NOTICE OF MEETING

SHEBOYGAN COUNTY HEALTH & HUMAN SERVICES COMMITTEE

August 18, 2026   8:30 AM

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

Members of the Committee may be appearing remotely.
Persons wanting to observe the meeting are encouraged to listen remotely.
Everyone is welcome to wear a face mask in Sheboygan County Facilities.
To observe the meeting remotely dial (312).626.6799 or click on the following link:

https://us06web.zoom.us/j/83112780919?pwd=St3FrB3x12gTVaDiZbtz5vYK9JGtou.1

Meeting ID: 831 1278 0919
Passcode: 040110

*** AGENDA ***

Call to Order and Introductions

Certification of Compliance with Open Meeting Law

Approval of Minutes for August 04, 2026

Announcements and Correspondence

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

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

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

Health & Human Services Director Report - Matthew Strittmater
Consideration of the 2027 Health and Human Services Budget Proposal

Review and Approve Vouchers
Vouchers July 19, 2026 - August.08, 2026

Approval of Attendance of Members at Other Meetings or Functions

Reports on Meetings Attended

Adjournment

The next scheduled meeting will be September 1, 2026 at 8:30 AM.

Prepared by:

Cheryl Sohn	Bill Goehring
Recording Secretary	Committee Chairperson

Posted: August 13,2026 at 3:30 PM

NOTE: Persons with disabilities needing assistance to attend or participate are asked to notify the Health & Human Services Department by calling (920).459.4326 prior to the meeting so that accommodations may be arranged. A majority of the members of the County Board of Supervisors, or any of its committees, may be present at this meeting to listen, observe, and participate.
If a majority of any such body is present, their presence constitutes a "Meeting" under the Open Meeting Law as interpreted in State ex rel. Badke v. Greendale Village Board, 173 Wis. 2d 553 (1993), even though the visiting body will take no action at this meeting.

SHEBOYGAN COUNTY HEALTH & HUMAN SERVICES COMMITTEE MINUTES

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

August 4, 2026 Called to Order: 8:30 AM Adjourned: 9:13 AM

MEMBERS PRESENT: (in person)	Supervisor Bill Goehring, Supervisor Marilyn Montemayor, Supervisor Kurt Jensen,, Supervisor Joe Liebau Jr., Citizen Member Jeanne Kliejunas, Citizen Member Jean Beinemann, Citizen Member Larry Samat
MEMBERS PRESENT: (via Zoom):	Secretary Wendy Schobert
MEMBERS EXCUSED:	Supervisor Paul Gruber
ALSO PRESENT: (in person)	Matthew Strittmater, Starrlene Grossman, Craig Stewart, Clarissa Roberts, Tara Duwe, Jackie Moglowsky, Michelle Acevedo, Sarah Mueller, Michelle Koch, Chris Xiong, Cheryl Sohn, Angel Hiles
ALSO PRESENT: (via Zoom)	Supervisor Stephanie Arndt

Chairperson Goehring called the meeting to order at 8:30 AM on August 4, 2026

The Chairperson certified compliance with the open meeting law. The notice was posted at 1:00 PM on July 31, 2026.

Approval of Minutes for July 21, 2026

Supervisor Marilyn Montemayor moved to approve the minutes. Citizen Member Jeanne Kliejunas seconded the motion. Motion carried with no nay votes.

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

Health & Human Services Director Report - Matthew Strittmater

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

Health Officer & Health & Human Services Deputy Director Report - Starrlene Grossman

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

Veterans Service Office Director - Craig Stewart

Consideration of Veterans Service Office budget

Citizen Member Kliejunas moved to approve the request. Supervisor Marilyn Montemayor seconded the motion. Motion carried with no nay votes.

Consideration of Veterans Commission budget

Citizen Member Kliejunas moved to approve the request. Supervisor Marilyn Montemayor seconded the motion. Motion carried with no nay votes.

Health & Human Services Director Report - Matthew Strittmate

Presentation - Five Month Projection

Review and Approve Vouchers
July 08, 2026 - July 18, 2026

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

Approval of Attendance of Members at Other Meetings or Functions
No other meetings were attended by committee members.

Adjournment

Supervisor Marilyn Montemayor moved to adjourn the meeting. Supervisor Joe Liebau Jr. seconded the motion. Motion carried with no nay votes. Meeting adjourned at 9:13 AM on August 4, 2026.

The next scheduled meeting is Tuesday, August 18, 2026 at 8:30 AM.

Wendy Schobert, Committee Secretary

Cheryl Sohn
Recording Secretary

SHEBOYGAN COUNTY
Since 1838
WISCONSIN

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 18, 2026

TO: William Goehring, Chairman
Honorable Members of the Sheboygan County Health & Human Services 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

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or 1-(800)-596-1919
Facsimile (920) 459-4353
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Health and Human Services Building
1011 North 8th Street
Sheboygan, WI 53081

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Human Services Department

	Outputs	2026 Target	2026 Projected Actual	2027 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

2027 HHS Budget Variance Summary[1]

Revenue Increases/ (Decreases)

411100 **Property Tax Levy** **$1,133,693**

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)**

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)**

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**

Budgeting an Increase in prior year Income Maintenance payments based on the actual of previous few years.

455105 **Personal Payments** **($125,008)**

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)**

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**

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

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.

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.

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.

