



WISCONSIN

2018 ADOPTED BUDGET

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SHEBOYGAN COUNTY

Thomas G. Wegner
Chairman of the Board

Adam N. Payne
County Administrator

November 8, 2017

Honorable Members of the Sheboygan County Board of Supervisors

Ladies and Gentlemen:

We are pleased to present the Sheboygan County Annual Budget for Fiscal Year 2018. This document builds on past accomplishments and existing strengths, while continuously striving to improve and meet the future needs of Sheboygan County residents.

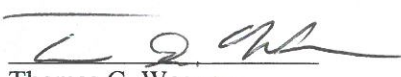
Sheboygan County is recognized as a leader of responsive and cost-effective local government. We strive to provide excellent service in a fiscally responsible manner, and the 2018 budget continues this track record. The budget includes an increase in the County property tax levy of 1.38% or \$660,097. The tax levy increase is a combination of an increase to Library aid of \$18,717, an increase in Bridge aid of \$341,748, an increase in net new construction of \$713,501 and a decrease in debt service levy of \$413,869. The debt service levy decrease is accomplished by utilization of sales tax revenue and redirected highway department levy to provide direct property tax relief by assisting with the debt service obligation. The tax rate is \$5.45, a decrease of 20 cents, or 3.57% from the 2017 rate of \$5.65.


The budget supports 19 departments, 825 employees, implementing over 200 programs and services. Our programs and services include maintaining the safety of our highways and roads, law enforcement, protecting our environment and natural resources, providing vital records, land records, and critical health and human services for the mentally ill, elderly, physically disabled children, and the financially poor. We also operate a thriving airport and provide the facilities for the UW-Sheboygan Campus, both vital to economic development.

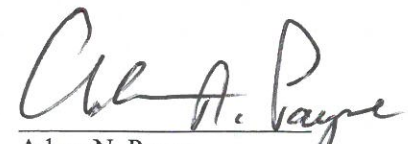
Sheboygan County has a solid and stable fiscal track record. We have healthy fiscal reserves, an excellent bond rating, and are effectively meeting the demands of providing high quality services in a fiscally responsible manner. To accomplish this, we have made numerous cost-saving changes, conducted department operational reviews, completed county-wide program evaluation and prioritization processes, proactively sought community input, and made timely decisions that helped position us for success.

The budget reflects a tremendous team effort among County Board Supervisors, Department Heads and many others to build on our organization's past accomplishments and to improve how we meet the needs of Sheboygan County residents. The County budget process continues to be very effective and the approach has contributed to Sheboygan County being a leader providing responsive and cost-effective services.

We want to thank the Sheboygan County Board, Department Heads and staff for the hard work and support in preparing the 2018 Budget. Our commitment to the citizens of Sheboygan County will continue to influence our decisions regarding future budgets, programs and the services we provide.


Thomas G. Wegner
Chairman of the Board


Greg Weggeman
Chairman of the Finance Committee


Adam N. Payne
County Administrator

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WISCONSIN

SHEBOYGAN COUNTY

Wendy A. Charnon
Finance Director

Jeremy J. Fetterer
Deputy Finance Director

November 8, 2016

Honorable Chairperson and Members of the
Sheboygan County Board of Supervisors

Ladies and Gentlemen:

The 2018 adopted budget allocates the expenditure of \$148,896,876 and assesses a tax levy of \$48,521,152. The property tax levy increase is \$660,097, or 1.38%. The increase captures net new construction which is being offset by direct property tax relief from sales tax revenue and redirected levy from the Highway Department. Individual property owners will see fluctuations, depending on the municipality they live in and changes in property values throughout the county.

It is important to understand the difference between the county tax rate and the county tax levy. The county tax levy is the amount of tax dollars paid by the taxpayers to fund the county budget, while the tax rate is the percentage of the tax levy over the whole tax base of the county. [Tax rate = (tax levy/equalized value per 1,000)]. For 2018 the tax rate is \$5.45 per \$1,000. For example, on a \$100,000 home, the County tax levy is \$545.

For 2017, the County's equalized value increased 5.13% (without Tax Incremental Financing Districts). As a result of this increase the tax rate decreased by \$0.20 going from \$5.65 to \$5.45.

In 2018 the county will utilize unassigned general fund balance for the Transportation Complex in the amount of \$2,372,880. Additional funds for the Transportation Complex will come from the sale of the main facility on North 23rd Street. Unassigned fund balance is also being used to fund the Courthouse Maintenance Garage in the amount of \$255,673. This fund balance use still provides for adherence to the minimum fund balance requirement of 15% of total governmental fund expenditures. The remaining portion of the Transportation Complex and the nine other projects included in the Five Year Capital Plan will be funded with \$1,938,500 in grant reimbursements and \$6,680,000 in borrowed funds.

Sheboygan County remains committed to being a leader of providing cost-effective, quality programs and services. Some of the key components represented in the 2018 budget are:

- **Funding to support the Drug Treatment Court and provide non-hospital based detoxification services for people struggling with heroin and other drug addictions**
- **Utilization of the 0.5% County Sales Tax to maintain our Transportation System, purchase equipment, and share with local units of government**
- **Final stages of construction of the new Transportation Complex designed to consolidate three aging highway facilities**
- **Reconstruction and resurfacing projects at the Airport**
- **Begin construction of a wetland mitigation bank at the Amsterdam Dunes Property**
- **Courthouse Security Enhancements**

Telephone (920) 459-3007
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Administration Building
508 New York Avenue - Room 208
Sheboygan, WI 53081-4126

Wendy.Charnon@sheboygancounty.com
Jeremy.Fetterer@sheboygancounty.com
www.sheboygancounty.com

- **Courthouse Maintenance Garage**
- **New Sheriff's Department Squads**
- **Funding to support the new Emergency Management Dispatch System**
- **Rocky Knoll Building Exterior needs**
- **Continued support for the Sheboygan County Economic Development Corporation**

The capital projects planned for 2018 include:

- \$9.6 million to complete the Transportation Complex
- Over \$6.5 million of roadway improvements
- Nearly \$2.0 million in airport reconstruction and improvements
- Over \$1.3 million of buildings and building improvements

Short-term and medium-term investments will continue to serve as vehicles for investment of our idle funds. Interest revenue earned on our investments will fluctuate as rates change due to market conditions and may vary from our projections.

Sheboygan County continues to borrow funds to pay for projects in the five-year capital plan, with a projected borrowing for 2018 of \$6.68 million. By ordinance, annual capital project borrowing is restricted to \$5.5 million annually unless approved by a two thirds vote by the County Board. This approval was attained from the County Board on November 7, 2017 with Resolution No. 16 (2017/18) – Approving Borrowing in Excess of Budget Control Policy.

Once again, it has been a successful budget process and a pleasure working with the County Administrator, Finance Committee, County Board Chairman, and all of the liaison committees, department heads, and their staff on the 2018 budget. We share with them the continued commitment to provide the highest quality service in the most cost-effective manner possible to the taxpayers of Sheboygan County.



Wendy A. Charnon
Finance Director



Jeremy J. Fetterer
Deputy Finance Director

COUNTY OF SHEBOYGAN, WISCONSIN

COUNTY BOARD OF SUPERVISORS

Term Expires April, 2018

Thomas WegnerChairperson

George J. MarthenzeVice-Chairperson

Keith D. Abler

Brian C. Hoffmann

Steven H. Bauer

Vernon C. Koch

James Baumgart

Henry M. Nelson

Richard C. Bemis

Libby T. Ogea

Al J. Bosman

Roger R. Otten

Curt A. Brauer

Edward J. Procek

Charles W. Conrardy

Roger L. TeStroete

Fran M. Damp

Fay B. Uraynar

Thomas V. Epping

Greg Weggeman

Jim Glavan

Mark S. Winkel

William C. Goehring

Robert J. Ziegelbauer

Brian R. Hilbelink

OFFICIALS OF THE COUNTY OF SHEBOYGAN, WISCONSIN

COUNTY BOARD OF SUPERVISORS

BOARD YEAR 2016 - 2018

(Term Expires April, 2018)

Chairperson Thomas Wegner
Vice-Chairperson George J. Marthenze

ELECTED

EXECUTIVE COMMITTEE

Thomas Wegner, Chairperson
George J. Marthenze, Vice-Chairperson
William C. Goehring, Secretary

Vernon C. Koch
Edward J. Procek

APPOINTED

FINANCE COMMITTEE

Greg Weggeman, Chairperson
George J. Marthenze, Vice-Chairperson
Mark S. Winkel, Secretary

William C. Goehring
Roger L. TeStroete

HEALTH & HUMAN SERVICES COMMITTEE

James Baumgart, Chairperson
Brian C. Hoffmann, Vice-Chairperson
Henry M. Nelson, Secretary
Thomas V. Epping
Curt A. Brauer

Roger R. Otten
Jeanne Kliejunas (*)
Craig Schicker (*)
Larry Samet (*)

(*) Not a County Board Member

HEALTH CARE CENTERS COMMITTEE

Richard C. Bemis, Chairperson
Brian C. Hoffmann, Vice-Chairperson
Charles W. Conrardy, Secretary

Al J. Bosman
Roger R. Otten

HUMAN RESOURCES COMMITTEE

Edward J. Procek, Chairperson
Keith D. Abler, Vice-Chairperson
Charles W. Conrardy, Secretary

Fran M. Damp
Roger L. TeStroete

LAW COMMITTEE

Vernon C. Koch, Chairperson
Thomas V. Epping, Vice-Chairperson
Fay B. Uraynar, Secretary

Libby T. Ogea
Robert J. Ziegelbauer

PLANNING, RESOURCES, AGRICULTURE & EXTENSION COMMITTEE

Keith D. Abler, Chairperson
Fran M. Damp, Vice-Chairperson
Libby T. Ogea, Secretary

James Baumgart
Steven H. Bauer

PROPERTY COMMITTEE

James Glaven, Chairperson
Henry M. Nelson, Vice-Chairperson
Robert J. Ziegelbauer, Secretary

Brian R. Hilbelink
Steven H. Bauer

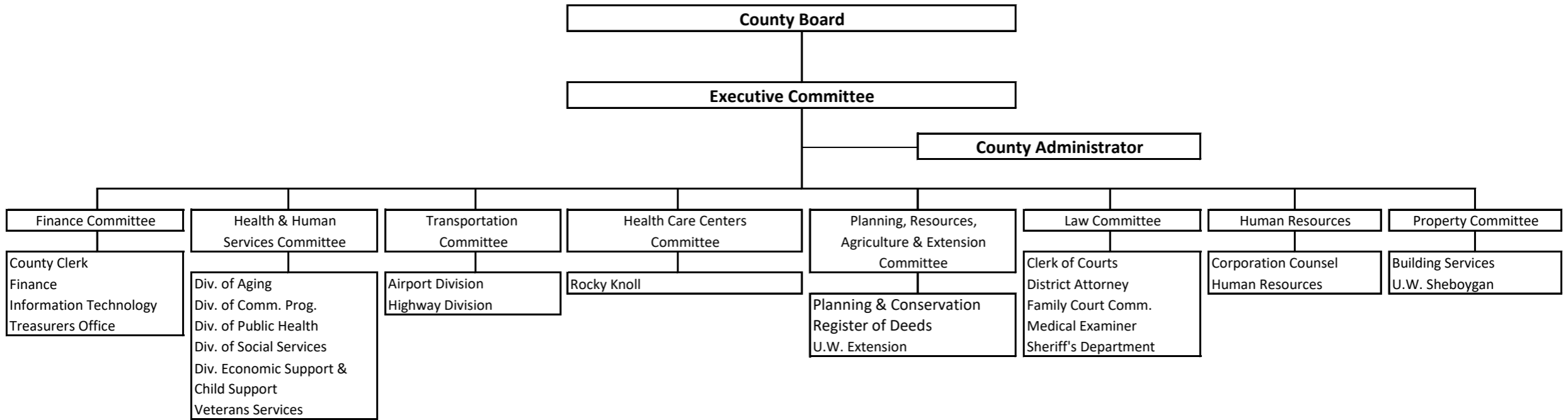
TRANSPORTATION COMMITTEE

Roger L. TeStroete, Chairperson
James Glaven, Vice-Chairperson
Al J. Bosman, Secretary

Richard C. Bemis
Mark S. Winkel

(*) Not a County Board Member

**COUNTY OF SHEBOYGAN, WISCONSIN
ORGANIZATIONAL CHART**



COUNTY OF SHEBOYGAN, WISCONSIN

OFFICES AND DEPARTMENTS

Chief Administrative Officer

County Administrator Adam N. Payne

Department Heads

Building Services James TeBeest

Clerk of Courts* Melody Lorge

County Clerk* Jon Dolson

Court Commissioner Ryan O'Rourke

Corporation Counsel** Atty. Carl Buesing

District Attorney* Joel Urmanski

Finance Wendy A. Charnon

Health & Human Services Thomas D. Eggebrecht

Health Care Centers Kayla Clinton

Human Resources Jean Gallimore

Information Technology Chris Lewinski

Medical Examiner David J. Leffin

Planning & Conservation Aaron Brault

Register of Deeds* Ellen Schleicher

Sheriff* Todd W. Priebe

Transportation Greg Schnell

Treasurer* Laura M. Henning-Lorenz

University of Wisconsin-Extension*** Cindy Sarkady

University of Wisconsin-Sheboygan*** Jackie Joseph-Silverstein

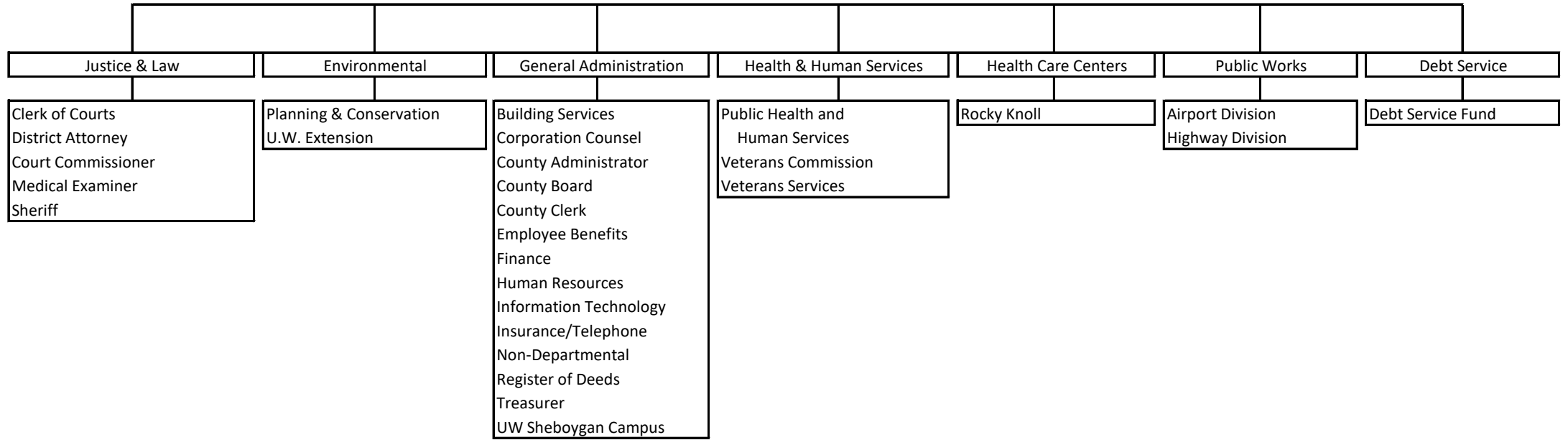
Veterans Service Charlene Cobb

* Elected Position

** Contracted Employee

*** State Employee

**COUNTY OF SHEBOYGAN, WISCONSIN
DEPARTMENTS BY FUNCTION**



COUNTY OF SHEBOYGAN, WISCONSIN ANNUAL BUDGET PROCESS

The annual budget process is composed of both an operating budget and a five-year capital plan as set forth under County Ordinance Chapter 5. The County Administrator is responsible for submitting the annual budget to the County Board for adoption by County Ordinance 43.07 and Wisconsin Statute 59.18 (5). The County Administrator utilizes a collaborative approach as part of this budget development.

Operating Budget – The operating budget development begins in February and concludes with the final adoption of the annual budget by the County Board in November. The operating budget details all of the operating revenues and expenditures by County Department on a calendar year basis.

February - March

The Finance Department prepares and presents preliminary estimates of revenues and expenditures to the County Administrator.

The County Administrator evaluates information from all operating departments to establish preliminary budget assumptions.

The County Administrator presents the preliminary budget assumptions and budgetary impacts to the Executive, Finance, and Human Resources Committees and shares information with all operating departments.

April – May

Revisions continue to be made to the budget assumptions and estimated revenues and expenditures.

The County Administrator proposes an annual budget goal and department levy targets.

The levy targets are developed based on the annual budget goal, the most current budget assumptions, estimated revenues and expenditures, and program priority.

The County Administrator presents the annual budget goal, budget assumptions, budgetary impacts, and levy targets to the Executive, Finance, and Human Resources Committees for general support.

May – June

The County holds an Annual County Board Leadership Forum, presenting the prior year fiscal results, future trends, budget goal, budget assumptions, and levy targets to the full County Board.

The Finance Department finalizes budget instructions for department guidance through the County's budget process.

The County holds the Annual Budget Kickoff meeting to present the annual budget goals, budget assumptions, budgetary impacts, levy targets, and budget instructions to department heads and key department staff.

July

Departments develop the operating budgets based on the budget goals, budget assumptions, and levy targets. The Finance Department assists the departments as needed.

July – August

Department Heads submit a preliminary budget to the County Administrator. The budget is reviewed with the County Administrator, Finance Director, Department Head, and key staff. Committee members from the department's liaison committee are encouraged to participate in these review sessions.

Department Heads submit the department's proposed budget to their respective liaison committee for review and formal committee approval.

August – September

Department Heads submit the liaison committee approved budget to the Finance Committee for their review and formal approval. Liaison committee members are invited to participate at the Finance Committee review.

October

The proposed annual budget summary and public hearing notification is published in compliance with Wisconsin Statute §65.90.

The County Administrator presents the proposed annual budget to the County Board.

A public hearing on the budget is conducted one week after the presentation of the proposed annual budget to the County Board. A review of the proposed annual budget by department is also conducted at this meeting.

November

The Finance Committee reviews any revisions and submits the resolution adopting the annual budget and appropriating the tax levy.

The County Board adopts the annual budget and approves the resolution appropriating the tax levy.

The Finance Department finalizes the annual budget document.

December

The Adopted Annual Budget document is published and distributed to the County Board and is available to the public.

**COUNTY OF SHEBOYGAN, WISCONSIN
2018 BUDGET SUMMARY**

| Page | OPERATING BUDGETS | REVENUES | | | EXPENDITURES | | | (Usage) Restriction of Fund Balance | Levy Required |
|------|-----------------------------------|-----------------------|---------|-------------------|-----------------------|---------|-------------------|---|------------------|
| | | Preliminary Budget | Changes | Adopted Budget | Preliminary Budget | Changes | Adopted Budget | | |
| 51 | Building Services | \$ 630,242 | \$ - | \$ 630,242 | \$ 3,501,415 | \$ - | \$ 3,501,415 | \$ - | \$ 2,871,173 |
| 55 | Clerk of Courts | 1,291,229 | - | 1,291,229 | 2,179,744 | - | 2,179,744 | - | 888,515 |
| 58 | Corporation Counsel | 99,047 | - | 99,047 | 323,047 | - | 323,047 | - | 224,000 |
| 61 | County Administrator | 365 | - | 365 | 241,923 | - | 241,923 | - | 241,558 |
| 64 | County Board | - | - | - | 208,358 | - | 208,358 | - | 208,358 |
| 66 | County Clerk | 199,090 | - | 199,090 | 454,151 | - | 454,151 | - | 255,061 |
| 69 | Court Commissioner | 71,700 | - | 71,700 | 353,615 | - | 353,615 | - | 281,915 |
| 72 | District Attorney | 323,952 | - | 323,952 | 1,061,134 | - | 1,061,134 | - | 737,182 |
| 78 | Finance | 509,361 | - | 509,361 | 1,581,842 | - | 1,581,842 | - | 1,072,481 |
| 86 | Human Resources | 51,537 | - | 51,537 | 592,091 | - | 592,091 | - | 540,554 |
| 92 | Medical Examiner | 132,775 | - | 132,775 | 202,773 | - | 202,773 | - | 69,998 |
| 94 | Non-Departmental | 5,138,984 | - | 5,138,984 | 5,834,002 | - | 5,834,002 | (2,638,255) | (1,943,237) |
| 97 | Planning and Conservation | 915,558 | - | 915,558 | 2,035,296 | - | 2,035,296 | - | 1,119,738 |
| 104 | Register of Deeds | 714,605 | - | 714,605 | 636,601 | - | 636,601 | - | (78,004) |
| 111 | Sheriff | 2,295,413 | - | 2,295,413 | 20,455,502 | - | 20,455,502 | - | 18,160,089 |
| 116 | Transportation - Airport Division | 270,002 | - | 270,002 | 666,504 | - | 666,504 | - | 396,502 |
| 125 | Treasurer | 153,741 | - | 153,741 | 765,296 | - | 765,296 | - | 611,555 |
| 128 | UW Extension | 35,900 | - | 35,900 | 467,836 | - | 467,836 | - | 431,936 |
| 131 | UW Sheboygan | - | - | - | 110,461 | - | 110,461 | - | 110,461 |
| 133 | Veterans Commission | - | - | - | 22,429 | - | 22,429 | - | 22,429 |
| 135 | Veterans Services | 13,000 | - | 13,000 | 266,711 | - | 266,711 | - | 253,711 |
| | GENERAL FUND OPERATIONS | \$ 12,846,501 | \$ - | \$ 12,846,501 | \$ 41,960,731 | \$ - | \$ 41,960,731 | \$ (2,638,255) | \$ 26,475,975 |
| 81 | Health & Human Services | \$ 20,029,962 | \$ - | \$ 20,029,962 | \$ 33,651,899 | \$ - | \$ 33,651,899 | \$ - | \$ 13,621,937 |
| | SPECIAL REVENUE OPERATIONS | \$ 20,029,962 | \$ - | \$ 20,029,962 | \$ 33,651,899 | \$ - | \$ 33,651,899 | \$ - | \$ 13,621,937 |
| 37 | Debt Service | \$ 2,584,708 | \$ - | \$ 2,584,708 | \$ 7,731,607 | \$ - | \$ 7,731,607 | \$ (365,943) | \$ 4,780,956 |
| | DEBT SERVICE OPERATIONS | \$ 2,584,708 | \$ - | \$ 2,584,708 | \$ 7,731,607 | \$ - | \$ 7,731,607 | \$ (365,943) | \$ 4,780,956 |

