000	2,500,000	66,704	100,000	100,000	(2,400,000)	-96.00%
531508	Comprehensive Comm Serv	6,861,536	8,627,000	8,627,000	4,047,576	10,591,184	11,924,500	3,297,500	38.22%
531510	Community Support	1,630	-	-	-	-	-	-	0.00%
531516	BT3 Case Management	546,777	530,000	530,000	235,315	530,000	540,000	10,000	1.89%
531517	BT3 Services	321,621	330,000	330,000	102,886	310,000	340,000	10,000	3.03%
531555	IMD (Out of County)	711,559	565,197	565,197	363,041	1,158,475	800,000	234,803	41.54%
531560	Outreach	-	-	-	1,811	2,406	1,000	1,000	0.00%
531565	Prevent Organization & Aware	20,488	19,820	19,820	8,269	19,821	19,821	1	0.01%
531570	Resd'l AFH	120,236	114,465	114,465	28,890	-	50,000	(64,465)	-56.32%
531573	Resd'l CBRF	1,336,361	1,521,391	1,521,391	408,416	1,147,862	1,221,551	(299,840)	-19.71%
531577	Resd'l Apt Complex	13,105	-	-	8,190	90,572	150,000	150,000	0.00%
531580	Recreation/Alternate Activity	282,038	224,904	224,904	102,939	225,000	70,000	(154,904)	-68.88%
531601	Supportive Home Care	11,384	12,300	12,300	169	11,731	15,500	3,200	26.02%
531610	Respite Care	3,310	12,000	12,000	1,097	5,000	10,000	(2,000)	-16.67%
531630	Protective Pymnt/Guardianship	17,010	20,268	20,268	1,520	3,025	5,000	(15,268)	-75.33%
531645	Work Related Services	7,830	6,000	6,000	1,738	4,200	4,500	(1,500)	-25.00%
531650	Supported Employment	796	750	750	-	-	-	(750)	-100.00%
531651	Community Lvg Support Ser	52,131	159,000	159,000	66,663	175,293	175,354	16,354	10.29%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 200 - Community Programs / Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% Change to 2026 Budget
531660	Crisis Intervention	1,277,748	1,580,073	1,580,073	793,939	1,531,584	1,531,854	(48,219)	-3.05%
531665	Counsel/Therapeutic Resources	73,031	31,450	31,450	171,768	344,860	343,140	311,690	991.07%
531675	Inpatient Hospital	42,566	34,000	34,000	44,425	121,888	110,000	76,000	223.53%
531676	DHFS Institutions	2,402,365	2,165,922	2,165,922	1,701,529	2,784,529	1,800,000	(365,922)	-16.89%
531754	Other Client Service Expenses	851	1,000	1,000	35	-	-	(1,000)	-100.00%
531757	Allowable Cost Refund for Srvc	(2,479)	-	-	-	-	-	-	0.00%
531840	Telephone - Cellular	28,146	32,605	32,605	17,826	33,825	34,437	1,832	5.62%
532225	Office Equip Maintenance	1,137	900	900	605	1,243	3,160	2,260	251.11%
533105	Advertising	179	500	500	-	500	500	-	0.00%
533110	Printing	133	600	600	-	500	500	(100)	-16.67%
533205	Mileage - Employee	34,538	54,676	54,676	15,868	30,988	40,221	(14,455)	-26.44%
533215	Meals - Employee	976	2,744	2,744	193	1,311	2,598	(146)	-5.32%
533220	Lodging - Employee	8,644	21,588	21,588	2,323	9,567	15,443	(6,145)	-28.46%
533235	Commercial Trans. - Employee	3,729	3,250	3,250	1,007	1,356	2,250	(1,000)	-30.77%
533245	Seminars and Training	28,418	42,630	42,630	15,714	34,000	38,155	(4,475)	-10.50%
533305	Membership Dues	750	1,125	1,125	1,560	2,087	2,087	962	85.51%
533455	Licenses and Permits	6,628	10,828	10,828	27,901	30,570	10,322	(506)	-4.67%
533505	General Supplies	17,133	27,145	27,145	10,188	23,069	25,089	(2,056)	-7.57%
533540	Food	179	250	250	-	-	-	(250)	-100.00%
533605	Drugs - Prescription	71,497	130,101	130,101	10	3,000	70,500	(59,601)	-45.81%
533675	Billable Medical Supplies	24	-	-	-	-	-	-	0.00%
533705	Office Supplies	3,445	3,600	3,600	1,138	2,664	3,450	(150)	-4.17%
533725	Postage	574	295	295	195	220	220	(75)	-25.42%
533825	Fuel - Gasoline	3,091	4,200	4,200	5,405	10,555	10,900	6,700	159.52%
533875	Subscriptions	607	164	164	-	-	-	(164)	-100.00%
533890	Books	2,744	949	949	394	550	1,000	51	5.37%
533903	Sales Tax Expense	-	-	-	244	568	550	550	0.00%
533907	Family Care County Contrib	1,104,354	1,104,354	1,104,354	552,177	1,104,354	1,104,354	-	0.00%
533908	Miscellaneous Expenses	2,682	17,866	17,866	500	16,116	19,866	2,000	11.19%
533925	Office F&E Non-Capitalized	32,676	44,550	111,669	31,513	28,795	18,660	(93,009)	-83.29%
533928	Computer Sys Non-Capitalized	42,497	17,442	17,442	3,522	3,392	-	(17,442)	-100.00%
533930	Equipment Non-Capitalized	2,631	-	-	-	-	-	-	0.00%
533951	Employee Recognition Expense	719	1,320	1,320	-	1,320	1,350	30	2.27%
534115	Rental of Equipment	4,225	5,121	5,121	4,521	9,268	8,623	3,502	68.39%
534245	Bonding Insurance	10	-	-	-	-	-	-	0.00%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 200 - Community Programs / Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% Change to 2026 Budget
	Subtotal - 53 Operating Expenditur	18,769,797	20,612,110	20,679,229	9,212,010	21,164,301	21,323,094	643,865	3.11%
551105	Health Insurance	1,053,150	1,464,361	1,464,361	622,021	1,257,290	1,477,095	12,734	0.87%
551110	Dental Insurance	24,967	32,136	32,136	15,302	30,774	33,868	1,732	5.39%
551115	Group Life Insurance	2,388	3,422	3,422	13	33	3,561	139	4.07%
551125	Worker Compensation Insurance	55,066	66,086	66,086	49,126	102,617	79,742	13,656	20.66%
551192	Admin Allocated Emp Ins	-	-	-	42,420	86,514	93,359	93,359	0.00%
551905	General Liability Insurance	23,796	32,252	32,252	-	-	-	(32,252)	-100.00%
551920	Property Insurance	3,592	3,940	3,940	-	-	-	(3,940)	-100.00%
551930	Deductible Escrow	3,736	4,743	4,743	-	-	-	(4,743)	-100.00%
552110	Building Main. & Housekeeping	262,131	353,444	353,444	-	-	-	(353,444)	-100.00%
553105	Telephone	7,975	13,824	13,824	-	-	-	(13,824)	-100.00%
553115	Telephone - Long Distance	21	-	-	-	-	-	-	0.00%
553135	Printing & Duplicating	6,028	7,710	7,710	773	2,786	2,910	(4,800)	-62.26%
553150	Data Processing Services	358,561	460,982	460,982	-	-	-	(460,982)	-100.00%
555112	Allocated Shared Cost Pool	-	-	-	203,653	429,318	568,779	568,779	0.00%
555113	Allocated Overhead	-	-	-	586,872	1,139,083	1,373,891	1,373,891	0.00%
555118	HHS Maximus Allocation	-	-	-	246,515	494,640	486,088	486,088	0.00%
555119	HHS Facility Operations	-	-	-	255,992	524,926	485,190	485,190	0.00%
555120	HHS IT Allocation	-	-	-	188,431	377,772	391,462	391,462	0.00%
555145	Ovhd-Gen Mgt / HHS Committee	68,846	77,927	77,927	-	-	-	(77,927)	-100.00%
555146	Ovhd - Program Mgmt	295,931	317,249	317,249	-	-	-	(317,249)	-100.00%
555147	Ovhd - Financial Admin	346,462	443,905	443,905	-	-	-	(443,905)	-100.00%
555148	Ovhd - Secretarial Services	296,690	333,744	333,744	-	-	-	(333,744)	-100.00%
556105	Services	29,824	34,329	34,329	16,348	32,982	37,556	3,227	9.40%
	Subtotal - 55 InterDptl Charges	2,839,164	3,650,054	3,650,054	2,227,466	4,478,735	5,033,500	1,383,446	37.90%
	Total Operating Expenses	26,545,998	31,296,959	31,364,078	14,616,997	32,037,181	33,966,791	2,602,712	8.3%
	Operating Surplus (Deficit)	4,566,055	3,341,951	3,409,070	3,947,805	5,682,963	4,373,393	964,323	28.3%
	Capital Outlay								
631100	General Fund	(115,127)	(357,775)	(357,775)	(110,369)	(354,606)	(464,542)	(106,767)	29.84%
631905	LFRF - General Fund	(155,077)	(263,978)	(263,978)	(223,430)	(349,741)	-	263,978	-100.00%
	Subtotal - 63 Op Transfers-Funds	(270,204)	(621,753)	(621,753)	(333,799)	(704,347)	(464,542)	157,211	-25.29%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 200 - Community Programs / Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% Change to 2026 Budget
	Total Capital Outlay	(270,204)	(621,753)	(621,753)	(333,799)	(704,347)	(464,542)	157,211	(25.3%)
	Net Other Financing (Sources) Uses	(270,204)	(621,753)	(621,753)	(333,799)	(704,347)	(464,542)	157,211	(25.3%)
		4,295,851	2,720,198	2,787,317	3,614,006	4,978,616	3,908,851	1,121,534	40.2%

Proposed Budget – Variance Report for 2027

Administrative Services

Level 7

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 210 - Health & Human Services Admin | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% Change to 2026 Budget
OPERATING REVENUES									
411100	Property Tax Levy	\$ (14,527,539)	\$ (15,094,846)	\$ (15,094,846)	\$ (8,105,167)	\$ (15,094,846)	\$ (16,228,539)	\$ (1,133,693)	7.51%
	Subtotal - 41 Taxes	\$ (14,527,539)	\$ (15,094,846)	\$ (15,094,846)	\$ (8,105,167)	\$ (15,094,846)	\$ (16,228,539)	\$ (1,133,693)	7.51%
451420	Copies	\$ (3,303)	\$ (3,000)	\$ (3,000)	\$ (1,560)	\$ (3,000)	\$ (3,000)	\$ -	0.00%
452127	Witness & Jury Fees	\$ (12)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
455170	General Relief	\$ (553)	\$ (600)	\$ (600)	\$ (1,505)	\$ (800)	\$ (600)	\$ -	0.00%
	Subtotal - 45 Public Chgs Service	\$ (3,868)	\$ (3,600)	\$ (3,600)	\$ (3,065)	\$ (3,800)	\$ (3,600)	\$ -	0.00%
466125	Miscellaneous Reimbursements	\$ (340)	\$ (340)	\$ (340)	\$ (472)	\$ (993)	\$ (993)	\$ (653)	192.06%
	Subtotal - 46 Interest-Other Inc	\$ (340)	\$ (340)	\$ (340)	\$ (472)	\$ (993)	\$ (993)	\$ (653)	192.06%
476108	Employee Wages & Related Costs	\$ -	\$ -	\$ -	\$ (2,155)	\$ (5,000)	\$ -	\$ -	0.00%
	Subtotal - 47 Interdeptl Revenue	\$ -	\$ -	\$ -	\$ (2,155)	\$ (5,000)	\$ -	\$ -	0.00%
	Total Operating Revenues	\$ (14,531,747)	\$ (15,098,786)	\$ (15,098,786)	\$ (8,110,858)	\$ (15,104,639)	\$ (16,233,132)	\$ (1,134,346)	7.5%
OPERATING EXPENSES									
511105	Regular Wages	\$ 1,552,446	\$ 1,264,365	\$ 1,264,365	\$ 9,404,167	\$ 17,117,257	\$ 975,284	\$ (289,081)	-22.86%
511110	Overtime	\$ 2,817	\$ 500	\$ 500	\$ 20,738	\$ 41,012	\$ 1,266	\$ 766	153.19%
511170	Wage Allowance	\$ 1,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
511191	Contra Allocated Wages	\$ (279,178)	\$ -	\$ -	\$ (8,263,543)	\$ (16,699,537)	\$ -	\$ -	0.00%
511192	Admin Allocated Wages	\$ -	\$ -	\$ -	\$ 418,365	\$ 827,531	\$ 1,113,741	\$ 1,113,741	0.00%
512105	Social Security	\$ 112,179	\$ 93,601	\$ 93,601	\$ 669,890	\$ 1,250,704	\$ 74,699	\$ (18,902)	-20.19%
512110	Retirement (Employer)	\$ 107,067	\$ 91,070	\$ 91,070	\$ 666,086	\$ 1,251,444	\$ 70,793	\$ (20,277)	-22.27%
512145	Unemployment Compensation	\$ 24	\$ -	\$ -	\$ 67	\$ 164	\$ -	\$ -	0.00%
512165	Fitness Membership	\$ -	\$ -	\$ -	\$ -	\$ 1,849	\$ -	\$ -	0.00%
512191	Contra Allocated Fringe	\$ -	\$ -	\$ -	\$ (1,178,790)	\$ (2,386,728)	\$ -	\$ -	0.00%
512192	Admin Allocated Fringe	\$ -	\$ -	\$ -	\$ 60,388	\$ 119,300	\$ 165,948	\$ 165,948	0.00%
	Subtotal - 51 Personnel Reltd Exp	\$ 1,496,455	\$ 1,449,536	\$ 1,449,536	\$ 1,797,368	\$ 1,522,996	\$ 2,401,731	\$ 952,195	65.69%
531105	Consulting	\$ 41,360	\$ 12,713	\$ 12,713	\$ 27,431	\$ 55,000	\$ 10,000	\$ (2,713)	-21.34%
531246	Systems Support Costs	\$ 2,086	\$ 1,200	\$ 1,200	\$ 5,191	\$ 1,440	\$ 1,440	\$ 240	20.00%
531255	Interpretation Services	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	\$ -	0.00%
531285	Financial	\$ 21,032	\$ 18,000	\$ 18,000	\$ 8,138	\$ 25,000	\$ 25,000	\$ 7,000	38.89%
531455	Investigation	\$ 383	\$ 1,032	\$ 1,032	\$ -	\$ -	\$ -	\$ (1,032)	-100.00%
531505	Client Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,100	\$ 3,100	0.00%
531840	Telephone - Cellular	\$ 3,239	\$ 1,531	\$ 1,531	\$ 1,615	\$ 3,041	\$ 2,888	\$ 1,357	88.63%
532105	Disposal Services	\$ 2,331	\$ 3,000	\$ 3,000	\$ 1,352	\$ 2,643	\$ 2,969	\$ (31)	-1.03%
532225	Office Equip Maintenance	\$ 3,720	\$ 7,000	\$ 7,000	\$ 1,202	\$ 2,062	\$ 4,320	\$ (2,680)	-38.29%
532230	Vehicle Maintenance	\$ 4,146	\$ 2,500	\$ 2,500	\$ 1,544	\$ 3,694	\$ 2,500	\$ -	0.00%
532320	Repair Parts-Auto Parts	\$ 3,529	\$ 1,000	\$ 1,000	\$ 1,803	\$ 1,242	\$ 1,000	\$ -	0.00%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis

Department 210 - Health & Human Services Admin | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% Change to 2026 Budget
533105	Advertising	\$ 225	\$ -	\$ -	\$ 67	\$ 67	\$ -	\$ -	0.00%
533205	Mileage - Employee	\$ 206	\$ 927	\$ 927	\$ -	\$ 315	\$ 1,029	\$ 102	11.00%
533215	Meals - Employee	\$ 28	\$ 504	\$ 504	\$ -	\$ 384	\$ 1,332	\$ 828	164.29%
533220	Lodging - Employee	\$ 3,278	\$ 5,127	\$ 5,127	\$ 449	\$ 3,971	\$ 7,127	\$ 2,000	39.01%
533235	Commercial Trans. - Employee	\$ 549	\$ 2,591	\$ 2,591	\$ -	\$ 2,591	\$ 2,591	\$ -	0.00%
533245	Seminars and Training	\$ 9,297	\$ 4,066	\$ 4,066	\$ 16,059	\$ 24,705	\$ 30,472	\$ 26,406	649.43%
533305	Membership Dues	\$ 4,007	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
533455	Licenses and Permits	\$ 2,521	\$ 6,000	\$ 6,000	\$ 60	\$ 560	\$ 1,060	\$ (4,940)	-82.33%
533466	Background Check Fees	\$ (50)	\$ -	\$ -	\$ 993	\$ 1,555	\$ 1,555	\$ 1,555	0.00%
533505	General Supplies	\$ 3,327	\$ 3,500	\$ 3,500	\$ 4,014	\$ 5,095	\$ 8,360	\$ 4,860	138.86%
533540	Food	\$ 1,710	\$ 1,600	\$ 1,600	\$ 5,003	\$ 4,308	\$ 7,400	\$ 5,800	362.50%
533705	Office Supplies	\$ 2,131	\$ 850	\$ 850	\$ 3,083	\$ 6,744	\$ 7,625	\$ 6,775	797.06%
533725	Postage	\$ 8,699	\$ 50	\$ 50	\$ 11,063	\$ 23,000	\$ 25,050	\$ 25,000	50000.00%
533825	Fuel - Gasoline	\$ 505	\$ 500	\$ 500	\$ 378	\$ 956	\$ 1,000	\$ 500	100.00%
533875	Subscriptions	\$ 6,006	\$ 8,822	\$ 8,822	\$ 1,399	\$ 9,519	\$ 9,519	\$ 697	7.90%
533890	Books	\$ 267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
533903	Sales Tax Expense	\$ -	\$ -	\$ -	\$ 63	\$ 4	\$ -	\$ -	0.00%
533908	Miscellaneous Expenses	\$ 32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
533925	Office F&E Non-Capitalized	\$ 921	\$ -	\$ -	\$ 3,272	\$ 3,272	\$ -	\$ -	0.00%
533928	Computer Sys Non-Capitalized	\$ 4,941	\$ 12,601	\$ 12,601	\$ 85,438	\$ 90,458	\$ 68,925	\$ 56,324	446.98%
533930	Equipment Non-Capitalized	\$ 5,490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
533951	Employee Recognition Expense	\$ 110	\$ 210	\$ 210	\$ 5,190	\$ 10,165	\$ 10,555	\$ 10,345	4926.19%
534115	Rental of Equipment	\$ 13,517	\$ 7,500	\$ 7,500	\$ 4,223	\$ 8,767	\$ 7,265	\$ (235)	-3.13%
534130	Rental of Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,800	\$ 14,800	0.00%
534245	Bonding Insurance	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
535110	Bad Debt Expense	\$ 4,096	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
535990	NON POSTING Default P-Card	\$ -	\$ -	\$ -	\$ 4,412	\$ -	\$ -	\$ -	0.00%
	Subtotal - 53 Operating Expenditur	\$ 153,647	\$ 106,824	\$ 106,824	\$ 197,540	\$ 294,658	\$ 262,882	\$ 156,058	146.09%
551105	Health Insurance	\$ 341,398	\$ 240,102	\$ 240,102	\$ 2,259,826	\$ 4,297,040	\$ 264,124	\$ 24,021	10.00%
551110	Dental Insurance	\$ 8,472	\$ 6,561	\$ 6,561	\$ 54,712	\$ 103,995	\$ 5,851	\$ (710)	-10.82%
551115	Group Life Insurance	\$ 703	\$ 708	\$ 708	\$ 44	\$ 81	\$ 546	\$ (162)	-22.82%
551125	Worker Compensation Insurance	\$ 9,078	\$ 4,341	\$ 4,341	\$ 149,028	\$ 303,918	\$ 11,911	\$ 7,570	174.38%
551191	Contra Allocated Emp Ins	\$ -	\$ -	\$ -	\$ (2,181,656)	\$ (4,458,370)	\$ -	\$ -	0.00%
551192	Admin Allocated Emp Ins	\$ -	\$ -	\$ -	\$ 88,263	\$ 175,864	\$ 260,244	\$ 260,244	0.00%
551905	General Liability Insurance	\$ 4,933	\$ 5,399	\$ 5,399	\$ 53,999	\$ 92,569	\$ 93,920	\$ 88,521	1639.58%
551920	Property Insurance	\$ 755	\$ 661	\$ 661	\$ 5,738	\$ 9,837	\$ 12,490	\$ 11,829	1789.56%
551930	Deductible Escrow	\$ 792	\$ 794	\$ 794	\$ 7,947	\$ 13,623	\$ 13,574	\$ 12,780	1609.57%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 210 - Health & Human Services Admin | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% Change to 2026 Budget
552110	Building Main. & Housekeeping	\$ 55,129	\$ 59,188	\$ 59,188	\$ 448,812	\$ 912,727	\$ 877,585	\$ 818,397	1382.71%
552120	Vehicle Repair/Maintenance	\$ 613	\$ 600	\$ 600	\$ 320	\$ 768	\$ 600	\$ -	0.00%
553105	Telephone	\$ 1,663	\$ 2,315	\$ 2,315	\$ 22,405	\$ 38,408	\$ 40,328	\$ 38,013	1642.03%
553115	Telephone - Long Distance	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
553135	Printing & Duplicating	\$ 623	\$ 500	\$ 500	\$ 443	\$ 396	\$ -	\$ (500)	-100.00%
553150	Data Processing Services	\$ 72,230	\$ 77,195	\$ 77,195	\$ 771,912	\$ 1,323,277	\$ 1,399,800	\$ 1,322,605	1713.33%
555111	Allocated Cost Pool Contra	\$ -	\$ -	\$ -	\$ (2,536,611)	\$ (5,113,397)	\$ (5,481,897)	\$ (5,481,897)	0.00%
555112	Allocated Shared Cost Pool	\$ -	\$ -	\$ -	\$ 6,194	\$ 13,737	\$ 11,751	\$ 11,751	0.00%
555113	Allocated Overhead	\$ -	\$ -	\$ -	\$ 26,532	\$ 57,863	\$ 38,513	\$ 38,513	0.00%
555115	Contra Allocated Fringe	\$ (95,493)	\$ -	\$ -	\$ 1,613	\$ -	\$ -	\$ -	0.00%
555117	Allocated Admin Fringe	\$ -	\$ -	\$ -	\$ (133)	\$ -	\$ -	\$ -	0.00%
555118	HHS Maximus Allocation	\$ -	\$ -	\$ -	\$ 5,991	\$ 9,828	\$ 29,419	\$ 29,419	0.00%
555119	HHS Facility Operations	\$ -	\$ -	\$ -	\$ 4,903	\$ 8,531	\$ 21,450	\$ 21,450	0.00%
555120	HHS IT Allocation	\$ -	\$ -	\$ -	\$ 4,001	\$ 6,768	\$ 20,102	\$ 20,102	0.00%
555145	Ovhd-Gen Mgt / HHS Committee	\$ (197,496)	\$ (204,886)	\$ (204,886)	\$ -	\$ -	\$ -	\$ 204,886	-100.00%
555146	Ovhd - Program Mgmt	\$ (699,379)	\$ (691,880)	\$ (691,880)	\$ (146,655)	\$ (351,972)	\$ -	\$ 691,880	-100.00%
555147	Ovhd - Financial Admin	\$ (1,000,906)	\$ (1,167,122)	\$ (1,167,122)	\$ -	\$ -	\$ -	\$ 1,167,122	-100.00%
555148	Ovhd - Secretarial Services	\$ (249,405)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
556108	Employee Wages & Related Costs	\$ 142,900	\$ 125,653	\$ 125,653	\$ (608,107)	\$ (1,176,266)	\$ (1,519,233)	\$ (1,644,886)	-1309.07%
556110	Bonding	\$ 167	\$ 164	\$ 164	\$ 96	\$ 164	\$ 164	\$ -	0.00%
	Subtotal - 55 InterDptl Charges	\$ (1,603,212)	\$ (1,539,707)	\$ (1,539,707)	\$ (1,560,384)	\$ (3,730,611)	\$ (3,898,759)	\$ (2,359,052)	153.21%
567100	Vehicles	\$ 13,421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Subtotal - 56 Capital Outlay	\$ 13,421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Operating Expenses	\$ 60,311	\$ 16,653	\$ 16,653	\$ 434,523	\$ (1,912,957)	\$ (1,234,146)	\$ (1,250,799)	(7511.0%)
	Operating Surplus (Deficit)	\$ (14,471,437)	\$ (15,082,133)	\$ (15,082,133)	\$ (7,676,335)	\$ (17,017,596)	\$ (17,467,278)	\$ (2,385,145)	15.8%
	Capital Outlay								
631905	LFRF - General Fund	\$ (22,381)	\$ (12,713)	\$ (12,713)	\$ (27,431)	\$ (50,000)	\$ -	\$ 12,713	-100.00%
	Subtotal - 63 Op Transfers-Funds	\$ (22,381)	\$ (12,713)	\$ (12,713)	\$ (27,431)	\$ (50,000)	\$ -	\$ 12,713	-100.00%
	Total Capital Outlay	\$ (22,381)	\$ (12,713)	\$ (12,713)	\$ (27,431)	\$ (50,000)	\$ -	\$ 12,713	(100.0%)
	Transfers								
721100	General Fund	\$ 217,310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Subtotal - 72 Transfer to Oth Fund	\$ 217,310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Transfers	\$ 217,310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Net Other Financing (Sources) Uses	\$ 194,929	\$ (12,713)	\$ (12,713)	\$ (27,431)	\$ (50,000)	\$ -	\$ 12,713	(100.0%)
	Budgetary Change in Fund Balance / Net Position	\$ (14,276,508)	\$ (15,094,846)	\$ (15,094,846)	\$ (7,703,766)	\$ (17,067,596)	\$ (17,467,278)	\$ (2,372,432)	15.7%

Proposed Budget – Variance Report for 2027
Elder and Disability Services
Level 7

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 220 - Elder Services | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% CHG to 2026 Budget
OPERATING REVENUES									
421111	C1 Meal Sites ARPA	\$ (59,178)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
423375	State Transportation Revenue	\$ (303,209)	\$ (309,398)	\$ (309,398)	\$ (154,435)	\$ (309,398)	\$ (309,398)	\$ -	0.00%
423525	C1 Meal Sites Nutrition Svcs	\$ (2,415,712)	\$ (2,447,954)	\$ (2,447,954)	\$ (1,453,812)	\$ (2,492,613)	\$ (2,583,625)	\$ (135,671)	5.54%
423526	PY C1 Meal Sites Nutrition Svc	\$ 17,589	\$ -	\$ -	\$ (3,049)	\$ -	\$ -	\$ -	0.00%
	Subtotal - 42 InterGovtl Revenues	\$ (2,760,510)	\$ (2,757,352)	\$ (2,757,352)	\$ (1,611,295)	\$ (2,802,011)	\$ (2,893,023)	\$ (135,671)	4.92%
452127	Witness & Jury Fees	\$ (16)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
455304	Client Service Misc	\$ (1,155)	\$ (700)	\$ (700)	\$ (605)	\$ (1,000)	\$ (1,000)	\$ (300)	42.86%
455350	Transportation HHS	\$ (949)	\$ (5,000)	\$ (5,000)	\$ (2,475)	\$ (4,560)	\$ (5,000)	\$ -	0.00%
	Subtotal - 45 Public Chgs Service	\$ (2,121)	\$ (5,700)	\$ (5,700)	\$ (3,080)	\$ (5,560)	\$ (6,000)	\$ (300)	5.26%
465305	Contributions & Donations	\$ (3,333)	\$ -	\$ -	\$ (100)	\$ -	\$ -	\$ -	0.00%
465351	Meal Site Donations	\$ (45,978)	\$ (50,000)	\$ (50,000)	\$ (27,812)	\$ (47,954)	\$ (50,000)	\$ -	0.00%
465354	Meals on Wheels	\$ (44,740)	\$ (40,000)	\$ (40,000)	\$ (26,904)	\$ (51,000)	\$ (45,000)	\$ (5,000)	12.50%
465355	Volunteer Driver	\$ (9,064)	\$ (10,000)	\$ (10,000)	\$ (5,020)	\$ (9,922)	\$ (10,000)	\$ -	0.00%
466125	Miscellaneous Reimbursements	\$ (6,140)	\$ (500)	\$ (500)	\$ (330)	\$ (792)	\$ (500)	\$ -	0.00%
	Subtotal - 46 Interest-Other Inc	\$ (109,256)	\$ (100,500)	\$ (100,500)	\$ (60,166)	\$ (109,668)	\$ (105,500)	\$ (5,000)	4.98%
476145	Other Interdept. Revenue	\$ (769)	\$ (3,000)	\$ (3,000)	\$ (719)	\$ (1,149)	\$ (3,000)	\$ -	0.00%
	Subtotal - 47 Interdeptl Revenue	\$ (769)	\$ (3,000)	\$ (3,000)	\$ (719)	\$ (1,149)	\$ (3,000)	\$ -	0.00%
Total Operating Revenues		\$ (2,872,655)	\$ (2,866,552)	\$ (2,866,552)	\$ (1,675,261)	\$ (2,918,388)	\$ (3,007,523)	\$ (140,971)	4.9%
OPERATING EXPENSES									
511105	Regular Wages	\$ 1,505,449	\$ 1,671,128	\$ 1,671,128	\$ 829,620	\$ 1,680,489	\$ 1,742,019	\$ 70,891	4.24%
511110	Overtime	\$ 17,667	\$ 33,900	\$ 33,900	\$ 6,202	\$ 9,392	\$ 33,161	\$ (740)	-2.18%
511170	Wage Allowance	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
511192	Admin Allocated Wages	\$ -	\$ -	\$ -	\$ 22,632	\$ 45,186	\$ 46,783	\$ 46,783	0.00%
512105	Social Security	\$ 109,885	\$ 126,171	\$ 126,171	\$ 60,075	\$ 121,657	\$ 135,802	\$ 9,631	7.63%
512110	Retirement (Employer)	\$ 103,585	\$ 122,763	\$ 122,763	\$ 60,373	\$ 122,203	\$ 128,701	\$ 5,938	4.84%
512145	Unemployment Compensation	\$ 2	\$ -	\$ -	\$ 7	\$ 24	\$ -	\$ -	0.00%
512192	Admin Allocated Fringe	\$ -	\$ -	\$ -	\$ 3,222	\$ 5,892	\$ 6,971	\$ 6,971	0.00%
	Subtotal - 51 Personnel Reltd Exp	\$ 1,737,288	\$ 1,953,962	\$ 1,953,962	\$ 982,131	\$ 1,984,843	\$ 2,093,436	\$ 139,474	7.14%
531178	Temporary / Agency Labor	\$ 500	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ (1,000)	-100.00%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 220 - Elder Services | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% CHG to 2026 Budget
531255	Interpretation Services	\$ 1,906	\$ 2,750	\$ 2,750	\$ 1,115	\$ 2,916	\$ 2,950	\$ 200	7.27%
531415	Food Prepared	\$ 44,802	\$ 62,000	\$ 62,000	\$ 29,575	\$ 56,120	\$ 62,000	\$ -	0.00%
531416	Meals On Wheels	\$ 285,871	\$ 288,564	\$ 288,564	\$ 144,617	\$ 288,934	\$ 273,500	\$ (15,064)	-5.22%
531450	Transportation	\$ 400,462	\$ 405,978	\$ 405,978	\$ 291,801	\$ 398,515	\$ 400,978	\$ (5,000)	-1.23%
531455	Investigation	\$ 455	\$ 1,700	\$ 1,700	\$ 375	\$ 726	\$ 1,050	\$ (650)	-38.24%
531505	Client Service	\$ 4,432	\$ -	\$ -	\$ 990	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
531555	IMD (Out of County)	\$ 66,368	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
531570	Resd'l AFH	\$ 67,375	\$ 140,000	\$ 140,000	\$ 45,000	\$ 140,000	\$ 140,000	\$ -	0.00%
531573	Resd'l CBRF	\$ -	\$ 250	\$ 250	\$ -	\$ -	\$ -	\$ (250)	-100.00%
531580	Recreation/Alternate Activity	\$ 33	\$ 250	\$ 250	\$ -	\$ 100	\$ 200	\$ (50)	-20.00%
531601	Supportive Home Care	\$ 4,388	\$ 7,500	\$ 7,500	\$ -	\$ 7,000	\$ 7,000	\$ (500)	-6.67%
531605	Adult Day Care	\$ 27,460	\$ 27,861	\$ 27,861	\$ 10,950	\$ 23,220	\$ 27,500	\$ (361)	-1.30%
531610	Respite Care	\$ 35,894	\$ 33,000	\$ 33,000	\$ 20,910	\$ 42,294	\$ 42,500	\$ 9,500	28.79%
531625	Adaptive Aids/Equipment	\$ 602	\$ 1,600	\$ 1,600	\$ 1,104	\$ 671	\$ 1,100	\$ (500)	-31.25%
531630	Protective Pymnt/Guardianship	\$ 140,465	\$ 181,500	\$ 181,500	\$ 128,563	\$ 230,000	\$ 230,000	\$ 48,500	26.72%
531665	Counsel/Therapeutic Resources	\$ 6,630	\$ 4,000	\$ 4,000	\$ 1,506	\$ 3,000	\$ 3,500	\$ (500)	-12.50%
531680	Volunteer Mileage	\$ 10,471	\$ 15,000	\$ 15,000	\$ 6,081	\$ 12,000	\$ 18,000	\$ 3,000	20.00%
531754	Other Client Service Expenses	\$ 328	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
531830	Telephone	\$ 1,942	\$ 2,000	\$ 2,000	\$ 952	\$ 1,522	\$ 1,700	\$ (300)	-15.00%
531840	Telephone - Cellular	\$ 12,330	\$ 16,032	\$ 16,032	\$ 7,577	\$ 15,280	\$ 17,626	\$ 1,594	9.94%
532105	Disposal Services	\$ 350	\$ 350	\$ 350	\$ 31	\$ 74	\$ 100	\$ (250)	-71.43%
532145	Structural Maintenance	\$ 7,133	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
532225	Office Equip Maintenance	\$ 3,689	\$ 5,000	\$ 5,000	\$ 1,555	\$ 2,648	\$ 3,720	\$ (1,280)	-25.60%
532230	Vehicle Maintenance	\$ 2,998	\$ 6,000	\$ 6,000	\$ 402	\$ 4,100	\$ 6,100	\$ 100	1.67%
533105	Advertising	\$ 4,452	\$ 4,200	\$ 4,200	\$ 1,960	\$ 3,538	\$ 4,200	\$ -	0.00%
533205	Mileage - Employee	\$ 19,444	\$ 21,775	\$ 21,775	\$ 8,309	\$ 13,367	\$ 13,800	\$ (7,975)	-36.62%
533215	Meals - Employee	\$ 339	\$ 4,050	\$ 4,050	\$ 79	\$ 222	\$ 3,650	\$ (400)	-9.88%
533220	Lodging - Employee	\$ 857	\$ 7,910	\$ 7,910	\$ 612	\$ 346	\$ 6,860	\$ (1,050)	-13.27%
533245	Seminars and Training	\$ 4,368	\$ 6,060	\$ 6,060	\$ 778	\$ 706	\$ 5,360	\$ (700)	-11.55%
533305	Membership Dues	\$ 538	\$ 1,100	\$ 1,100	\$ 125	\$ 264	\$ 750	\$ (350)	-31.82%
533455	Licenses and Permits	\$ 224	\$ 350	\$ 350	\$ -	\$ -	\$ -	\$ (350)	-100.00%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 220 - Elder Services | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% CHG to 2026 Budget
533505	General Supplies	\$ 13,617	\$ 19,547	\$ 19,547	\$ 4,780	\$ 6,761	\$ 12,000	\$ (7,547)	-38.61%
533535	Recreational	\$ 4,750	\$ 6,000	\$ 6,000	\$ 2,707	\$ 6,248	\$ 6,000	\$ -	0.00%
533540	Food	\$ 29	\$ 800	\$ 800	\$ -	\$ -	\$ 200	\$ (600)	-75.00%
533705	Office Supplies	\$ 4,818	\$ 9,810	\$ 9,810	\$ 2,456	\$ 4,534	\$ 5,295	\$ (4,515)	-46.02%
533707	Workshop Supplies	\$ 1,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
533725	Postage	\$ 874	\$ 1,900	\$ 1,900	\$ 468	\$ 1,200	\$ 1,600	\$ (300)	-15.79%
533825	Fuel - Gasoline	\$ 2,853	\$ 5,250	\$ 5,250	\$ 2,821	\$ 6,977	\$ 8,400	\$ 3,150	60.00%
533875	Subscriptions	\$ 110	\$ 2,530	\$ 2,530	\$ -	\$ -	\$ -	\$ (2,530)	-100.00%
533890	Books	\$ 29	\$ 250	\$ 250	\$ -	\$ -	\$ 200	\$ (50)	-20.00%
533908	Miscellaneous Expense	\$ 90	\$ 200	\$ 200	\$ -	\$ 150	\$ 200	\$ -	0.00%
533925	Office F&E Non-Capitalized	\$ 3,307	\$ -	\$ -	\$ -	\$ -	\$ 8,580	\$ 8,580	0.00%
533928	Computer Sys Non-Capitalized	\$ 8,962	\$ 14,042	\$ 14,042	\$ 262	\$ 262	\$ 3,322	\$ (10,720)	-76.34%
533930	Equipment Non-Capitalized	\$ 326	\$ 2,000	\$ 2,000	\$ 31	\$ 74	\$ -	\$ (2,000)	-100.00%
533947	Donation Expense	\$ 1,667	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
533951	Employee Recognition Expense	\$ 277	\$ 450	\$ 450	\$ -	\$ 450	\$ 450	\$ -	0.00%
534105	Rental of Building	\$ 9,417	\$ 12,200	\$ 12,200	\$ 6,200	\$ 11,400	\$ 12,200	\$ -	0.00%
534115	Rental of Equipment	\$ 3,069	\$ 4,750	\$ 4,750	\$ 2,951	\$ 6,106	\$ 2,976	\$ (1,774)	-37.35%
535990	NON POSTING Default P-Card	\$ -	\$ -	\$ -	\$ 63	\$ -	\$ -	\$ -	0.00%
	Subtotal - 53 Operating Expenditur	\$ 1,212,651	\$ 1,327,509	\$ 1,327,509	\$ 727,705	\$ 1,293,225	\$ 1,337,067	\$ 9,558	0.72%
551105	Health Insurance	\$ 402,266	\$ 461,487	\$ 461,487	\$ 233,929	\$ 477,648	\$ 499,763	\$ 38,276	8.29%
551110	Dental Insurance	\$ 9,217	\$ 10,259	\$ 10,259	\$ 4,671	\$ 9,498	\$ 9,504	\$ (755)	-7.36%
551115	Group Life Insurance	\$ 841	\$ 953	\$ 953	\$ 4	\$ 19	\$ 992	\$ 39	4.12%
551125	Worker Compensation Insurance	\$ 16,374	\$ 16,721	\$ 16,721	\$ 13,816	\$ 29,814	\$ 18,881	\$ 2,160	12.92%
551192	Admin Allocated Emp Ins	\$ -	\$ -	\$ -	\$ 7,030	\$ 14,209	\$ 14,683	\$ 14,683	0.00%
551905	General Liability Insurance	\$ 7,539	\$ 9,367	\$ 9,367	\$ -	\$ -	\$ -	\$ (9,367)	-100.00%
551916	Auto Collision	\$ 224	\$ 220	\$ 220	\$ 18	\$ -	\$ 380	\$ 160	72.73%
551917	Auto Mutual	\$ 865	\$ 880	\$ 880	\$ 73	\$ -	\$ 1,660	\$ 780	88.64%
551920	Property Insurance	\$ 1,118	\$ 1,169	\$ 1,169	\$ -	\$ -	\$ -	\$ (1,169)	-100.00%
551930	Deductible Escrow	\$ 1,192	\$ 1,380	\$ 1,380	\$ 2,454	\$ 4,908	\$ -	\$ (1,380)	-100.00%
552110	Building Main. & Housekeeping	\$ 40,927	\$ 49,943	\$ 49,943	\$ -	\$ -	\$ -	\$ (49,943)	-100.00%
552120	Vehicle Repair/Maintenance	\$ -	\$ 200	\$ 200	\$ -	\$ -	\$ 200	\$ -	0.00%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 220 - Elder Services | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% CHG to 2026 Budget
553105	Telephone	\$ 3,460	\$ 3,962	\$ 3,962	\$ -	\$ -	\$ -	\$ (3,962)	-100.00%
553115	Telephone - Long Distance	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
553135	Printing & Duplicating	\$ 8,282	\$ 16,961	\$ 16,961	\$ 4,229	\$ 7,378	\$ 9,105	\$ (7,856)	-46.32%
553150	Data Processing Services	\$ 112,595	\$ 133,921	\$ 133,921	\$ -	\$ -	\$ -	\$ (133,921)	-100.00%
555112	Allocated Shared Cost Pool	\$ -	\$ -	\$ -	\$ 18,027	\$ 40,462	\$ 15,510	\$ 15,510	0.00%
555113	Allocated Overhead	\$ -	\$ -	\$ -	\$ 117,102	\$ 233,544	\$ 263,789	\$ 263,789	0.00%
555118	HHS Maximus Allocation	\$ -	\$ -	\$ -	\$ 109,268	\$ 218,772	\$ 217,166	\$ 217,166	0.00%
555119	HHS Facility Operations	\$ -	\$ -	\$ -	\$ 12,995	\$ 27,999	\$ 26,348	\$ 26,348	0.00%
555120	HHS IT Allocation	\$ -	\$ -	\$ -	\$ 60,319	\$ 120,864	\$ 127,027	\$ 127,027	0.00%
555145	Ovhd-Gen Mgt / HHS Committee	\$ 21,791	\$ 22,639	\$ 22,639	\$ -	\$ -	\$ -	\$ (22,639)	-100.00%
555146	Ovhd - Program Mgmt	\$ 95,184	\$ 92,165	\$ 92,165	\$ -	\$ -	\$ -	\$ (92,165)	-100.00%
555147	Ovhd - Financial Admin	\$ 110,843	\$ 128,961	\$ 128,961	\$ -	\$ -	\$ -	\$ (128,961)	-100.00%
555148	Ovhd - Secretarial Services	\$ 94,291	\$ 96,959	\$ 96,959	\$ -	\$ -	\$ -	\$ (96,959)	-100.00%
556105	Services	\$ 12,782	\$ 14,713	\$ 14,713	\$ 7,006	\$ 14,713	\$ 16,096	\$ 1,383	9.40%
	Subtotal - 55 InterDptl Charges	\$ 939,793	\$ 1,062,860	\$ 1,062,860	\$ 590,943	\$ 1,199,828	\$ 1,221,104	\$ 158,244	14.89%
565100	Machinery & Equipment	\$ -	\$ -	\$ -	\$ 8,095	\$ -	\$ -	\$ -	0.00%
566100	Office F & F	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ 22,000	0.00%
567100	Vehicles	\$ 13,421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Subtotal - 56 Capital Outlay	\$ 13,421	\$ -	\$ -	\$ 8,095	\$ -	\$ 22,000	\$ 22,000	0.00%
Total Operating Expenses		\$ 3,903,154	\$ 4,344,331	\$ 4,344,331	\$ 2,308,875	\$ 4,477,896	\$ 4,673,607	\$ 329,276	7.6%
Operating Surplus (Deficit)		\$ 1,030,498	\$ 1,477,779	\$ 1,477,779	\$ 633,614	\$ 1,559,508	\$ 1,666,084	\$ 188,305	12.7%
Capital Outlay									
631905	LFRF - General Fund	\$ (50,370)	\$ (111,960)	\$ (111,960)	\$ (75,781)	\$ (153,814)	\$ -	\$ 111,960	-100.00%
	Subtotal - 63 Op Transfers-Funds	\$ (50,370)	\$ (111,960)	\$ (111,960)	\$ (75,781)	\$ (153,814)	\$ -	\$ 111,960	-100.00%
Total Capital Outlay		\$ (50,370)	\$ (111,960)	\$ (111,960)	\$ (75,781)	\$ (153,814)	\$ -	\$ 111,960	(100.0%)
Net Other Financing (Sources) Uses		\$ (50,370)	\$ (111,960)	\$ (111,960)	\$ (75,781)	\$ (153,814)	\$ -	\$ 111,960	-100.00%
Budgetary Change in Fund Balance / Net Position		\$ 980,128	\$ 1,365,819	\$ 1,365,819	\$ 557,833	\$ 1,405,694	\$ 1,666,084	\$ 300,265	22.0%