555119	**HHS Facility Operations**	**($953,265)**

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)**

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**

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**

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**

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)**

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'l AFH	$ 187,611	$ 254,465	$ 254,465	$ 112,140	$ 140,000	$ 190,000	$ (64,465)	-25.33%
531573	Resd'l CBRF	$ 1,336,361	$ 1,521,641	$ 1,521,641	$ 596,543	$ 1,147,862	$ 1,221,551	$ (300,090)	-19.72%
531577	Resd'l 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 Srvc	$ (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
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
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%)

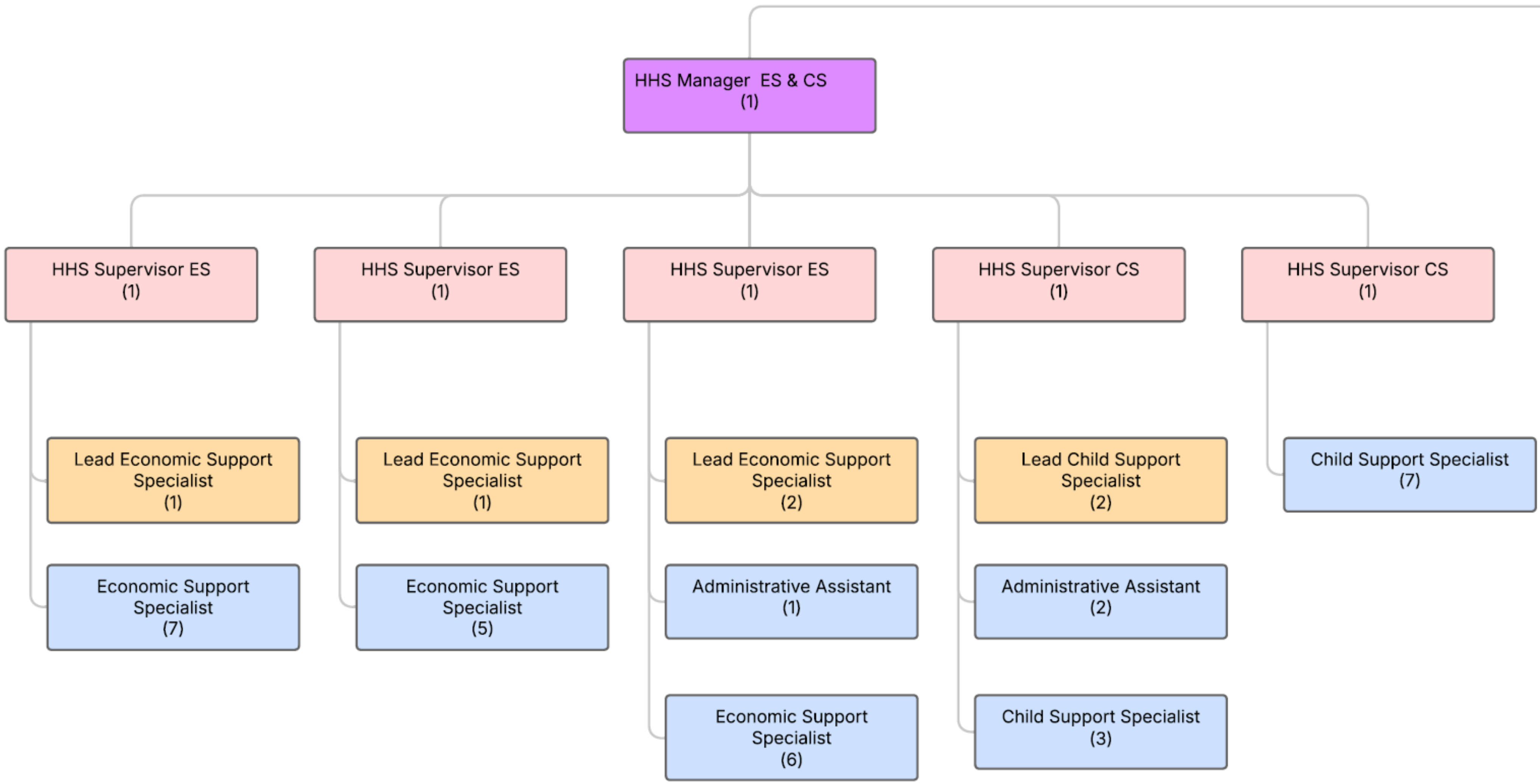
Table of Organization Information

SHEBOYGAN COUNTY HEALTH & HUMAN SERVICES

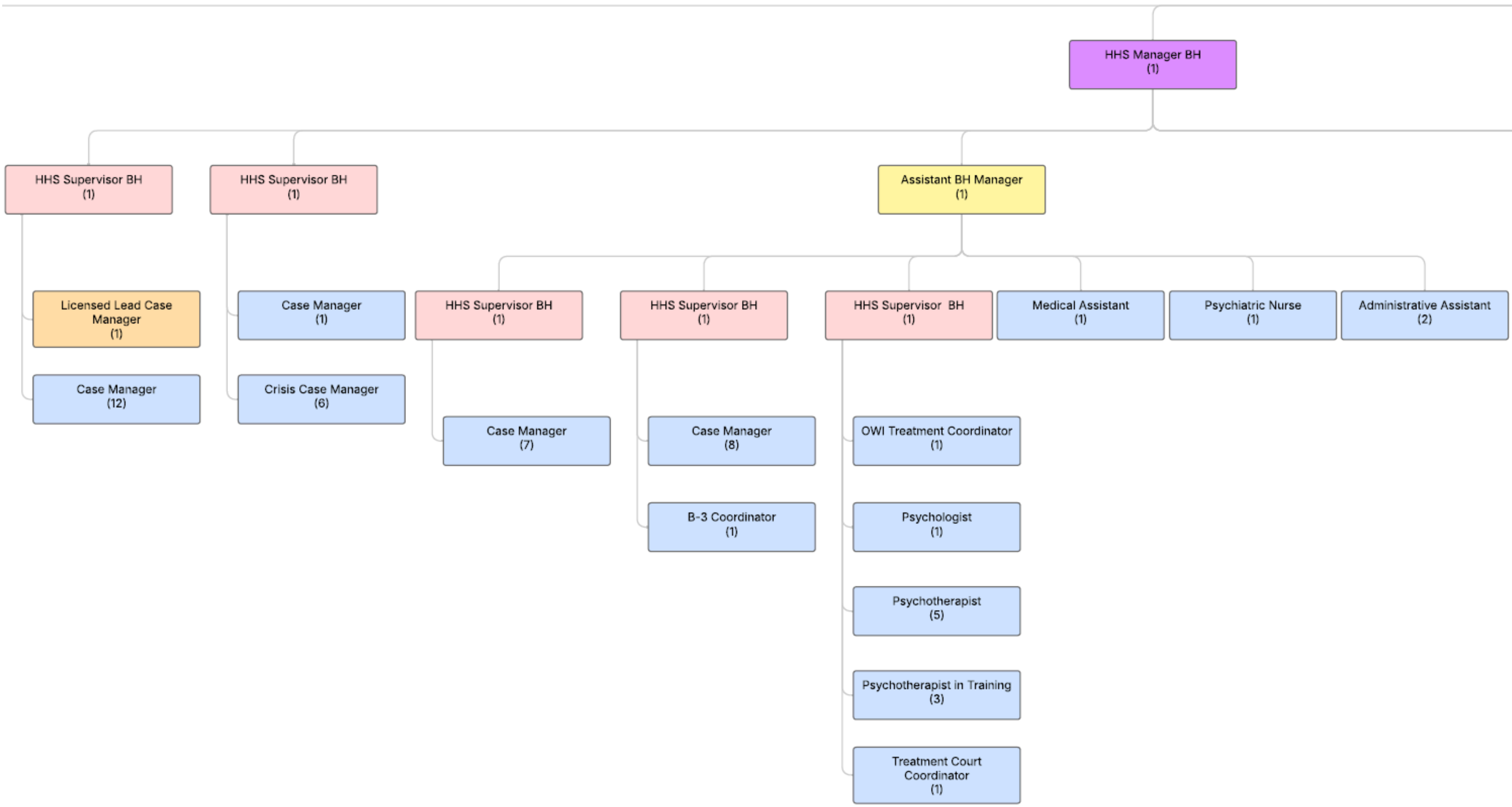
TABLE OF ORGANIZATION PER CHAPTER 40 OF THE COUNTY CODE

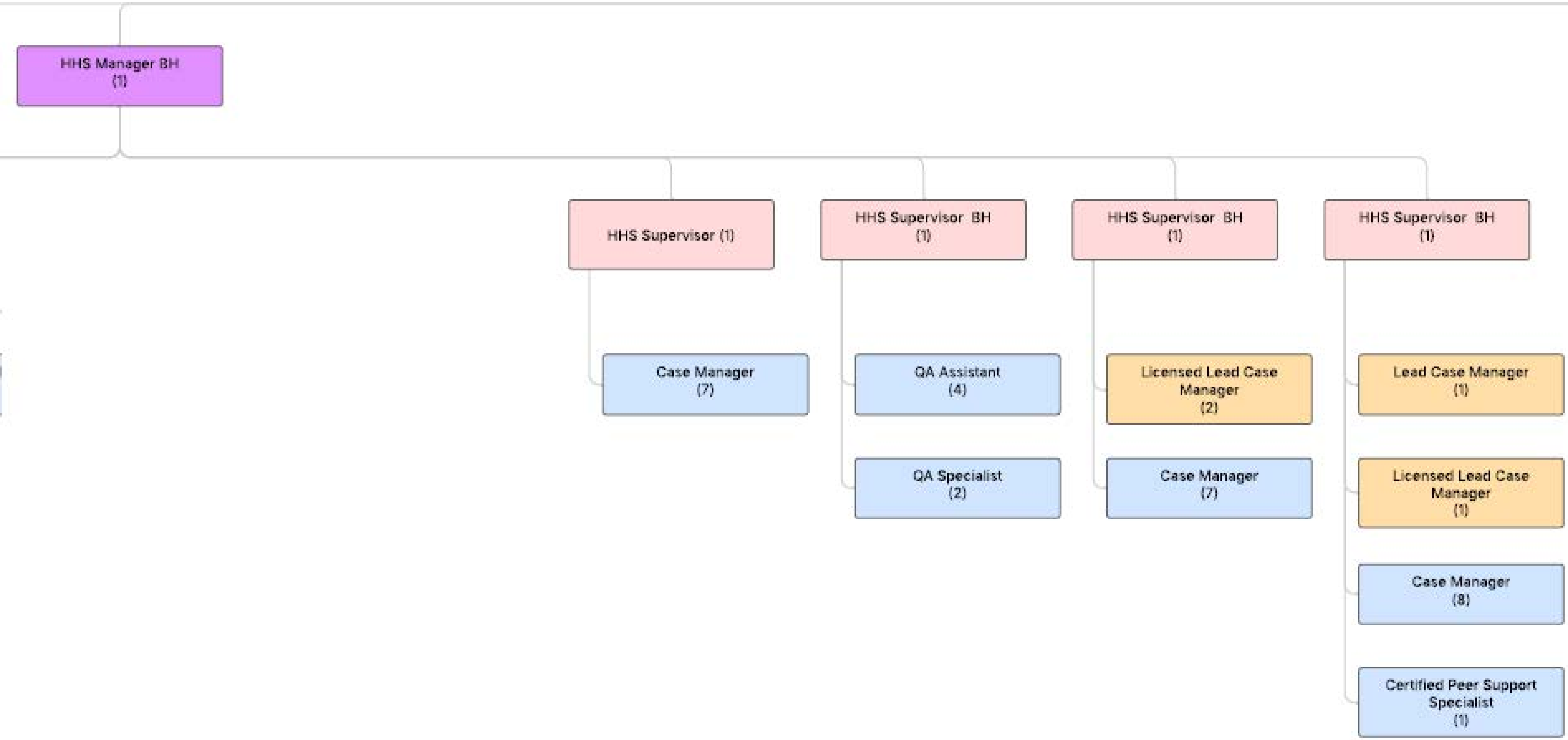
	Current Approved HHS 2026 TO			Change Request (if approved)		
Position	**Budget FT**	**Budget PT**	**Budget FTE**	**Budget FT**	**Budget PT**	**Budget FTE**
Accounting Specialist/Senior Accounting Specialist	5		5.00	5		5.00
Accounting Supervisor	1		1.00	1		1.00
Administrative Assistant	15	1	15.75	14	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)
Senior Administrative Assistant (1)