**COUNTY OF SHEBOYGAN, WISCONSIN
2018 BUDGET SUMMARY**

| Page | OPERATING BUDGETS | REVENUES | | | EXPENDITURES | | | (Usage) Restriction of Fund Balance | Levy Required |
|------|---------------------------------------|-----------------------|--------------|----------------------|-----------------------|--------------|----------------------------------|---|------------------|
| | | Preliminary Budget | Changes | Adopted Budget | Preliminary Budget | Changes | Adopted Budget | | |
| 40 | Capital Projects | \$ 14,114,053 | \$ (500,000) | \$ 13,614,053 | \$ 14,114,053 | \$ (500,000) | 13,614,053 | \$ - | \$ - |
| | CAPITAL PROJECT OPERATIONS | \$ 14,114,053 | \$ (500,000) | \$ 13,614,053 | \$ 14,114,053 | \$ (500,000) | \$ 13,614,053 | \$ - | \$ - |
| 42 | Transportation Fund | \$ 7,500,000 | \$ - | \$ 7,500,000 | \$ 7,500,000 | \$ - | 7,500,000 | \$ - | \$ - |
| | TRANSPORTATION FUND OPERATIONS | \$ 7,500,000 | \$ - | \$ 7,500,000 | \$ 7,500,000 | \$ - | \$ 7,500,000 | \$ - | \$ - |
| 107 | Rocky Knoll | \$ 12,793,928 | \$ - | \$ 12,793,928 | \$ 13,464,811 | \$ - | \$ 13,464,811 | \$ - | \$ 670,883 |
| | ENTERPRISE FUND OPERATIONS | \$ 12,793,928 | \$ - | \$ 12,793,928 | \$ 13,464,811 | \$ - | \$ 13,464,811 | \$ - | \$ 670,883 |
| 75 | Employee Benefits Insurance | \$ 13,954,554 | \$ - | \$ 13,954,554 | \$ 14,192,849 | \$ - | \$ 14,192,849 | \$ (238,295) | \$ - |
| 89 | Information Technology | 2,136,522 | - | 2,136,522 | 2,136,522 | - | 2,136,522 | - | - |
| 102 | Property/Liability Insurance | 600,310 | - | 600,310 | 600,310 | - | 600,310 | - | - |
| 120 | Transportation - Highway Division | 17,408,304 | - | 17,408,304 | 20,879,705 | - | 20,879,705 | (500,000) | 2,971,401 |
| | INTERNAL SERVICES OPERATIONS | \$ 34,099,690 | \$ - | \$ 34,099,690 | \$ 37,809,386 | \$ - | \$ 37,809,386 | \$ (738,295) | \$ 2,971,401 |
| | TOTAL OPERATIONS | \$ 103,968,842 | \$ (500,000) | \$ 103,468,842 | \$ 156,232,487 | \$ (500,000) | \$ 155,732,487 | \$ (3,742,493) | \$ 48,521,152 |
| | TAX LEVY REQUIRED | | | | | | | | \$ 48,521,152 |
| | State Tax Due 2017 | \$ - | | 2017 Equalized Value | \$ 8,899,324,000 | | Mill Rate Required 2017 | | \$ 5.4522 |
| | State Tax Due 2016 | \$1,485,796 | | 2016 Equalized Value | \$ 8,464,901,300 | | | | |
| | | | | Increase in Value | \$ 434,422,700 | | 2016 Mill Rate 5.13% INCREASE | | \$ 5.6541 |

Note: 2018 usage and restriction of fund balance includes: usage of \$2,663,553 general fund unassigned fund balance for the Transportation Complex, usage of Land Record fees of \$4,702, an increase of Jail Assessment fees of \$30,000, and usage of \$365,943 of debt service. Usage of unrestricted net position includes \$238,295 of Employee Benefits and \$500,000 of Highway.

**COUNTY OF SHEBOYGAN, WISCONSIN
2018 BUDGET VERSUS 2017 ESTIMATES**

| Page | DEPARTMENTAL OPERATING BUDGETS | REVENUES | | EXPENDITURES | | (Usage) Restriction of Fund Balance | | % of Change |
|------|-----------------------------------|----------------------------|------------------------|--------------------------------|------------------------|--|-----------------|----------------|
| | | 2017 Estimated Revenues | 2018 Adopted Budget | 2017 Estimated Expenditures | 2018 Adopted Budget | 2017 Estimated | 2018 Adopted | |
| 51 | Building Services | \$ 639,230 | \$ 630,242 | \$ 3,612,968 | \$ 3,501,415 | \$ (209,347) | \$ - | 3.86% |
| 55 | Clerk of Courts | 1,307,883 | 1,291,229 | 2,279,259 | 2,179,744 | (101,536) | - | 2.15% |
| 58 | Corporation Counsel | 81,478 | 99,047 | 301,068 | 323,047 | - | - | 2.01% |
| 61 | County Administrator | 165 | 365 | 238,487 | 241,923 | - | - | 1.36% |
| 64 | County Board | - | - | 209,283 | 208,358 | - | - | -0.44% |
| 66 | County Clerk | 219,303 | 199,090 | 447,831 | 454,151 | - | - | 11.61% |
| 69 | Court Commissioner | 70,000 | 71,700 | 347,486 | 353,615 | - | - | 1.60% |
| 72 | District Attorney | 302,582 | 323,952 | 1,053,862 | 1,061,134 | - | - | -1.88% |
| 78 | Finance | 487,373 | 509,361 | 1,309,932 | 1,581,842 | - | - | 30.38% |
| 86 | Human Resources | 27,125 | 51,537 | 586,641 | 592,091 | - | - | -3.39% |
| 92 | Medical Examiner | 124,775 | 132,775 | 198,314 | 202,773 | - | - | -4.82% |
| 94 | Non-Departmental | 5,744,308 | 5,138,984 | 7,912,692 | 5,834,002 | (3,281,887) | (2,638,255) | 74.52% |
| 97 | Planning and Conservation | 1,031,941 | 915,558 | 2,139,814 | 2,035,296 | (63,200) | - | 7.19% |
| 104 | Register of Deeds | 738,785 | 714,605 | 642,953 | 636,601 | (1,550) | - | -19.90% |
| 111 | Sheriff | 2,337,197 | 2,295,413 | 20,037,202 | 20,455,502 | (20,000) | - | 2.72% |
| 116 | Transportation - Airport Division | 245,751 | 270,002 | 796,172 | 666,504 | - | - | -27.96% |
| 125 | Treasurer | 406,736 | 153,741 | 922,330 | 765,296 | (1,000) | - | 18.84% |
| 128 | UW Extension | 31,561 | 35,900 | 454,529 | 467,836 | - | - | 2.12% |
| 131 | UW Sheboygan | 4,922 | - | 127,493 | 110,461 | - | - | -9.88% |
| 133 | Veterans Commission | - | - | 16,526 | 22,429 | - | - | 35.72% |
| 135 | Veterans Services | 17,161 | 13,000 | 265,552 | 266,711 | - | - | 2.14% |
| | GENERAL FUND OPERATIONS | \$ 13,818,276 | \$ 12,846,501 | \$ 43,900,394 | \$ 41,960,731 | \$ (3,678,520) | \$ (2,638,255) | 0.27% |
| 81 | Health & Human Services | \$ 19,755,891 | \$ 20,029,962 | \$ 32,730,615 | \$ 33,651,899 | \$ (42,500) | \$ - | 5.33% |
| | SPECIAL REVENUE OPERATIONS | \$ 19,755,891 | \$ 20,029,962 | \$ 32,730,615 | \$ 33,651,899 | \$ (42,500) | \$ - | 5.33% |
| 37 | Debt Service | \$ 1,434,528 | \$ 2,584,708 | \$ 7,046,982 | \$ 7,731,607 | \$ (417,629) | \$ (365,943) | -7.97% |
| | DEBT SERVICE OPERATIONS | \$ 1,434,528 | \$ 2,584,708 | \$ 7,046,982 | \$ 7,731,607 | \$ (417,629) | \$ (365,943) | -7.97% |

**COUNTY OF SHEBOYGAN, WISCONSIN
2018 BUDGET VERSUS 2017 ESTIMATES**

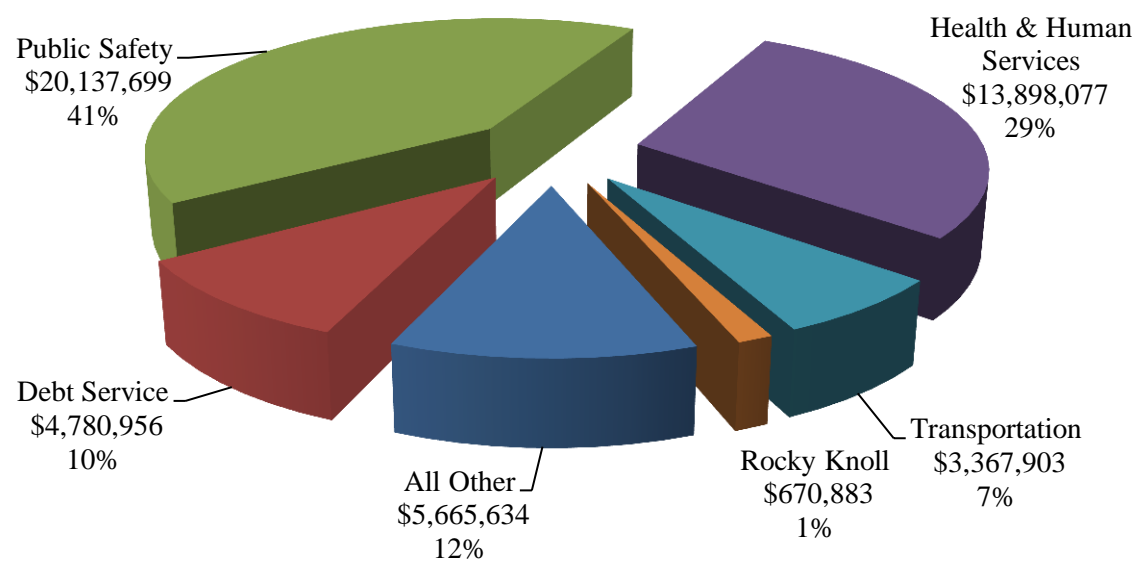
| Page | DEPARTMENTAL OPERATING BUDGETS | REVENUES | | EXPENDITURES | | (Usage) Restriction of Fund Balance | | % of Change |
|------|---------------------------------------|----------------------------|------------------------|--------------------------------|------------------------|--|-----------------|----------------|
| | | 2017 Estimated Revenues | 2018 Adopted Budget | 2017 Estimated Expenditures | 2018 Adopted Budget | 2017 Estimated | 2018 Adopted | |
| 40 | Capital Projects | \$ 18,756,120 | \$ 13,614,053 | \$ 18,733,620 | \$ 13,614,053 | \$ - | \$ - | -100.00% |
| | CAPITAL PROJECT OPERATIONS | \$ 18,756,120 | \$ 13,614,053 | \$ 18,733,620 | \$ 13,614,053 | \$ - | \$ - | -100.00% |
| 42 | Transportation Fund | \$ 5,894,020 | \$ 7,500,000 | \$ 5,250,000 | \$ 7,500,000 | \$ - | \$ - | 100.00% |
| | TRANSPORTATION FUND OPERATIONS | \$ 5,894,020 | \$ 7,500,000 | \$ 5,250,000 | \$ 7,500,000 | \$ - | \$ - | 100.00% |
| 107 | Rocky Knoll | \$ 12,399,516 | 12,793,928 | \$ 12,685,707 | \$ 13,464,811 | - | - | 134.42% |
| | HEALTH CARE CENTERS OPERATIONS | \$ 12,399,516 | \$ 12,793,928 | \$ 12,685,707 | \$ 13,464,811 | \$ - | \$ - | 134.42% |
| 75 | Employee Benefits Insurance | \$ 13,273,961 | \$ 13,954,554 | \$ 12,965,121 | \$ 14,192,849 | \$ - | \$ (238,295) | -100.00% |
| 89 | Information Technology | 2,166,685 | 2,136,522 | 2,314,164 | 2,136,522 | (16,539) | - | -100.00% |
| 102 | Property/Liability Insurance | 570,797 | 600,310 | 570,797 | 600,310 | - | - | 0.00% |
| 120 | Transportation - Highway Division | 14,074,988 | 17,408,304 | 17,364,630 | 20,879,705 | (350,000) | (500,000) | 1.08% |
| | INTERNAL SERVICES OPERATIONS | \$ 30,086,431 | \$ 34,099,690 | \$ 33,214,712 | \$ 37,809,386 | \$ (366,539) | \$ (738,295) | 7.59% |
| | TOTAL OPERATIONS | \$ 102,144,782 | \$ 103,468,842 | \$ 153,562,030 | \$ 155,732,487 | \$ (4,505,188) | \$ (3,742,493) | 0.15% |

Note: 2017 usage and restriction of fund balance includes: usage of \$3,585,154 general fund unassigned fund balance, usage of Land Record fees of \$83,366, usage of Jail Assessment fees of \$10,000, usage of \$42,500 of health and human services, and usage of \$417,629 of debt service. Usage of unrestricted net position includes \$350,000 of Highway. 2018 usage and restriction of fund balance includes: usage of \$2,663,553 general fund unassigned fund balance for the Transportation Complex, usage of Land Record fees of \$4,702, an increase of Jail Assessment fees of \$30,000, and usage of \$365,943 of debt service. Usage of unrestricted net position includes \$238,295 of Employee Benefits and \$500,000 of Highway.

Sheboygan County Budget Summary

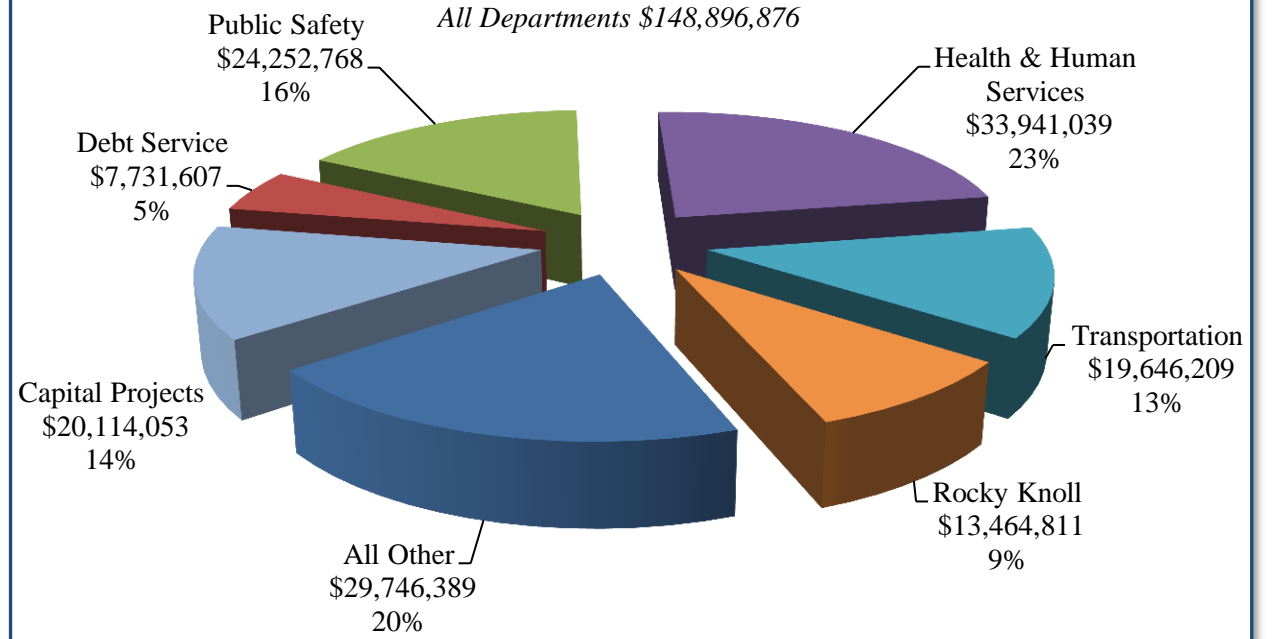
2018 Adopted Budget

Sheboygan County's Portion of the 2018 Adopted Property Tax Levy
All Departments \$48,521,152



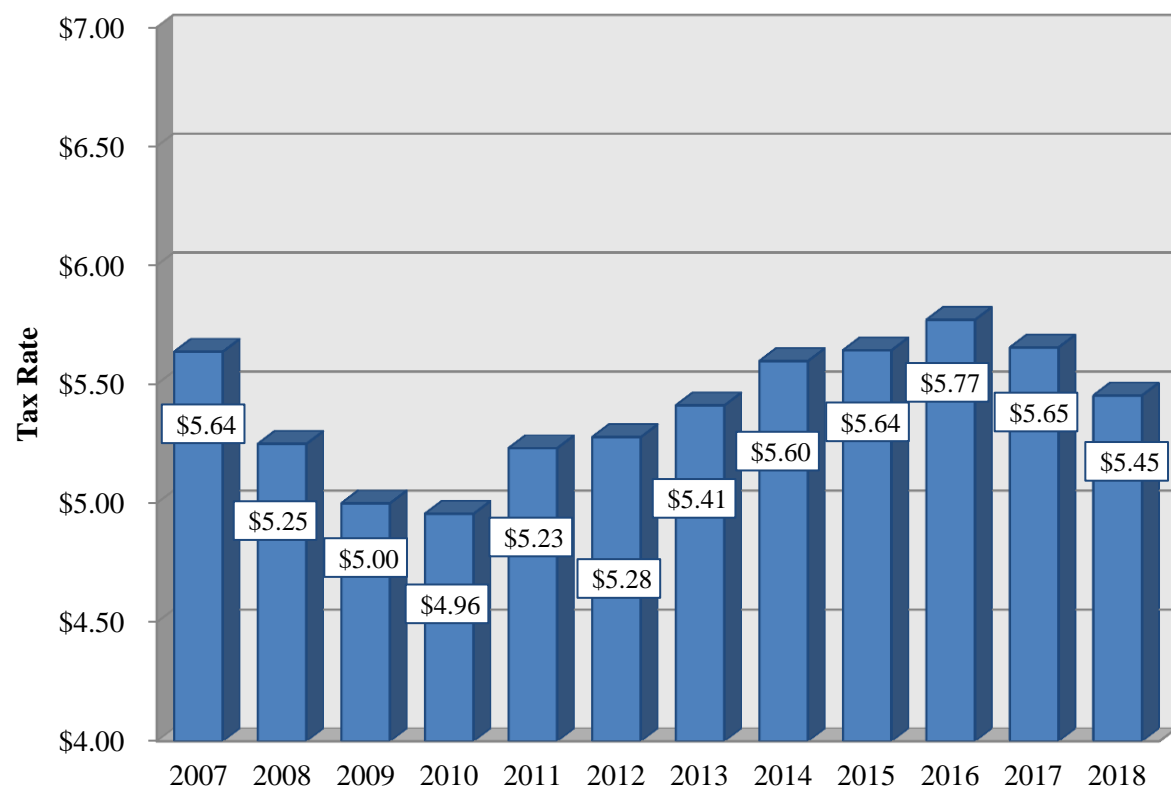
Sheboygan County's 2018 tax levy broken out by major categories. The Sheboygan County property tax levy increased \$660,087 from 2017 to 2018.

Sheboygan County's 2018 Adopted Total Expenditures
All Departments \$148,896,876

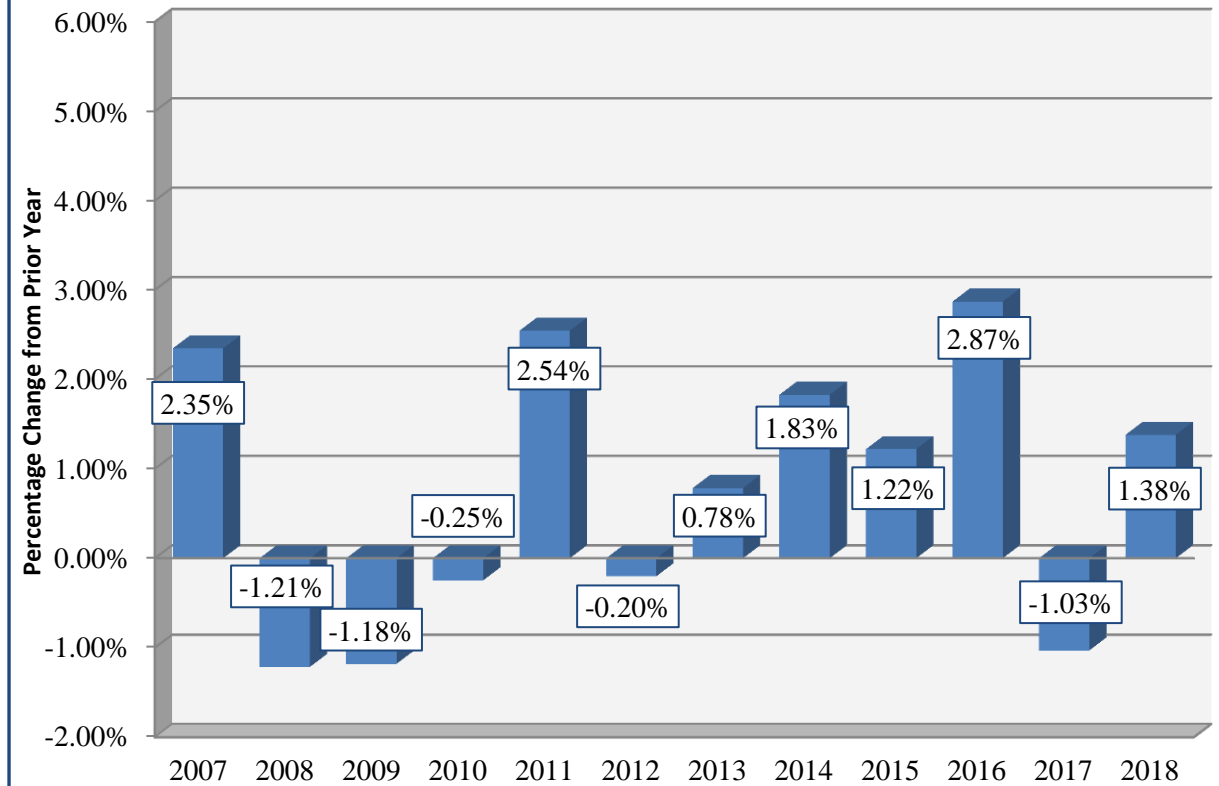


Sheboygan County's 2018 total expenses for major departments. The "All Other" category shown includes the budgeted expenditures for all departments not listed. Funding for total expenditures includes property tax levy, state and federal funding, fees for services, interest revenue, and other non-levy revenues.