Proposed Budget – Variance Report for 2027

Public Health Services

Level 7

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 230 - Public Health | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% CHG to 2026 Budget
OPERATING REVENUES									
421225	Pandemic Federal Payments	\$ 4,538	\$ (2,500)	\$ (2,500)	\$ (5,000)	\$ (5,000)	\$ -	\$ 2,500	-100.00%
423525	Childhood Lead Prevention	\$ (1,401,349)	\$ (1,071,500)	\$ (1,071,500)	\$ (567,040)	\$ (1,229,616)	\$ (998,339)	\$ 73,161	-6.83%
423526	PY Childhood Lead PH Consolida	\$ 1,876	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Subtotal - 42 InterGovtl Revenues	\$ (1,394,935)	\$ (1,074,000)	\$ (1,074,000)	\$ (572,040)	\$ (1,234,616)	\$ (998,339)	\$ 75,661	-7.04%
431505	Hotel & Restaurant Inspections	\$ (473,729)	\$ (504,000)	\$ (504,000)	\$ (329,316)	\$ (530,783)	\$ (554,120)	\$ (50,120)	9.94%
	Subtotal - 43 Licenses, Permits	\$ (473,729)	\$ (504,000)	\$ (504,000)	\$ (329,316)	\$ (530,783)	\$ (554,120)	\$ (50,120)	9.94%
451405	Miscellaneous Fees	\$ (5,127)	\$ (1,200)	\$ (1,200)	\$ (521)	\$ (1,200)	\$ (1,200)	\$ -	0.00%
455105	Personal Pay-Private	\$ (2,790)	\$ -	\$ -	\$ (250)	\$ -	\$ -	\$ -	0.00%
455150	MA TB/Lead/Imm	\$ (11,053)	\$ (2,000)	\$ (2,000)	\$ (1,750)	\$ (5,000)	\$ (3,000)	\$ (1,000)	50.00%
455165	Other MCH Grant Revenue	\$ (8,919)	\$ (65,509)	\$ (65,509)	\$ (36,477)	\$ (62,735)	\$ (82,233)	\$ (16,724)	25.53%
455305	Transient Well Fees	\$ (10,346)	\$ (11,500)	\$ (11,500)	\$ (9,146)	\$ (11,500)	\$ (11,500)	\$ -	0.00%
455500	C/A - Medicaid TB/Lead/	\$ 5,639	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ -	0.00%
	Subtotal - 45 Public Chgs Service	\$ (32,595)	\$ (80,209)	\$ (80,209)	\$ (47,894)	\$ (80,435)	\$ (97,933)	\$ (17,724)	22.10%
465305	Contributions & Donations	\$ (167)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
466125	Miscellaneous Reimbursements	\$ (641)	\$ (3,797)	\$ (3,797)	\$ (3,496)	\$ (10,697)	\$ (115)	\$ 3,682	-96.97%
	Subtotal - 46 Interest-Other Inc	\$ (807)	\$ (3,797)	\$ (3,797)	\$ (3,496)	\$ (10,697)	\$ (115)	\$ 3,682	-96.97%
476145	Other Interdept. Revenue	\$ (150)	\$ (300)	\$ (300)	\$ -	\$ (300)	\$ (300)	\$ -	0.00%
	Subtotal - 47 Interdeptl Revenue	\$ (150)	\$ (300)	\$ (300)	\$ -	\$ (300)	\$ (300)	\$ -	0.00%
455151	MA PNCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (32,000)	\$ (32,000)	0.00%
	Subtotal - Unmapped	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (32,000)	\$ (32,000)	0.00%
	Total Operating Revenues	\$ (1,902,217)	\$ (1,662,306)	\$ (1,662,306)	\$ (952,746)	\$ (1,856,831)	\$ (1,682,807)	\$ (20,501)	1.2%
OPERATING EXPENSES									
511105	Regular Wages	\$ 2,071,650	\$ 2,121,229	\$ 2,121,229	\$ 1,063,342	\$ 2,146,837	\$ 2,112,712	\$ (8,517)	-0.40%
511110	Overtime	\$ 2,195	\$ -	\$ -	\$ 2,393	\$ 1,338	\$ -	\$ -	0.00%
511170	Wage Allowance	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
511192	Admin Allocated Wages	\$ -	\$ -	\$ -	\$ 6,313	\$ 10,540	\$ 11,406	\$ 11,406	0.00%
512105	Social Security	\$ 149,313	\$ 156,968	\$ 156,968	\$ 76,820	\$ 155,216	\$ 161,623	\$ 4,655	2.97%
512110	Retirement (Employer)	\$ 139,137	\$ 152,729	\$ 152,729	\$ 76,752	\$ 152,059	\$ 153,173	\$ 444	0.29%
512145	Unemployment Compensation	\$ 3	\$ -	\$ -	\$ 8	\$ 30	\$ -	\$ -	0.00%

2027 Budget Level 7 Object Trend Analysis
Department 230 - Public Health | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% CHG to 2026 Budget
512192	Admin Allocated Fringe	\$ -	\$ -	\$ -	\$ 924	\$ 1,540	\$ 1,700	\$ 1,700	0.00%
	Subtotal - 51 Personnel Reltd Exp	\$ 2,363,798	\$ 2,430,926	\$ 2,430,926	\$ 1,226,552	\$ 2,467,560	\$ 2,440,613	\$ 9,687	0.40%
531105	Consulting	\$ 56,673	\$ 45,050	\$ 45,050	\$ 36,665	\$ 39,165	\$ 51,310	\$ 6,260	13.90%
531130	Physician - General	\$ 1,169	\$ 1,000	\$ 1,000	\$ 428	\$ 1,538	\$ 1,500	\$ 500	50.00%
531225	Court Reporter	\$ 59	\$ -	\$ -	\$ 9	\$ 10	\$ -	\$ -	0.00%
531245	DP - Telecommunications	\$ 542	\$ 780	\$ 780	\$ 450	\$ 812	\$ 812	\$ 32	4.10%
531255	Interpretation Services	\$ 13,125	\$ 24,424	\$ 24,424	\$ 3,585	\$ 14,012	\$ 12,776	\$ (11,648)	-47.69%
531330	Laboratory	\$ 681	\$ 500	\$ 500	\$ 70	\$ 533	\$ 500	\$ -	0.00%
531345	Radiology	\$ 573	\$ 500	\$ 500	\$ -	\$ 500	\$ 850	\$ 350	70.00%
531430	Lab Analysis	\$ 14,019	\$ 13,000	\$ 13,000	\$ 6,810	\$ 14,448	\$ 13,000	\$ -	0.00%
531450	Transportation	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
531505	Client Service	\$ 23,610	\$ 36,220	\$ 36,220	\$ 15,327	\$ 51,328	\$ 31,940	\$ (4,280)	-11.82%
531560	Outreach	\$ 3,314	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
531805	Water	\$ 115	\$ 230	\$ 230	\$ 96	\$ 230	\$ 230	\$ -	0.00%
531815	Electric	\$ 266	\$ 373	\$ 373	\$ 271	\$ 400	\$ 400	\$ 27	7.24%
531820	Natural Gas	\$ 257	\$ 637	\$ 637	\$ 351	\$ 637	\$ 637	\$ -	0.00%
531830	Telephone	\$ 86	\$ 257	\$ 257	\$ -	\$ -	\$ -	\$ (257)	-100.00%
531840	Telephone - Cellular	\$ 10,831	\$ 9,989	\$ 9,989	\$ 5,441	\$ 10,820	\$ 9,795	\$ (194)	-1.94%
532220	Equipment Maintenance	\$ 2,353	\$ 1,792	\$ 1,792	\$ 2,020	\$ 1,792	\$ 1,792	\$ -	0.00%
532225	Office Equip Maintenance	\$ 4,351	\$ 3,000	\$ 3,000	\$ 787	\$ 3,060	\$ 1,200	\$ (1,800)	-60.00%
533105	Advertising	\$ 4,365	\$ 81	\$ 81	\$ -	\$ -	\$ 250	\$ 169	208.64%
533110	Printing	\$ 1,923	\$ 2,450	\$ 2,450	\$ -	\$ 1,950	\$ 1,800	\$ (650)	-26.53%
533205	Mileage - Employee	\$ 7,813	\$ 8,232	\$ 8,232	\$ 3,856	\$ 7,150	\$ 8,572	\$ 340	4.13%
533215	Meals - Employee	\$ 405	\$ 1,150	\$ 1,150	\$ 116	\$ 495	\$ 1,080	\$ (70)	-6.09%
533220	Lodging - Employee	\$ 5,698	\$ 5,376	\$ 5,376	\$ 1,997	\$ 3,225	\$ 3,072	\$ (2,304)	-42.86%
533235	Commercial Trans. - Employee	\$ 187	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ -	0.00%
533245	Seminars and Training	\$ 14,933	\$ 10,883	\$ 10,883	\$ 4,656	\$ 6,703	\$ 7,953	\$ (2,930)	-26.92%
533305	Membership Dues	\$ 6,022	\$ 9,890	\$ 9,890	\$ 7,516	\$ 9,602	\$ 9,692	\$ (198)	-2.00%
533455	Licenses and Permits	\$ 2,584	\$ 6,024	\$ 6,024	\$ 599	\$ 4,192	\$ 4,964	\$ (1,060)	-17.60%
533505	General Supplies	\$ 21,419	\$ 17,396	\$ 17,396	\$ 17,555	\$ 36,517	\$ 13,890	\$ (3,506)	-20.15%
533540	Food	\$ 624	\$ 935	\$ 935	\$ 44	\$ 935	\$ 910	\$ (25)	-2.67%
533675	Billable Medical Supplies	\$ 1,222	\$ 1,700	\$ 1,700	\$ 899	\$ 1,225	\$ 2,900	\$ 1,200	70.59%
533705	Office Supplies	\$ 42	\$ -	\$ -	\$ 42	\$ 42	\$ -	\$ -	0.00%
533720	Shipping	\$ 36	\$ 170	\$ 170	\$ 62	\$ 120	\$ 120	\$ (50)	-29.41%