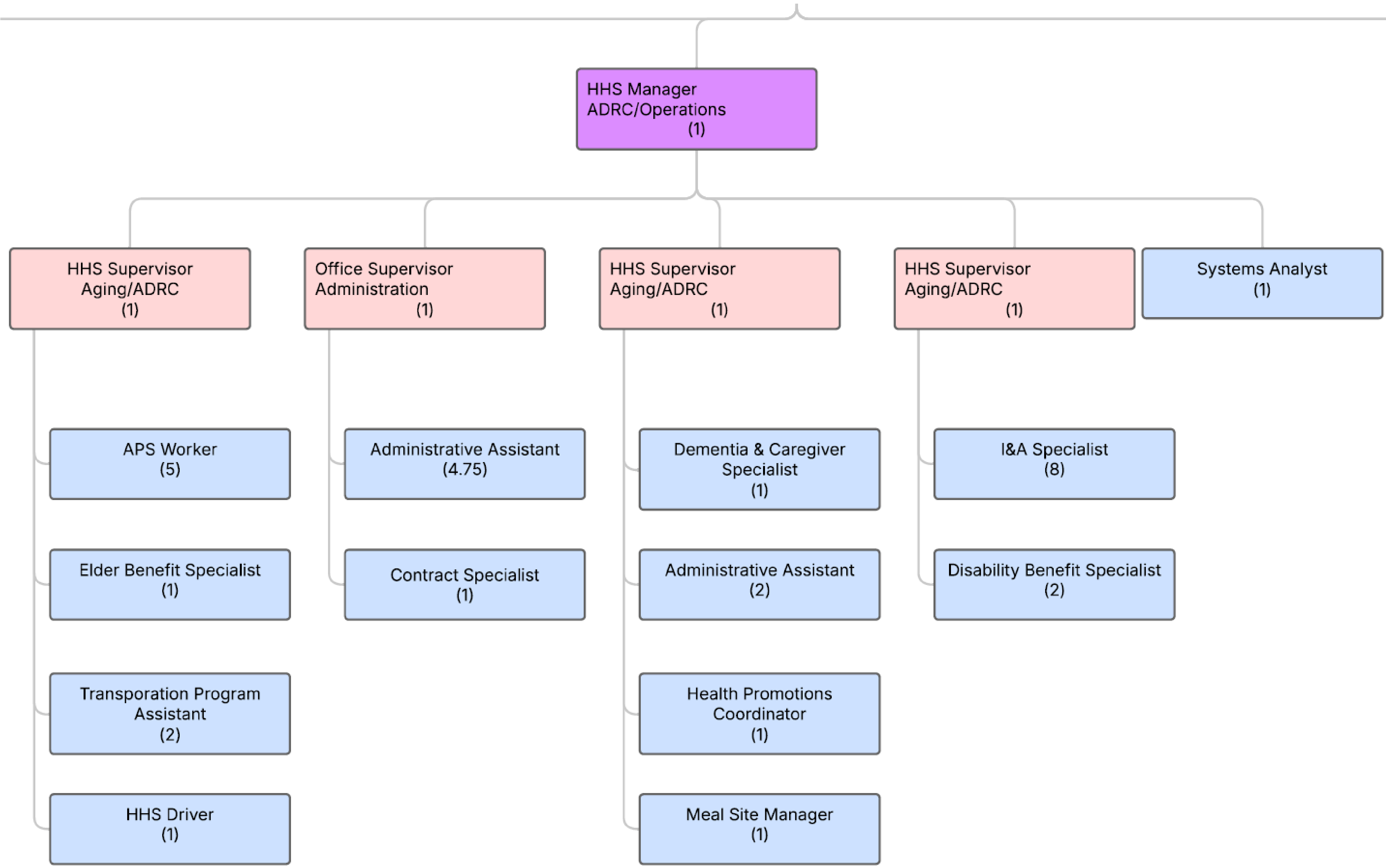


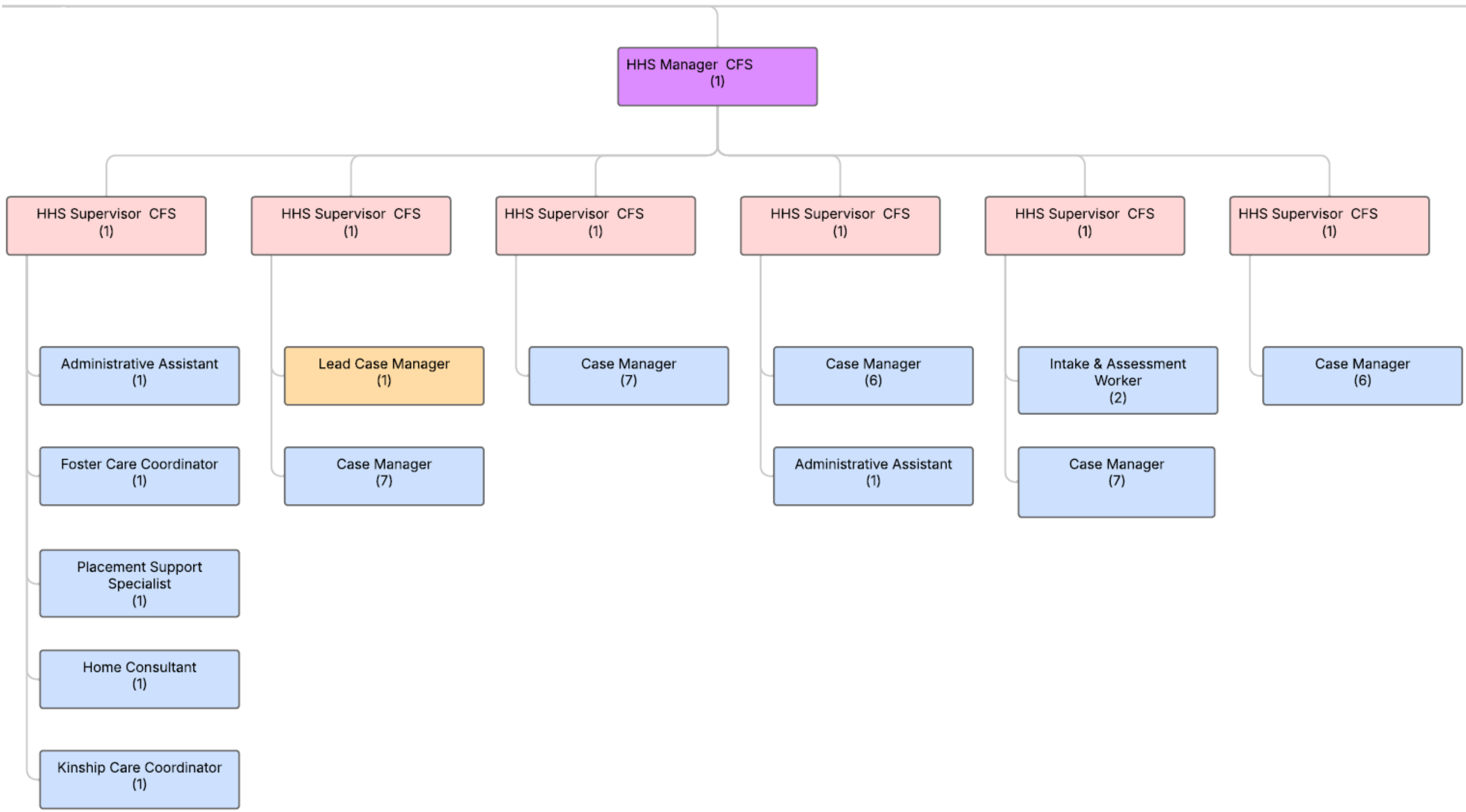
HHS Manager ES & CS (1)
HHS Supervisor ES (1)
HHS Supervisor ES (1)
HHS Supervisor ES (1)
HHS Supervisor CS (1)
HHS Supervisor CS (1)
Lead Economic Support Specialist (1)
Economic Support Specialist (7)
Lead Economic Support Specialist (1)
Economic Support Specialist (5)
Lead Economic Support Specialist (2)
Administrative Assistant (1)
Economic Support Specialist (6)
Lead Child Support Specialist (2)
Administrative Assistant (2)
Child Support Specialist (3)
Child Support Specialist (7)