Sheboygan County Adopted Property Tax Rates
per \$1,000 of equalized valuation

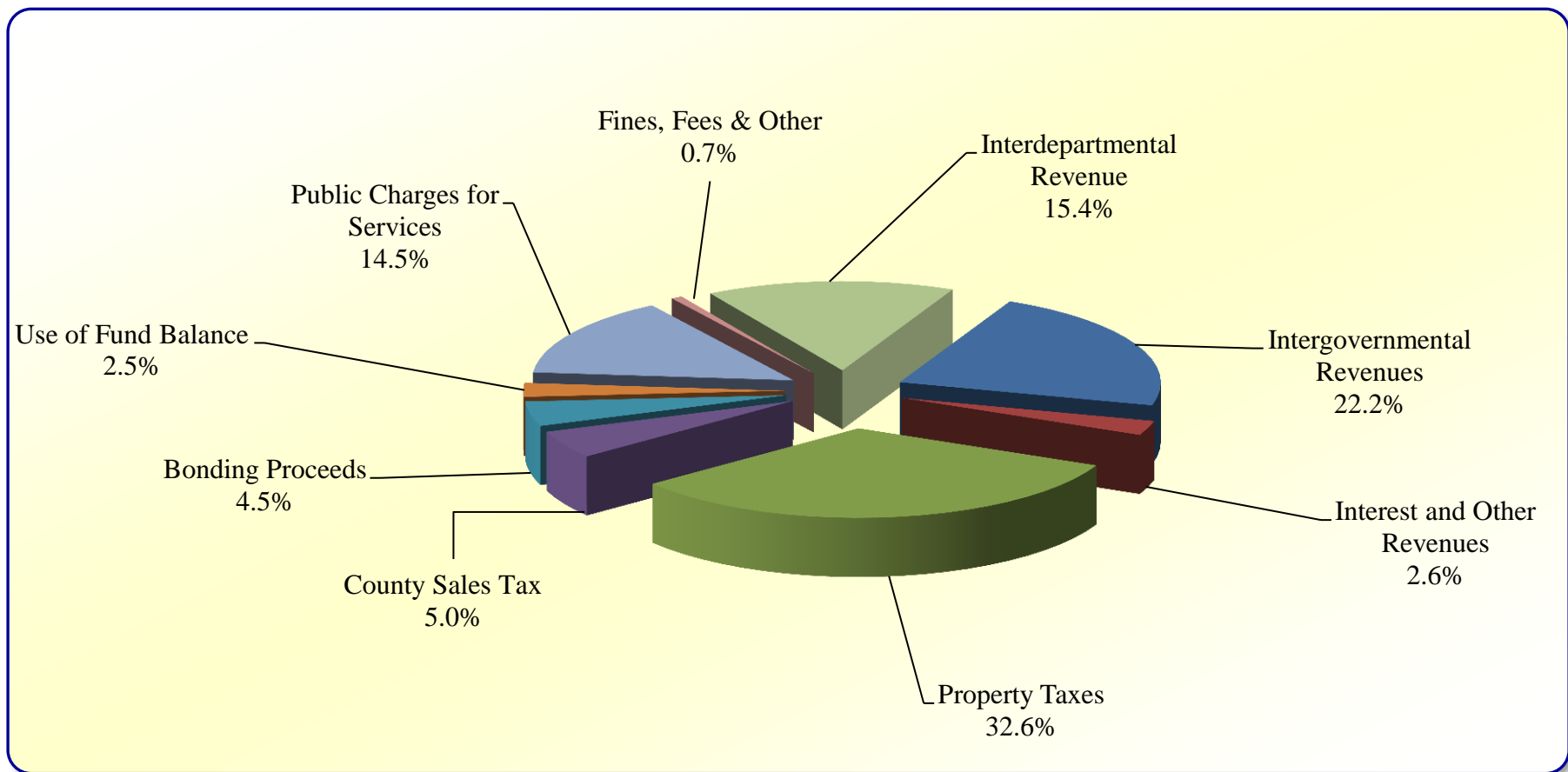


Sheboygan County Adopted Property Tax Levy Trend
% Change in County Share of Property Taxes

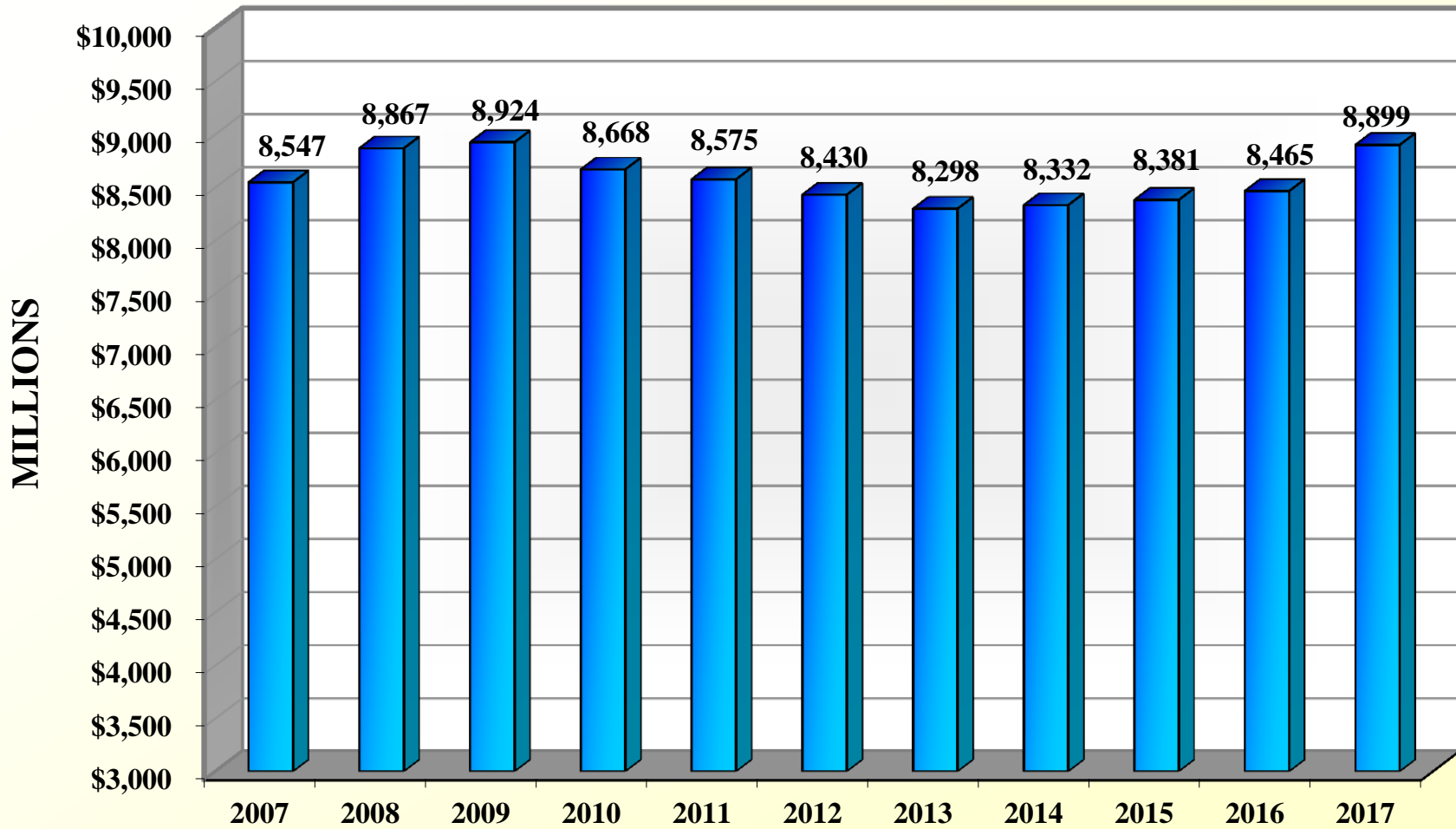


**COUNTY OF SHEBOYGAN, WISCONSIN
2018 BUDGETED REVENUES**

| | |
|-----------------------------|-------------------------------------|
| Intergovernmental Revenues | \$ 33,084,620 |
| Interest and Other Revenues | 3,913,378 |
| Property Taxes | 48,521,152 |
| County Sales Tax | 7,500,000 |
| Bonding Proceeds | 6,680,000 |
| Use of Fund Balance | 3,742,493 |
| Public Charges for Services | 21,517,489 |
| Fines, Fees & Other | 1,025,486 |
| Interdepartmental Revenue | 22,912,258 |
| Total | <u><u>\$ 148,896,876</u></u> |



COUNTY OF SHEBOYGAN EQUALIZED VALUES OF PROPERTY*



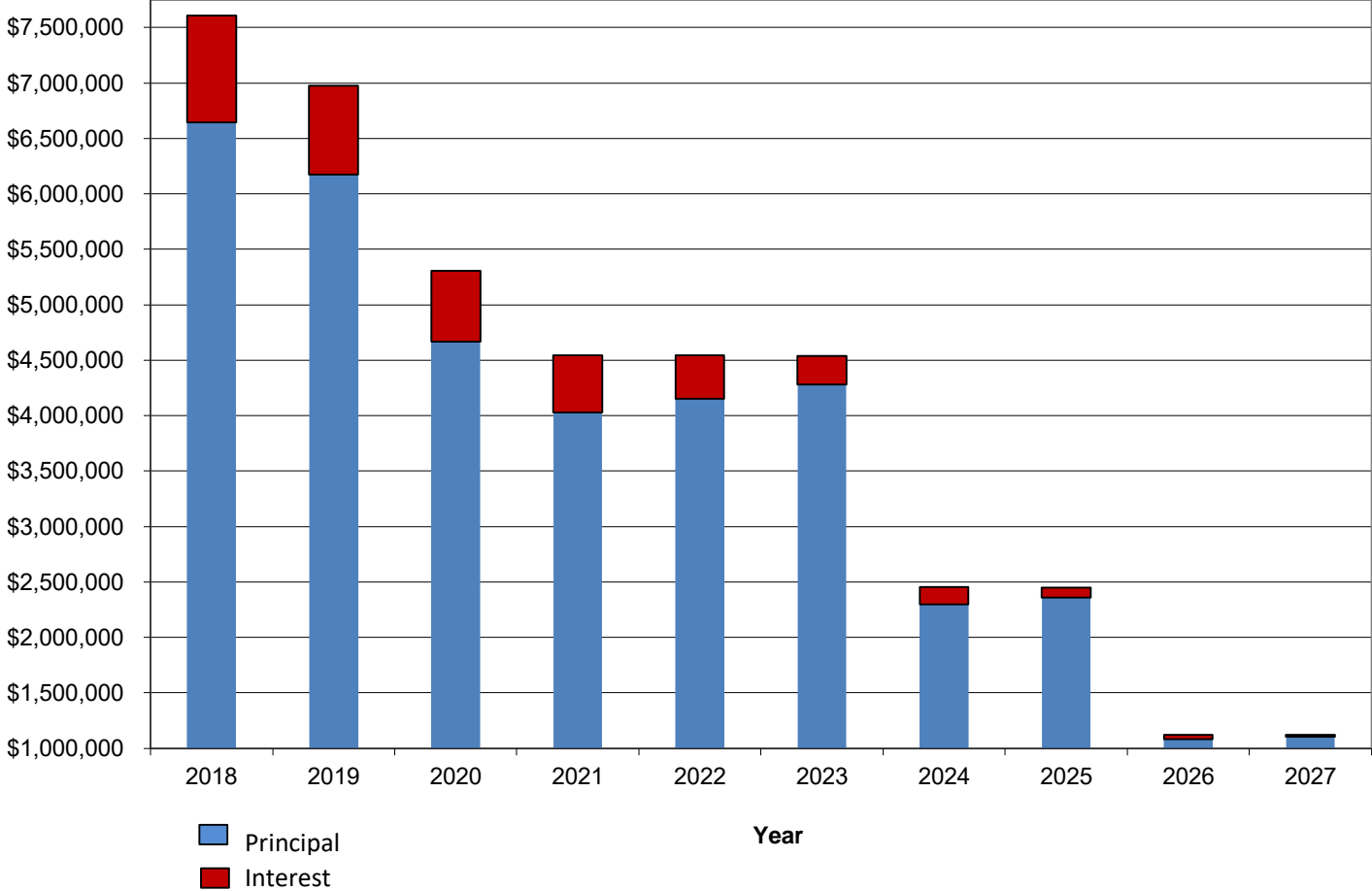
* Without TID's

EQUALIZED VALUE YEAR

LONG-TERM DEBT
As of December 31, 2017

| | | GEN OBLIGATION TAXABLE REFUNDING BONDS | BUILD AMERICA TAXABLE PROMISSORY NOTES - 2010B | GEN OBLIGATION PROMISSORY NOTES - 2013 | GEN OBLIGATION PROMISSORY NOTES - 2014 | GEN OBLIGATION REFUNDING BONDS | GEN OBLIGATION PROMISSORY NOTES - 2015 | GEN OBLIGATION REFUNDING BONDS | GEN OBLIGATION PROMISSORY NOTES - 2017 | Total |
|--|------|---|---|--|--|--------------------------------------|--|--------------------------------------|--|------------------|
| PRINCIPAL DATE OF ISSUE MATURITY DATE | | 11/9/2010 5/1/2019 | 11/9/2010 5/9/2020 | 6/11/2013 5/1/2018 | 1/7/2014 5/1/2023 | 9/9/2014 12/1/2019 | 12/30/2015 5/1/2025 | 2/16/2016 5/1/2019 | 6/13/2017 5/1/2027 | |
| Due | 2018 | 490,000.00 | 820,000.00 | 790,000.00 | 1,605,000.00 | 465,000.00 | 205,000.00 | 1,310,000.00 | 960,000.00 | \$ 6,645,000.00 |
| | 2019 | 505,000.00 | 835,000.00 | | 1,655,000.00 | 470,000.00 | 1,135,000.00 | 655,000.00 | 920,000.00 | 6,175,000.00 |
| | 2020 | | 855,000.00 | | 1,715,000.00 | | 1,155,000.00 | | 940,000.00 | 4,665,000.00 |
| | 2021 | | | | 1,895,000.00 | | 1,180,000.00 | | 955,000.00 | 4,030,000.00 |
| | 2022 | | | | 1,970,000.00 | | 1,205,000.00 | | 975,000.00 | 4,150,000.00 |
| | 2023 | | | | 2,050,000.00 | | 1,235,000.00 | | 995,000.00 | 4,280,000.00 |
| | 2024 | | | | | | 1,275,000.00 | | 1,020,000.00 | 2,295,000.00 |
| | 2025 | | | | | | 1,310,000.00 | | 1,050,000.00 | 2,360,000.00 |
| | 2026 | | | | | | | | 1,080,000.00 | 1,080,000.00 |
| | 2027 | | | | | | | | 1,105,000.00 | 1,105,000.00 |
| TOTAL | | \$ 995,000.00 | \$ 2,510,000.00 | \$ 790,000.00 | \$ 10,890,000.00 | \$ 935,000.00 | \$ 8,700,000.00 | \$ 1,965,000.00 | \$ 10,000,000.00 | \$ 36,785,000.00 |
| INTEREST MATURITY DATES RATE OF INTEREST | | 5/01 and 11/01 1.85% TO 3.42% | 5/01 and 11/01 2.05% TO 3.85% | 5/01 and 11/01 2.00% | 5/01 and 11/01 2.0% to 4.0% | 6/01 and 12/01 1.5% to 2.0% | 5/01 and 11/01 2.00% | 5/01 and 11/01 2.00% | 5/01 and 11/01 2% to 3.0% | Total |
| Due | 2018 | 24,302.50 | 76,105.00 | 7,900.00 | 378,925.00 | 18,700.00 | 210,150.00 | 26,200.00 | 219,325.00 | \$ 961,607.50 |
| | 2019 | 8,635.50 | 48,156.25 | | 330,025.00 | 9,400.00 | 196,750.00 | 6,550.00 | 200,525.00 | 800,041.75 |
| | 2020 | | 16,458.75 | | 270,900.00 | | 173,850.00 | | 181,925.00 | 643,133.75 |
| | 2021 | | | | 198,700.00 | | 150,500.00 | | 162,975.00 | 512,175.00 |
| | 2022 | | | | 121,400.00 | | 126,650.00 | | 143,675.00 | 391,725.00 |
| | 2023 | | | | 41,000.00 | | 96,075.00 | | 123,975.00 | 261,050.00 |
| | 2024 | | | | | | 58,425.00 | | 98,725.00 | 157,150.00 |
| | 2025 | | | | | | 19,650.00 | | 67,675.00 | 87,325.00 |
| | 2026 | | | | | | | | 39,775.00 | 39,775.00 |
| | 2027 | | | | | | | | 13,812.50 | 13,812.50 |
| TOTAL | | \$ 32,938.00 | \$ 140,720.00 | \$ 7,900.00 | \$ 1,340,950.00 | \$ 28,100.00 | \$ 1,032,050.00 | \$ 32,750.00 | \$ 1,252,387.50 | \$ 3,867,795.50 |

**Long-Term Financing Structure
2018 - 2027**



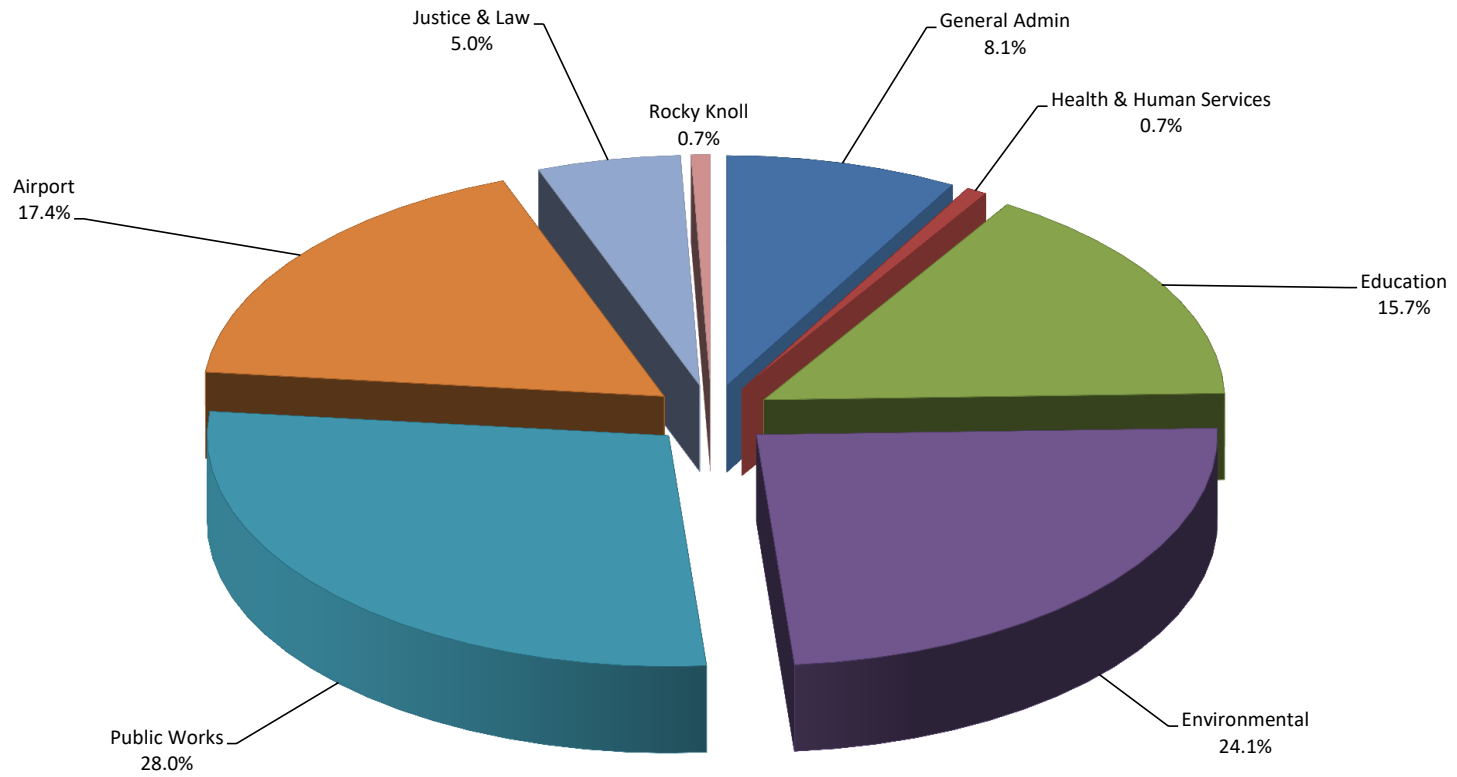
2018 Adopted Capital Projects

| Department | Project Title | Proj. No. | Budget | Other Sources | Bonded Cost |
|-------------------------|---|-----------|----------------------|-----------------------|---------------------|
| Planning & Conservation | Amsterdam Dunes Restoration (Mitigation) | 931 | \$ 432,000 | \$ (432,000) | \$ - |
| | Marsh Multi-Purpose Building & Storage Facilities (site preparation & infrastructure improvements) | 920 | 70,000 | - | 70,000 |
| Building Services | Courthouse Maintenance Garage | 1026 | 367,000 | (255,673) | 111,327 |
| | Fire Alarm System Upgrade | 1030 | 25,000 | - | 25,000 |
| | Key Card Upgrade | 1031 | 95,000 | - | 95,000 |
| | HVAC Control Upgrade | 1032 | 350,500 | - | 350,500 |
| | Roof Replacement | 1040 | 497,500 | (10,000) | 487,500 |
| Rocky Knoll | Building (B) Exterior Renovation | 2757 | 110,000 | - | 110,000 |
| Airport | Reconstruct GA hanger area & ramps | 290 | 2,030,000 | (1,928,500) | 101,500 |
| Highway | Transportation Complex | 2960 | 9,637,053 | (4,307,880) | 5,329,173 |
| TOTAL | | | <u>\$ 13,614,053</u> | <u>\$ (6,934,053)</u> | <u>\$ 6,680,000</u> |