2027 Budget Level 7 Object Trend Analysis
Department 230 - Public Health | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% CHG to 2026 Budget
533725	Postage	\$ 857	\$ 855	\$ 855	\$ 81	\$ 801	\$ 720	\$ (135)	-15.79%
533815	Cleaning Supplies	\$ 557	\$ 1,400	\$ 1,400	\$ 489	\$ 978	\$ 1,400	\$ -	0.00%
533825	Fuel - Gasoline	\$ 1,213	\$ 1,613	\$ 1,613	\$ 1,832	\$ 3,440	\$ 3,530	\$ 1,917	118.85%
533875	Subscriptions	\$ 490	\$ 508	\$ 508	\$ 264	\$ 315	\$ 145	\$ (363)	-71.46%
533903	Sales Tax Expense	\$ -	\$ -	\$ -	\$ 3	\$ 4	\$ -	\$ -	0.00%
533925	Office F&E Non-Capitalized	\$ 20,967	\$ -	\$ 1,788	\$ -	\$ -	\$ -	\$ (1,788)	-100.00%
533928	Computer Sys Non-Capitalized	\$ 18,249	\$ 20,404	\$ 20,404	\$ 7,940	\$ 7,902	\$ -	\$ (20,404)	-100.00%
533930	Equipment Non-Capitalized	\$ 5,559	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
533951	Employee Recognition Expense	\$ 360	\$ 555	\$ 555	\$ 119	\$ 555	\$ 555	\$ -	0.00%
534105	Rental of Building	\$ 8,075	\$ 10,950	\$ 10,950	\$ 6,550	\$ 11,100	\$ 11,100	\$ 150	1.37%
534115	Rental of Equipment	\$ 1,596	\$ 3,534	\$ 3,534	\$ 2,912	\$ 5,886	\$ 2,775	\$ (759)	-21.48%
535990	NON POSTING Default P-Card	\$ -	\$ -	\$ -	\$ 118	\$ -	\$ -	\$ -	0.00%
	Subtotal - 53 Operating Expenditur	\$ 257,236	\$ 241,858	\$ 243,646	\$ 129,963	\$ 242,422	\$ 202,170	\$ (41,476)	-17.02%
551105	Health Insurance	\$ 513,987	\$ 548,097	\$ 548,097	\$ 262,628	\$ 533,970	\$ 543,127	\$ (4,970)	-0.91%
551110	Dental Insurance	\$ 13,277	\$ 13,073	\$ 13,073	\$ 6,827	\$ 13,907	\$ 12,848	\$ (225)	-1.72%
551115	Group Life Insurance	\$ 1,146	\$ 1,185	\$ 1,185	\$ 5	\$ 24	\$ 1,184	\$ (1)	-0.08%
551125	Worker Compensation Insurance	\$ 28,865	\$ 28,729	\$ 28,729	\$ 20,303	\$ 43,556	\$ 27,130	\$ (1,599)	-5.56%
551192	Admin Allocated Emp Ins	\$ -	\$ -	\$ -	\$ 865	\$ 1,561	\$ 1,872	\$ 1,872	0.00%
551905	General Liability Insurance	\$ 8,783	\$ 11,272	\$ 11,272	\$ -	\$ -	\$ -	\$ (11,272)	-100.00%
551920	Property Insurance	\$ 1,326	\$ 1,381	\$ 1,381	\$ -	\$ -	\$ -	\$ (1,381)	-100.00%
551930	Deductible Escrow	\$ 1,382	\$ 1,661	\$ 1,661	\$ -	\$ -	\$ -	\$ (1,661)	-100.00%
552110	Building Main. & Housekeeping	\$ 97,013	\$ 123,568	\$ 123,568	\$ -	\$ -	\$ -	\$ (123,568)	-100.00%
553105	Telephone	\$ 2,969	\$ 4,831	\$ 4,831	\$ -	\$ -	\$ -	\$ (4,831)	-100.00%
553115	Telephone - Long Distance	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
553135	Printing & Duplicating	\$ 10,217	\$ 7,408	\$ 7,408	\$ 4,194	\$ 9,051	\$ 5,920	\$ (1,488)	-20.09%
553150	Data Processing Services	\$ 131,571	\$ 161,163	\$ 161,163	\$ -	\$ -	\$ -	\$ (161,163)	-100.00%
555112	Allocated Shared Cost Pool	\$ -	\$ -	\$ -	\$ 37,758	\$ 81,788	\$ 48,963	\$ 48,963	0.00%
555113	Allocated Overhead	\$ -	\$ -	\$ -	\$ 120,538	\$ 240,961	\$ 260,598	\$ 260,598	0.00%
555117	Allocated Admin Fringe	\$ -	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ -	0.00%
555118	HHS Maximus Allocation	\$ -	\$ -	\$ -	\$ 93,334	\$ 187,116	\$ 178,289	\$ 178,289	0.00%
555119	HHS Facility Operations	\$ -	\$ -	\$ -	\$ 93,478	\$ 191,279	\$ 172,528	\$ 172,528	0.00%
555120	HHS IT Allocation	\$ -	\$ -	\$ -	\$ 65,344	\$ 131,016	\$ 132,275	\$ 132,275	0.00%
555145	Ovhd-Gen Mgt / HHS Committee	\$ 25,352	\$ 27,243	\$ 27,243	\$ -	\$ -	\$ -	\$ (27,243)	-100.00%
555146	Ovhd - Program Mgmt	\$ 110,100	\$ 110,918	\$ 110,918	\$ -	\$ -	\$ -	\$ (110,918)	-100.00%

2027 Budget Level 7 Object Trend Analysis
Department 230 - Public Health | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% CHG to 2026 Budget
555147	Ovhd - Financial Admin	\$ 128,371	\$ 155,193	\$ 155,193	\$ -	\$ -	\$ -	\$ (155,193)	-100.00%
555148	Ovhd - Secretarial Services	\$ 109,331	\$ 116,680	\$ 116,680	\$ -	\$ -	\$ -	\$ (116,680)	-100.00%
556106	Grants	\$ 10,533	\$ 8,800	\$ 8,800	\$ 7,506	\$ 8,800	\$ 8,800	\$ -	0.00%
	Subtotal - 55 InterDptl Charges	\$ 1,194,234	\$ 1,321,202	\$ 1,321,202	\$ 712,778	\$ 1,443,029	\$ 1,393,535	\$ 72,333	5.5%
566100	Office F & F	\$ 6,371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Subtotal - 56 Capital Outlay	\$ 6,371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Operating Expenses		\$ 3,821,639	\$ 3,993,986	\$ 3,995,774	\$ 2,069,293	\$ 4,153,011	\$ 4,036,318	\$ 40,544	1.0%
Operating Surplus (Deficit)		\$ 1,919,422	\$ 2,331,680	\$ 2,333,468	\$ 1,116,548	\$ 2,296,180	\$ 2,353,511	\$ 20,043	0.9%
Capital Outlay									
631100	General Fund	\$ (7,725)	\$ (21,000)	\$ (21,000)	\$ (17,356)	\$ (21,000)	\$ (21,000)	\$ -	0.00%
631905	LFRF - General Fund	\$ (304,026)	\$ (157,087)	\$ (157,087)	\$ (211,508)	\$ (154,537)	\$ -	\$ 157,087	-100.00%
	Subtotal - 63 Op Transfers-Funds	\$ (311,751)	\$ (178,087)	\$ (178,087)	\$ (228,865)	\$ (175,537)	\$ (21,000)	\$ 157,087	-88.21%
Net Other Financing (Sources) Uses		\$ (311,751)	\$ (178,087)	\$ (178,087)	\$ (228,865)	\$ (175,537)	\$ (21,000)	\$ 157,087	(88.2%)
Budgetary Change in Fund Balance / Net Position		\$ 1,607,671	\$ 2,153,593	\$ 2,155,381	\$ 887,683	\$ 2,120,643	\$ 2,332,511	\$ 177,130	8.2%

Proposed Budget – Variance Report for 2027
Children and Family Services
Level 7

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 250 - Social Services | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% CHG to 2026 Budget
OPERATING REVENUES									
421225	Other Federal Payments	\$ (242,840)	\$ (235,000)	\$ (235,000)	\$ (45,942)	\$ (196,973)	\$ (210,000)	\$ 25,000	-10.64%
423525	State Health & Human Services	\$ (4,785,899)	\$ (4,556,349)	\$ (4,556,349)	\$ (1,724,576)	\$ (4,663,550)	\$ (4,634,315)	\$ (77,966)	1.71%
423526	PY State H & HS	\$ (90,776)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Subtotal - 42 InterGovtl Revenues	\$ (5,119,515)	\$ (4,791,349)	\$ (4,791,349)	\$ (1,770,519)	\$ (4,860,523)	\$ (4,844,315)	\$ (52,966)	1.11%
452127	Witness & Jury Fees	\$ (63)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
455110	Supervision Fees	\$ (15,007)	\$ (15,000)	\$ (15,000)	\$ (4,394)	\$ (8,798)	\$ (15,000)	\$ -	0.00%
455210	Group Homes	\$ (45,756)	\$ (32,000)	\$ (32,000)	\$ (28,191)	\$ (43,243)	\$ (45,000)	\$ (13,000)	40.63%
455215	Foster Homes	\$ (301,062)	\$ (251,000)	\$ (251,000)	\$ (176,726)	\$ (323,919)	\$ (275,300)	\$ (24,300)	9.68%
455220	CCI/Residential Care Center	\$ (56,173)	\$ (52,000)	\$ (52,000)	\$ (36,609)	\$ (57,567)	\$ (55,000)	\$ (3,000)	5.77%
455225	Temporary Shelter	\$ (12,285)	\$ (10,000)	\$ (10,000)	\$ (13,057)	\$ (21,904)	\$ (15,000)	\$ (5,000)	50.00%
	Subtotal - 45 Public Chgs Service	\$ (430,347)	\$ (360,000)	\$ (360,000)	\$ (258,976)	\$ (455,431)	\$ (405,300)	\$ (45,300)	12.58%
465305	Contributions & Donations	\$ (5,649)	\$ -	\$ -	\$ (3,544)	\$ (3,194)	\$ (3,500)	\$ (3,500)	0.00%
466125	Miscellaneous Reimbursements	\$ (2,081)	\$ (1,351)	\$ (1,351)	\$ (947)	\$ (1)	\$ -	\$ 1,351	-100.00%
	Subtotal - 46 Interest-Other Inc	\$ (7,730)	\$ (1,351)	\$ (1,351)	\$ (4,491)	\$ (3,195)	\$ (3,500)	\$ (2,149)	159.07%
Total Operating Revenues		\$ (5,557,592)	\$ (5,152,700)	\$ (5,152,700)	\$ (2,033,985)	\$ (5,319,149)	\$ (5,253,115)	\$ (100,415)	1.9%
OPERATING EXPENSES									
511105	Regular Wages	\$ 3,147,471	\$ 3,284,004	\$ 3,284,004	\$ 1,529,660	\$ 3,080,251	\$ 3,207,058	\$ (76,946)	-2.34%
511110	Overtime	\$ 31,999	\$ 58,000	\$ 58,000	\$ 7,688	\$ 15,784	\$ 12,681	\$ (45,319)	-78.14%
511192	Admin Allocated Wages	\$ -	\$ -	\$ -	\$ 9,195	\$ 17,671	\$ 13,442	\$ 13,442	0.00%
511905	Supervisors Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
512105	Social Security	\$ 228,599	\$ 247,310	\$ 247,310	\$ 110,950	\$ 223,721	\$ 246,502	\$ (808)	-0.33%
512110	Retirement (Employer)	\$ 216,861	\$ 240,620	\$ 240,620	\$ 110,761	\$ 223,715	\$ 233,611	\$ (7,009)	-2.91%
512145	Unemployment Compensation	\$ 4	\$ -	\$ -	\$ 13	\$ 34	\$ -	\$ -	0.00%
512192	Admin Allocated Fringe	\$ -	\$ -	\$ -	\$ 1,344	\$ 17,959	\$ 2,003	\$ 2,003	0.00%
	Subtotal - 51 Personnel Reltd Exp	\$ 3,625,634	\$ 3,829,934	\$ 3,829,934	\$ 1,769,611	\$ 3,579,135	\$ 3,715,297	\$ (114,637)	-2.99%
531105	Consulting	\$ -	\$ 10,000	\$ 10,000	\$ 6,368	\$ 12,404	\$ 15,000	\$ 5,000	50.00%
531205	Legal	\$ 70,072	\$ 54,650	\$ 54,650	\$ 22,090	\$ 56,564	\$ 53,450	\$ (1,200)	-2.20%
531220	Training / Education	\$ 66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
531245	DP - Telecommunications	\$ 438	\$ 900	\$ 900	\$ 450	\$ 900	\$ 1,000	\$ 100	11.11%
531246	Systems Support Costs	\$ 14,923	\$ 17,846	\$ 17,846	\$ -	\$ 14,923	\$ 14,923	\$ (2,923)	-16.38%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 250 - Social Services | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% CHG to 2026 Budget
531255	Interpretation Services	\$ 882	\$ 5,400	\$ 5,400	\$ 357	\$ 2,450	\$ 4,950	\$ (450)	-8.33%
531330	Laboratory	\$ 8,264	\$ 14,000	\$ 14,000	\$ 1,862	\$ 5,500	\$ 8,000	\$ (6,000)	-42.86%
531435	Evidence / Witness	\$ 183	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
531450	Transportation	\$ 9,202	\$ 5,000	\$ 5,000	\$ 838	\$ 3,200	\$ 3,000	\$ (2,000)	-40.00%
531455	Investigation	\$ 4,081	\$ 5,000	\$ 5,000	\$ 2,771	\$ 5,000	\$ 5,000	\$ -	0.00%
531505	Client Service	\$ 243,865	\$ 414,020	\$ 414,020	\$ 170,719	\$ 408,210	\$ 415,866	\$ 1,846	0.45%
531509	Family Find	\$ 147,776	\$ 154,458	\$ 154,458	\$ 74,250	\$ 112,200	\$ 80,784	\$ (73,674)	-47.70%
531512	Child Advocacy	\$ 75,333	\$ 100,000	\$ 100,000	\$ 58,333	\$ 100,000	\$ 100,000	\$ -	0.00%
531513	IHSS In Home Safety Ser	\$ 399,774	\$ 419,839	\$ 419,839	\$ 209,920	\$ 419,839	\$ 428,244	\$ 8,405	2.00%
531525	Day Care Cntr Serv Non	\$ 2,970	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
531565	Prevent Organization & Aware	\$ 164,281	\$ 119,283	\$ 119,283	\$ 68,440	\$ 138,136	\$ 165,287	\$ 46,004	38.57%
531595	Child Day Care	\$ -	\$ 200	\$ 200	\$ -	\$ 100	\$ 100	\$ (100)	-50.00%
531601	Supportive Home Care	\$ 10,994	\$ -	\$ -	\$ 200	\$ 200	\$ -	\$ -	0.00%
531610	Respite Care	\$ 1,967	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
531615	Housing/Energy Assistan	\$ 49,594	\$ -	\$ -	\$ 940	\$ 940	\$ -	\$ -	0.00%
531660	Crisis Intervention	\$ 294	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
531665	Counsel/Therapeutic Resources	\$ 84,044	\$ 107,112	\$ 107,112	\$ 44,013	\$ 74,740	\$ 134,040	\$ 26,928	25.14%
531685	Mentor	\$ 202,555	\$ 332,375	\$ 332,375	\$ 100,091	\$ 195,894	\$ 206,040	\$ (126,335)	-38.01%
531687	Supervised Visitation	\$ 157,486	\$ 195,000	\$ 195,000	\$ 78,783	\$ 170,000	\$ 195,000	\$ -	0.00%
531700	Foster Homes	\$ 709,790	\$ 725,000	\$ 725,000	\$ 409,618	\$ 740,188	\$ 705,000	\$ (20,000)	-2.76%
531710	Group Home In County	\$ 558,097	\$ 585,030	\$ 585,030	\$ 309,984	\$ 587,674	\$ 617,058	\$ 32,028	5.47%
531715	Group Home Out of County	\$ 312,389	\$ 360,000	\$ 360,000	\$ 331,137	\$ 730,245	\$ 660,000	\$ 300,000	83.33%
531720	Child Care Institutions	\$ 1,919,879	\$ 1,822,072	\$ 1,822,072	\$ 1,297,168	\$ 2,197,000	\$ 2,000,000	\$ 177,928	9.77%
531722	Juvenile Probation/Superv.	\$ 134,665	\$ 200,000	\$ 200,000	\$ 103,916	\$ 210,000	\$ 20,000	\$ (180,000)	-90.00%
531725	Temporary Shelter	\$ 506,145	\$ 505,000	\$ 505,000	\$ 249,464	\$ 492,501	\$ 515,000	\$ 10,000	1.98%
531730	State - Corrections	\$ 60,003	\$ 165,559	\$ 165,559	\$ 80,661	\$ 336,107	\$ 276,670	\$ 111,111	67.11%
531731	Corrections-Comm Sup Fe	\$ 23,167	\$ 68,068	\$ 68,068	\$ -	\$ 11,594	\$ 139,048	\$ 70,980	104.28%
531740	Kinship Long Term Care	\$ 341,625	\$ 427,605	\$ 427,605	\$ 198,714	\$ 408,817	\$ 415,000	\$ (12,605)	-2.95%
531741	Administrative Payments	\$ 225,931	\$ 245,000	\$ 245,000	\$ 172,141	\$ 342,277	\$ 290,000	\$ 45,000	18.37%
531742	Subsidized Guardianship	\$ 262,367	\$ 235,000	\$ 235,000	\$ 106,829	\$ 218,000	\$ 230,000	\$ (5,000)	-2.13%
531754	Other Client Service Expenses	\$ 11,114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
531757	Allowable Cost Refund for Srvc	\$ (2,916)	\$ -	\$ -	\$ (25,379)	\$ (25,379)	\$ -	\$ -	0.00%
531805	Water	\$ 115	\$ 300	\$ 300	\$ 96	\$ 200	\$ 300	\$ -	0.00%
531815	Electric	\$ 252	\$ 500	\$ 500	\$ 271	\$ 500	\$ 500	\$ -	0.00%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 250 - Social Services | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% CHG to 2026 Budget
531820	Natural Gas	\$ 226	\$ 800	\$ 800	\$ 351	\$ 813	\$ 900	\$ 100	12.50%
531840	Telephone - Cellular	\$ 27,451	\$ 27,500	\$ 27,500	\$ 15,817	\$ 29,527	\$ 30,700	\$ 3,200	11.64%
532225	Office Equip Maintenance	\$ 3,054	\$ 5,000	\$ 5,000	\$ 926	\$ 2,500	\$ 1,320	\$ (3,680)	-73.60%
533105	Advertising	\$ 1,040	\$ 800	\$ 800	\$ 541	\$ 733	\$ 4,100	\$ 3,300	412.50%
533205	Mileage - Employee	\$ 34,296	\$ 41,924	\$ 41,924	\$ 10,122	\$ 28,351	\$ 23,318	\$ (18,606)	-44.38%
533215	Meals - Employee	\$ 1,073	\$ 2,388	\$ 2,388	\$ 426	\$ 1,925	\$ 2,343	\$ (45)	-1.88%
533220	Lodging - Employee	\$ 3,937	\$ 9,280	\$ 9,280	\$ 1,532	\$ 9,385	\$ 9,280	\$ -	0.00%
533235	Commercial Trans. - Employee	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
533245	Seminars and Training	\$ 15,513	\$ 17,444	\$ 17,444	\$ 2,372	\$ 17,116	\$ 17,444	\$ -	0.00%
533405	Laundry	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
533455	Licenses and Permits	\$ 7,158	\$ 5,232	\$ 5,232	\$ 2,893	\$ 4,668	\$ 1,968	\$ (3,264)	-62.39%
533505	General Supplies	\$ 1,838	\$ 1,000	\$ 1,000	\$ 1,305	\$ 2,411	\$ 1,600	\$ 600	60.00%
533540	Food	\$ 269	\$ 1,300	\$ 1,300	\$ 477	\$ 1,300	\$ 1,500	\$ 200	15.38%
533705	Office Supplies	\$ 3,011	\$ 4,500	\$ 4,500	\$ 2,290	\$ 4,500	\$ 4,500	\$ -	0.00%
533725	Postage	\$ 130	\$ 350	\$ 350	\$ -	\$ 200	\$ 300	\$ (50)	-14.29%
533815	Cleaning Supplies	\$ 611	\$ 1,500	\$ 1,500	\$ 489	\$ 1,000	\$ 1,500	\$ -	0.00%
533825	Fuel - Gasoline	\$ 2,611	\$ 3,400	\$ 3,400	\$ 6,512	\$ 13,026	\$ 15,300	\$ 11,900	350.00%
533875	Subscriptions	\$ 84	\$ -	\$ -	\$ 60	\$ 60	\$ 100	\$ 100	0.00%
533890	Books	\$ 225	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ (100)	-100.00%
533903	Sales Tax Expense	\$ -	\$ -	\$ -	\$ 118	\$ 118	\$ -	\$ -	0.00%
533908	Miscellaneous Expenses	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
533925	Office F&E Non-Capitalized	\$ 11,973	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
533928	Computer Sys Non-Capitalized	\$ 16,199	\$ 34,905	\$ 34,905	\$ 23,228	\$ 22,305	\$ 3,322	\$ (31,583)	-90.48%
533930	Equipment Non-Capitalized	\$ 116	\$ 1,200	\$ 1,200	\$ 419	\$ 577	\$ 300	\$ (900)	-75.00%
533950	Special Event	\$ 4,676	\$ 14,462	\$ 14,462	\$ 7,018	\$ 8,640	\$ 7,616	\$ (6,846)	-47.34%
533951	Employee Recognition Expense	\$ 491	\$ 735	\$ 735	\$ -	\$ 735	\$ 720	\$ (15)	-2.04%
534105	Rental of Building	\$ 3,239	\$ 6,000	\$ 6,000	\$ 3,325	\$ 5,700	\$ 7,000	\$ 1,000	16.67%
534115	Rental of Equipment	\$ 1,456	\$ 4,000	\$ 4,000	\$ 1,693	\$ 3,509	\$ 3,720	\$ (280)	-7.00%
	Subtotal - 53 Operating Expenditur	\$ 6,852,356	\$ 7,478,037	\$ 7,478,037	\$ 4,156,962	\$ 8,130,022	\$ 7,838,111	\$ 360,074	4.82%
551105	Health Insurance	\$ 729,780	\$ 692,661	\$ 692,661	\$ 312,189	\$ 633,734	\$ 638,981	\$ (53,680)	-7.75%
551110	Dental Insurance	\$ 15,625	\$ 14,166	\$ 14,166	\$ 7,937	\$ 16,067	\$ 15,215	\$ 1,049	7.40%
551115	Group Life Insurance	\$ 1,756	\$ 1,876	\$ 1,876	\$ 8	\$ 18	\$ 1,805	\$ (71)	-3.77%
551125	Worker Compensation Insurance	\$ 44,272	\$ 44,940	\$ 44,940	\$ 29,401	\$ 63,070	\$ 40,948	\$ (3,992)	-8.88%
551192	Admin Allocated Emp Ins	\$ -	\$ -	\$ -	\$ 1,288	\$ 2,668	\$ 2,907	\$ 2,907	0.00%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 250 - Social Services | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% CHG to 2026 Budget
551905	General Liability Insurance	\$ 15,714	\$ 17,437	\$ 17,437	\$ -	\$ -	\$ -	\$ (17,437)	-100.00%
551920	Property Insurance	\$ 2,384	\$ 2,133	\$ 2,133	\$ -	\$ -	\$ -	\$ (2,133)	-100.00%
551930	Deductible Escrow	\$ 2,488	\$ 2,566	\$ 2,566	\$ -	\$ -	\$ -	\$ (2,566)	-100.00%
552110	Building Main. & Housekeeping	\$ 173,962	\$ 191,118	\$ 191,118	\$ -	\$ -	\$ -	\$ (191,118)	-100.00%
553105	Telephone	\$ 5,218	\$ 7,475	\$ 7,475	\$ -	\$ -	\$ -	\$ (7,475)	-100.00%
553115	Telephone - Long Distance	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
553135	Printing & Duplicating	\$ 1,792	\$ 2,900	\$ 2,900	\$ 388	\$ 2,250	\$ 2,350	\$ (550)	-18.97%
553150	Data Processing Services	\$ 234,460	\$ 249,265	\$ 249,265	\$ -	\$ -	\$ -	\$ (249,265)	-100.00%
555112	Allocated Shared Cost Pool	\$ -	\$ -	\$ -	\$ 154,574	\$ 322,660	\$ 330,678	\$ 330,678	0.00%
555113	Allocated Overhead	\$ -	\$ -	\$ -	\$ 159,495	\$ 312,622	\$ 351,328	\$ 351,328	0.00%
555117	Allocated Admin Fringe	\$ -	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -	0.00%
555118	HHS Maximus Allocation	\$ -	\$ -	\$ -	\$ 144,001	\$ 287,712	\$ 283,551	\$ 283,551	0.00%
555119	HHS Facility Operations	\$ -	\$ -	\$ -	\$ 124,075	\$ 253,382	\$ 235,246	\$ 235,246	0.00%
555120	HHS IT Allocation	\$ -	\$ -	\$ -	\$ 97,828	\$ 195,360	\$ 203,923	\$ 203,923	0.00%
555145	Ovhd-Gen Mgt / HHS Committee	\$ 45,271	\$ 42,138	\$ 42,138	\$ -	\$ -	\$ -	\$ (42,138)	-100.00%
555146	Ovhd - Program Mgmt	\$ 198,163	\$ 171,548	\$ 171,548	\$ -	\$ -	\$ -	\$ (171,548)	-100.00%
555147	Ovhd - Financial Admin	\$ 230,645	\$ 240,034	\$ 240,034	\$ -	\$ -	\$ -	\$ (240,034)	-100.00%
555148	Ovhd - Secretarial Services	\$ 196,095	\$ 180,466	\$ 180,466	\$ -	\$ -	\$ -	\$ (180,466)	-100.00%
556108	Employee Wages & Related Costs	\$ 181,070	\$ 211,234	\$ 211,234	\$ 123,220	\$ 211,234	\$ 215,547	\$ 4,313	2.04%
	Subtotal - 55 InterDptl Charges	\$ 2,078,713	\$ 2,071,957	\$ 2,071,957	\$ 1,154,398	\$ 2,300,777	\$ 2,322,479	\$ 250,522	12.09%
	Total Operating Expenses	\$ 12,556,704	\$ 13,379,928	\$ 13,379,928	\$ 7,080,971	\$ 14,009,935	\$ 13,875,887	\$ 495,959	3.7%
	Operating Surplus (Deficit)	\$ 6,999,112	\$ 8,227,228	\$ 8,227,228	\$ 5,046,986	\$ 8,690,786	\$ 8,622,772	\$ 395,544	4.8%
	Other Financing Sources/Uses								
820125	Use of FB Subsequent Yr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Subtotal Unmapped	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Net Other Financing (Sources) Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Budgetary Change in Fund Balance / Net Position	\$ 6,999,112	\$ 8,227,228	\$ 8,227,228	\$ 5,046,986	\$ 8,690,786	\$ 8,622,772	\$ 395,544	4.8%