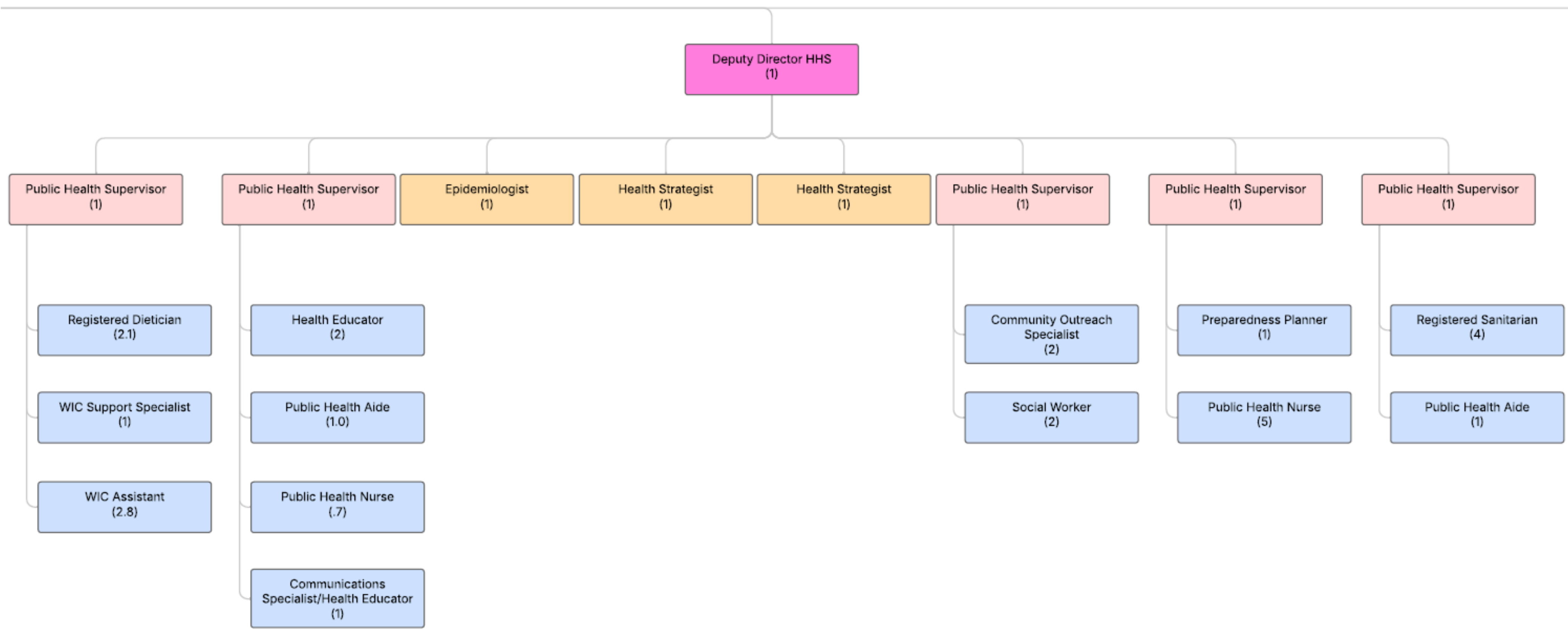

HHS Manager BH (1)
HHS Supervisor BH (1)
HHS Supervisor BH (1)
Assistant BH Manager (1)
Licensed Lead Case Manager (1)
Case Manager (12)
Case Manager (1)
Crisis Case Manager (6)
HHS Supervisor BH (1)
HHS Supervisor BH (1)
HHS Supervisor BH (1)
Medical Assistant (1)
Psychiatric Nurse (1)
Administrative Assistant (2)
Case Manager (7)
Case Manager (8)
B-3 Coordinator (1)
OWI Treatment Coordinator (1)
Psychologist (1)
Psychotherapist (5)
Psychotherapist in Training (3)
Treatment Court Coordinator (1)