**County of Sheboygan, Wisconsin
Five Year Capital Plan
Years 2018 through 2022**

| Five Year Capital Plan Project Title | Proj # | Prior Years | | 2018 | | 2019 | | 2020 | | 2021 | | 2022 | | 2018-2022 County Bonded Cost |
|--|--------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------------------|
| | | Budget | Reimburse- ment | Budget | Reimburse- ment | Budget | Reimburse- ment | Budget | Reimburse- ment | Budget | Reimburse- ment | Budget | Reimburse- ment | |
| | | | | | | | | | | | | | | |
| Amsterdam Dunes | 931 | \$ 198,400 | \$ (198,400) | \$ 432,000 | \$ (432,000) | \$ 326,200 | \$ (326,200) | \$ 63,200 | \$ (63,200) | \$ 43,200 | \$ (43,200) | \$ 33,200 | \$ (33,200) | \$ - |
| Marsh Multi-Purpose Building & Storage Facilities | 920 | \$ 130,000 | \$ - | \$ 70,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 70,000 |
| Marsh Bypass Reconstruction | 917 | \$ 60,000 | \$ (30,000) | \$ - | \$ - | \$ 200,000 | \$ - | \$ 150,000 | \$ - | \$ 3,500,000 | \$ (400,000) | \$ - | \$ - | \$ 3,450,000 |
| Crystal Lake to Elkhart Lake bike/ped connection | 906 | \$ - | \$ - | \$ - | \$ - | \$ 75,000 | \$ (37,500) | \$ 300,000 | \$ (150,000) | \$ - | \$ - | \$ - | \$ - | \$ 187,500 |
| OPRT new construction from Greenbush to FDL County Line | 910 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,000 | \$ (27,500) | \$ 350,000 | \$ (175,000) | \$ 197,500 |
| IUT Extension from Wilson-Lima Road to CTH EE/Weeden Creek | 925 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 80,000 | \$ (64,000) | \$ 725,000 | \$ (580,000) | \$ 161,000 |
| IUT Extension from OPRT to Manitowoc/Calumet County Line | 905 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 249,375 | \$ (124,688) | \$ 1,662,500 | \$ (831,249) | \$ 955,938 |
| Courthouse Maintenance Garage | 1026 | \$ - | \$ - | \$ 367,000 | \$ (255,673) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 111,327 |
| Fire Alarm System Upgrades | 1030 | \$ 363,000 | \$ - | \$ 25,000 | \$ - | \$ 148,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 173,000 |
| Key Card Upgrade | 1031 | \$ 201,000 | \$ - | \$ 95,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 95,000 |
| Sheboygan Fine Arts Addition & Remodel | 1053 | \$ 35,000 | \$ (14,000) | \$ - | \$ - | \$ 1,895,000 | \$ (720,000) | \$ 2,866,000 | \$ (801,000) | \$ 639,000 | \$ (639,000) | \$ - | \$ - | \$ 3,240,000 |
| HVAC Control Upgrade | 1032 | \$ 1,198,000 | \$ - | \$ 350,500 | \$ - | \$ 223,700 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 574,200 |
| Elevator Upgrades | 1028 | \$ 92,600 | \$ (20,000) | \$ - | \$ - | \$ - | \$ - | \$ 29,500 | \$ - | \$ 84,400 | \$ - | \$ - | \$ - | \$ 113,900 |
| Roof Replacement | 1040 | \$ 2,630,688 | \$ - | \$ 497,500 | \$ (10,000) | \$ 349,000 | \$ - | \$ 135,000 | \$ - | \$ 52,000 | \$ - | \$ - | \$ - | \$ 1,023,500 |
| H&HS Parking Lot Replacement | 1036 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 250,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 250,000 |
| Courthouse Boiler Replacement | 1027 | \$ - | \$ - | \$ - | \$ - | \$ 76,125 | \$ (17,385) | \$ 73,500 | \$ (12,000) | \$ 77,300 | \$ - | \$ 6,700 | \$ - | \$ 204,240 |
| Expansion of Sheboygan County Detention Center | 1951 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,726,200 | \$ - | \$ 1,726,200 |
| Building (B) Exterior Renovation | 2757 | \$ - | \$ - | \$ 110,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 110,000 |
| Building C (Woodland Village) Boilers | 2756 | \$ - | \$ - | \$ - | \$ - | \$ 120,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 120,000 |
| Replace Redundant SANs | 3007 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 210,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 210,000 |
| Reconstruct GA hanger area & ramps | 290 | \$ - | \$ - | \$ 2,030,000 | \$ (1,928,500) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 101,500 |
| Terminal Building Development | 287 | \$ - | \$ - | \$ - | \$ - | \$ 1,200,000 | \$ (800,000) | \$ 1,200,000 | \$ (800,000) | \$ 600,000 | \$ (400,000) | \$ - | \$ - | \$ 1,000,000 |
| Reconstruct Taxiway B Center Lane | 289 | \$ - | \$ - | \$ - | \$ - | \$ 85,000 | \$ (60,000) | \$ 954,000 | \$ (954,000) | \$ - | \$ - | \$ - | \$ - | \$ 25,000 |
| Transportation Complex | 2960 | \$ 13,683,353 | \$ (4,607,120) | \$ 9,637,053 | \$ (4,307,880) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,329,173 |
| | | \$ 18,592,041 | \$ (4,869,520) | \$ 13,614,053 | \$ (6,934,053) | \$ 4,698,025 | \$ (1,961,085) | \$ 6,231,200 | \$ (2,780,200) | \$ 5,375,275 | \$ (1,698,388) | \$ 4,503,600 | \$ (1,619,449) | \$ 19,428,978 |
| NET COUNTY BONDED COST | | \$13,722,521 | | \$6,680,000 | | \$2,736,940 | | \$3,451,000 | | \$3,676,887 | | \$2,884,151 | | \$19,428,978 |

**COUNTY OF SHEBOYGAN, WISCONSIN
FIVE YEAR CAPITAL PLAN
(2018-2022)**



County of Sheboygan
2018 Summarized Budget Report

All Departments

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|---------------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| County Sales Tax | | 6,750,000 | 2,894,020 | 7,394,020 | 9,000,000 | 9,000,000 | 33.33 |
| Less: Sales Tax Distribution | | 1,500,000- | | 1,500,000- | 1,500,000- | 1,500,000- | |
| Sales and Use Tax | 135 | 120 | 87 | 120 | 120 | 120 | |
| Interest and Penalty on Tax | 21,651 | 5,500 | | 10,500 | 5,500 | 5,500 | |
| In Rem Fees | 2,940 | 1,800 | 2,100 | 2,100 | 1,875 | 1,875 | 4.17 |
| Federal Grants | 1,560,693 | 1,180,240 | 629,779 | 1,237,898 | 1,295,390 | 1,295,390 | 9.76 |
| State Grants | 24,708,274 | 24,388,431 | 7,606,077 | 24,258,738 | 24,296,895 | 24,296,895 | .38 |
| Charges to State of Wisconsin | 4,141,581 | 3,191,323 | 1,631,245 | 3,425,904 | 3,569,427 | 3,569,427 | 11.85 |
| State Gov't Pay't Lieu Tax | 71,556 | 71,570 | 69,613 | 69,613 | 69,000 | 69,000 | 3.59 |
| Grants from Local Gov'ts | | | | | 1,500 | 1,500 | |
| Charges - Other Local Gov'ts | 4,658,242 | 2,780,649 | 1,452,883 | 3,332,731 | 3,852,408 | 3,852,408 | 38.54 |
| Business Licenses | 285,042 | 326,286 | 141,065 | 326,286 | 326,286 | 326,286 | |
| Non-Business Licenses | 112,223 | 113,335 | 73,707 | 112,110 | 114,100 | 114,100 | .67 |
| Other Permits and Fees | 236,248 | 236,500 | 131,115 | 243,500 | 241,000 | 241,000 | 1.90 |
| Recreation Fees | 42,224 | 35,500 | 21,469 | 35,500 | 35,500 | 35,500 | |
| Violations, Judgements, Damages | 330,169 | 299,100 | 176,547 | 304,180 | 308,600 | 308,600 | 3.18 |
| Public Charges for: | | | | | | | |
| General Government | 1,654,079 | 1,532,355 | 852,118 | 1,546,599 | 1,536,235 | 1,536,235 | .25 |
| Public Safety | 1,446,940 | 1,622,443 | 901,472 | 1,695,464 | 1,831,537 | 1,831,537 | 12.89 |
| Public Works | 245,957 | 246,244 | 116,805 | 252,621 | 255,862 | 255,862 | 3.91 |
| Health Care Services | 13,788,026 | 13,944,861 | 6,699,530 | 13,627,915 | 13,956,398 | 13,956,398 | .08 |
| H & HS Services | 1,551,853 | 3,888,996 | 1,479,962 | 3,656,640 | 3,803,057 | 3,803,057 | 2.21 |
| Conservation and Development | 179,204 | 129,900 | 126,341 | 153,396 | 134,400 | 134,400 | 3.46 |
| Interest Income | 1,446,242 | 1,322,357 | 642,899 | 1,215,449 | 1,137,660 | 1,137,660 | 13.97 |
| Premium on Issuance - GO Debt | 72,745 | | 281,725 | 281,725 | | | |

County of Sheboygan
2018 Summarized Budget Report

All Departments

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|--------------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Block Grant Principal | 402,778 | | 217,613 | | | | |
| Rent Revenue | 217,226 | 205,447 | 108,971 | 213,304 | 203,136 | 203,136 | 1.12 |
| Property Sales | 3,319 | | 4,080 | | | | |
| Donations | 1,075,507 | 318,290 | 210,004 | 280,867 | 241,766 | 241,766 | 24.04 |
| Other Misc. Revenue | 1,939,908 | 897,551 | 549,466 | 1,268,307 | 2,323,321 | 2,323,321 | 158.85 |
| General Revenue | 60,194,765 | 61,988,798 | 27,020,691 | 63,445,487 | 67,040,973 | 67,040,973 | 8.15 |
| Interdepartmental Revenue | | | | | | | |
| Insurance & Employee Related | 10,996,657 | 12,017,882 | 5,756,561 | 11,584,685 | 12,325,430 | 12,325,430 | 2.56 |
| Repairs & Maintenance Services | 167,785 | 112,124 | 89,192 | 128,110 | 96,963 | 96,963 | 13.52 |
| System Operation Revenue | 2,201,865 | 2,143,715 | 1,068,044 | 2,127,877 | 2,095,004 | 2,095,004 | 2.27 |
| Public Safety Revenue | 11,761 | 9,200 | 1,975 | 5,200 | 9,200 | 9,200 | |
| Other Interdept'l Revenue | 2,612,474 | 7,129,347 | 3,045,538 | 7,224,819 | 8,385,661 | 8,385,661 | 17.62 |
| Interdepartmental Revenue | 15,990,544 | 21,412,268 | 9,961,309 | 21,070,691 | 22,912,258 | 22,912,258 | 7.01 |
| Total Revenue | 76,185,308 | 83,401,066 | 36,982,001 | 84,516,178 | 89,953,231 | 89,953,231 | 7.86 |
| Expense | | | | | | | |
| Wages | 41,362,040 | 41,959,038 | 20,708,468 | 41,246,252 | 42,444,325 | 42,444,325 | 1.16 |
| Benefits | 18,792,674 | 19,546,133 | 9,424,326 | 18,712,919 | 20,093,788 | 20,093,788 | 2.80 |
| Personnel Related Expenses | 60,154,713 | 61,505,171 | 30,132,794 | 59,959,171 | 62,538,113 | 62,538,113 | 1.68 |
| Purchased Services | 21,583,893 | 21,901,986 | 10,812,055 | 21,732,906 | 22,776,148 | 22,776,148 | 3.99 |
| Repairs and Maintenance | 2,133,382 | 2,345,089 | 1,096,996 | 2,461,871 | 2,249,753 | 2,249,753 | 4.07 |
| General Operating | 12,997,065 | 12,996,997 | 7,248,805 | 13,998,422 | 14,025,365 | 14,025,365 | 7.91 |

County of Sheboygan
2018 Summarized Budget Report

All Departments

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|-------------------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Fixed Charges | 1,124,561 | 1,201,206 | 659,826 | 1,278,438 | 1,272,307 | 1,272,307 | 5.92 |
| Bad Debt Expense | 91,866 | 23,575 | 17,580 | 21,937 | 21,722 | 21,722 | 7.86 |
| Building & Improvement Depreciation | 472,139 | | 254,795 | | | | |
| Other Improvements Depreciation | 31,027 | | 16,244 | | | | |
| Machinery & Equipment Depreciation | 1,079,620 | | 571,587 | 131,366 | | | |
| Principal | 9,170,000 | 5,945,000 | 5,490,000 | 5,945,000 | 6,645,000 | 6,645,000 | 11.77 |
| Interest | 1,024,605 | 877,000 | 468,531 | 964,879 | 961,707 | 961,707 | 9.66 |
| Debt Issuance Costs/Financing | 53,726 | 125,000 | 137,328 | 137,328 | 125,000 | 125,000 | |
| Operating Expense | 49,761,885 | 45,415,853 | 26,773,746 | 46,672,146 | 48,077,002 | 48,077,002 | 5.86 |
| Employee Related Insurance | 10,457,650 | 11,395,605 | 5,498,436 | 10,976,376 | 11,793,901 | 11,793,901 | 3.50 |
| Insurance Charges | 592,942 | 576,250 | 288,125 | 576,250 | 598,060 | 598,060 | 3.78 |
| Repairs & Maintenance Charges | 656,802 | 612,259 | 348,702 | 649,062 | 633,033 | 633,033 | 3.39 |
| System Operation Charges | 2,201,865 | 2,143,716 | 1,068,044 | 2,145,068 | 2,095,004 | 2,095,004 | 2.27 |
| Public Safety Charges | 11,761 | 9,200 | 1,975 | 9,200 | 9,200 | 9,200 | |
| Other Interdepartmental Charges | 558,788 | 569,213 | 304,597 | 654,330 | 745,591 | 745,591 | 30.99 |
| Interdepartmental Charges | 14,479,808 | 15,306,243 | 7,509,878 | 15,010,286 | 15,874,789 | 15,874,789 | 3.71 |
| Land and Land Improvements | 358,871 | | 5,903 | 48,977 | 300,000 | 300,000 | |
| Buildings and Improvements | 117,770 | 79,611 | 14,103 | 80,161 | | | 100.00 |
| Other Improvements | 64,294 | 105,000 | | 118,950 | 267,250 | 267,250 | 154.52 |
| Machinery and Equipment | 201,121 | 598,154 | 838,241 | 1,024,237 | 714,611 | 714,611 | 19.47 |
| Communication Equipment | | | | 54,605 | | | |
| Computer and Systems Equipment | 117,316 | 72,540 | 27,458 | 202,618 | 10,500 | 10,500 | 85.53 |
| Vehicles | 609,671 | 1,097,803 | 834,068 | 1,028,655 | 1,000,558 | 1,000,558 | 8.86 |
| Capital Outlay | 1,469,044 | 1,953,108 | 1,719,775 | 2,558,203 | 2,292,919 | 2,292,919 | 17.40 |

County of Sheboygan
2018 Summarized Budget Report

All Departments

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|--|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Capital Project Expenditures | 6,987,678 | 18,733,620 | 3,734,351 | 18,733,620 | 14,114,053 | 13,614,053 | 24.66 |
| Transportation Fund Expenditures | | 3,000,000 | 1,252,281 | 3,000,000 | 6,500,000 | 6,500,000 | 116.67 |
| Capital Projects | 6,987,678 | 21,733,620 | 4,986,632 | 21,733,620 | 20,614,053 | 20,114,053 | 5.15 |
| Total Expense | 132,853,129 | 145,913,995 | 71,122,826 | 145,933,426 | 149,396,876 | 148,896,876 | 2.39 |
| Other Financing Sources: | | | | | | | |
| Proceeds from LT Debt | | 10,000,000 | 10,000,000 | 10,000,000 | 7,180,000 | 6,680,000 | 28.20 |
| Proceeds from Refunding Bonds | 3,265,000 | | | | | | |
| Operating Transfers In | 2,318,916 | 7,336,569 | 3,702,312 | 7,628,604 | 6,835,611 | 6,835,611 | 6.83 |
| Operating Transfers Out | 2,318,916 | 7,336,569 | 3,702,312 | 7,628,604 | 6,835,611 | 6,835,611 | 6.83 |
| Equity | | | | | | | |
| Use of Retained Earnings | | 350,000 | | 350,000 | 738,295 | 738,295 | 110.94 |
| Use of Undesignated Fund Balance | | 4,257,120 | | 3,644,192 | 2,663,553 | 2,663,553 | 37.43 |
| Use of Jail Assessment Fund Balance | | 10,000 | | 10,000 | 30,000- | 30,000- | 400.00 |
| Use of Capital Project Fund Balance | | 584,408- | | | | | 100.00 |
| Use of Debt Service Fund Balance | | 595,796 | | 417,629 | 365,943 | 365,943 | 38.58 |
| Use of Land Records Fund Balance | | 23,366 | | 83,366 | 4,702 | 4,702 | 79.88 |
| Total Equity | | 4,651,874 | | 4,505,187 | 3,742,493 | 3,742,493 | 19.55 |
| Tax Levy Required / (Contributed) | 48,425,091 | 47,861,055 | 25,382,976 | 47,861,055 | 48,521,152 | 48,521,152 | 1.38 |

General Fund

This is the County's main operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

Made up of the following departments:

Building Services
Clerk of Courts
Corporation Counsel
County Administrator
County Board
County Clerk
Court Commissioner
District Attorney
Finance
Human Resources
Medical Examiner
Non-Departmental
Planning and Conservation
Register of Deeds
Sheriff
Transportation - Airport Division
Treasurer
UW Extension
UW Sheboygan
Veterans Commission
Veterans Services

County of Sheboygan
2018 Summarized Budget Report

General Fund

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|---------------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| Sales and Use Tax | 135 | 120 | 87 | 120 | 120 | 120 | |
| Interest and Penalty on Tax | 21,651 | 5,500 | | 10,500 | 5,500 | 5,500 | |
| In Rem Fees | 2,940 | 1,800 | 2,100 | 2,100 | 1,875 | 1,875 | 4.17 |
| Federal Grants | 313,462 | 94,898 | 49,713 | 134,898 | 135,258 | 135,258 | 42.53 |
| State Grants | 5,078,879 | 4,601,813 | 397,219 | 4,745,953 | 4,655,551 | 4,655,551 | 1.17 |
| State Gov't Pay't Lieu Tax | 71,556 | 71,570 | 69,613 | 69,613 | 69,000 | 69,000 | 3.59 |
| Grants from Local Gov'ts | | | | | 1,500 | 1,500 | |
| Charges - Other Local Gov'ts | 118,528 | 100,959 | 61,614 | 108,093 | 110,561 | 110,561 | 9.51 |
| Non-Business Licenses | 112,223 | 113,335 | 73,707 | 112,110 | 114,100 | 114,100 | .67 |
| Other Permits and Fees | 236,248 | 236,500 | 131,115 | 243,500 | 241,000 | 241,000 | 1.90 |
| Recreation Fees | 42,224 | 35,500 | 21,469 | 35,500 | 35,500 | 35,500 | |
| Violations, Judgements, Damages | 330,169 | 299,100 | 176,547 | 304,180 | 308,600 | 308,600 | 3.18 |
| Public Charges for: | | | | | | | |
| General Government | 1,493,865 | 1,367,804 | 787,930 | 1,416,996 | 1,391,540 | 1,391,540 | 1.74 |
| Public Safety | 1,446,498 | 1,622,210 | 901,277 | 1,695,161 | 1,831,337 | 1,831,337 | 12.89 |
| Public Works | 235,842 | 236,244 | 105,011 | 236,827 | 243,862 | 243,862 | 3.22 |
| Health Care Services | 51,385 | 50,000 | 26,065 | 50,000 | 51,800 | 51,800 | 3.60 |
| Conservation and Development | 179,204 | 129,900 | 126,341 | 153,396 | 134,400 | 134,400 | 3.46 |
| Interest Income | 1,301,848 | 1,285,650 | 586,237 | 1,121,207 | 1,102,660 | 1,102,660 | 14.23 |
| Rent Revenue | 151,928 | 142,637 | 69,009 | 142,637 | 133,469 | 133,469 | 6.43 |
| Property Sales | 3,319 | | 4,080 | | | | |
| Donations | 94,392 | 29,432 | 143,549 | 33,593 | 29,432 | 29,432 | |
| Other Misc. Revenue | 1,346,160 | 741,913 | 480,602 | 958,655 | 759,168 | 759,168 | 2.33 |
| General Revenue | 12,632,457 | 11,166,885 | 4,213,283 | 11,575,039 | 11,356,233 | 11,356,233 | 1.70 |

County of Sheboygan
2018 Summarized Budget Report

General Fund

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|--------------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Interdepartmental Revenue | | | | | | | |
| Repairs & Maintenance Services | 13,429 | 28,275 | 8,907 | 27,825 | 17,825 | 17,825 | 36.96 |
| System Operation Revenue | 661 | 382 | 11 | 382 | 22 | 22 | 94.24 |
| Public Safety Revenue | 11,531 | 9,000 | 1,975 | 5,000 | 9,000 | 9,000 | |
| Other Interdept'l Revenue | 1,109,341 | 1,059,381 | 579,567 | 1,154,871 | 1,226,769 | 1,226,769 | 15.80 |
| Interdepartmental Revenue | 1,134,962 | 1,097,038 | 590,459 | 1,188,078 | 1,253,616 | 1,253,616 | 14.27 |
| Total Revenue | 13,767,419 | 12,263,923 | 4,803,742 | 12,763,117 | 12,609,849 | 12,609,849 | 2.82 |
| Expense | | | | | | | |
| Wages | 18,288,084 | 18,468,417 | 9,180,512 | 18,280,385 | 18,738,012 | 18,738,012 | 1.46 |
| Benefits | 2,639,430 | 2,800,790 | 1,359,668 | 2,772,459 | 2,831,349 | 2,831,349 | 1.09 |
| Personnel Related Expenses | 20,927,514 | 21,269,207 | 10,540,180 | 21,052,844 | 21,569,361 | 21,569,361 | 1.41 |
| Purchased Services | 4,044,539 | 3,624,117 | 2,130,942 | 3,941,571 | 4,305,823 | 4,305,823 | 18.81 |
| Repairs and Maintenance | 837,419 | 1,047,285 | 516,881 | 1,215,843 | 996,231 | 996,231 | 4.87 |
| General Operating | 4,694,107 | 3,270,032 | 3,171,859 | 4,556,167 | 3,556,781 | 3,556,781 | 8.77 |
| Fixed Charges | 299,632 | 353,836 | 175,574 | 358,080 | 372,675 | 372,675 | 5.32 |
| Bad Debt Expense | 28,403 | 3,575 | 1,025 | 1,382 | 1,722 | 1,722 | 51.83 |
| Interest | 192 | 100 | 187 | 225 | 100 | 100 | |
| Operating Expense | 9,904,293 | 8,298,945 | 5,996,470 | 10,073,268 | 9,233,332 | 9,233,332 | 11.26 |
| Employee Related Insurance | 4,491,536 | 4,793,603 | 2,387,333 | 4,795,567 | 5,065,085 | 5,065,085 | 5.66 |
| Insurance Charges | 206,944 | 203,349 | 101,675 | 203,349 | 210,437 | 210,437 | 3.49 |
| Repairs & Maintenance Charges | 158,775 | 91,324 | 81,198 | 132,165 | 81,163 | 81,163 | 11.13 |
| System Operation Charges | 818,865 | 903,169 | 449,688 | 904,960 | 913,094 | 913,094 | 1.10 |

County of Sheboygan
2018 Summarized Budget Report

General Fund

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|--|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Public Safety Charges | 230 | 200 | | 200 | 200 | 200 | |
| Other Interdepartmental Charges | 105,638 | 105,568 | 52,808 | 105,568 | 107,529 | 107,529 | 1.86 |
| Interdepartmental Charges | 5,781,987 | 6,097,213 | 3,072,701 | 6,141,809 | 6,377,508 | 6,377,508 | 4.60 |
| Land and Land Improvements | 358,871 | | 5,141 | 48,215 | | | |
| Buildings and Improvements | | 79,611 | 13,553 | 79,611 | | | 100.00 |
| Other Improvements | 64,294 | 105,000 | | 118,950 | 267,250 | 267,250 | 154.52 |
| Machinery and Equipment | 201,121 | 391,347 | 451,233 | 569,278 | 183,111 | 183,111 | 53.21 |
| Communication Equipment | | | | 54,605 | | | |
| Computer and Systems Equipment | 117,316 | 34,959 | 20,150 | 176,437 | | | 100.00 |
| Vehicles | 487,442 | 515,410 | 556,773 | 556,773 | 394,558 | 394,558 | 23.45 |
| Capital Outlay | 1,229,046 | 1,126,327 | 1,046,850 | 1,603,869 | 844,919 | 844,919 | 24.98 |
| Total Expense | 37,842,840 | 36,791,692 | 20,656,201 | 38,871,790 | 38,025,120 | 38,025,120 | 3.35 |
| Operating Transfers In | 1,253,566 | 877,124 | 714,794 | 1,055,159 | 236,652 | 236,652 | 73.02 |
| Operating Transfers Out | 628,348 | 4,736,569 | 2,352,312 | 5,028,604 | 3,935,611 | 3,935,611 | 16.91 |
| Equity | | | | | | | |
| Use of Undesignated Fund Balance | | 4,257,120 | | 3,585,154 | 2,663,553 | 2,663,553 | 37.43 |
| Use of Jail Assessment Fund Balance | | 10,000 | | 10,000 | 30,000- | 30,000- | 400.00 |
| Use of Capital Project Fund Balance | | 584,408- | | | | | 100.00 |
| Use of Land Records Fund Balance | | 23,366 | | 83,366 | 4,702 | 4,702 | 79.88 |
| Total Equity | | 3,706,078 | | 3,678,520 | 2,638,255 | 2,638,255 | 28.81 |
| Tax Levy Required / (Contributed) | 23,382,967 | 24,681,136 | 12,340,568 | 24,650,136 | 26,475,975 | 26,475,975 | 7.27 |

Special Revenue Fund

These funds are used to account for the proceeds of specific revenue sources that are legally restricted for specific purposes. Non-major special revenue funds include the community development block grant and public safety funds.