Proposed Budget – Variance Report for 2027

Economic and Child Support Services

Level 7

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 260 - Economic Support/Child Support | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% CHG to 2026 Budget
OPERATING REVENUES									
421225	Other Federal Payments	\$ (1,942,697)	\$ (2,661,723)	\$ (2,661,723)	\$ (1,332,842)	\$ (2,490,917)	\$ (2,617,517)	\$ 44,206	-1.66%
421226	PY Other Federal Payments	\$ (65,996)	\$ (74,297)	\$ (74,297)	\$ -	\$ (74,297)	\$ (74,297)	\$ -	0.00%
423115	State Revenue - General Gov't	\$ (226,457)	\$ (252,327)	\$ (252,327)	\$ (126,096)	\$ (252,327)	\$ (255,679)	\$ (3,352)	1.33%
423525	State Health & Human Services	\$ (1,055,218)	\$ (617,026)	\$ (617,026)	\$ (471,303)	\$ (580,344)	\$ (770,897)	\$ (153,871)	24.94%
423526	PY State H & HS	\$ (124,655)	\$ (50,000)	\$ (50,000)	\$ (261,951)	\$ (261,951)	\$ (150,000)	\$ (100,000)	200.00%
	Subtotal - 42 InterGovtl Revenues	\$ (3,415,023)	\$ (3,655,373)	\$ (3,655,373)	\$ (2,192,192)	\$ (3,659,836)	\$ (3,868,390)	\$ (213,017)	5.83%
451205	Court Fees and Charges	\$ (21,534)	\$ (25,000)	\$ (25,000)	\$ (12,595)	\$ (25,000)	\$ (25,000)	\$ -	0.00%
451206	Vital Record Fees	\$ (67)	\$ (100)	\$ (100)	\$ (50)	\$ (120)	\$ (120)	\$ (20)	20.00%
451405	Miscellaneous Fees	\$ (380)	\$ (150)	\$ (150)	\$ (90)	\$ (90)	\$ (75)	\$ 75	-50.00%
451420	Copies	\$ (49)	\$ (50)	\$ (50)	\$ (3)	\$ (10)	\$ -	\$ 50	-100.00%
454225	Laboratory	\$ (6,962)	\$ (9,000)	\$ (9,000)	\$ (4,544)	\$ (9,000)	\$ (10,000)	\$ (1,000)	11.11%
	Subtotal - 45 Public Chgs Service	\$ (28,992)	\$ (34,300)	\$ (34,300)	\$ (17,283)	\$ (34,220)	\$ (35,195)	\$ (895)	2.61%
466125	Miscellaneous Reimbursements	\$ (7,061)	\$ -	\$ -	\$ (2,585)	\$ -	\$ -	\$ -	0.00%
466126	Incentives FS/MA/AFDC	\$ (3,916)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
466130	Sale of General Fixed Assets	\$ (37)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Subtotal - 46 Interest-Other Inc	\$ (11,013)	\$ -	\$ -	\$ (2,585)	\$ -	\$ -	\$ -	0.00%
Total Operating Revenues		\$ (3,455,028)	\$ (3,689,673)	\$ (3,689,673)	\$ (2,212,060)	\$ (3,694,056)	\$ (3,903,585)	\$ (213,912)	5.8%
OPERATING EXPENSES									
511105	Regular Wages	\$ 1,995,341	\$ 2,363,946	\$ 2,363,946	\$ 1,120,470	\$ 2,280,463	\$ 2,434,951	\$ 71,005	3.00%
511110	Overtime	\$ 27,919	\$ -	\$ -	\$ 265	\$ 25,033	\$ 49,563	\$ 49,563	0.00%
511192	Admin Allocated Wages	\$ -	\$ -	\$ -	\$ 1,240	\$ 2,631	\$ 2,280	\$ 2,280	0.00%
512105	Social Security	\$ 144,843	\$ 174,930	\$ 174,930	\$ 79,980	\$ 162,695	\$ 190,066	\$ 15,136	8.65%
512110	Retirement (Employer)	\$ 135,948	\$ 165,693	\$ 165,693	\$ 78,643	\$ 162,562	\$ 180,129	\$ 14,436	8.71%
512145	Unemployment Compensation	\$ 3	\$ -	\$ -	\$ 9	\$ 25	\$ -	\$ -	0.00%
512192	Admin Allocated Fringe	\$ -	\$ -	\$ -	\$ 178	\$ 376	\$ 340	\$ 340	0.00%
	Subtotal - 51 Personnel Reltd Exp	\$ 2,304,054	\$ 2,704,569	\$ 2,704,569	\$ 1,280,784	\$ 2,633,785	\$ 2,857,328	\$ 152,759	5.65%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 260 - Economic Support/Child Support | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% CHG to 2026 Budget
531246	Systems Support Costs	\$ 2,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
531255	Interpretation Services	\$ 2,916	\$ 3,450	\$ 3,450	\$ 1,698	\$ 3,600	\$ 4,400	\$ 950	27.54%
531330	Laboratory	\$ 2,842	\$ 4,200	\$ 4,200	\$ 1,196	\$ 4,200	\$ 4,200	\$ -	0.00%
531432	Buccal Swab Testing	\$ 11,162	\$ 14,000	\$ 14,000	\$ 5,322	\$ 12,500	\$ 14,000	\$ -	0.00%
531455	Investigation	\$ 645	\$ 500	\$ 500	\$ 47	\$ 500	\$ 500	\$ -	0.00%
531457	Service of Process Charges	\$ 33,164	\$ 45,000	\$ 45,000	\$ 12,192	\$ 30,000	\$ 45,000	\$ -	0.00%
531505	Client Service	\$ 20,804	\$ 38,400	\$ 38,400	\$ 6,650	\$ 24,200	\$ 34,200	\$ (4,200)	-10.94%
531830	Telephone	\$ 597	\$ 300	\$ 300	\$ 900	\$ 810	\$ -	\$ (300)	-100.00%
531840	Telephone - Cellular	\$ 146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
531905	Contracted Services	\$ 63,960	\$ 70,000	\$ 70,000	\$ 35,880	\$ 71,760	\$ -	\$ (70,000)	-100.00%
532220	Equipment Maintenance	\$ 532	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
532225	Office Equip Maintenance	\$ 3,286	\$ 4,000	\$ 4,000	\$ 1,929	\$ 4,300	\$ 2,320	\$ (1,680)	-42.00%
533115	Certified Copies	\$ -	\$ 25	\$ 25	\$ -	\$ 25	\$ 25	\$ -	0.00%
533205	Mileage - Employee	\$ 903	\$ 2,761	\$ 2,761	\$ 528	\$ 1,886	\$ 3,060	\$ 299	10.83%
533215	Meals - Employee	\$ 195	\$ 1,760	\$ 1,760	\$ -	\$ 650	\$ 2,170	\$ 410	23.30%
533220	Lodging - Employee	\$ 862	\$ 550	\$ 550	\$ -	\$ 750	\$ 550	\$ -	0.00%
533235	Commercial Trans. - Employee	\$ 845	\$ 1,800	\$ 1,800	\$ -	\$ -	\$ 1,800	\$ -	0.00%
533245	Seminars and Training	\$ 1,970	\$ 1,800	\$ 1,800	\$ 1,542	\$ 1,900	\$ 1,800	\$ -	0.00%
533305	Membership Dues	\$ 27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
533505	General Supplies	\$ 181	\$ 2,500	\$ 2,500	\$ 414	\$ 1,300	\$ 1,600	\$ (900)	-36.00%
533705	Office Supplies	\$ 8,529	\$ 5,600	\$ 5,600	\$ 3,058	\$ 7,216	\$ 6,100	\$ 500	8.93%
533725	Postage	\$ 19,954	\$ 23,250	\$ 23,250	\$ 8,379	\$ 20,100	\$ 21,150	\$ (2,100)	-9.03%
533825	Fuel - Gasoline	\$ 129	\$ 500	\$ 500	\$ 313	\$ 500	\$ 500	\$ -	0.00%
533875	Subscriptions	\$ 7,987	\$ 11,130	\$ 11,130	\$ -	\$ -	\$ -	\$ (11,130)	-100.00%
533890	Books	\$ 170	\$ 350	\$ 350	\$ 207	\$ 250	\$ 350	\$ -	0.00%
533925	Office F&E Non-Capitalized	\$ 283	\$ 9,100	\$ 9,100	\$ 652	\$ 8,624	\$ -	\$ (9,100)	-100.00%
533928	Computer Sys Non-Capitalized	\$ 10,392	\$ 41,066	\$ 41,066	\$ 16,986	\$ 16,986	\$ -	\$ (41,066)	-100.00%
533930	Equipment Non-Capitalized	\$ 2,068	\$ 800	\$ 800	\$ -	\$ 500	\$ 600	\$ (200)	-25.00%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 260 - Economic Support/Child Support | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% CHG to 2026 Budget
533951	Employee Recognition Expense	\$ 409	\$ 600	\$ 600	\$ 444	\$ 600	\$ 600	\$ -	0.00%
534115	Rental of Equipment	\$ 14,813	\$ 14,500	\$ 14,500	\$ 7,066	\$ 14,400	\$ 16,152	\$ 1,652	11.39%
534245	Bonding Insurance	\$ 214	\$ 694	\$ 694	\$ 120	\$ 400	\$ 400	\$ (294)	-42.36%
535110	Bad Debt Expense	\$ 691	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Subtotal - 53 Operating Expenditur	\$ 212,725	\$ 298,636	\$ 298,636	\$ 105,524	\$ 227,957	\$ 161,477	\$ (137,159)	-45.93%
551105	Health Insurance	\$ 567,164	\$ 602,136	\$ 602,136	\$ 315,681	\$ 654,901	\$ 655,728	\$ 53,592	8.90%
551110	Dental Insurance	\$ 13,899	\$ 13,636	\$ 13,636	\$ 7,615	\$ 15,067	\$ 15,062	\$ 1,426	10.45%
551115	Group Life Insurance	\$ 1,119	\$ 1,332	\$ 1,332	\$ 4	\$ 33	\$ 1,388	\$ 56	4.19%
551125	Worker Compensation Insurance	\$ 2,284	\$ 2,552	\$ 2,552	\$ 10,836	\$ 23,230	\$ 15,781	\$ 13,229	518.39%
551192	Admin Allocated Emp Ins	\$ -	\$ -	\$ -	\$ 308	\$ 693	\$ 677	\$ 677	0.00%
551905	General Liability Insurance	\$ 12,577	\$ 14,459	\$ 14,459	\$ -	\$ -	\$ -	\$ (14,459)	-100.00%
551920	Property Insurance	\$ 1,820	\$ 1,817	\$ 1,817	\$ 907	\$ 1,555	\$ 1,841	\$ 24	1.32%
551930	Deductible Escrow	\$ 1,992	\$ 2,128	\$ 2,128	\$ -	\$ -	\$ -	\$ (2,128)	-100.00%
552110	Building Main. & Housekeeping	\$ 13,413	\$ 16,328	\$ 16,328	\$ 7	\$ 17	\$ -	\$ (16,328)	-100.00%
553105	Telephone	\$ 6,914	\$ 7,453	\$ 7,453	\$ 1,443	\$ 2,474	\$ 2,598	\$ (4,855)	-65.14%
553115	Telephone - Long Distance	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
553135	Printing & Duplicating	\$ 2,900	\$ 3,650	\$ 3,650	\$ 1,390	\$ 2,100	\$ 2,150	\$ (1,500)	-41.10%
553150	Data Processing Services	\$ 187,666	\$ 206,685	\$ 206,685	\$ -	\$ -	\$ -	\$ (206,685)	-100.00%
554111	Detective Service - CC Client	\$ 533	\$ 1,200	\$ 1,200	\$ 400	\$ 1,200	\$ 400	\$ (800)	-66.67%
555111	Allocated Cost Pool Contra	\$ -	\$ -	\$ -	\$ (400)	\$ (1,200)	\$ (400)	\$ (400)	0.00%
555112	Allocated Shared Cost Pool	\$ -	\$ -	\$ -	\$ 95,712	\$ 200,003	\$ 194,468	\$ 194,468	0.00%
555113	Allocated Overhead	\$ -	\$ -	\$ -	\$ 127,195	\$ 251,621	\$ 278,131	\$ 278,131	0.00%
555118	HHS Maximus Allocation	\$ -	\$ -	\$ -	\$ 187,082	\$ 374,352	\$ 370,727	\$ 370,727	0.00%
555119	HHS Facility Operations	\$ -	\$ -	\$ -	\$ 6,444	\$ 13,562	\$ 12,503	\$ 12,503	0.00%
555120	HHS IT Allocation	\$ -	\$ -	\$ -	\$ 53,651	\$ 107,352	\$ 112,462	\$ 112,462	0.00%
555145	Ovhd-Gen Mgt / HHS Committee	\$ 36,235	\$ 34,939	\$ 34,939	\$ -	\$ -	\$ -	\$ (34,939)	-100.00%
555147	Ovhd - Financial Admin	\$ 184,584	\$ 199,029	\$ 199,029	\$ -	\$ -	\$ -	\$ (199,029)	-100.00%
555148	Ovhd - Secretarial Services	\$ 156,927	\$ 149,639	\$ 149,639	\$ -	\$ -	\$ -	\$ (149,639)	-100.00%
556105	Services	\$ 112,117	\$ 121,974	\$ 121,974	\$ 58,340	\$ 116,155	\$ 123,165	\$ 1,191	0.98%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 260 - Economic Support/Child Support / Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% CHG to 2026 Budget
556108	Employee Wages & Related Costs	\$ 29,304	\$ 34,163	\$ 34,163	\$ 19,928	\$ 34,163	\$ 34,350	\$ 187	0.55%
556110	Bonding	\$ 8	\$ 8	\$ 8	\$ 5	\$ 8	\$ 8	\$ -	0.00%
556120	Process Fee	\$ 440	\$ 800	\$ 800	\$ 600	\$ 800	\$ 800	\$ -	0.00%
	Subtotal - 55 InterDptl Charges	\$ 1,331,898	\$ 1,413,928	\$ 1,413,928	\$ 887,149	\$ 1,798,086	\$ 1,821,840	\$ 407,912	28.85%
	Total Operating Expenses	\$ 3,848,676	\$ 4,417,133	\$ 4,417,133	\$ 2,273,457	\$ 4,659,828	\$ 4,840,645	\$ 423,512	9.6%
	Operating Surplus (Deficit)	\$ 393,648	\$ 727,460	\$ 727,460	\$ 61,398	\$ 965,772	\$ 937,060	\$ 209,600	28.8%
	Capital Outlay								
631905	LFRF - General Fund	\$ (20,934)	\$ (67,352)	\$ (67,352)	\$ (34,483)	\$ (32,881)	\$ -	\$ 67,352	-100.00%
	Subtotal - 63 Op Transfers-Funds	\$ (20,934)	\$ (67,352)	\$ (67,352)	\$ (34,483)	\$ (32,881)	\$ -	\$ 67,352	-100.00%
	Total Capital Outlay	\$ (20,934)	\$ (67,352)	\$ (67,352)	\$ (34,483)	\$ (32,881)	\$ -	\$ 67,352	(100.0%)
	Net Other Financing (Sources) Uses	\$ (20,934)	\$ (67,352)	\$ (67,352)	\$ (34,483)	\$ (32,881)	\$ -	\$ 67,352	(100.0%)
	Budgetary Change in Fund Balance / Net Position	\$ 372,713	\$ 660,108	\$ 660,108	\$ 26,914	\$ 932,890	\$ 937,060	\$ 276,952	42.0%