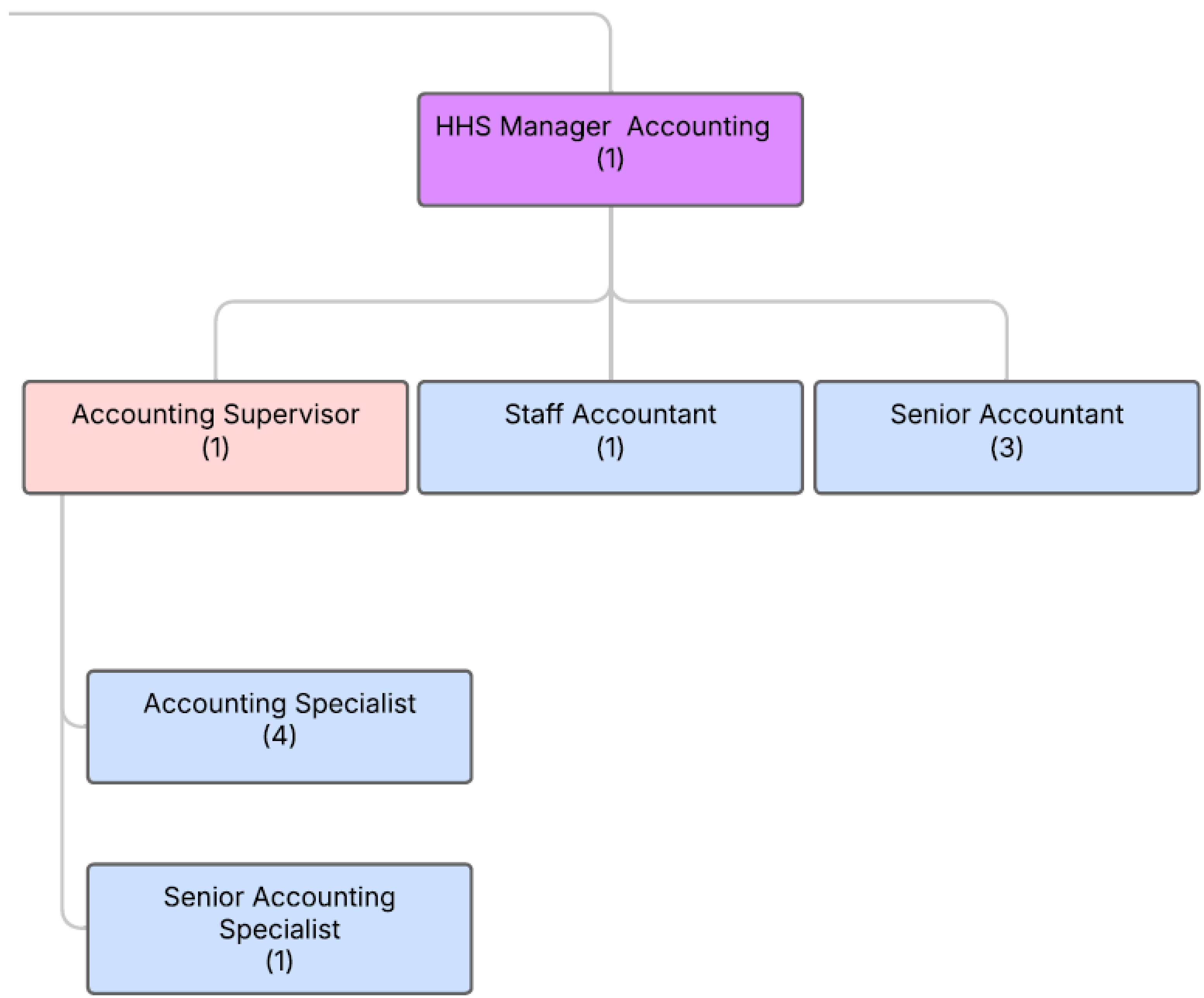


HHS Manager BH
(1)
HHS Supervisor (1)
HHS Supervisor BH
(1)
HHS Supervisor BH
(1)
HHS Supervisor BH
(1)
Case Manager
(7)
QA Assistant
(4)
QA Specialist
(2)
Licensed Lead Case Manager
(2)
Case Manager
(7)
Lead Case Manager
(1)
Licensed Lead Case Manager
(1)
Case Manager
(8)
Certified Peer Support Specialist
(1)


HHS Manager ADRC/Operations (1)
HHS Supervisor Aging/ADRC (1)
Office Supervisor Administration (1)
HHS Supervisor Aging/ADRC (1)
HHS Supervisor Aging/ADRC (1)
Systems Analyst (1)
APS Worker (5)
Elder Benefit Specialist (1)
Transporation Program Assistant (2)
HHS Driver (1)
Administrative Assistant (4.75)
Contract Specialist (1)
Dementia & Caregiver Specialist (1)
Administrative Assistant (2)
Health Promotions Coordinator (1)
Meal Site Manager (1)
I&A Specialist (8)
Disability Benefit Specialist (2)


HHS Manager CFS (1)
HHS Supervisor CFS (1)
Administrative Assistant (1)
Foster Care Coordinator (1)
Placement Support Specialist (1)
Home Consultant (1)
Kinship Care Coordinator (1)
HHS Supervisor CFS (1)
Lead Case Manager (1)
Case Manager (7)
HHS Supervisor CFS (1)
Case Manager (7)
HHS Supervisor CFS (1)
Case Manager (6)
Administrative Assistant (1)
HHS Supervisor CFS (1)
Intake & Assessment Worker (2)
Case Manager (7)
HHS Supervisor CFS (1)
Case Manager (6)


Deputy Director HHS (1)
Public Health Supervisor (1)
Public Health Supervisor (1)
Epidemiologist (1)
Health Strategist (1)
Health Strategist (1)
Public Health Supervisor (1)
Public Health Supervisor (1)
Public Health Supervisor (1)
Registered Dietician (2.1)
WIC Support Specialist (1)
WIC Assistant (2.8)
Health Educator (2)
Public Health Aide (1.0)
Public Health Nurse (.7)
Communications Specialist/Health Educator (1)
Community Outreach Specialist (2)
Social Worker (2)
Preparedness Planner (1)
Public Health Nurse (5)
Registered Sanitarian (4)
Public Health Aide (1)


HHS Manager Accounting
(1)
Accounting Supervisor
(1)
Staff Accountant
(1)
Senior Accountant
(3)
Accounting Specialist
(4)
Senior Accounting Specialist
(1)

Capital Outlay Request

Capital Outlay Request for 2027 - $5000+
Listed In Order of Priority

Department: **Health & Human Services**

ACCOUNT NO.	ITEM DESCRIPTION	TOTAL COST OF ITEM(S)	REIMBURSEMENT AMOUNT	JUSTIFICATION	ODOMETER READING	SOURCE OF REIMBURSEMENT	REIMBURSE ACCOUNT	A / R	REPLACED ASSET #	ANTICIPATED ACQUISITION DATE
2260.566100	2 sets of cubical walls, desk and overheads	$ 22,000.00	$22,000	Replacement of 30 year old desks	NA	ADRC grant		R		2/1/2027
	Grand Total Amounts	$ 22,000.00	$ 22,000.00							

Furniture Request

Furniture Request (Non-Operational) for 2027 - $0 - $4999
Listed In Order of Priority

Department: **Health & Human Services**

ACCOUNT NO.	ITEM DESCRIPTION	AGE OF ITEM BEING REPLACED	TOTAL COST OF ITEM(S)	JUSTIFICATION	A / R
2032.533925	4 office desk(s) ($3950/desk)	30 years	$ 15,800.00	replacement needed	R
22155314.533925	2 desks	25 years old	$ 7,900.00	replacement needed	R
2032.533925	4 office chairs $340/chair	old/broken	$ 1,360.00	need replacement chairs	R
22155314.533925	2 office chairs	old/broken	$ 680.00	need replacement chairs	R
2032.533925	2 conference room tables	40 years old	$ 1,500.00	replacement needed	R
			$ -		
			$ -		
			$ -		
			$ -		
			$ -		
			$ -		
			$ -		
			$ -		
			$ -		
			$ -		
			$ -		
			$ -		
			$ -		
	Grand Total Amounts		$ 27,240.00		