Made up of the following departments:

*Community Development Block Grant**
Health & Human Services
*Public Safety**

* Not budgeted for

County of Sheboygan
2018 Summarized Budget Report

Special Revenue Fund

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|----------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| Federal Grants | 1,227,086 | 1,085,342 | 580,066 | 1,103,000 | 1,160,132 | 1,160,132 | 6.89 |
| State Grants | 16,747,053 | 14,364,007 | 5,974,537 | 14,354,818 | 14,412,233 | 14,412,233 | .34 |
| Business Licenses | 285,042 | 326,286 | 141,065 | 326,286 | 326,286 | 326,286 | |
| Public Charges for: | | | | | | | |
| General Government | 115,833 | 131,300 | 46,972 | 97,536 | 111,450 | 111,450 | 15.12 |
| Public Safety | 417 | 233 | 182 | 290 | 200 | 200 | 14.16 |
| Health Care Services | 7,380 | 10,800 | 3,191 | 7,500 | 7,500 | 7,500 | 30.56 |
| H & HS Services | 1,551,853 | 3,888,996 | 1,479,962 | 3,656,640 | 3,803,057 | 3,803,057 | 2.21 |
| Interest Income | 37,264 | 375 | 11,261 | 378 | | | 100.00 |
| Block Grant Principal | 402,778 | | 217,613 | | | | |
| Donations | 260,583 | 201,358 | 65,636 | 197,274 | 202,334 | 202,334 | .48 |
| Other Misc. Revenue | 10,864 | 7,193 | 8,635 | 11,669 | 6,270 | 6,270 | 12.83 |
| General Revenue | 20,646,155 | 20,015,890 | 8,529,120 | 19,755,391 | 20,029,462 | 20,029,462 | .07 |
| Interdepartmental Revenue | | | | | | | |
| Public Safety Revenue | 230 | 200 | | 200 | 200 | 200 | |
| Other Interdept'l Revenue | 232 | 300 | 174 | 300 | 300 | 300 | |
| Interdepartmental Revenue | 462 | 500 | 174 | 500 | 500 | 500 | |
| Total Revenue | 20,646,617 | 20,016,390 | 8,529,294 | 19,755,891 | 20,029,962 | 20,029,962 | .07 |

County of Sheboygan
2018 Summarized Budget Report

Special Revenue Fund

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|---------------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Expense | | | | | | | |
| Wages | 10,753,505 | 10,855,892 | 5,487,118 | 10,824,006 | 10,987,121 | 10,987,121 | 1.21 |
| Benefits | 1,476,521 | 1,530,879 | 759,639 | 1,513,431 | 1,538,331 | 1,538,331 | .49 |
| Personnel Related Expenses | 12,230,026 | 12,386,771 | 6,246,757 | 12,337,437 | 12,525,452 | 12,525,452 | 1.12 |
| Purchased Services | 14,373,183 | 14,378,788 | 7,049,194 | 13,953,811 | 14,566,887 | 14,566,887 | 1.31 |
| Repairs and Maintenance | 46,309 | 72,142 | 23,151 | 29,310 | 28,312 | 28,312 | 60.76 |
| General Operating | 1,754,246 | 1,571,700 | 732,787 | 1,476,167 | 1,537,034 | 1,537,034 | 2.21 |
| Fixed Charges | 95,464 | 98,430 | 47,800 | 97,747 | 122,533 | 122,533 | 24.49 |
| Bad Debt Expense | 48,346 | | 16,555 | 16,555 | | | |
| Operating Expense | 16,317,548 | 16,121,060 | 7,869,488 | 15,573,590 | 16,254,766 | 16,254,766 | .83 |
| Employee Related Insurance | 2,685,432 | 2,979,505 | 1,451,507 | 2,901,672 | 2,986,962 | 2,986,962 | .25 |
| Insurance Charges | 85,211 | 81,090 | 40,545 | 81,090 | 82,099 | 82,099 | 1.24 |
| Repairs & Maintenance Charges | 489,217 | 500,935 | 259,803 | 500,935 | 536,870 | 536,870 | 7.17 |
| System Operation Charges | 932,789 | 1,024,227 | 510,466 | 1,025,201 | 956,214 | 956,214 | 6.64 |
| Public Safety Charges | 11,531 | 9,000 | 1,975 | 9,000 | 9,000 | 9,000 | |
| Other Interdepartmental Charges | 152,667 | 151,941 | 87,238 | 220,141 | 228,536 | 228,536 | 50.41 |
| Interdepartmental Charges | 4,356,848 | 4,746,698 | 2,351,533 | 4,738,039 | 4,799,681 | 4,799,681 | 1.12 |
| Buildings and Improvements | 117,770 | | 550 | 550 | | | |
| Vehicles | 122,229 | 81,000 | | 81,000 | 72,000 | 72,000 | 11.11 |
| Capital Outlay | 239,999 | 81,000 | 550 | 81,550 | 72,000 | 72,000 | 11.11 |
| Total Expense | 33,144,421 | 33,335,529 | 16,468,328 | 32,730,615 | 33,651,899 | 33,651,899 | .95 |

County of Sheboygan
2018 Summarized Budget Report

Special Revenue Fund

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|--|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| <i>Operating Transfers Out</i> | 713,948 | | | | | | |
| Equity | | | | | | | |
| Use of Undesignated Fund Balance | | | | 42,500 | | | |
| Total Equity | | | | 42,500 | | | |
| Tax Levy Required / (Contributed) | 13,440,802 | 13,319,139 | 8,112,019 | 13,350,139 | 13,621,937 | 13,621,937 | 2.27 |

Debt Service Fund

This fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

Made up of the following department:

Debt Service

County of Sheboygan
2018 Summarized Budget Report

Debt Service Fund

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|---------------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| Interest Income | 61,382 | 36,332 | 18,386 | 32,856 | 35,000 | 35,000 | 3.67 |
| Premium on Issuance - GO Debt | 72,745 | | 281,725 | 281,725 | | | |
| General Revenue | 134,127 | 36,332 | 300,111 | 314,581 | 35,000 | 35,000 | 3.67 |
| Interdepartmental Revenue | | | | | | | |
| Insurance & Employee Related | 518,963 | 517,622 | 258,474 | 517,622 | 514,302 | 514,302 | .64 |
| Interdepartmental Revenue | 518,963 | 517,622 | 258,474 | 517,622 | 514,302 | 514,302 | .64 |
| Total Revenue | 653,090 | 553,954 | 558,584 | 832,203 | 549,302 | 549,302 | .84 |
| Expense | | | | | | | |
| Principal | 9,170,000 | 5,945,000 | 5,490,000 | 5,945,000 | 6,645,000 | 6,645,000 | 11.77 |
| Interest | 1,024,413 | 876,900 | 468,344 | 964,654 | 961,607 | 961,607 | 9.66 |
| Debt Issuance Costs/Financing | 53,726 | 125,000 | 137,328 | 137,328 | 125,000 | 125,000 | |
| Total Expense | 10,248,138 | 6,946,900 | 6,095,672 | 7,046,982 | 7,731,607 | 7,731,607 | 11.30 |
| Other Financing Sources: | | | | | | | |
| Proceeds from Refunding Bonds | 3,265,000 | | | | | | |
| Operating Transfers In | 328,044 | 602,325 | 508,958 | 602,325 | 2,035,406 | 2,035,406 | 237.92 |

County of Sheboygan
2018 Summarized Budget Report

Debt Service Fund

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|--|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Equity | | | | | | | |
| Use of Debt Service Fund Balance | | 595,796 | | 417,629 | 365,943 | 365,943 | 38.58 |
| Total Equity | | 595,796 | | 417,629 | 365,943 | 365,943 | 38.58 |
| Tax Levy Required / (Contributed) | 6,311,747 | 5,194,825 | 2,597,413 | 5,194,825 | 4,780,956 | 4,780,956 | 7.97 |

Capital Projects Fund

This fund accounts for the financial resources used for the acquisition or construction of major capital facilities and related assets.

Made up of the following department:

Capital Projects

**County of Sheboygan
2018 Summarized Budget Report**

Capital Projects Fund

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|--|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| State Grants | 18,303 | 2,789,000 | | 2,675,000 | 2,360,500 | 2,360,500 | 15.36 |
| Charges - Other Local Gov'ts | 859,343 | | | | | | |
| Interest Income | 43,963 | | 26,008 | 60,000 | | | |
| Donations | 116,667 | 87,500 | | 50,000 | 10,000 | 10,000 | 88.57 |
| Other Misc. Revenue | 38,453 | | | | | | |
| Total Revenue | 1,076,729 | 2,876,500 | 26,008 | 2,785,000 | 2,370,500 | 2,370,500 | 17.59 |
| Expense | | | | | | | |
| Capital Project Expenditures | 6,987,678 | 18,733,620 | 3,734,351 | 18,733,620 | 14,114,053 | 13,614,053 | 24.66 |
| Total Expense | 6,987,678 | 18,733,620 | 3,734,351 | 18,733,620 | 14,114,053 | 13,614,053 | 24.66 |
| Other Financing Sources: | | | | | | | |
| Proceeds from LT Debt | | 10,000,000 | 10,000,000 | 10,000,000 | 7,180,000 | 6,680,000 | 28.20 |
| Operating Transfers In | 676,311 | 5,857,120 | 2,478,560 | 5,971,120 | 4,563,553 | 4,563,553 | 22.09 |
| Operating Transfers Out | 328,044 | | | | | | |
| Tax Levy Required / (Contributed) | | | | | | | |

Transportation Fund

This fund accounts for the County Sales Tax used for the acquisition or construction of major highway department assets.

Made up of the following department:

Transportation Fund

County of Sheboygan
2018 Summarized Budget Report

Transportation Fund

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|--|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| County Sales Tax | | 6,750,000 | 2,894,020 | 7,394,020 | 9,000,000 | 9,000,000 | 33.33 |
| Less: Sales Tax Distribution | | 1,500,000- | | 1,500,000- | 1,500,000- | 1,500,000- | |
| Total Revenue | | 5,250,000 | 2,894,020 | 5,894,020 | 7,500,000 | 7,500,000 | 42.86 |
| Expense | | | | | | | |
| Transportation Fund Expenditures | | 3,000,000 | 1,252,281 | 3,000,000 | 6,500,000 | 6,500,000 | 116.67 |
| Total Expense | | 3,000,000 | 1,252,281 | 3,000,000 | 6,500,000 | 6,500,000 | 116.67 |
| Operating Transfers Out | | 2,250,000 | 1,000,000 | 2,250,000 | 1,000,000 | 1,000,000 | 55.56 |
| Tax Levy Required / (Contributed) | | | | | | | |

Enterprise Fund

This fund accounts for the operation and maintenance of a long-term skilled care nursing facility.

Made up of the following department:

Rocky Knoll

County of Sheboygan
2018 Summarized Budget Report

Enterprise Fund

Health Care Centers

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|-------------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| Charges to State of Wisconsin | 1,142,000 | 1,130,423 | 609,900 | 1,213,000 | 1,326,627 | 1,326,627 | 17.36 |
| Public Charges for: | | | | | | | |
| General Government | 638 | 245 | 47 | 245 | 245 | 245 | |
| Public Safety | | | 13 | 13 | | | |
| Health Care Services | 11,481,092 | 11,407,340 | 5,477,979 | 11,179,022 | 11,393,498 | 11,393,498 | .12 |
| Interest Income | 1,784 | | 1,008 | 1,008 | | | |
| Donations | 527,056 | | 818 | | | | |
| Other Misc. Revenue | 63,217 | 7,250 | 2,139 | 6,228 | 18,800 | 18,800 | 159.31 |
| General Revenue | 13,215,786 | 12,545,258 | 6,091,904 | 12,399,516 | 12,739,170 | 12,739,170 | 1.55 |
| Interdepartmental Revenue | | | | | | | |
| Other Interdept'l Revenue | | | | | 54,758 | 54,758 | |
| Interdepartmental Revenue | | | | | 54,758 | 54,758 | |
| Total Revenue | 13,215,786 | 12,545,258 | 6,091,904 | 12,399,516 | 12,793,928 | 12,793,928 | 1.98 |
| Expense | | | | | | | |
| Wages | 6,518,438 | 6,856,235 | 3,202,069 | 6,478,285 | 6,884,821 | 6,884,821 | .42 |
| Benefits | 1,324,599 | 936,898 | 430,938 | 865,696 | 941,795 | 941,795 | .52 |
| Personnel Related Expenses | 7,843,037 | 7,793,133 | 3,633,006 | 7,343,981 | 7,826,616 | 7,826,616 | .43 |
| Purchased Services | 1,268,280 | 1,353,176 | 700,916 | 1,374,677 | 1,400,808 | 1,400,808 | 3.52 |
| Repairs and Maintenance | 346,148 | 307,776 | 139,615 | 309,176 | 298,784 | 298,784 | 2.92 |

County of Sheboygan
2018 Summarized Budget Report

Enterprise Fund

Health Care Centers

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|--|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| General Operating | 1,401,780 | 1,405,477 | 686,870 | 1,347,155 | 1,336,236 | 1,336,236 | 4.93 |
| Fixed Charges | 37,791 | 40,550 | 23,764 | 43,125 | 37,000 | 37,000 | 8.75 |
| Bad Debt Expense | 6,164 | 20,000 | | 4,000 | 20,000 | 20,000 | |
| Building & Improvement Depreciation | 377,027 | | 210,068 | | | | |
| Other Improvements Depreciation | 19,471 | | 10,465 | | | | |
| Machinery & Equipment Depreciation | 166,601 | | 58,659 | | | | |
| Operating Expense | 3,623,262 | 3,126,979 | 1,830,359 | 3,078,133 | 3,092,828 | 3,092,828 | 1.09 |
| Employee Related Insurance | 1,744,336 | 2,001,693 | 895,441 | 1,795,869 | 2,066,643 | 2,066,643 | 3.24 |
| Insurance Charges | 47,106 | 45,799 | 22,900 | 45,799 | 45,424 | 45,424 | .82 |
| Repairs & Maintenance Charges | 5,606 | 12,500 | 4,240 | 8,500 | 7,500 | 7,500 | 40.00 |
| System Operation Charges | 194,920 | 130,160 | 64,030 | 128,112 | 132,318 | 132,318 | 1.66 |
| Other Interdepartmental Charges | 193,038 | 206,790 | 111,070 | 223,932 | 217,482 | 217,482 | 5.17 |
| Interdepartmental Charges | 2,185,006 | 2,396,942 | 1,097,680 | 2,202,212 | 2,469,367 | 2,469,367 | 3.02 |
| Machinery and Equipment | | 35,200 | 14,500 | 35,200 | 31,500 | 31,500 | 10.51 |
| Computer and Systems Equipment | | 37,581 | 7,309 | 26,181 | 10,500 | 10,500 | 72.06 |
| Vehicles | | | | | 34,000 | 34,000 | |
| Capital Outlay | | 72,781 | 21,809 | 61,381 | 76,000 | 76,000 | 4.42 |
| Total Expense | 13,651,305 | 13,389,835 | 6,582,854 | 12,685,707 | 13,464,811 | 13,464,811 | .56 |
| Tax Levy Required / (Contributed) | 885,197 | 844,577 | 422,288 | 844,577 | 670,883 | 670,883 | 20.57 |

Internal Services Fund

These funds account for insurance, information technology services, printing, and highway maintenance services provided to other departments or agencies of the County, or to other governments, on a cost reimbursement basis.

Made up of the following departments:

Employee Benefits

Information Technology

Property/Liability Insurance

Transportation - Highway Division

County of Sheboygan
2018 Summarized Budget Report

Internal Services Fund

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|--------------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| Federal Grants | 20,145 | | | | | | |
| State Grants | 2,864,039 | 2,633,611 | 1,234,322 | 2,482,967 | 2,868,611 | 2,868,611 | 8.92 |
| Charges to State of Wisconsin | 2,999,581 | 2,060,900 | 1,021,345 | 2,212,904 | 2,242,800 | 2,242,800 | 8.83 |
| Charges - Other Local Gov'ts | 3,680,371 | 2,679,690 | 1,391,269 | 3,224,638 | 3,741,847 | 3,741,847 | 39.64 |
| Public Charges for: | | | | | | | |
| General Government | 43,743 | 33,006 | 17,168 | 31,822 | 33,000 | 33,000 | .02 |
| Public Safety | 25 | | | | | | |
| Public Works | 10,116 | 10,000 | 11,794 | 15,794 | 12,000 | 12,000 | 20.00 |
| Health Care Services | 2,248,168 | 2,476,721 | 1,192,295 | 2,391,393 | 2,503,600 | 2,503,600 | 1.09 |
| Rent Revenue | 65,298 | 62,810 | 39,962 | 70,667 | 69,667 | 69,667 | 10.92 |
| Donations | 76,809 | | | | | | |
| Other Misc. Revenue | 481,215 | 141,195 | 58,089 | 291,755 | 1,539,083 | 1,539,083 | 990.04 |
| General Revenue | 12,489,510 | 10,097,933 | 4,966,246 | 10,721,940 | 13,010,608 | 13,010,608 | 28.84 |
| Interdepartmental Revenue | | | | | | | |
| Insurance & Employee Related | 10,477,694 | 11,500,260 | 5,498,088 | 11,067,063 | 11,811,128 | 11,811,128 | 2.70 |
| Repairs & Maintenance Services | 154,356 | 83,849 | 80,285 | 100,285 | 79,138 | 79,138 | 5.62 |
| System Operation Revenue | 2,201,204 | 2,143,333 | 1,068,033 | 2,127,495 | 2,094,982 | 2,094,982 | 2.26 |
| Other Interdept'l Revenue | 1,502,902 | 6,069,666 | 2,465,797 | 6,069,648 | 7,103,834 | 7,103,834 | 17.04 |
| Interdepartmental Revenue | 14,336,156 | 19,797,108 | 9,112,203 | 19,364,491 | 21,089,082 | 21,089,082 | 6.53 |
| Total Revenue | 26,825,666 | 29,895,041 | 14,078,448 | 30,086,431 | 34,099,690 | 34,099,690 | 14.06 |

County of Sheboygan
2018 Summarized Budget Report

Internal Services Fund

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|-------------------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Expense | | | | | | | |
| Wages | 5,802,012 | 5,778,494 | 2,838,769 | 5,663,576 | 5,834,371 | 5,834,371 | .97 |
| Benefits | 13,352,123 | 14,277,566 | 6,874,082 | 13,561,333 | 14,782,313 | 14,782,313 | 3.54 |
| Personnel Related Expenses | 19,154,136 | 20,056,060 | 9,712,851 | 19,224,909 | 20,616,684 | 20,616,684 | 2.80 |
| Purchased Services | 1,897,891 | 2,545,905 | 931,003 | 2,462,847 | 2,502,630 | 2,502,630 | 1.70 |
| Repairs and Maintenance | 903,506 | 917,886 | 417,348 | 907,542 | 926,426 | 926,426 | .93 |
| General Operating | 5,146,933 | 6,749,788 | 2,657,288 | 6,618,933 | 7,595,314 | 7,595,314 | 12.53 |
| Fixed Charges | 691,674 | 708,390 | 412,687 | 779,486 | 740,099 | 740,099 | 4.48 |
| Bad Debt Expense | 8,952 | | | | | | |
| Building & Improvement Depreciation | 95,112 | | 44,726 | | | | |
| Other Improvements Depreciation | 11,557 | | 5,778 | | | | |
| Machinery & Equipment Depreciation | 913,020 | | 512,928 | 131,366 | | | |
| Operating Expense | 9,668,644 | 10,921,969 | 4,981,758 | 10,900,174 | 11,764,469 | 11,764,469 | 7.71 |
| Employee Related Insurance | 1,536,346 | 1,620,804 | 764,155 | 1,483,268 | 1,675,211 | 1,675,211 | 3.36 |
| Insurance Charges | 253,681 | 246,012 | 123,006 | 246,012 | 260,100 | 260,100 | 5.73 |
| Repairs & Maintenance Charges | 3,204 | 7,500 | 3,462 | 7,462 | 7,500 | 7,500 | |
| System Operation Charges | 255,292 | 86,160 | 43,860 | 86,795 | 93,378 | 93,378 | 8.38 |
| Other Interdepartmental Charges | 107,444 | 104,914 | 53,482 | 104,689 | 192,044 | 192,044 | 83.05 |
| Interdepartmental Charges | 2,155,968 | 2,065,390 | 987,964 | 1,928,226 | 2,228,233 | 2,228,233 | 7.88 |
| Land and Land Improvements | | | 762 | 762 | 300,000 | 300,000 | |
| Machinery and Equipment | | 171,607 | 372,509 | 419,759 | 500,000 | 500,000 | 191.36 |
| Vehicles | | 501,393 | 277,296 | 390,882 | 500,000 | 500,000 | .28 |
| Capital Outlay | | 673,000 | 650,566 | 811,403 | 1,300,000 | 1,300,000 | 93.16 |

County of Sheboygan
2018 Summarized Budget Report

Internal Services Fund

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|--|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Total Expense | 30,978,747 | 33,716,419 | 16,333,139 | 32,864,712 | 35,909,386 | 35,909,386 | 6.50 |
| Operating Transfers In | 60,995 | | | | | | |
| Operating Transfers Out | 648,576 | 350,000 | 350,000 | 350,000 | 1,900,000 | 1,900,000 | 442.86 |
| Equity | | | | | | | |
| Use of Retained Earnings | | 350,000 | | 350,000 | 738,295 | 738,295 | 110.94 |
| Use of Undesignated Fund Balance | | | | 16,539 | | | |
| Total Equity | | 350,000 | | 366,539 | 738,295 | 738,295 | 110.94 |
| Tax Levy Required / (Contributed) | 4,404,378 | 3,821,378 | 1,910,689 | 3,821,378 | 2,971,401 | 2,971,401 | 22.24 |

Building Services

Function: General Administration
Fund: General Fund

Mission Statement:

The Building Services Department strives to ensure efficient and effective facilities in which County government can provide for the needs of Sheboygan County residents.