SHEBOYGAN COUNTY

Jon Dolson – County Clerk

Administration Building

508 New York Ave.

Sheboygan, WI 53081-4126

(920) 459-3003 Jon.Dolson@SheboyganCounty.com

To: Finance Committee

Date: August 26, 2026

Re: Proposed 2027 Budget for County Clerk

Please find the 2027 proposed budget documents for the County Clerk department attached for your review.

Proposed budget:

- Submitting a balanced budget

Highlights:

- ONLY Spring election cycle

Performance measure:

- Customer service-positive/negative feedback observed, or directly from customers the day of visit, or post-visit via e-mails/phone calls received (public and/or coworkers)

Department goal:

- Provide more information on department web pages
- Conversion of website content to meet new ADA rules
- Credit/Debit Card Acceptance

Staffing:

- No change

Capital Outlay:

- None

Thank you for your continued tax levy support.

Sincerely,

Jon G. Dolson

COUNTY CLERK

	Outputs	2026		2027
		Target	Projected Actual	Target
Metric	Passport Application Revenue	\$32,000	\$32,000	\$34,000
Importance	Aids in future budget development through revenue forecasting. Fee set by National Passport Agency.			
Target	\$2,000 increase over 2026.			
Metric	Passport Photo Revenue	\$15,000	\$16,000	\$17,000
Importance	Aids in future budget development through revenue forecasting. Fee set by Sheboygan County.			
Target	\$1,000 increase over 2026.			
Metric	Marriage License Revenue	\$25,000	\$26,000	\$32,000
Importance	Aids in future budget development through revenue forecasting. Fee set by Sheboygan County.			
Target	2027 Target includes the increased fee.			

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 197 - County Clerk | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% CHG to 2026 Budget
Operating Revenues									
411100	Property Tax Levy	(233,774)	(281,528)	(281,528)	(140,765)	(281,528)	(258,224)	23,304	(8.3%)
	Subtotal - 41 Taxes	(233,774)	(281,528)	(281,528)	(140,765)	(281,528)	(258,224)	23,304	(8.3%)
426105	Municipal Charges - Election	(42,679)	(32,000)	(32,000)	(21,266)	(32,000)	(37,000)	(5,000)	15.6%
	Subtotal - 42 InterGovtl Revenues	(42,679)	(32,000)	(32,000)	(21,266)	(32,000)	(37,000)	(5,000)	15.6%
432205	Marriage	(26,758)	(25,000)	(25,000)	(10,545)	(26,000)	(32,000)	(7,000)	28.0%
432210	Domestic Partnership	(15)	-	-	-	-	-	-	-
432305	Animal	(43,050)	(46,000)	(46,000)	(33,517)	(44,000)	(44,000)	2,000	(4.3%)
432405	Passport License	(33,814)	(32,000)	(32,000)	(14,840)	(32,000)	(34,000)	(2,000)	6.3%
	Subtotal - 43 Licenses, Permits	(103,637)	(103,000)	(103,000)	(58,902)	(102,000)	(110,000)	(7,000)	6.8%
451405	Miscellaneous Fees	(459)	(454)	(454)	(347)	(454)	(466)	(12)	2.6%
451410	Printing and Duplicating Fees	(2)	-	-	-	-	-	-	-
451420	Copies	(116)	(100)	(100)	(4)	(100)	(112)	(12)	12.0%
452118	Passport Photographs	(11,972)	(15,000)	(15,000)	(8,320)	(16,000)	(17,000)	(2,000)	13.3%
	Subtotal - 45 Public Chgs Service	(12,548)	(15,554)	(15,554)	(8,670)	(16,554)	(17,578)	(2,024)	13.0%
466121	Postage Reimbursement	(184)	(275)	(275)	-	(185)	(185)	90	(32.7%)
466125	Miscellaneous Reimbursements	(46)	-	-	(25)	(25)	-	-	-
	Subtotal - 46 Interest-Other Inc	(230)	(275)	(275)	(25)	(210)	(185)	90	(32.7%)
473130	Supplies	(109)	(116)	(116)	(95)	(116)	(136)	(20)	17.2%
	Subtotal - 47 Interdeptl Revenue	(109)	(116)	(116)	(95)	(116)	(136)	(20)	17.2%
	Total Operating Revenues	(392,976)	(432,473)	(432,473)	(229,723)	(432,408)	(423,123)	9,350	(2.2%)
Operating Expenses									
511105	Regular Wages	168,279	198,367	198,367	83,980	198,367	206,119	7,752	3.9%
512105	Social Security	13,704	14,679	14,679	6,581	14,679	15,768	1,089	7.4%
512110	Retirement (Employer)	12,800	14,282	14,282	6,459	14,282	14,943	661	4.6%
512145	Unemployment Compensation	0	-	-	0	-	-	-	-
	Subtotal - 51 Personnel Reltd Exp	214,048	227,628	227,628	102,755	227,628	237,130	9,502	4.2%
531105	Consulting	4,133	-	-	-	-	-	-	-
531405	Dog Listing	3,726	4,000	4,000	-	3,800	3,738	(262)	(6.6%)
531505	Client Service	36,729	41,670	41,670	-	36,000	36,000	(5,670)	(13.6%)
532225	Office Equip Maintenance	22,619	22,500	22,500	13,508	23,815	24,360	1,860	8.3%
533105	Advertising	13,155	14,500	14,500	14,686	24,959	14,000	(500)	(3.4%)

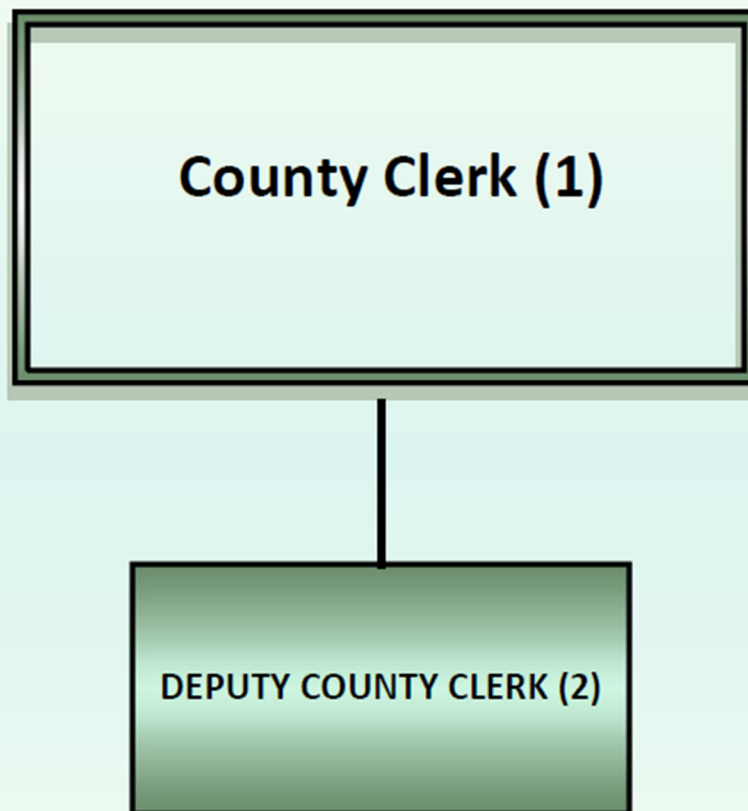
Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 197 - County Clerk | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% CHG to 2026 Budget
533110	Printing	512	800	800	-	500	450	(350)	(43.8%)
533205	Mileage - Employee	274	250	250	40	250	250	-	-
533215	Meals - Employee	201	122	122	10	80	98	(24)	(19.7%)
533220	Lodging - Employee	805	750	750	239	750	450	(300)	(40.0%)
533245	Seminars and Training	268	340	340	414	414	340	-	-
533305	Membership Dues	125	175	175	175	175	175	-	-
533505	General Supplies	1,399	1,400	1,400	1,220	1,300	1,400	-	-
533705	Office Supplies	5,902	3,800	3,800	632	2,144	2,000	(1,800)	(47.4%)
533725	Postage	2,773	2,500	2,500	1,116	2,500	2,500	-	-
533875	Subscriptions	93	-	-	-	-	-	-	-
533925	Office F&E Non-Capitalized	43	-	-	-	-	-	-	-
533928	Computer Sys Non-Capitalized	367	-	-	-	-	2,902	2,902	-
534115	Rental of Equipment	1,719	4,080	4,080	302	1,800	1,800	(2,280)	(55.9%)
535110	Bad Debt Expense	15	-	-	-	-	-	-	-
535990	NON POSTING Default P-Card	-	-	-	240	240	-	-	-
	Subtotal - 53 Operating Expenditur	94,909	96,887	96,887	32,581	98,727	90,463	(6,424)	(6.6%)
551105	Health Insurance	36,954	36,985	36,985	18,000	36,985	41,940	4,955	13.4%
551110	Dental Insurance	910	909	909	420	909	909	-	-
551115	Group Life Insurance	103	111	111	0	111	115	4	3.6%
551125	Worker Compensation Insurance	138	136	136	132	136	143	7	5.1%
551905	General Liability Insurance	769	640	640	320	640	640	-	-
551920	Property Insurance	497	506	506	253	506	506	-	-
551930	Deductible Escrow	122	94	94	47	94	94	-	-
553105	Telephone	872	796	796	398	796	836	40	5.0%
553135	Printing & Duplicating	33,584	37,875	37,875	26,376	26,471	19,100	(18,775)	(49.6%)
553150	Data Processing Services	23,122	29,889	29,889	14,945	29,889	31,230	1,341	4.5%
556110	Bonding	17	17	17	8	17	17	-	-
	Subtotal - 55 InterDptl Charges	97,108	107,958	107,958	60,909	96,554	95,530	(12,428)	(11.5%)
	Total Operating Expenses	406,065	432,473	432,473	196,244	422,909	423,123	(9,350)	(2.2%)
	Operating (Surplus) Deficit	13,089	-	-	(33,479)	(9,499)	-	-	-

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 197 - County Clerk | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% CHG to 2026 Budget
Other Financing Sources									
631905	LFRF - General Fund	(13,129)	-	-	-	-	-	-	-
	Subtotal - 63 Op Transfers-Funds	(13,129)	-	-	-	-	-	-	-
	Total Other Financing Sources	(13,129)	-	-	-	-	-	-	-
Other Financing Uses									
	Total Other Financing Uses	-	-	-	-	-	-	-	-
	Net Other Financing (Sources) Uses	(13,129)	-	-	-	-	-	-	-
	Budgetary Change in Fund Balance / Net Position	(40)	-	-	(33,479)	(9,499)	-	-	-

MUNIS ORG CHART



[illegible]

2027 Travel and Training Requests

Department: County Clerk

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
March	WI County Constitutional Officers Assoc.	Madison	1	250.00	24.00	250.00	-	-	524.00	No	Yes
May	WI County Clerks Assoc. District Meeting	Brown Co.	1	-	10.00	-	-	-	10.00	No	Yes
June	WI County Clerks Assoc. Annual Symposium	Sheb. Co	1	-	-	-	-	140.00	140.00	Yes	No
September	WI Counties Assoc. Annual Conference	Wisc. Dells	1	-	24.00	200.00	-	80.00	304.00	No	Yes
TBD	Staff Training	Green Bay	2	-	20.00	-	-	60.00	80.00	No	Yes
TBD	Staff Training	Madison	2	-	20.00	-	-	60.00	80.00	No	Yes
									-		
									-		
									-		
									-		
									-		
									-		
									-		
			Object Account Total	250.00	98.00	450.00	-	340.00	1,138.00		

Grand Total	1,138.00
-------------	----------

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

Listed in Order of Priority

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

Department:

Account No: 533928[illegible]

RETURN TO CHRIS LEWINSKI, INFORMATION TECHNOLOGY DIRECTOR

NOTE:

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

Christopher S. Lewinski
IT Division Approval


Requesting Department Head Signature

Sheboygan County Discretionary Fee Schedule 2027

County Clerk

Dept	Dept.	Object Account	Fee	Current Charge	Recommended Future Charge	% change	Unit	Date of Last Increase	Prior Fee Increase	Who can Approve Change	Notes
197	Co. Clerk	432200	Marriage Licenses	90.00	100.00	11%	per application	2024	10.00	Liaison Committee/ County Board	Total fee is \$90 which is made up of \$20 Family Counseling, \$25 State Registrar, \$45 County. (Manitowoc \$80, Ozaukee \$100, FondduLac \$125)
197	Co. Clerk	452118	Photographs	15.00			per person	2026	n / a	Department	Comparable to others in the community providing this service. (Walgreen's \$17+, WalMart \$8+)
197	Co. Clerk	432300	Animal Licenses	varies			per municipality		n / a	Municipality / State	Municipalities set their own fee, in addition to the State fee of \$5 (nuetered/spade), & \$12 (not nuetered/spade).
197	Co. Clerk	432400	Passport License	35.00			per application	2018	\$10	Nat'l. Passport Agency	This fee increased part-way through 2018

Liaison Committee Budget Sign Off

2027

Department
Liaison Committee
Committee Chair

County Clerk
Finance Committee
Vern Koch

Targets Set by Finance Committee

Levy	\$	258,224
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

Department Budget Requested

Total Revenue	\$	-423,123	Note: amount should be negative
Total Expense	\$	423,123	Note: amount should be positive
Transfer In	\$	0	
Transfer Out	\$	0	
Equity	\$	0	
Variance	\$	0	

*Note: **Variance** should be zero = meets budget target; or*

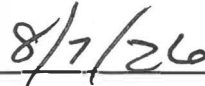
***Variance** is a negative number = under budget; excess funds*

Signatures:

Committee Chair

Date


Department Head


Date

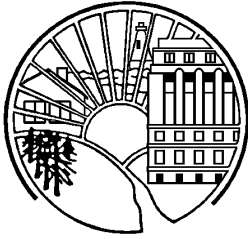
Note: If the liaison committee supports one or more exceptions to the

SHEBOYGAN COUNTY TREASURER AND REAL PROPERTY LISTING 2027 BUDGET

FINANCE COMMITTEE MEETING

Prepared For:
Sheboygan County Finance Committee

Prepared by:
Laura Henning-Lorenz, Sheboygan County Treasurer
Michele Steffes, Administrative Manager
08/20/2026



SHEBOYGAN COUNTY

Laura Henning-Lorenz

County Treasurer and Real Property Listing Office

To: Finance Committee

From: Laura Henning-Lorenz [LHL](#)

Date: August 20, 2026

Re: Proposed 2027 Budget for the County Treasurer and Real Property Listing Office

Attached you will find the County Treasurer and Real Property Listing 2027 budget information. This budget has a variance of \$13,651 based upon the levy target.