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
		$22,435.00		
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			
		(300.00)		
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
		$800.00		
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
		$375,964.00		
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
		$877,585.00		
210-Administrative Serv	2114.556108 Wages	($1,759,860.00)	Maximus Allocation	Debits in 555146 in HHS Orgs
Total Charges		($184,999.00)		

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 Assoication of WI training	TBD	3	150.00	250.00	750.00		500.00	1,650.00	Yes	Yes
Unknown	Aging and Disability Resource Center Supervisor training	TBD	2	300.00	300.00	750.00		500.00	1,850.00	Yes	Yes
Unknown	Aging Supervisor trainings	TBD	2	350.00	300.00	500.00		500.00	1,650.00	Yes	Yes
Unknown	Adult Protective Services Misc Trainings	TBD	Varies	350.00	350.00	500.00		500.00	1,700.00	Yes	Yes/No
Unknown	Aging and Disability Resource Center Misc trainings	TBD	Varies	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**

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

****2027 Employee Mileage Reimbursement Rate** $.51 with proof of personal auto insurance on file with Accounts Payable

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

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

Matt [illegible]

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	Current Charge	2027 Proposed	Percent Change	Unit	Date of Last increase	Who can Approve Change	Why Proposing a Change?
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	Current Charge	2027 Proposed	Percent Change	Unit	Date of Last increase	Who can Approve Change	Why Proposing a Change?
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:

Committee Chair Date

Department Head Date

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

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%**

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 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%**
	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%

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
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%
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%

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
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%
	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%**

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 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%**
	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									
	42 — InterGovtl 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%
	Total InterGovtl Revenues	**(2,760,510)**	**(2,757,352)**	**(2,757,352)**	**(1,611,295)**	**(2,802,011)**	**(2,893,023)**	**(135,671)**	**4.92%**
	45 — Public Chgs Service								
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%
	Total Public Chgs Service	**(2,121)**	**(5,700)**	**(5,700)**	**(3,080)**	**(5,560)**	**(6,000)**	**(300)**	**5.26%**
	46 — Interest-Other Inc								
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%
	Total Interest-Other Inc	**(109,256)**	**(100,500)**	**(100,500)**	**(60,166)**	**(109,668)**	**(105,500)**	**(5,000)**	**4.98%**
	47 — Interdeptl Revenue								
476145	Other Interdept. Revenue	(769)	(3,000)	(3,000)	(719)	(1,149)	(3,000)	-	0.00%
	Total 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									
	51 — Personnel Reltd Exp								
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%

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
512192	Admin Allocated Fringe	-	-	-	3,222	5,892	6,971	6,971	0.00%
	Total Personnel Reltd Exp	**1,737,288**	**1,953,962**	**1,953,962**	**982,131**	**1,984,843**	**2,093,436**	**139,474**	**7.14%**
	53 — Operating Expenditur								
531178	Temporary / Agency Labor	500	1,000	1,000	-	-	-	(1,000)	-100.00%
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%

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
533305	Membership Dues	538	1,100	1,100	125	264	750	(350)	-31.82%
533455	Licenses and Permits	224	350	350	-	-	-	(350)	-100.00%
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%
	Total Operating Expenditur	**1,212,651**	**1,327,509**	**1,327,509**	**727,705**	**1,293,225**	**1,337,067**	**9,558**	**0.72%**
	55 — InterDptl Charges								
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%

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
552120	Vehicle Repair/Maintenance	-	200	200	-	-	200	-	0.00%
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%
	Total InterDptl Charges	**939,793**	**1,062,860**	**1,062,860**	**590,943**	**1,199,828**	**1,221,104**	**158,244**	**14.89%**
	56 — Capital Outlay								
565100	Machinery & Equipment	-	-	-	8,095	-	-	-	0.00%
566100	Office F & F	-	-	-	-	-	22,000	22,000	0.00%
567100	Vehicles	13,421	-	-	-	-	-	-	0.00%
	Total 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									
	63 — Op Transfers-Funds								
631905	LFRF - General Fund	(50,370)	(111,960)	(111,960)	(75,781)	(153,814)	-	111,960	-100.00%
	Total 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%)**

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
Other Financing Sources/Uses									
	UNMAPPED — Unmapped								
820125	Use of FB Subsequent Yr	-	-	-	-	-	-	-	0.00%
	Total Unmapped	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
	Total Other Financing Sources/Uses	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	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 Positio		**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									
	42 — InterGovtl 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%
	Total InterGovtl Revenues	**(3,415,023)**	**(3,655,373)**	**(3,655,373)**	**(2,192,192)**	**(3,659,836)**	**(3,868,390)**	**(213,017)**	**5.83%**
	45 — Public Chgs Service								
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%
	Total Public Chgs Service	**(28,992)**	**(34,300)**	**(34,300)**	**(17,283)**	**(34,220)**	**(35,195)**	**(895)**	**2.61%**
	46 — Interest-Other Inc								
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%
	Total 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									
	51 — Personnel Reltd Exp								
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%
	Total 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%**
	53 — Operating Expenditur								

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%
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%
	Total Operating Expenditur	**212,725**	**298,636**	**298,636**	**105,524**	**227,957**	**161,477**	**(137,159)**	**-45.93%**

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
	55 — InterDptl Charges								
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%
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%
	Total 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%**

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
Capital Outlay									
	63 — Op Transfers-Funds								
631905	LFRF - General Fund	(20,934)	(67,352)	(67,352)	(34,483)	(32,881)	-	67,352	-100.00%
	Total 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 Positio		**372,713**	**660,108**	**660,108**	**26,914**	**932,890**	**937,060**	**276,952**	**42.0%**