Summary of Responsibilities:

Building Services is responsible for the appearance and cleanliness of County facilities, operation and maintenance of physical plant equipment, and providing access for the public to governmental offices. Building Services also establishes requirements for expansion, modernization or replacement of equipment and/or facilities and evaluates, develops, and controls capital projects related to system modernization, equipment replacement, or new facility construction.

| Table of Organization Summary: | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Full-Time Equivalent (adopted budget) | 30.85 | 30.53 | 30.75 | 30.53 | 30.60 |

County of Sheboygan
2018 Summarized Budget Report

Building Services

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|--------------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| Public Charges for: | | | | | | | |
| Rent Revenue | 34,340 | 37,600 | 18,245 | 37,600 | 24,672 | 24,672 | 34.38 |
| Other Misc. Revenue | 15,223 | 14,000 | 18,803 | 34,240 | 43,000 | 43,000 | 207.14 |
| General Revenue | 49,563 | 51,600 | 37,048 | 71,840 | 67,672 | 67,672 | 31.15 |
| Interdepartmental Revenue | | | | | | | |
| Repairs & Maintenance Services | 12,938 | 26,750 | 8,524 | 26,750 | 16,500 | 16,500 | 38.32 |
| System Operation Revenue | 245 | 360 | | 360 | | | 100.00 |
| Other Interdept'l Revenue | 549,064 | 500,135 | 279,977 | 540,280 | 546,070 | 546,070 | 9.18 |
| Interdepartmental Revenue | 562,248 | 527,245 | 288,502 | 567,390 | 562,570 | 562,570 | 6.70 |
| Total Revenue | 611,812 | 578,845 | 325,550 | 639,230 | 630,242 | 630,242 | 8.88 |
| Expense | | | | | | | |
| Wages | 1,302,320 | 1,309,124 | 662,432 | 1,313,222 | 1,314,347 | 1,314,347 | .40 |
| Benefits | 176,668 | 184,997 | 90,937 | 184,997 | 185,336 | 185,336 | .18 |
| Personnel Related Expenses | 1,478,989 | 1,494,121 | 753,369 | 1,498,219 | 1,499,683 | 1,499,683 | .37 |
| Purchased Services | 598,928 | 621,640 | 297,943 | 611,660 | 629,440 | 629,440 | 1.25 |
| Repairs and Maintenance | 295,532 | 435,079 | 187,677 | 562,183 | 439,864 | 439,864 | 1.10 |
| General Operating | 128,480 | 236,180 | 55,043 | 295,452 | 255,600 | 255,600 | 8.22 |
| Operating Expense | 1,022,941 | 1,292,899 | 540,663 | 1,469,295 | 1,324,904 | 1,324,904 | 2.48 |

County of Sheboygan
2018 Summarized Budget Report

Building Services

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|--|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Employee Related Insurance | 363,788 | 382,881 | 186,311 | 383,359 | 383,695 | 383,695 | .21 |
| Insurance Charges | 27,665 | 23,533 | 11,767 | 23,533 | 24,441 | 24,441 | 3.86 |
| Repairs & Maintenance Charges | 18,972 | 19,050 | 8,074 | 21,550 | 26,550 | 26,550 | 39.37 |
| System Operation Charges | 68,960 | 35,133 | 17,826 | 35,133 | 43,332 | 43,332 | 23.34 |
| Interdepartmental Charges | 479,384 | 460,597 | 223,978 | 463,575 | 478,018 | 478,018 | 3.78 |
| Buildings and Improvements | | 55,000 | 53 | 55,000 | | | 100.00 |
| Other Improvements | | | | | 60,000 | 60,000 | |
| Machinery and Equipment | 107,838 | 62,000 | 87,635 | 87,635 | 63,000 | 63,000 | 1.61 |
| Vehicles | 37,856 | 38,000 | 39,244 | 39,244 | 75,810 | 75,810 | 99.50 |
| Capital Outlay | 145,694 | 155,000 | 126,932 | 181,879 | 198,810 | 198,810 | 28.26 |
| Total Expense | 3,127,006 | 3,402,617 | 1,644,941 | 3,612,968 | 3,501,415 | 3,501,415 | 2.90 |
| Operating Transfers Out | 23,767 | | | | | | |
| Equity | | | | | | | |
| Use of Undesignated Fund Balance | | | | 209,347 | | | |
| Total Equity | | | | 209,347 | | | |
| Tax Levy Required / (Contributed) | 2,659,095 | 2,823,772 | 1,411,886 | 2,823,772 | 2,871,173 | 2,871,173 | 1.68 |

Capital Outlay Recommendation for 2018 - \$5000+

Department: Building Services

| <u>ITEM DESCRIPTION</u> | <u>TOTAL COST OF ITEM(S)</u> | <u>REIMBURSEMENT AMOUNT</u> | <u>A / R</u> |
|--|----------------------------------|---------------------------------|--------------|
| Skid Steer at Courthouse | \$ 63,000.00 | \$ (10,000.00) | R |
| F-450 - Dump Truck w/Plow & Salter used at all Buildings | 75,810.00 | (15,000.00) | R |
| Security glass and wall in Treasurers department | 60,000.00 | (18,000.00) | A |
| Grand Total Amounts | \$ 198,810.00 | \$ (43,000.00) | |

Clerk of Courts

Function: Justice & Law

Fund: General Fund

Mission Statement:

The mission of the Clerk of Courts is to effectively and efficiently facilitate the administration of justice.

Summary of Responsibilities:

The Clerk of Courts is required to maintain a record of all documents filed with the courts, schedule all matters in court, keep a record of all court proceedings, and collect the various fees, fines, and forfeitures ordered by the court or specified by statute.

Table of Organization Summary:

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|--|-------------|-------------|-------------|-------------|-------------|
| Full-Time Equivalents (adopted budget) | 24.20 | 24.00 | 24.00 | 24.00 | 24.00 |

County of Sheboygan
2018 Summarized Budget Report

Clerk of Courts

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|---------------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| State Grants | 496,617 | 478,367 | 245,284 | 492,933 | 488,463 | 488,463 | 2.11 |
| Violations, Judgements, Damages | 327,859 | 294,000 | 176,042 | 300,000 | 304,000 | 304,000 | 3.40 |
| Public Charges for: | | | | | | | |
| General Government | 455,097 | 437,300 | 288,346 | 469,700 | 454,700 | 454,700 | 3.98 |
| Other Misc. Revenue | 1,083 | 750 | 2,062 | 2,062 | 750 | 750 | |
| General Revenue | 1,280,656 | 1,210,417 | 711,734 | 1,264,695 | 1,247,913 | 1,247,913 | 3.10 |
| Interdepartmental Revenue | | | | | | | |
| System Operation Revenue | 328 | | | | | | |
| Other Interdept'l Revenue | 41,830 | 43,188 | 21,677 | 43,188 | 43,316 | 43,316 | .30 |
| Interdepartmental Revenue | 42,157 | 43,188 | 21,677 | 43,188 | 43,316 | 43,316 | .30 |
| Total Revenue | 1,322,813 | 1,253,605 | 733,412 | 1,307,883 | 1,291,229 | 1,291,229 | 3.00 |
| Expense | | | | | | | |
| Wages | 1,114,432 | 1,095,019 | 553,688 | 1,095,019 | 1,106,792 | 1,106,792 | 1.08 |
| Benefits | 149,565 | 155,490 | 74,925 | 155,490 | 156,061 | 156,061 | .37 |
| Personnel Related Expenses | 1,263,997 | 1,250,509 | 628,613 | 1,250,509 | 1,262,853 | 1,262,853 | .99 |
| Purchased Services | 409,568 | 349,193 | 264,880 | 406,700 | 402,347 | 402,347 | 15.22 |
| Repairs and Maintenance | 5,092 | 6,371 | 3,487 | 6,371 | 5,788 | 5,788 | 9.15 |
| General Operating | 65,555 | 61,207 | 30,525 | 64,732 | 61,205 | 61,205 | |
| Fixed Charges | 7,537 | 6,960 | 3,036 | 6,118 | 6,118 | 6,118 | 12.10 |
| Operating Expense | 487,752 | 423,731 | 301,928 | 483,921 | 475,458 | 475,458 | 12.21 |

County of Sheboygan
2018 Summarized Budget Report

Clerk of Courts

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|--|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Employee Related Insurance | 367,091 | 388,956 | 183,404 | 388,956 | 399,156 | 399,156 | 2.62 |
| Insurance Charges | 13,110 | 12,017 | 6,008 | 12,017 | 11,919 | 11,919 | .82 |
| System Operation Charges | 58,815 | 42,036 | 21,966 | 42,047 | 30,085 | 30,085 | 28.43 |
| Other Interdepartmental Charges | 318 | 273 | 137 | 273 | 273 | 273 | |
| Interdepartmental Charges | 439,334 | 443,282 | 211,515 | 443,293 | 441,433 | 441,433 | .42 |
| Machinery and Equipment | 73,463 | | 46,931 | 46,931 | | | |
| Communication Equipment | | | | 54,605 | | | |
| Capital Outlay | 73,463 | | 46,931 | 101,536 | | | |
| Total Expense | 2,264,546 | 2,117,522 | 1,188,987 | 2,279,259 | 2,179,744 | 2,179,744 | 2.94 |
| Equity | | | | | | | |
| Use of Undesignated Fund Balance | | | | 101,536 | | | |
| Total Equity | | | | 101,536 | | | |
| Tax Levy Required / (Contributed) | 1,007,234 | 863,917 | 431,959 | 863,917 | 888,515 | 888,515 | 2.85 |

Corporation Counsel

Function: General Administration

Fund: General Fund

Mission Statement:

As the civil legal advisor for the County Board and its committees, and the County Administrator and departments of Sheboygan County, the mission of the Corporation Counsel is to provide County policy makers and administrators with legal counsel of the highest caliber and to do so with integrity, respect, courtesy, promptness, and the highest adherence to professional ethics.

Summary of Responsibilities:

The responsibilities of the Corporation Counsel are set forth in Wis. Stat. §59.42 and Chapter 42 of the Code of General Ordinances of Sheboygan County. The responsibilities are to provide all civil legal services that the County may require on any matter that is not covered by County insurance or as may otherwise be assigned.

Table of Organization Summary:

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|--|-------------|-------------|-------------|-------------|-------------|
| Full-Time Equivalents (adopted budget) | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |

County of Sheboygan
2018 Summarized Budget Report

Corporation Counsel

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|----------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| Other Misc. Revenue | 250 | 350 | 420 | 420 | 350 | 350 | |
| General Revenue | 250 | 350 | 420 | 420 | 350 | 350 | |
| Interdepartmental Revenue | | | | | | | |
| Other Interdept'l Revenue | 97,033 | 93,688 | 39,276 | 81,058 | 98,697 | 98,697 | 5.35 |
| Interdepartmental Revenue | 97,033 | 93,688 | 39,276 | 81,058 | 98,697 | 98,697 | 5.35 |
| Total Revenue | 97,283 | 94,038 | 39,696 | 81,478 | 99,047 | 99,047 | 5.33 |
| Expense | | | | | | | |
| Wages | 72,253 | 73,528 | 31,022 | 60,260 | 68,765 | 68,765 | 6.48 |
| Benefits | 10,221 | 10,441 | 4,360 | 8,523 | 9,696 | 9,696 | 7.14 |
| Personnel Related Expenses | 82,474 | 83,969 | 35,382 | 68,783 | 78,461 | 78,461 | 6.56 |
| Purchased Services | 212,901 | 217,159 | 108,579 | 217,159 | 221,502 | 221,502 | 2.00 |
| General Operating | 1,309 | 1,965 | 774 | 1,965 | 1,965 | 1,965 | |
| Operating Expense | 214,210 | 219,124 | 109,353 | 219,124 | 223,467 | 223,467 | 1.98 |

County of Sheboygan
2018 Summarized Budget Report

Corporation Counsel

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|---|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Employee Related Insurance | 8,468 | 8,694 | 3,381 | 11,249 | 18,872 | 18,872 | 117.07 |
| Insurance Charges | 758 | 721 | 361 | 721 | 728 | 728 | .97 |
| System Operation Charges | 5,265 | 1,191 | 595 | 1,191 | 1,519 | 1,519 | 27.54 |
| Interdepartmental Charges | 14,491 | 10,606 | 4,337 | 13,161 | 21,119 | 21,119 | 99.12 |
| <i>Total Expense</i> | <i>311,175</i> | <i>313,699</i> | <i>149,072</i> | <i>301,068</i> | <i>323,047</i> | <i>323,047</i> | <i>2.98</i> |
| <i>Tax Levy Required / (Contributed)</i> | <i>216,023</i> | <i>219,661</i> | <i>109,831</i> | <i>219,661</i> | <i>224,000</i> | <i>224,000</i> | <i>1.98</i> |

County Administrator

Function: General Administration

Fund: General Fund

Mission Statement:

The mission of Sheboygan County is to provide courteous, responsive, efficient and effective services to those we serve.

Summary of Responsibilities:

The County Administrator provides executive management and oversight to all operations of Sheboygan County. This includes supervising all non-elected department heads, developing and executing the annual budget, recommending organizational changes, assuring policies enacted by the County Board are carried out, and assuring fiscal and program accountability of services to the taxpayers of Sheboygan County.

Table of Organization Summary:

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|--|-------------|-------------|-------------|-------------|-------------|
| Full-Time Equivalents (adopted budget) | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |

County of Sheboygan
2018 Summarized Budget Report

County Administrator

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|----------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| Other Misc. Revenue | 162 | 165 | 78 | 165 | 165 | 165 | |
| General Revenue | 162 | 165 | 78 | 165 | 165 | 165 | |
| Interdepartmental Revenue | | | | | | | |
| Other Interdept'l Revenue | 156 | | | | 200 | 200 | |
| Interdepartmental Revenue | 156 | | | | 200 | 200 | |
| Total Revenue | 318 | 165 | 78 | 165 | 365 | 365 | 121.21 |
| Expense | | | | | | | |
| Wages | 158,002 | 160,191 | 84,305 | 170,461 | 173,295 | 173,295 | 8.18 |
| Benefits | 21,333 | 21,333 | 12,343 | 21,333 | 22,091 | 22,091 | 3.55 |
| Personnel Related Expenses | 179,335 | 181,524 | 96,648 | 191,794 | 195,386 | 195,386 | 7.64 |
| Purchased Services | 640 | 650 | 308 | 650 | 650 | 650 | |
| Repairs and Maintenance | 117 | 600 | 144 | 600 | 1,000 | 1,000 | 66.67 |
| General Operating | 6,648 | 8,285 | 4,403 | 8,635 | 9,385 | 9,385 | 13.28 |
| Fixed Charges | 1,170 | 1,125 | 774 | 1,125 | 1,125 | 1,125 | |
| Operating Expense | 8,576 | 10,660 | 5,629 | 11,010 | 12,160 | 12,160 | 14.07 |

**County of Sheboygan
2018 Summarized Budget Report**

County Administrator

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|---|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Employee Related Insurance | 25,075 | 24,129 | 11,991 | 24,129 | 24,430 | 24,430 | 1.25 |
| Insurance Charges | 1,240 | 1,195 | 597 | 1,195 | 703 | 703 | 41.17 |
| Repairs & Maintenance Charges | 45 | | 48 | | | | |
| System Operation Charges | 4,427 | 10,359 | 5,028 | 10,359 | 9,244 | 9,244 | 10.76 |
| Interdepartmental Charges | 30,788 | 35,683 | 17,665 | 35,683 | 34,377 | 34,377 | 3.66 |
| <i>Total Expense</i> | 218,698 | 227,867 | 119,941 | 238,487 | 241,923 | 241,923 | 6.17 |
| <i>Tax Levy Required / (Contributed)</i> | 217,903 | 227,702 | 113,851 | 227,702 | 241,558 | 241,558 | 6.09 |

County Board

Function: General Administration

Fund: General Fund

Mission Statement:

The mission of Sheboygan County is to provide courteous, responsive, efficient and effective services to those we serve.

Summary of Responsibilities:

The County Board is the legislative branch of county government.

| Table of Organization Summary: | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Full-Time Equivalent (adopted budget) | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |

County of Sheboygan
2018 Summarized Budget Report

County Board

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|---|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| <i>Expense</i> | | | | | | | |
| Wages | 118,729 | 118,978 | 55,622 | 118,978 | 119,540 | 119,540 | .47 |
| Benefits | 10,765 | 8,520 | 4,999 | 7,961 | 7,937 | 7,937 | 6.84 |
| Personnel Related Expenses | 129,494 | 127,498 | 60,621 | 126,939 | 127,477 | 127,477 | .02 |
| General Operating | 58,225 | 47,862 | 29,987 | 47,862 | 46,647 | 46,647 | 2.54 |
| Fixed Charges | 1,317 | 1,125 | 774 | 1,125 | 1,125 | 1,125 | |
| Operating Expense | 59,542 | 48,987 | 30,761 | 48,987 | 47,772 | 47,772 | 2.48 |
| Employee Related Insurance | 6,192 | 4,127 | 2,021 | 4,127 | 4,007 | 4,007 | 2.91 |
| Insurance Charges | 1,793 | 1,625 | 813 | 1,625 | 1,635 | 1,635 | .62 |
| System Operation Charges | 15,559 | 27,205 | 14,340 | 27,605 | 27,467 | 27,467 | .96 |
| Interdepartmental Charges | 23,544 | 32,957 | 17,173 | 33,357 | 33,109 | 33,109 | .46 |
| <i>Total Expense</i> | <i>212,579</i> | <i>209,442</i> | <i>108,555</i> | <i>209,283</i> | <i>208,358</i> | <i>208,358</i> | <i>.52</i> |
| <i>Tax Levy Required / (Contributed)</i> | <i>216,880</i> | <i>209,442</i> | <i>104,721</i> | <i>209,442</i> | <i>208,358</i> | <i>208,358</i> | <i>.52</i> |

County Clerk

Function: General Administration
Fund: General Fund

Mission Statement:

The mission of the County Clerk is to go beyond the services required by the Statutes in order to serve the public and other units of government in the most courteous, efficient, and cost-effective manner possible.

Summary of Responsibilities:

The County Clerk is responsible for administering the election process, act as a secretary for the County Board, maintain county records, issue marriage licenses, domestic partnerships, and conservation licenses, process passport applications, and administer the County's property and liability

| Table of Organization Summary: | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Full-Time Equivalents (adopted budget) | 3.79 | 3.88 | 3.88 | 3.88 | 3.88 |

County of Sheboygan
2018 Summarized Budget Report

County Clerk

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|------------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| State Grants | 40,052 | | | | | | |
| Charges - Other Local Gov'ts | 44,194 | 26,000 | 33,100 | 36,323 | 35,000 | 35,000 | 34.62 |
| Non-Business Licenses | 112,102 | 113,235 | 73,638 | 112,010 | 114,000 | 114,000 | .68 |
| Public Charges for: | | | | | | | |
| General Government | 30,923 | 26,769 | 27,234 | 27,570 | 27,590 | 27,590 | 3.07 |
| Public Safety | 12,583 | 10,000 | 8,504 | 10,000 | 11,100 | 11,100 | 11.00 |
| Other Misc. Revenue | 33,708 | 33,400 | 237 | 33,400 | 11,400 | 11,400 | 65.87 |
| General Revenue | 273,562 | 209,404 | 142,713 | 219,303 | 199,090 | 199,090 | 4.93 |
| Interdepartmental Revenue | | | | | | | |
| System Operation Revenue | 8 | | | | | | |
| Interdepartmental Revenue | 8 | | | | | | |
| Total Revenue | 273,570 | 209,404 | 142,713 | 219,303 | 199,090 | 199,090 | 4.93 |
| Expense | | | | | | | |
| Wages | 174,388 | 184,339 | 92,036 | 185,908 | 184,890 | 184,890 | .30 |
| Benefits | 24,013 | 26,119 | 12,868 | 26,272 | 25,993 | 25,993 | .48 |
| Personnel Related Expenses | 198,401 | 210,458 | 104,904 | 212,180 | 210,883 | 210,883 | .20 |
| Purchased Services | 109,494 | 60,500 | | 53,830 | 56,000 | 56,000 | 7.44 |
| Repairs and Maintenance | 49,214 | 40,500 | 35,599 | 43,770 | 43,780 | 43,780 | 8.10 |
| General Operating | 86,927 | 42,610 | 39,231 | 45,068 | 54,530 | 54,530 | 27.97 |

County of Sheboygan
2018 Summarized Budget Report

County Clerk

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|--|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Fixed Charges | 25 | 25 | | 25 | 25 | 25 | |
| Operating Expense | 245,660 | 143,635 | 74,830 | 142,693 | 154,335 | 154,335 | 7.45 |
| Employee Related Insurance | 49,550 | 52,392 | 26,295 | 52,396 | 54,028 | 54,028 | 3.12 |
| Insurance Charges | 1,300 | 1,313 | 656 | 1,313 | 1,369 | 1,369 | 4.27 |
| System Operation Charges | 22,730 | 39,533 | 17,669 | 39,233 | 33,520 | 33,520 | 15.21 |
| Other Interdepartmental Charges | 18 | 16 | 8 | 16 | 16 | 16 | |
| Interdepartmental Charges | 73,598 | 93,254 | 44,628 | 92,958 | 88,933 | 88,933 | 4.63 |
| Total Expense | 517,659 | 447,347 | 224,363 | 447,831 | 454,151 | 454,151 | 1.52 |
| Tax Levy Required / (Contributed) | 232,018 | 237,943 | 118,972 | 237,943 | 255,061 | 255,061 | 7.19 |

Court Commissioner

Function: Justice & Law

Fund: General Fund

Mission Statement:

The mission of the Court Commissioners Office is to aid the Sheboygan County Circuit Court, and thereby the citizens of Sheboygan County by making the dispute resolution system more efficient. Cases referred by the Circuit Court are to be dealt with quickly and fairly, whether through contested hearings or cooperatively through mediation.