Department Goals - 2027

- Post-migration support and continued educational sessions for the new web-based (SaaS) land record enterprise software system.
- Collaboration with municipal clerks/treasurers on post-migration change implementation.
- Updated instructions and ongoing educational sessions/materials for municipal clerks/treasurers, municipal support staff, and banks assisting with tax collection.
- Continued training for newer team members and municipal treasurers on best practices, standards, policies, procedures, and applicable laws.
- Outreach to property owners who are delinquent on real estate taxes.

Key Performance Measurement(s)

- Performance for Metric 1 and Metric 2 showed improvement.

Proposed Budget

- Additional levy request of \$13,651 to balance the 2027 budget (Account 168.553150).
- Significant increase in IT allocation due to a new five-year agreement with Catalis, following migration to the web-based land record enterprise software platform.

Highlights

- Levy increase of \$19,245, primarily offsetting higher wages, health insurance, and operating expenses.
- Revenue for the new tax bill process includes municipal postage and other charges, which help offset increased expenses.
- Tax foreclosure revenues and expenses remain balanced.

Staffing

- Requesting change to the table of organization. No new positions are being requested.
- Requesting promotion of two accounting positions.
- Requesting out-of-cycle adjustment for one salaried position.

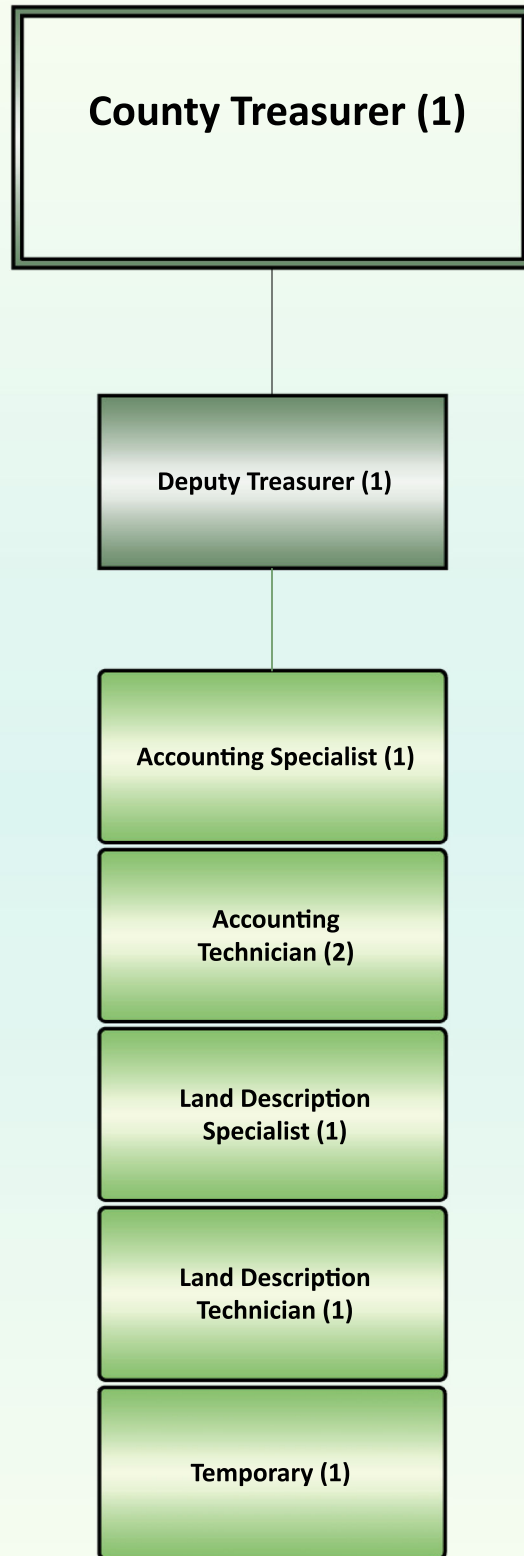
Capital Outlay

- None.

Closing

- 2027 will be a fiscally challenging year for our office. Despite limited resources, the team continues to demonstrate exceptional work ethic, fiscal responsibility, and commitment to process improvement. Staff consistently respond to public inquiries with professionalism, kindness, and diligence, and remain dedicated to serving taxpayers and all customers we interact with daily.

MUNIS ORG CHART

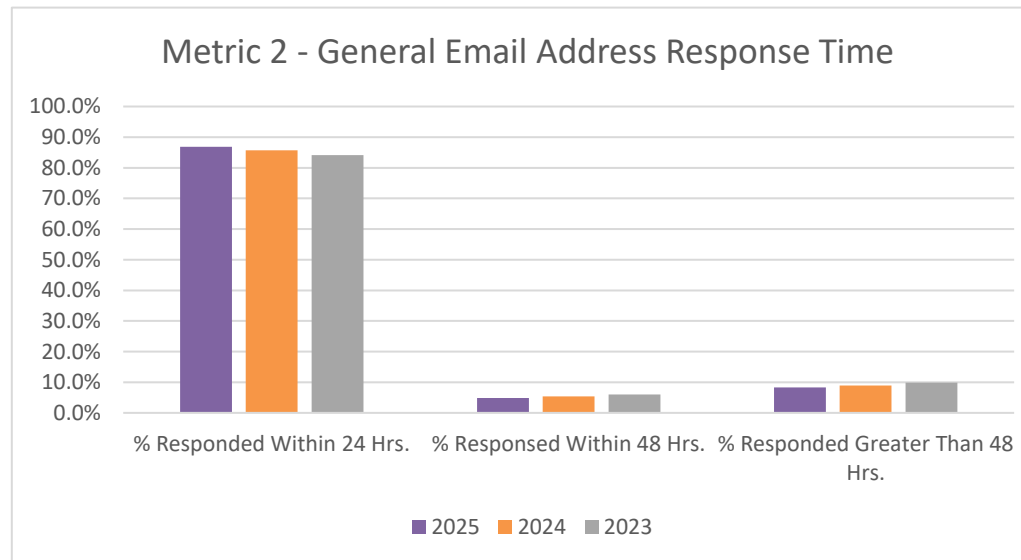
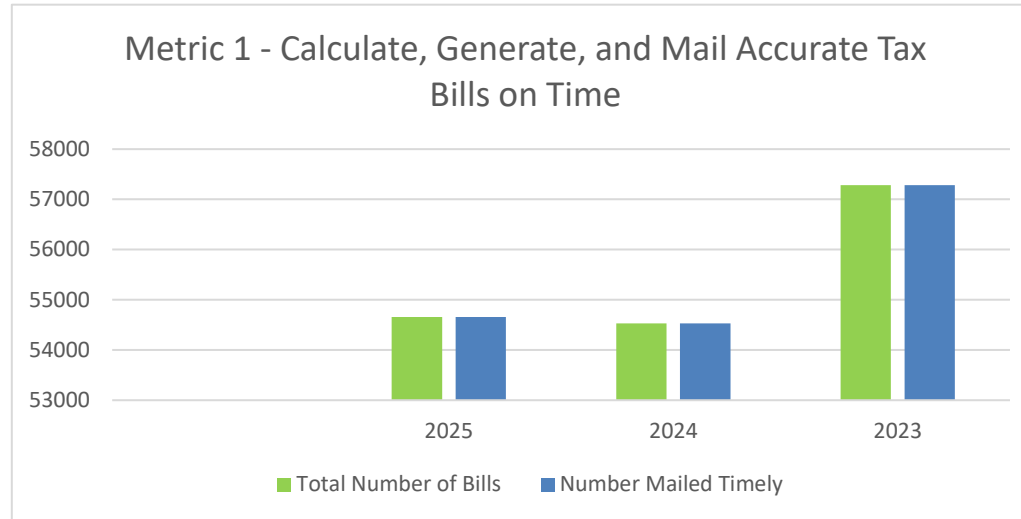


County Treasurer and Real Property Listing

	Outputs	2026		2027
		Target	Projected Actual	Target
Metric	Calculate, generate, and mail accurate tax bills on time.	54,500 Tax Bills by 12/15/25 - 100% Accuracy	54,655 Tax Bills as of 12/15/25 - 100% Accuracy	54,700 Tax Bills by 12/21/26 - 100% Accuracy
Importance	According to WI State Statute 74.09 (5), tax bills shall be mailed by the 3rd Monday of December annually. This is a complex process that requires all team members participation to achieve.			
Target	100% accuracy and statutory deadline compliance annually.			
Metric	General email address box response time.	76% - 24 Hrs. 15% - 48 Hrs. 9% - > 48 Hrs.	86.8% - 24 Hrs. 4.9% - 48 Hrs. 8.3% - > 48 Hrs.	76% - 24 Hrs. 15% - 48 Hrs. 9% - > 48 Hrs.
Importance	Provide email requesters with accurate information in a timely manner.			
Target	Sustain 76% response within 24 hrs., 15% response within 48 hrs., and 9% response greater than 48 hrs.			
Metric				
Importance				
Target				
Metric				
Importance				
Target				
Metric				
Importance				
Target				

Sheboygan County Treasurer and Real Property Listing Office

Performance Measurement Results



Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 181 - Treasurer and Real Property | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% Change to 2026 Budget
OPERATING REVENUES									
411100	Property Tax Levy	\$ (629,370)	\$ (680,217)	\$ (680,217)	\$ (340,110)	\$ (680,217)	\$ (699,462)	\$ (19,245)	2.8%
411300	Prop Tax-Other	\$ (9,837)	\$ (10,039)	\$ (10,039)	\$ (8,443)	\$ (10,039)	\$ (9,647)	\$ 392	(3.9%)
412100	Sales - General	\$ (220)	\$ (194)	\$ (194)	\$ (128)	\$ (194)	\$ (209)	\$ (15)	7.7%
412200	Ag Use Penalty	\$ (82,524)	\$ (36,000)	\$ (36,000)	\$ 1,175	\$ (45,194)	\$ (57,080)	\$ (21,080)	58.6%
414100	In Rem Fees	\$ (6,964)	\$ (17,553)	\$ (17,553)	\$ (6,185)	\$ (17,553)	\$ (19,803)	\$ (2,250)	12.8%
	Subtotal - 41 Taxes	\$ (728,915)	\$ (744,003)	\$ (744,003)	\$ (353,691)	\$ (753,197)	\$ (786,201)	\$ (42,198)	5.7%
421225	Other Federal Payments	\$ (1,134)	\$ (1,180)	\$ (1,180)	\$ -	\$ (1,180)	\$ (1,180)	\$ -	-
424900	State Gov't Payt Lieu Tax	\$ (67,528)	\$ (69,955)	\$ (69,955)	\$ (66,308)	\$ (66,309)	\$ (67,330)	\$ 2,625	(3.8%)
426103	Municipal Charges - Postage	\$ (35,836)	\$ -	\$ -	\$ -	\$ (42,631)	\$ (47,128)	\$ (47,128)	-
426107	Municipal Charges - Other	\$ (180)	\$ -	\$ -	\$ -	\$ (12,457)	\$ (24,436)	\$ (24,436)	-
	Subtotal - 42 Intergovernmental Revenues	\$ (104,678)	\$ (71,135)	\$ (71,135)	\$ (66,308)	\$ (122,577)	\$ (140,074)	\$ (68,939)	96.9%
451405	Miscellaneous Fees	\$ (730)	\$ (750)	\$ (750)	\$ (300)	\$ (750)	\$ (750)	\$ -	-
451420	Copies	\$ (1,677)	\$ (1,902)	\$ (1,902)	\$ (635)	\$ (1,902)	\$ (1,800)	\$ 102	(5.4%)
	Subtotal - 45 Public Charges for Services	\$ (2,407)	\$ (2,652)	\$ (2,652)	\$ (935)	\$ (2,652)	\$ (2,550)	\$ 102	(3.8%)
466125	Miscellaneous Reimbursements	\$ (9,998)	\$ (9,535)	\$ (9,535)	\$ (5,199)	\$ (9,535)	\$ (8,475)	\$ 1,060	(11.1%)
466135	Gain/Loss-Sale of Fixed Assets	\$ (26,242)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Subtotal - 46 Interest and Other Income	\$ (36,239)	\$ (9,535)	\$ (9,535)	\$ (5,199)	\$ (9,535)	\$ (8,475)	\$ 1,060	(11.1%)
473130	Supplies	\$ (4)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Subtotal - 47 Interdepartmental Revenue	\$ (4)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Operating Revenues		\$ (872,243)	\$ (827,325)	\$ (827,325)	\$ (426,133)	\$ (887,961)	\$ (937,300)	\$ (109,975)	13.3%
OPERATING EXPENSES								\$ -	-
511105	Regular Wages	\$ 388,008	\$ 452,753	\$ 452,753	\$ 199,165	\$ 452,753	\$ 472,759	\$ 20,006	4.4%
512105	Social Security	\$ 27,825	\$ 33,504	\$ 33,504	\$ 14,093	\$ 33,504	\$ 36,166	\$ 2,662	7.9%
512110	Retirement (Employer)	\$ 25,789	\$ 30,887	\$ 30,887	\$ 13,732	\$ 30,887	\$ 32,640	\$ 1,753	5.7%
512145	Unemployment Compensation	\$ 0	\$ -	\$ -	\$ 1	\$ 2	\$ -	\$ -	-
	Subtotal - 51 Personnel Related Expenses	\$ 441,623	\$ 517,144	\$ 517,144	\$ 226,991	\$ 517,146	\$ 541,565	\$ 24,421	4.7%
531105	Consulting	\$ 18,163	\$ 23,565	\$ 23,565	\$ 4,125	\$ 23,565	\$ 16,260	\$ (7,305)	(31.0%)