Summary of Responsibilities:

The Court Commissioners Office is responsible for assisting in the administration of the court system by conducting preliminary matters in certain court proceedings, rendering final decisions in stipulated cases, and through mediation.

| Table of Organization Summary: | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Full-Time Equivalents (adopted budget) | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |

County of Sheboygan
2018 Summarized Budget Report

Court Commissioner

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|----------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| Public Charges for: | | | | | | | |
| General Government | 4,135 | 4,500 | 2,057 | 4,000 | 4,000 | 4,000 | 11.11 |
| Health Care Services | 50,306 | 48,500 | 25,620 | 48,500 | 50,300 | 50,300 | 3.71 |
| Rent Revenue | 4,360 | 4,500 | 2,360 | 4,500 | 4,400 | 4,400 | 2.22 |
| General Revenue | 58,801 | 57,500 | 30,037 | 57,000 | 58,700 | 58,700 | 2.09 |
| Interdepartmental Revenue | | | | | | | |
| Other Interdept'l Revenue | 12,892 | 13,000 | 6,781 | 13,000 | 13,000 | 13,000 | |
| Interdepartmental Revenue | 12,892 | 13,000 | 6,781 | 13,000 | 13,000 | 13,000 | |
| Total Revenue | 71,693 | 70,500 | 36,818 | 70,000 | 71,700 | 71,700 | 1.70 |
| Expense | | | | | | | |
| Wages | 206,412 | 209,914 | 105,223 | 209,914 | 214,656 | 214,656 | 2.26 |
| Benefits | 28,189 | 29,809 | 14,551 | 29,809 | 30,266 | 30,266 | 1.53 |
| Personnel Related Expenses | 234,602 | 239,723 | 119,774 | 239,723 | 244,922 | 244,922 | 2.17 |
| Purchased Services | 37,214 | 39,911 | 19,703 | 39,911 | 42,905 | 42,905 | 7.50 |
| Repairs and Maintenance | 288 | | 288 | 288 | 288 | 288 | |
| General Operating | 3,346 | 7,340 | 2,468 | 7,397 | 7,234 | 7,234 | 1.44 |
| Bad Debt Expense | 315 | 3,525 | | | 1,500 | 1,500 | 57.45 |
| Operating Expense | 41,163 | 50,776 | 22,459 | 47,596 | 51,927 | 51,927 | 2.27 |

**County of Sheboygan
2018 Summarized Budget Report**

Court Commissioner

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|---|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Employee Related Insurance | 44,466 | 45,839 | 22,918 | 45,839 | 46,918 | 46,918 | 2.35 |
| Insurance Charges | 1,251 | 1,157 | 579 | 1,157 | 1,178 | 1,178 | 1.82 |
| System Operation Charges | 10,342 | 13,171 | 5,742 | 13,171 | 8,670 | 8,670 | 34.17 |
| Interdepartmental Charges | 56,060 | 60,167 | 29,238 | 60,167 | 56,766 | 56,766 | 5.65 |
| <i>Total Expense</i> | <i>331,825</i> | <i>350,666</i> | <i>171,471</i> | <i>347,486</i> | <i>353,615</i> | <i>353,615</i> | <i>.84</i> |
| <i>Tax Levy Required / (Contributed)</i> | <i>274,758</i> | <i>280,166</i> | <i>140,083</i> | <i>280,166</i> | <i>281,915</i> | <i>281,915</i> | <i>.62</i> |

District Attorney

Function: Justice & Law

Fund: General Fund

Mission Statement:

The mission of the Sheboygan County Office of the District Attorney is to prosecute all crimes occurring within the County on behalf of the State of Wisconsin. In addition, this office is charged with prosecuting all non-criminal traffic and ordinance citations on behalf of Wisconsin State Patrol, the Sheboygan County Sheriff's Department and the Department of Natural Resources that occur in the County. Finally, the office is charged with prosecuting a variety of juvenile matters including delinquencies, Children/Juveniles In Need of Protection or Services, Truancies, Termination of Parental Rights, Guardianships, juvenile ordinance violations and inoculation violations.

Summary of Responsibilities:

The District Attorney is responsible for efficient, ethical, lawful and timely prosecution of all the above case types, compliance with all evidentiary and procedural mandates created by statute and the United States and Wisconsin Constitutions, recognition of, and compliance with, the "Rights of Victims and Witnesses of Crime" Act, and assisting all law enforcement agencies in the County in legal advice and legal training as well as providing investigative tools such as search warrants, wire "laps" and/or "traces", warrants for tracking devices, and records subpoenas.

Table of Organization Summary:

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|--|-------------|-------------|-------------|-------------|-------------|
| Full-Time Equivalents (adopted budget) | 14.18 | 13.17 | 13.17 | 13.15 | 13.15 |

County of Sheboygan
2018 Summarized Budget Report

District Attorney

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|----------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| State Grants | 188,856 | 177,001 | | 181,625 | 195,793 | 195,793 | 10.62 |
| Public Charges for: | | | | | | | |
| General Government | 57,511 | 58,600 | 23,404 | 52,400 | 56,400 | 56,400 | 3.75 |
| Public Safety | 318 | | 57 | 57 | | | |
| General Revenue | 246,685 | 235,601 | 23,462 | 234,082 | 252,193 | 252,193 | 7.04 |
| Interdepartmental Revenue | | | | | | | |
| Other Interdept'l Revenue | 20 | 300 | 18,625 | 68,500 | 71,759 | 71,759 | 23,819.67 |
| Interdepartmental Revenue | 20 | 300 | 18,625 | 68,500 | 71,759 | 71,759 | 23,819.67 |
| Total Revenue | 246,705 | 235,901 | 42,087 | 302,582 | 323,952 | 323,952 | 37.33 |
| Expense | | | | | | | |
| Wages | 614,668 | 634,237 | 326,161 | 659,515 | 680,000 | 680,000 | 7.22 |
| Benefits | 82,072 | 89,679 | 45,099 | 93,284 | 95,500 | 95,500 | 6.49 |
| Personnel Related Expenses | 696,739 | 723,916 | 371,260 | 752,799 | 775,500 | 775,500 | 7.13 |
| Purchased Services | 14,022 | 19,400 | 14,969 | 22,400 | 24,400 | 24,400 | 25.77 |
| Repairs and Maintenance | 4,875 | 5,302 | 4,111 | 5,302 | 5,302 | 5,302 | |
| General Operating | 30,153 | 24,988 | 14,453 | 27,955 | 32,189 | 32,189 | 28.82 |
| Fixed Charges | 322 | 156 | 153 | 212 | 106 | 106 | 32.05 |
| Bad Debt Expense | 53 | | 223 | 230 | | | |
| Operating Expense | 49,426 | 49,846 | 33,909 | 56,099 | 61,997 | 61,997 | 24.38 |

County of Sheboygan
2018 Summarized Budget Report

District Attorney

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|---|------------------------|-------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Employee Related Insurance | 191,026 | 212,650 | 101,954 | 210,366 | 210,696 | 210,696 | .92 |
| Insurance Charges | 3,111 | 2,892 | 1,446 | 2,892 | 3,082 | 3,082 | 6.57 |
| System Operation Charges | 23,616 | 17,856 | 9,576 | 18,206 | 9,859 | 9,859 | 44.79 |
| Interdepartmental Charges | 217,753 | 233,398 | 112,976 | 231,464 | 223,637 | 223,637 | 4.18 |
| Buildings and Improvements | | 13,500 | 13,500 | 13,500 | | | 100.00 |
| Capital Outlay | | 13,500 | 13,500 | 13,500 | | | 100.00 |
| <i>Total Expense</i> | <i>963,918</i> | <i>1,020,660</i> | <i>531,645</i> | <i>1,053,862</i> | <i>1,061,134</i> | <i>1,061,134</i> | <i>3.97</i> |
| <i>Tax Levy Required / (Contributed)</i> | <i>720,004</i> | <i>784,759</i> | <i>392,380</i> | <i>753,759</i> | <i>737,182</i> | <i>737,182</i> | <i>6.06</i> |

Employee Benefits Insurance

Function: General Administration

Fund: Internal Services Fund

General Information:

The Employee Benefits Insurance is used to account for costs associated with the County's self-insured employee benefits.

County of Sheboygan
2018 Summarized Budget Report

Employee Benefits Insurance

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|---------------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| Public Charges for: | | | | | | | |
| Health Care Services | 2,248,168 | 2,476,721 | 1,192,295 | 2,391,393 | 2,503,600 | 2,503,600 | 1.09 |
| Rent Revenue | 60,486 | 60,486 | 38,962 | 67,343 | 67,343 | 67,343 | 11.34 |
| Other Misc. Revenue | 460,876 | 114,155 | 24,616 | 256,727 | 120,543 | 120,543 | 5.60 |
| General Revenue | 2,769,530 | 2,651,362 | 1,255,874 | 2,715,463 | 2,691,486 | 2,691,486 | 1.51 |
| Interdepartmental Revenue | | | | | | | |
| Insurance & Employee Related | 9,938,687 | 10,984,510 | 5,239,962 | 10,558,498 | 11,263,068 | 11,263,068 | 2.54 |
| Interdepartmental Revenue | 9,938,687 | 10,984,510 | 5,239,962 | 10,558,498 | 11,263,068 | 11,263,068 | 2.54 |
| Total Revenue | 12,708,217 | 13,635,872 | 6,495,836 | 13,273,961 | 13,954,554 | 13,954,554 | 2.34 |
| Expense | | | | | | | |
| Benefits | 12,134,068 | 13,464,681 | 6,486,203 | 12,786,806 | 13,963,545 | 13,963,545 | 3.70 |
| Personnel Related Expenses | 12,134,068 | 13,464,681 | 6,486,203 | 12,786,806 | 13,963,545 | 13,963,545 | 3.70 |
| Purchased Services | 88,345 | 81,188 | 33,239 | 77,278 | 102,924 | 102,924 | 26.77 |
| General Operating | 5,199 | 2,500 | 5,376 | 6,677 | 7,500 | 7,500 | 200.00 |
| Fixed Charges | 60,486 | 60,486 | 33,350 | 67,343 | 67,343 | 67,343 | 11.34 |
| Operating Expense | 154,030 | 144,174 | 71,965 | 151,298 | 177,767 | 177,767 | 23.30 |
| Other Interdepartmental Charges | 33,825 | 27,017 | 13,508 | 27,017 | 51,537 | 51,537 | 90.76 |
| Interdepartmental Charges | 33,825 | 27,017 | 13,508 | 27,017 | 51,537 | 51,537 | 90.76 |

County of Sheboygan
2018 Summarized Budget Report

Employee Benefits Insurance

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|----------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Total Expense | 12,321,923 | 13,635,872 | 6,571,677 | 12,965,121 | 14,192,849 | 14,192,849 | 4.08 |
| Equity | | | | | | | |
| Use of Retained Earnings | | | | | 238,295 | 238,295 | |
| Total Equity | | | | | 238,295 | 238,295 | |

Tax Levy Required / (Contributed)

Finance

Function: General Administration
Fund: General Fund

Mission Statement:

The mission of the Finance Department is to effectively and efficiently safeguard and account for the County's financial resources and to provide financial services in support of all County Departments.

Summary of Responsibilities:

The Finance Department is responsible for all County financial operations; including budgeting, internal and external financial reporting, accounts payable, accounts receivable, payroll, fixed assets, internal auditing, debt management, cash management, investments, internal controls, collections, financial forecasting, and financial policies and procedures. The Finance Department has the leadership role in the development and maintenance of JD Edwards accounting and payroll software that is utilized by all County departments.

| Table of Organization Summary: | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Full-Time Equivalents (adopted budget) | 17.00 | 16.63 | 17.00 | 15.00 | 12.00 |

County of Sheboygan
2018 Summarized Budget Report

Finance

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|------------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| Charges - Other Local Gov'ts | 56,245 | 57,689 | 28,813 | 54,500 | 58,911 | 58,911 | 2.12 |
| Public Charges for: | | | | | | | |
| General Government | 4 | | | | | | |
| Other Misc. Revenue | 85,418 | 46,290 | 28,780 | 57,560 | 55,000 | 55,000 | 18.82 |
| General Revenue | 141,666 | 103,979 | 57,593 | 112,060 | 113,911 | 113,911 | 9.55 |
| Interdepartmental Revenue | | | | | | | |
| Other Interdept'l Revenue | 356,423 | 375,313 | 195,331 | 375,313 | 395,450 | 395,450 | 5.37 |
| Interdepartmental Revenue | 356,423 | 375,313 | 195,331 | 375,313 | 395,450 | 395,450 | 5.37 |
| Total Revenue | 498,089 | 479,292 | 252,923 | 487,373 | 509,361 | 509,361 | 6.27 |
| Expense | | | | | | | |
| Wages | 925,213 | 1,029,388 | 464,640 | 871,639 | 1,034,497 | 1,034,497 | .50 |
| Benefits | 128,749 | 146,174 | 62,509 | 122,718 | 145,866 | 145,866 | .21 |
| Personnel Related Expenses | 1,053,962 | 1,175,562 | 527,149 | 994,357 | 1,180,363 | 1,180,363 | .41 |
| Purchased Services | 29,178 | 24,835 | 15,276 | 24,225 | 31,571 | 31,571 | 27.12 |
| Repairs and Maintenance | 868 | 1,960 | 692 | 1,960 | 6,748 | 6,748 | 244.29 |
| General Operating | 20,361 | 26,910 | 9,827 | 19,463 | 27,562 | 27,562 | 2.42 |
| Fixed Charges | 2,687 | 2,800 | 1,344 | 2,688 | 2,688 | 2,688 | 4.00 |
| Operating Expense | 53,095 | 56,505 | 27,138 | 48,336 | 68,569 | 68,569 | 21.35 |

County of Sheboygan
2018 Summarized Budget Report

Finance

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|--|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Employee Related Insurance | 201,168 | 223,084 | 109,564 | 216,069 | 259,617 | 259,617 | 16.38 |
| Insurance Charges | 3,441 | 3,635 | 1,817 | 3,635 | 3,808 | 3,808 | 4.76 |
| System Operation Charges | 27,893 | 47,667 | 22,262 | 47,517 | 69,467 | 69,467 | 45.73 |
| Other Interdepartmental Charges | 21 | 18 | 9 | 18 | 18 | 18 | |
| Interdepartmental Charges | 232,523 | 274,404 | 133,653 | 267,239 | 332,910 | 332,910 | 21.32 |
| Total Expense | 1,339,580 | 1,506,471 | 687,941 | 1,309,932 | 1,581,842 | 1,581,842 | 5.00 |
| Tax Levy Required / (Contributed) | 984,750 | 1,027,179 | 513,590 | 1,027,179 | 1,072,481 | 1,072,481 | 4.41 |

Health & Human Services

Function: Health & Human Services
Fund: Special Revenue Fund

Mission Statement:

The mission of the Health and Human Services Department is to, "Improve the quality of life and self-sufficiency of Sheboygan County residents".

Summary of Responsibilities:

The Sheboygan County Health and Human Services Department is the County's comprehensive health and human services planning and delivery agency. It provides information and assistance to persons facing economic crisis, health risk, challenges to child, family and community wellness, life changes associated with aging, and other needs.

| Table of Organization Summary: | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Full-Time Equivalents (adopted budget) | 193.00 | 197.47 | 196.10 | 194.00 | 196.26 |

County of Sheboygan
2018 Summarized Budget Report

Health & Human Services

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|----------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| Federal Grants | 1,227,086 | 1,085,342 | 580,066 | 1,103,000 | 1,160,132 | 1,160,132 | 6.89 |
| State Grants | 16,747,053 | 14,364,007 | 5,974,537 | 14,354,818 | 14,412,233 | 14,412,233 | .34 |
| Business Licenses | 285,042 | 326,286 | 141,065 | 326,286 | 326,286 | 326,286 | |
| Public Charges for: | | | | | | | |
| General Government | 115,833 | 131,300 | 46,972 | 97,536 | 111,450 | 111,450 | 15.12 |
| Public Safety | 417 | 233 | 182 | 290 | 200 | 200 | 14.16 |
| Health Care Services | 7,380 | 10,800 | 3,191 | 7,500 | 7,500 | 7,500 | 30.56 |
| H & HS Services | 1,551,853 | 3,888,996 | 1,479,962 | 3,656,640 | 3,803,057 | 3,803,057 | 2.21 |
| Interest Income | 186 | 375 | 378 | 378 | | | 100.00 |
| Donations | 260,583 | 201,358 | 65,636 | 197,274 | 202,334 | 202,334 | .48 |
| Other Misc. Revenue | 10,864 | 7,193 | 8,635 | 11,669 | 6,270 | 6,270 | 12.83 |
| General Revenue | 20,206,299 | 20,015,890 | 8,300,625 | 19,755,391 | 20,029,462 | 20,029,462 | .07 |
| Interdepartmental Revenue | | | | | | | |
| Public Safety Revenue | 230 | 200 | | 200 | 200 | 200 | |
| Other Interdept'l Revenue | 232 | 300 | 174 | 300 | 300 | 300 | |
| Interdepartmental Revenue | 462 | 500 | 174 | 500 | 500 | 500 | |
| Total Revenue | 20,206,761 | 20,016,390 | 8,300,799 | 19,755,891 | 20,029,962 | 20,029,962 | .07 |

County of Sheboygan
2018 Summarized Budget Report

Health & Human Services

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|---------------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Expense | | | | | | | |
| Wages | 10,753,505 | 10,855,892 | 5,487,118 | 10,824,006 | 10,987,121 | 10,987,121 | 1.21 |
| Benefits | 1,476,521 | 1,530,879 | 759,639 | 1,513,431 | 1,538,331 | 1,538,331 | .49 |
| Personnel Related Expenses | 12,230,026 | 12,386,771 | 6,246,757 | 12,337,437 | 12,525,452 | 12,525,452 | 1.12 |
| Purchased Services | 14,367,998 | 14,378,788 | 7,047,499 | 13,953,811 | 14,566,887 | 14,566,887 | 1.31 |
| Repairs and Maintenance | 46,309 | 72,142 | 23,151 | 29,310 | 28,312 | 28,312 | 60.76 |
| General Operating | 1,624,196 | 1,571,700 | 732,787 | 1,476,167 | 1,537,034 | 1,537,034 | 2.21 |
| Fixed Charges | 95,464 | 98,430 | 47,800 | 97,747 | 122,533 | 122,533 | 24.49 |
| Bad Debt Expense | 48,346 | | 16,555 | 16,555 | | | |
| Operating Expense | 16,182,313 | 16,121,060 | 7,867,793 | 15,573,590 | 16,254,766 | 16,254,766 | .83 |
| Employee Related Insurance | 2,685,432 | 2,979,505 | 1,451,507 | 2,901,672 | 2,986,962 | 2,986,962 | .25 |
| Insurance Charges | 85,211 | 81,090 | 40,545 | 81,090 | 82,099 | 82,099 | 1.24 |
| Repairs & Maintenance Charges | 489,217 | 500,935 | 259,803 | 500,935 | 536,870 | 536,870 | 7.17 |
| System Operation Charges | 932,789 | 1,024,227 | 510,466 | 1,025,201 | 956,214 | 956,214 | 6.64 |
| Public Safety Charges | 11,531 | 9,000 | 1,975 | 9,000 | 9,000 | 9,000 | |
| Other Interdepartmental Charges | 152,667 | 151,941 | 87,238 | 220,141 | 228,536 | 228,536 | 50.41 |
| Interdepartmental Charges | 4,356,848 | 4,746,698 | 2,351,533 | 4,738,039 | 4,799,681 | 4,799,681 | 1.12 |
| Buildings and Improvements | 117,770 | | 550 | 550 | | | |
| Vehicles | 122,229 | 81,000 | | 81,000 | 72,000 | 72,000 | 11.11 |
| Capital Outlay | 239,999 | 81,000 | 550 | 81,550 | 72,000 | 72,000 | 11.11 |
| Total Expense | 33,009,186 | 33,335,529 | 16,466,633 | 32,730,615 | 33,651,899 | 33,651,899 | .95 |

**County of Sheboygan
2018 Summarized Budget Report**

Health & Human Services

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|--|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| <i>Operating Transfers Out</i> | 713,948 | | | | | | |
| Equity | | | | | | | |
| Use of Undesignated Fund Balance | | | | 42,500 | | | |
| Total Equity | | | | 42,500 | | | |
| Tax Levy Required / (Contributed) | 13,440,802 | 13,319,139 | 8,112,019 | 13,350,139 | 13,621,937 | 13,621,937 | 2.27 |

Capital Outlay Recommendation for 2018 - \$5000+

Department: Health and Human Services

| <u>ITEM DESCRIPTION</u> | <u>TOTAL COST OF ITEM(S)</u> | <u>REIMBURSEMENT AMOUNT</u> | <u>A / R</u> |
|----------------------------|----------------------------------|---------------------------------|--------------|
| 2 Vans | \$ 72,000.00 | \$ (57,600.00) | R |
| Grand Total Amounts | <u>\$ 72,000.00</u> | <u>\$ (57,600.00)</u> | |

Human Resources

Function: General Administration
Fund: General Fund

Mission Statement:

The mission of the Human Resources Department is to create an environment which promotes positive employee relations, encourages equal opportunity, and provides quality customer service.