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 181 - Treasurer and Real Property | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% Change to 2026 Budget
531115	Appraisal	\$ 42	\$ 750	\$ 750	\$ 725	\$ 750	\$ 750	\$ -	-
531205	Legal	\$ 1,228	\$ 2,350	\$ 2,350	\$ 1,685	\$ 2,350	\$ 2,450	\$ 100	4.3%
531246	Systems Support Costs	\$ -	\$ 14,000	\$ 14,000	\$ -	\$ 14,000	\$ 14,420	\$ 420	3.0%
531410	Banking	\$ 24,514	\$ 24,000	\$ 24,000	\$ 13,409	\$ 28,000	\$ 27,000	\$ 3,000	12.5%
531430	Lab Analysis	\$ 2,090	\$ 3,600	\$ 3,600	\$ 1,800	\$ 3,600	\$ 4,800	\$ 1,200	33.3%
531805	Water	\$ 396	\$ 800	\$ 800	\$ 8	\$ 800	\$ 300	\$ (500)	(62.5%)
531810	Sewer	\$ -	\$ -	\$ -	\$ 172	\$ 172	\$ -	\$ -	-
531815	Electric	\$ 308	\$ 600	\$ 600	\$ 516	\$ 600	\$ 500	\$ (100)	(16.7%)
531820	Natural Gas	\$ 61	\$ 100	\$ 100	\$ 591	\$ 591	\$ 100	\$ -	-
532105	Disposal Services	\$ 69	\$ -	\$ -	\$ -	\$ -	\$ 35	\$ 35	-
532110	Snow Plowing Services	\$ 213	\$ 225	\$ 225	\$ 455	\$ 455	\$ 225	\$ -	-
532120	Grounds Services	\$ 1,292	\$ 2,000	\$ 2,000	\$ 195	\$ 195	\$ 1,500	\$ (500)	(25.0%)
532225	Office Equip Maintenance	\$ 2,252	\$ 1,310	\$ 1,310	\$ -	\$ 1,310	\$ 1,645	\$ 335	25.6%
533105	Advertising	\$ 7,078	\$ 5,500	\$ 5,500	\$ 2,728	\$ 5,500	\$ 6,175	\$ 675	12.3%
533110	Printing	\$ 9	\$ 50	\$ 50	\$ -	\$ 50	\$ 50	\$ -	-
533205	Mileage - Employee	\$ 60	\$ 50	\$ 50	\$ -	\$ 50	\$ 50	\$ -	-
533215	Meals - Employee	\$ 146	\$ 412	\$ 412	\$ 38	\$ 412	\$ 471	\$ 59	14.3%
533220	Lodging - Employee	\$ 2,053	\$ 3,010	\$ 3,010	\$ 220	\$ 3,010	\$ 2,170	\$ (840)	(27.9%)
533245	Seminars and Training	\$ 2,499	\$ 3,425	\$ 3,425	\$ 668	\$ 3,425	\$ 2,115	\$ (1,310)	(38.2%)
533305	Membership Dues	\$ 231	\$ 233	\$ 233	\$ 233	\$ 233	\$ 233	\$ -	-
533455	Licenses and Permits	\$ 4	\$ 10	\$ 10	\$ 11	\$ 12	\$ -	\$ (10)	(100.0%)
533470	Filing Fees	\$ 103	\$ 453	\$ 453	\$ 56	\$ 453	\$ 483	\$ 30	6.6%
533505	General Supplies	\$ 6,015	\$ 9,920	\$ 9,920	\$ 3,462	\$ 12,133	\$ 12,195	\$ 2,275	22.9%
533705	Office Supplies	\$ 5,059	\$ 4,000	\$ 4,000	\$ 1,436	\$ 4,000	\$ 4,000	\$ -	-
533725	Postage	\$ 50,348	\$ 10,080	\$ 10,080	\$ 11,965	\$ 65,383	\$ 69,570	\$ 59,490	590.2%
533875	Subscriptions	\$ -	\$ 696	\$ 696	\$ -	\$ 696	\$ -	\$ (696)	(100.0%)
533905	Taxes	\$ 6,321	\$ 9,780	\$ 9,780	\$ -	\$ 9,780	\$ 10,100	\$ 320	3.3%
533908	Miscellaneous Expenses	\$ 5,358	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
533925	Office F&E Non-Capitalized	\$ 3,696	\$ -	\$ -	\$ -	\$ 1,090	\$ -	\$ -	-
533928	Computer Sys Non-Capitalized	\$ 4,770	\$ 9,148	\$ 9,148	\$ 5,022	\$ 9,148	\$ 5,894	\$ (3,254)	(35.6%)
534115	Rental of Equipment	\$ 1,551	\$ 2,076	\$ 2,076	\$ 1,791	\$ 2,076	\$ 2,263	\$ 187	9.0%
535110	Bad Debt Expense	\$ (3)	\$ 25	\$ 25	\$ 2	\$ 25	\$ 25	\$ -	-
535210	Over/Short A/R Payments	\$ 21	\$ 25	\$ 25	\$ 32	\$ 53	\$ 25	\$ -	-
535990	NON POSTING Default P-Card	\$ -	\$ -	\$ -	\$ 317	\$ -	\$ -	\$ -	-
	Subtotal - 53 Operating Expenditures	\$ 145,945	\$ 132,193	\$ 132,193	\$ 51,661	\$ 193,917	\$ 185,804	\$ 53,611	40.6%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 181 - Treasurer and Real Property | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% Change to 2026 Budget
551105	Health Insurance	\$ 107,257	\$ 149,598	\$ 149,598	\$ 60,760	\$ 149,598	\$ 161,508	\$ 11,910	8.0%
551110	Dental Insurance	\$ 2,179	\$ 3,509	\$ 3,509	\$ 1,419	\$ 3,509	\$ 3,509	\$ -	-
551115	Group Life Insurance	\$ 214	\$ 253	\$ 253	\$ 1	\$ 253	\$ 265	\$ 12	4.7%
551125	Worker Compensation Insurance	\$ 389	\$ 313	\$ 313	\$ 293	\$ 313	\$ 324	\$ 11	3.5%
551905	General Liability Insurance	\$ 1,393	\$ 1,622	\$ 1,622	\$ 811	\$ 1,622	\$ 1,427	\$ (195)	(12.0%)
551920	Property Insurance	\$ 770	\$ 780	\$ 780	\$ 390	\$ 780	\$ 821	\$ 41	5.3%
551930	Deductible Escrow	\$ 220	\$ 239	\$ 239	\$ 119	\$ 239	\$ 206	\$ (33)	(13.8%)
553105	Telephone	\$ 1,120	\$ 1,502	\$ 1,502	\$ 751	\$ 1,502	\$ 1,577	\$ 75	5.0%
553130	Supplies	\$ 32	\$ 32	\$ 32	\$ 32	\$ 32	\$ 36	\$ 4	12.5%
553135	Printing & Duplicating	\$ 1,435	\$ 1,098	\$ 1,098	\$ -	\$ 1,098	\$ 900	\$ (198)	(18.0%)
553150	Data Processing Services	\$ 65,616	\$ 62,743	\$ 62,743	\$ 31,372	\$ 62,743	\$ 76,394	\$ 13,651	21.8%
556110	Bonding	\$ 1,615	\$ 1,589	\$ 1,589	\$ 794	\$ 1,589	\$ 1,589	\$ -	-
	Subtotal - 55 Interdepartmental Charges	\$ 182,241	\$ 223,278	\$ 223,278	\$ 96,742	\$ 223,278	\$ 248,556	\$ 25,278	11.3%
561100	Land	\$ 25,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
566200	Computer Equipment	\$ -	\$ 70,362	\$ 70,362	\$ -	\$ 70,362	\$ -	\$ (70,362)	(100.0%)
	Subtotal - 56 Capital Outlay	\$ 25,530	\$ 70,362	\$ 70,362	\$ -	\$ 70,362	\$ -	\$ (70,362)	(100.0%)
	Total Operating Expenses	\$ 795,339	\$ 942,977	\$ 942,977	\$ 375,394	\$ 1,004,703	\$ 975,925	\$ 32,948	3.5%
								\$ -	-
	Operating Surplus (Deficit)	\$ (76,904)	\$ 115,652	\$ 115,652	\$ (50,739)	\$ 116,742	\$ 38,625	\$ (77,027)	(66.6%)
	Other Financing Sources							\$ -	-
631100	General Fund	\$ -	\$ (106,504)	\$ (106,504)	\$ -	\$ (106,504)	\$ -	\$ 106,504	(100.0%)
632280	Land Records Usage	\$ (10,781)	\$ (9,148)	\$ (9,148)	\$ -	\$ (10,238)	\$ (24,974)	\$ -	-
	Subtotal - 63 Operating Transfers — Funds	\$ (10,781)	\$ (115,652)	\$ (115,652)	\$ -	\$ (116,742)	\$ (24,974)	\$ 90,678	(78.4%)
								\$ -	-
	Other Financing Sources	\$ (10,781)	\$ (115,652)	\$ (115,652)	\$ -	\$ (116,742)	\$ (24,974)	\$ 90,678	(78.4%)
	Budgetary Change in Fund Balance / Net Position	\$ (87,685)	\$ -	\$ -	\$ (50,739)	\$ -	\$ 13,651	\$ 13,651	-

Additional Levy Request - 2027

Dept: Treasurer and Real Property Listing

Service/Program Name: Catalis Land Record Enterprise Software

Priority	Service/Program	Account #'s	Amount	Impact to Taxpayer	Justification
1	Catalis Land Record Enterprise Software System through IT allocation direct cost.	168.553150	13,651	Catalis is the core land records system for the County Treasurer and Real Property Listing Office. It supports accurate assessment, taxation, and property listing information for roughly 60,000 land records, which cannot be maintained manually. Daily users, including property owners, municipalities, and emergency services depend on this data through our land records web portal and integrated county systems.	Annual subscription funding is required to maintain support, updates, and security for Catalis. The system provides essential functions such as assessment management, tax calculation and collection, tax settlement, and real property listing. It also provides first-installment tax collection, dog licensing, and cash receipting for all 28 municipalities. Catalis also supplies nightly data updates to ESRI GIS and Motorola Flex NG911, ensuring accurate ownership, address, and district information for mapping and emergency response. Continued levy support is necessary to maintain reliable land records, ensure accurate tax administration, and support critical municipal and public-safety systems.
Total			\$ 13,651		

Department Head Approval: *Debra Klemm*

Liaison Committee Approval: _____

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

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

Furniture Request (Non-Operational) for 2026 - \$0 - \$4999
Listed In Order of Priority

Department: Treasurer and Real Property Listing

<u>ACCOUNT NO.</u>	<u>ITEM DESCRIPTION</u>	<u>AGE OF ITEM BEING REPLACED</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>JUSTIFICATION</u>	<u>A / R</u>
168.533925	Desk chair x 1 - station 4	1999	\$ 650.00	Current chair has little back support and has gone past its useful life.	R
168.533925	Stool height chairs x 2 - stations 2 and 3	1999	\$ 1,600.00	Current chairs have gone past their useful life.	R
			\$ -		
			\$ -		
			\$ -		
			\$ -		
			\$ -		
			\$ -		
			\$ -		
			\$ -		
Grand Total Amounts			<u>\$ 2,250.00</u>		

These are estimates only. Waiting for Bernie to receive cost estimates from vendor.

	INTERDEPARTMENTAL CHARGES - 2027				
County Treasurer and Real Property Listing					
Department	Account Number & Name	Amount	Shared Service Department	Account Number & Name	Explanation
Treasurer and Real Property Listing	168.553130 Supplies	36	County Clerk	118.451405 Miscellaneous Fees	Directory of Officials books x 8 published in June. \$4.50/ea
Treasurer and Real Property Listing	168.553135 - Printing & Duplicating	900	Printing-IT	4206.473135 Printing & Duplicating	Printed material such as envelopes, invoice letterhead, and training documents.
Total Charges		936			

2027 Travel and Training Requests

Department: Treasurer and Real Property Listing

Date	Request	Location (if known)	Number of Employees Attending	Employee Mileage 533205**	Employee Meals 533215 Break \$11 Lunch \$14 Dinner \$23	Employee Lodging 533220 \$110/Night	Commercial Transport 533235	Seminars and Training 533245	Total Cost per request	Require for Accred. or Cert.	Out of County Yes/No
Feb-27	Wisconsin Land Information Association Seminar	Madison	2		92.00	260.00		540.00	892.00	No	Yes
Mar-27	Wisconsin County Constitutional Officers Seminar	Madison	1		37.00	260.00		125.00	422.00	No	Yes
Mar-27	Wisconsin County Treasurers' Association Local Gov. Workgroup Meeting	Madison	1		14.00	-			14.00	No	Yes
Quarter Sub-Total				-	143.00	520.00	-	665.00	1,328.00		
May-27	Wisconsin County Treasurers' Association District Meeting	TBD	1		14.00				14.00	No	Yes
Jun-27	Wisconsin County Treasurers' Association Seminar	Wood Co.	1		60.00	330.00		125.00	515.00	No	Yes
Quarter Sub-Total				-	74.00	330.00	-	125.00	529.00		
Sep-27	Wisconsin Real Property Listers' Association ASM Seminar	Green Lake	3		180.00	990.00		420.00	1,590.00	No	Yes
Sep-27	Wisconsin County Treasurers' Association District Meeting	TBD	1		14.00				14.00	No	Yes
Quarter Sub-Total				-	194.00	990.00	-	420.00	1,604.00		
Oct-27	October Software Education	Sheboygan			-	-		680.00	680.00	Yes	No
Oct-27	Wisconsin County Treasurers' Association Seminar	Green Lake Co.	1		60.00	330.00		125.00	515.00	No	Yes
Oct-27	Offsite or onsite education relating to land records or treasury management	TBD	7					100.00	100.00	N/A	Yes
2027	Gasoline (when county vehicle or Kwik Trip not available)	TBD	NA	50.00					50.00	N/A	Yes
Quarter Sub-Total				50.00	60.00	330.00	-	905.00	1,345.00		
Object Account Total				50.00	471.00	2,170.00	-	2,115.00	4,806.00		

Grand Total 4,806.00

Listed in Order of Priority

Department: Treasurer and Real Property Listing

NOTE:

Christopher S. Lewinski

Aura Henning Koren

July 25, 2026

Date

REQUEST FOR 2027 - LAND INFORMATION COUNCIL										
Department:			Treasurer and Real Property Listing							
Version:			V1							
										REPLACE
PROJECT STRING		ORG.ACCOUNT	ITEM DESCRIPTION	TOTAL COST OF ITEM(S)	REIMBURSEMENT AMOUNT	A / R	JUSTIFICATION	INDIVIDUAL	ASSET	
E	18128XXX.0.0.533928	168.533928	HP ProBook 4 laptop or better, docking station, total of 16G Ram, and warranty	\$ 1,670.00	\$ 1,670.00	R	Replace 5 year old computer.	Sandy	2022022	
E	18128XXX.0.0.533928	168.533928	HP ProDesk 400 G7 or better and warranty	\$ 1,132.00	\$ 1,132.00	R	Replace 5 year old computer.	Station 3	2022050	
E	18128XXX.0.0.533928	168.533928	HP ProDesk 400 G7 or better and warranty	\$ 1,132.00	\$ 1,132.00	R	Replace 5 year old computer.	Station 4	2022051	
E	18128XXX.0.0.533928	168.533928	HP E27 G5 FHD Monitors x 4	\$ 1,960.00	\$ 1,960.00	R	Replace old monitors.	Sandy x 2, Station 3, and Station 4	Yes	
E	Unknown	Various	Land Record Projects	\$ 19,080.00	\$ 19,080.00	NA	Complete various land record projects.	NA	NA	
Grand Total Amounts				\$ 24,974.00	\$ 24,974.00					
NOTE:										
When requesting printers please indicate all the features needed for that unit:										
Requesting Department Head Signature			Approval by Land Information Council Chairperson							

Sheboygan County Discretionary Fee Schedule
County Treasurer and Real Property Listing Office

Dept	Department	JDE Object Account	Fee	Current Charge	Proposed	% change	Unit	Date of Last increase	Prior Fee	Who can Approve Change	Why Proposing a Change?	Taxable
181	Treasurer	451420	Copy - regular and legal	-			per copy	Pre 2003		County Board		N
181	Treasurer	451420	Copy - ledger	0.50			per copy	Pre 2003		County Board		N
181	Treasurer	451420	Copy - 17"x15" tax parcel map	1.00			per copy	Pre 2003		County Board		N
	Non-Dept	143.466100	Plat books - public	28.44			each	2018		LIC/Finance Committee		Y
	Non-Dept	143.466100	Plat books - municipality, township, county dept	16.00			each	2018		LIC/Finance Committee		Exempt
	Non-Dept	143.466100	Plat books - old editions	14.22			each	2018		LIC/Finance Committee		Y
	Non-Dept	143.466100	Wall map - public	56.87			each	2018		LIC/Finance Committee		Y
	Non-Dept	143.466100	Wall map - county dept	38.00			each	2018		LIC/Finance Committee		Exempt
181	Treasurer	451420	Labels - flat fee, then need to add the per page fee	10.00			flat fee	Pre 2003		Finance Committee		Y
181	Treasurer	451420	Labels - per page	0.25			per page	Pre 2003		Finance Committee		Y
181	Treasurer	451420	Tax reports	65.00			per report	Pre 2003		Finance Committee		Y
181	Treasurer	451420	Tax files	200.00			per file	2017		Finance Committee		Y
181	Treasurer	473350	Receipt book	10.60			per book	Pre 2003		Cost passed along interdepartmentally only		N

Liaison Committee Budget Sign Off

2027

Department County Treasurer and Real Property Listing

Liaison Committee Finance Committee

Committee Chair Vern Koch

Targets Set by Finance Committee		
Levy	\$	-699,462
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

Department Budget Requested		
Total Revenue	\$	-937,300
Total Expense	\$	975,925
Transfer In	\$	-24,974
Transfer Out	\$	0
Equity	\$	0
Variance	\$	13,651

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

Signatures:

Committee Chair

Date



8/20/2026

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.

REQUEST FOR CHANGE IN DEPARTMENTAL TABLE OF ORGANIZATION

Department: County Treasurer and Real Property Listing Office		
Request Date: 08/20/2026	Effective Date: 01/01/2027	

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

REQUESTED CHANGES

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

JOB TITLE	CURRENT			PROPOSED		
	FT	PT	FTE	FT	PT	FTE
County Treasurer	1		1	1		1
Deputy Treasurer	1		1	1		1
Land Description Technician	1		1	0		0
Land Description Specialist	1		1	0		0
Land Description Technician/Specialist	0		0	2		2
Accounting Technician	2		2	0		0
Accounting Specialist	1		1	0		0
Accounting Technician/Specialist/Sr. Accounting Specialist	0		0	3		3
Casual		1	.5		1	.5
TOTALS	7	1	7.5	7	1	7.5

RATIONALE

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

Our office requires greater flexibility in its staffing structure to appropriately recognize and advance employees whose responsibilities have expanded. Several members of the accounting team took on significantly more complex and sustained work during the Tyler Munis implementation in 2025 than originally anticipated. Since going live on January 1, 2026, staff have continued to manage ongoing system adjustments and issue resolution. At the same time, we are now preparing for another major technology transition as the land records enterprise system migrates to a cloud-based platform. These overlapping, high-impact projects have materially increased the scope and technical demands placed on key positions, making the requested table-of-organization changes both necessary and timely.

NEW POSITIONS CREATED

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

There are no new positions being created.

BUDGET

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

<i>Job Title</i>	<i>Cost- Rest of Year</i>	<i>Cost- Annual</i>	<i>Source of Funds</i>
N/A			

ADDITIONAL INFORMATION

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

Staff in our office are managing substantial and ongoing operational demands associated with major system transitions. Following the January 2026 go-live of Tyler Munis, team members have continued to address post-implementation adjustments, troubleshoot issues, and refine processes. They are now simultaneously preparing for another significant technology change as our land records enterprise system migrates to a cloud-based platform. These back-to-back projects require sustained focus, adaptability, and a high level of technical engagement. Providing greater flexibility in promotional pathways will support retention, reinforce stability within the department, and acknowledge the increased complexity of the work being performed.

ACTION TAKEN

Department Head Signature  Date: 08/20/2026

Liaison Committee Signature _____ Date: _____

Human Resources Committee Signature _____ Date: _____

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

Rev. 07/2023