Summary of Responsibilities:

The Human Resources Department is responsible for personnel policies, employee relations management, employee benefits, position administration, labor relations, employee selection and recruitment, personnel records, equal opportunity, training, safety and loss control, and salary administration.

| Table of Organization Summary: | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Full-Time Equivalents (adopted budget) | 5.00 | 5.00 | 5.00 | 5.00 | 4.00 |

County of Sheboygan
2018 Summarized Budget Report

Human Resources

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|----------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| Other Misc. Revenue | 904 | | 108 | 108 | | | |
| General Revenue | 904 | | 108 | 108 | | | |
| Interdepartmental Revenue | | | | | | | |
| Other Interdept'l Revenue | 33,825 | 27,017 | 13,508 | 27,017 | 51,537 | 51,537 | 90.76 |
| Interdepartmental Revenue | 33,825 | 27,017 | 13,508 | 27,017 | 51,537 | 51,537 | 90.76 |
| Total Revenue | 34,729 | 27,017 | 13,617 | 27,125 | 51,537 | 51,537 | 90.76 |
| Expense | | | | | | | |
| Wages | 338,225 | 343,294 | 172,374 | 343,294 | 357,985 | 357,985 | 4.28 |
| Benefits | 46,607 | 48,749 | 24,176 | 48,749 | 49,658 | 49,658 | 1.86 |
| Personnel Related Expenses | 384,832 | 392,043 | 196,550 | 392,043 | 407,643 | 407,643 | 3.98 |
| Purchased Services | 48,464 | 50,154 | 34,519 | 49,154 | 50,154 | 50,154 | |
| Repairs and Maintenance | 5,000 | 3,300 | 2,144 | 5,000 | 6,000 | 6,000 | 81.82 |
| General Operating | 24,235 | 32,748 | 9,293 | 29,827 | 29,759 | 29,759 | 9.13 |
| Operating Expense | 77,699 | 86,202 | 45,956 | 83,981 | 85,913 | 85,913 | .34 |
| Employee Related Insurance | 64,200 | 65,941 | 32,589 | 65,941 | 67,004 | 67,004 | 1.61 |
| Insurance Charges | 1,578 | 1,519 | 759 | 1,519 | 1,612 | 1,612 | 6.12 |

**County of Sheboygan
2018 Summarized Budget Report**

Human Resources

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|--|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| System Operation Charges | 14,733 | 41,849 | 22,559 | 43,149 | 29,911 | 29,911 | 28.53 |
| Other Interdepartmental Charges | 9 | 8 | 4 | 8 | 8 | 8 | |
| Interdepartmental Charges | 80,519 | 109,317 | 55,912 | 110,617 | 98,535 | 98,535 | 9.86 |
| Total Expense | 543,050 | 587,562 | 298,418 | 586,641 | 592,091 | 592,091 | .77 |
| Tax Levy Required / (Contributed) | 523,100 | 560,545 | 280,273 | 560,545 | 540,554 | 540,554 | 3.57 |

Information Technology

Function: General Administration
Fund: Internal Services Fund

Mission Statement:

The mission of the Information Technology Department is to effectively and efficiently safeguard and account for the County's technological resources and to provide information technology services in support of all County Departments.

Summary of Responsibilities:

The Information Technology Department is responsible for providing assistance to County departments with a 24-hour help desk, and provides planning, management, and implementation services for the County's IT projects, systems, networks, and devices.

| Table of Organization Summary: | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Full-Time Equivalents (adopted budget) | 7.50 | 7.38 | 7.00 | 7.00 | 7.00 |

County of Sheboygan
2018 Summarized Budget Report

Information Technology

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|------------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| Charges - Other Local Gov'ts | 40,081 | 18,000 | 13,008 | 20,000 | 18,000 | 18,000 | |
| Public Charges for: | | | | | | | |
| General Government | 31,143 | 21,006 | 9,347 | 16,000 | 21,000 | 21,000 | .03 |
| Donations | 76,809 | | | | | | |
| Other Misc. Revenue | 6,030 | 2,540 | 1,635 | 3,190 | 2,540 | 2,540 | |
| General Revenue | 154,063 | 41,546 | 23,990 | 39,190 | 41,540 | 41,540 | .01 |
| Interdepartmental Revenue | | | | | | | |
| System Operation Revenue | 2,100,104 | 2,143,333 | 1,068,033 | 2,127,495 | 2,094,982 | 2,094,982 | 2.26 |
| Interdepartmental Revenue | 2,100,104 | 2,143,333 | 1,068,033 | 2,127,495 | 2,094,982 | 2,094,982 | 2.26 |
| Total Revenue | 2,254,167 | 2,184,879 | 1,092,023 | 2,166,685 | 2,136,522 | 2,136,522 | 2.21 |
| Expense | | | | | | | |
| Wages | 498,793 | 507,623 | 255,352 | 507,848 | 528,093 | 528,093 | 4.03 |
| Benefits | 93,060 | 70,577 | 35,904 | 70,577 | 73,115 | 73,115 | 3.60 |
| Personnel Related Expenses | 591,853 | 578,200 | 291,255 | 578,425 | 601,208 | 601,208 | 3.98 |
| Purchased Services | 971,596 | 1,310,117 | 593,385 | 1,286,485 | 1,226,931 | 1,226,931 | 6.35 |
| Repairs and Maintenance | 81,647 | 65,386 | 25,232 | 71,730 | 65,926 | 65,926 | .83 |
| General Operating | 79,267 | 92,119 | 35,473 | 94,446 | 97,498 | 97,498 | 5.84 |
| Fixed Charges | 22,605 | 19,904 | 9,704 | 32,413 | 22,446 | 22,446 | 12.77 |

County of Sheboygan
2018 Summarized Budget Report

Information Technology

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|--|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Building & Improvement Depreciation | 4,980 | | | | | | |
| Machinery & Equipment Depreciation | 143,371 | | 65,683 | 131,366 | | | |
| Operating Expense | 1,303,466 | 1,487,526 | 729,477 | 1,616,440 | 1,412,801 | 1,412,801 | 5.02 |
| Employee Related Insurance | 103,027 | 109,064 | 54,333 | 109,064 | 112,980 | 112,980 | 3.59 |
| Insurance Charges | 8,025 | 6,580 | 3,290 | 6,580 | 6,745 | 6,745 | 2.51 |
| Repairs & Maintenance Charges | 45 | | | | | | |
| System Operation Charges | 5,254 | 3,491 | 1,694 | 3,637 | 2,770 | 2,770 | 20.65 |
| Other Interdepartmental Charges | 21 | 18 | 9 | 18 | 18 | 18 | |
| Interdepartmental Charges | 116,372 | 119,153 | 59,326 | 119,299 | 122,513 | 122,513 | 2.82 |
| Total Expense | 2,011,691 | 2,184,879 | 1,080,058 | 2,314,164 | 2,136,522 | 2,136,522 | 2.21 |
| Operating Transfers Out | 648,576 | | | | | | |
| Equity | | | | | | | |
| Use of Undesignated Fund Balance | | | | 16,539 | | | |
| Total Equity | | | | 16,539 | | | |
| Tax Levy Required / (Contributed) | 3,066 | | | | | | |

Medical Examiner

Function: Justice & Law
Fund: General Fund

Mission Statement:

The mission of the Medical Examiner is to provide professional death investigation into the deaths reportable to the Sheboygan County Medical Examiner's Office as it is applicable to the Wisconsin State Statutes and make a determination into the cause and manner of death.

Summary of Responsibilities:

The Medical Examiner is responsible for investigating deaths in Sheboygan County that are reportable under Wisconsin Statutes 30, 67, 346, 71, 350, 155, 979.01 & 979.025.

| Table of Organization Summary: | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Full-Time Equivalents (adopted budget) | 1.60 | 1.60 | 1.40 | 1.00 | 1.00 |

County of Sheboygan
2018 Summarized Budget Report

Medical Examiner

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|--|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| Other Misc. Revenue | 124,601 | 118,750 | 60,640 | 124,775 | 132,775 | 132,775 | 11.81 |
| Total Revenue | 124,601 | 118,750 | 60,640 | 124,775 | 132,775 | 132,775 | 11.81 |
| Expense | | | | | | | |
| Wages | 89,417 | 88,390 | 44,788 | 89,590 | 93,536 | 93,536 | 5.82 |
| Benefits | 10,553 | 10,640 | 5,392 | 10,640 | 11,167 | 11,167 | 4.95 |
| Personnel Related Expenses | 99,970 | 99,030 | 50,179 | 100,230 | 104,703 | 104,703 | 5.73 |
| Purchased Services | 42,689 | 29,900 | 22,835 | 48,741 | 48,950 | 48,950 | 63.71 |
| Repairs and Maintenance | | 125 | 170 | 220 | 125 | 125 | |
| General Operating | 14,586 | 16,197 | 5,969 | 15,387 | 15,597 | 15,597 | 3.70 |
| Bad Debt Expense | 700 | | | | | | |
| Operating Expense | 57,975 | 46,222 | 28,974 | 64,348 | 64,672 | 64,672 | 39.92 |
| Employee Related Insurance | 18,057 | 19,956 | 9,978 | 19,956 | 20,515 | 20,515 | 2.80 |
| Insurance Charges | 835 | 732 | 366 | 732 | 786 | 786 | 7.38 |
| System Operation Charges | 4,229 | 13,018 | 6,529 | 13,048 | 12,097 | 12,097 | 7.07 |
| Other Interdepartmental Charges | 1,942 | | | | | | |
| Interdepartmental Charges | 25,064 | 33,706 | 16,873 | 33,736 | 33,398 | 33,398 | .91 |
| Total Expense | 183,008 | 178,958 | 96,026 | 198,314 | 202,773 | 202,773 | 13.31 |
| Tax Levy Required / (Contributed) | 49,796 | 60,208 | 30,104 | 60,208 | 69,998 | 69,998 | 16.26 |

Non-Departmental

Function: General Administration

Fund: General Fund

General Information

Non-Departmental activity accounts for general state aid payments to the County and other items that are not specific to any one operating department.

County of Sheboygan
2018 Summarized Budget Report

Non Departmental

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|-----------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| Interest and Penalty on Tax | 3 | | | | | | |
| State Grants | 3,786,525 | 3,546,000 | 26,000 | 3,571,000 | 3,558,094 | 3,558,094 | .34 |
| Public Charges for: | | | | | | | |
| General Government | 146,384 | 130,000 | 67,576 | 135,152 | 135,000 | 135,000 | 3.85 |
| Public Safety | 121,043 | 130,000 | 63,879 | 127,758 | 130,000 | 130,000 | |
| Interest Income | 1,301,295 | 1,285,650 | 585,887 | 1,121,006 | 1,102,560 | 1,102,560 | 14.24 |
| Rent Revenue | 13,667 | 14,537 | 6,414 | 14,537 | 14,537 | 14,537 | |
| Other Misc. Revenue | 531,279 | 271,600 | 101,385 | 190,447 | 198,793 | 198,793 | 26.81 |
| General Revenue | 5,900,196 | 5,377,787 | 851,140 | 5,159,900 | 5,138,984 | 5,138,984 | 4.44 |
| Interdepartmental Revenue | | | | | | | |
| System Operation Revenue | 14 | | | | | | |
| Interdepartmental Revenue | 14 | | | | | | |
| Total Revenue | 5,900,211 | 5,377,787 | 851,140 | 5,159,900 | 5,138,984 | 5,138,984 | 4.44 |
| Expense | | | | | | | |
| Purchased Services | 152,971 | | | | | | |
| Repairs and Maintenance | 103 | 400 | 102 | 350 | 400 | 400 | |
| General Operating | 2,949,366 | 1,631,314 | 2,247,522 | 2,878,779 | 1,893,027 | 1,893,027 | 16.04 |
| Interest | 192 | 100 | 187 | 225 | 100 | 100 | |
| Operating Expense | 3,102,632 | 1,631,814 | 2,247,811 | 2,879,354 | 1,893,527 | 1,893,527 | 16.04 |

County of Sheboygan
2018 Summarized Budget Report

Non Departmental

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|--|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Insurance Charges | 1,077 | 4,609 | 2,305 | 4,609 | 4,739 | 4,739 | 2.82 |
| Repairs & Maintenance Charges | 90 | 125 | 42 | 125 | 125 | 125 | |
| Interdepartmental Charges | 1,167 | 4,734 | 2,347 | 4,734 | 4,864 | 4,864 | 2.75 |
| Total Expense | 3,103,799 | 1,636,548 | 2,250,158 | 2,884,088 | 1,898,391 | 1,898,391 | 16.00 |
| Operating Transfers In | 713,948 | 584,408 | 584,408 | 584,408 | | | 100.00 |
| Operating Transfers Out | 522,882 | 4,736,569 | 2,352,312 | 5,028,604 | 3,935,611 | 3,935,611 | 16.91 |
| Equity | | | | | | | |
| Use of Undesignated Fund Balance | | 4,257,120 | | 3,198,521 | 2,663,553 | 2,663,553 | 37.43 |
| Use of Jail Assessment Fund Balance | | 10,000 | | 10,000 | 30,000- | 30,000- | 400.00 |
| Use of Capital Project Fund Balance | | 584,408- | | | | | 100.00 |
| Use of Land Records Fund Balance | | 23,366 | | 73,366 | 4,702 | 4,702 | 79.88 |
| Total Equity | | 3,706,078 | | 3,281,887 | 2,638,255 | 2,638,255 | 28.81 |
| Tax Levy Required / (Contributed) | 3,380,326- | 3,295,156- | 1,647,578- | 3,295,156- | 1,943,237- | 1,943,237- | 41.03 |

Planning & Conservation

Function: Environmental
Fund: General Fund

Mission Statement:

The Planning & Conservation Department is committed to providing sound information and knowledge on environmental issues that affect our community, protecting our county's natural resources, and, first and foremost, working with the public which we serve in a straightforward, honest approach.

Summary of Responsibilities:

The Planning & Conservation Department plays a number of lead roles throughout the County. Many comprehensive plans, a number of ordinances, the County's recreational facilities, a number of programs, and finally, any given year a number of grants or special programs are administered through the office.

| Table of Organization Summary: | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Full-Time Equivalent (adopted budget) | 13.95 | 14.95 | 15.03 | 15.00 | 14.77 |

County of Sheboygan
2018 Summarized Budget Report

Planning & Conservation

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|---------------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| Federal Grants | 295,457 | 93,568 | 49,713 | 133,568 | 133,928 | 133,928 | 43.13 |
| State Grants | 317,572 | 265,218 | 17,696 | 279,168 | 283,048 | 283,048 | 6.72 |
| Grants from Local Gov'ts | | | | | 1,500 | 1,500 | |
| Charges - Other Local Gov'ts | 648 | | 300- | | | | |
| Non-Business Licenses | 121 | 100 | 68 | 100 | 100 | 100 | |
| Other Permits and Fees | 236,248 | 236,500 | 131,115 | 243,500 | 241,000 | 241,000 | 1.90 |
| Recreation Fees | 42,224 | 35,500 | 21,469 | 35,500 | 35,500 | 35,500 | |
| Violations, Judgements, Damages | 2,025 | 5,100 | 425 | 4,000 | 4,600 | 4,600 | 9.80 |
| Public Charges for: | | | | | | | |
| General Government | 12,568 | 6,200 | 5,386 | 6,200 | 6,700 | 6,700 | 8.06 |
| Conservation and Development | 178,526 | 126,000 | 125,996 | 149,496 | 130,000 | 130,000 | 3.17 |
| Rent Revenue | 37,173 | 24,000 | 9,800 | 24,000 | 24,240 | 24,240 | 1.00 |
| Donations | 18,798 | 100 | 83 | 100 | 100 | 100 | |
| Other Misc. Revenue | 15,715 | 1,000 | 9,629 | 30,545 | 20,600 | 20,600 | 1,960.00 |
| General Revenue | 1,157,074 | 793,286 | 371,081 | 906,177 | 881,316 | 881,316 | 11.10 |
| Interdepartmental Revenue | | | | | | | |
| System Operation Revenue | 45 | | | | | | |
| Other Interdept'l Revenue | 2,816 | 2,500 | 2,275 | 2,275 | 2,500 | 2,500 | |
| Interdepartmental Revenue | 2,860 | 2,500 | 2,275 | 2,275 | 2,500 | 2,500 | |
| Total Revenue | 1,159,935 | 795,786 | 373,356 | 908,452 | 883,816 | 883,816 | 11.06 |

County of Sheboygan
2018 Summarized Budget Report

Planning & Conservation

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|---------------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Expense | | | | | | | |
| Wages | 725,693 | 743,252 | 364,024 | 789,082 | 766,247 | 766,247 | 3.09 |
| Benefits | 98,258 | 106,045 | 50,624 | 109,545 | 106,204 | 106,204 | .15 |
| Personnel Related Expenses | 823,952 | 849,297 | 414,648 | 898,627 | 872,451 | 872,451 | 2.73 |
| Purchased Services | 387,960 | 273,628 | 99,735 | 279,523 | 284,775 | 284,775 | 4.07 |
| Repairs and Maintenance | 230,648 | 240,092 | 165,427 | 289,702 | 231,322 | 231,322 | 3.65 |
| General Operating | 319,327 | 235,680 | 174,067 | 252,151 | 223,231 | 223,231 | 5.28 |
| Fixed Charges | 12,903 | 11,900 | 6,677 | 11,900 | 7,500 | 7,500 | 36.97 |
| Bad Debt Expense | 13 | | | 300 | | | |
| Operating Expense | 950,851 | 761,300 | 445,906 | 833,576 | 746,828 | 746,828 | 1.90 |
| Employee Related Insurance | 159,136 | 156,328 | 92,208 | 156,328 | 189,449 | 189,449 | 21.19 |
| Insurance Charges | 9,995 | 11,607 | 5,804 | 11,607 | 11,978 | 11,978 | 3.20 |
| Repairs & Maintenance Charges | 87,125 | 37,111 | 64,821 | 77,549 | 25,800 | 25,800 | 30.48 |
| System Operation Charges | 64,634 | 88,731 | 43,779 | 88,731 | 103,274 | 103,274 | 16.39 |
| Other Interdepartmental Charges | 947 | 316 | 182 | 316 | 516 | 516 | 63.29 |
| Interdepartmental Charges | 321,836 | 294,093 | 206,793 | 334,531 | 331,017 | 331,017 | 12.56 |

County of Sheboygan
2018 Summarized Budget Report

Planning & Conservation

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|--|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Land and Land Improvements | 181,318 | | 545 | 3,096 | | | |
| Other Improvements | 39,908 | | | 13,950 | 25,000 | 25,000 | |
| Machinery and Equipment | | 13,000 | 11,075 | 11,075 | | | 100.00 |
| Computer and Systems Equipment | | 34,959 | 10,000 | 44,959 | | | 100.00 |
| Vehicles | | | | | 60,000 | 60,000 | |
| Capital Outlay | 221,227 | 47,959 | 21,620 | 73,080 | 85,000 | 85,000 | 77.23 |
| Total Expense | 2,317,867 | 1,952,649 | 1,088,967 | 2,139,814 | 2,035,296 | 2,035,296 | 4.23 |
| Operating Transfers In | 234,644 | 63,489 | 17,821 | 123,489 | 31,742 | 31,742 | 50.00 |
| Equity | | | | | | | |
| Use of Undesignated Fund Balance | | | | 53,200 | | | |
| Use of Land Records Fund Balance | | | | 10,000 | | | |
| Total Equity | | | | 63,200 | | | |
| Tax Levy Required / (Contributed) | 1,039,088 | 1,093,374 | 546,687 | 1,093,374 | 1,119,738 | 1,119,738 | 2.41 |

Capital Outlay Recommendation for 2018 - \$5000+

Department: Planning and Conservation

| <u>ITEM DESCRIPTION</u> | <u>TOTAL COST OF ITEM(S)</u> | <u>REIMBURSEMENT AMOUNT</u> | <u>A / R</u> |
|--|----------------------------------|---------------------------------|--------------|
| ADRC Parking Lot Update | \$ 25,000.00 | \$ - | A |
| New Vehicle (F150 Truck or similar - single cab) | 28,500.00 | (2,500.00) | R |
| New Vehicle (F150 Truck or similar - extended cab) | 31,500.00 | (3,600.00) | R |
| Grand Total Amounts | \$ 85,000.00 | \$ (6,100.00) | |

Property/Liability Insurance

Function: General Administration

Fund: Internal Services Fund

General Information:

The Property/Liability Insurance is used to account for costs associated with the County's property and liability insurance.

County of Sheboygan
2018 Summarized Budget Report

Property / Liability Insurance

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|------------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| Other Misc. Revenue | 2,531 | | | | | | |
| General Revenue | 2,531 | | | | | | |
| Interdepartmental Revenue | | | | | | | |
| Insurance & Employee Related | 539,008 | 515,750 | 258,125 | 508,565 | 548,060 | 548,060 | 6.26 |
| System Operation Revenue | 101,101 | | | | | | |
| Other Interdept'l Revenue | 62,232 | 62,250 | 31,125 | 62,232 | 52,250 | 52,250 | 16.06 |
| Interdepartmental Revenue | 702,340 | 578,000 | 289,250 | 570,797 | 600,310 | 600,310 | 3.86 |
| Total Revenue | 704,871 | 578,000 | 289,250 | 570,797 | 600,310 | 600,310 | 3.86 |
| Expense | | | | | | | |
| Purchased Services | 101,226 | | | | | | |
| Repairs and Maintenance | 2,406 | | | | | | |
| Fixed Charges | 601,239 | 578,000 | 289,250 | 570,797 | 600,310 | 600,310 | 3.86 |
| Operating Expense | 704,871 | 578,000 | 289,250 | 570,797 | 600,310 | 600,310 | 3.86 |
| Total Expense | 704,871 | 578,000 | 289,250 | 570,797 | 600,310 | 600,310 | 3.86 |

Tax Levy Required / (Contributed)

Register of Deeds

Function: General Administration
Fund: General Fund

Mission Statement:

The mission of the Register of Deeds is to be fiscally responsible while serving the public in a courteous and friendly manner, following and enforcing the state statutes that dictate our office along with preserving and protecting real estate records, vital records, and miscellaneous documents.

Summary of Responsibilities:

The Register of Deeds is responsible for recording deeds, mortgages, satisfactions, and any document relative to real estate such as subdivisions and certified survey maps. The office administers the registrations of all births, marriages, and deaths of county residents, probate instruments, and business documents such as corporate filings.

| Table of Organization Summary: | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Full-Time Equivalents (adopted budget) | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 |

County of Sheboygan
2018 Summarized Budget Report

Register of Deeds

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|---------------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| Public Charges for: | | | | | | | |
| General Government | 751,303 | 675,385 | 357,058 | 692,985 | 674,950 | 674,950 | .06 |
| Other Misc. Revenue | 190 | | | | | | |
| Total Revenue | 751,493 | 675,385 | 357,058 | 692,985 | 674,950 | 674,950 | .06 |
| Expense | | | | | | | |
| Wages | 338,878 | 341,005 | 154,555 | 341,005 | 324,954 | 324,954 | 4.71 |
| Benefits | 45,585 | 48,422 | 21,299 | 48,422 | 45,819 | 45,819 | 5.38 |
| Personnel Related Expenses | 384,464 | 389,427 | 175,855 | 389,427 | 370,773 | 370,773 | 4.79 |
| Purchased Services | 28,873 | 68,500 | 47,143 | 68,500 | 79,566 | 79,566 | 16.15 |
| Repairs and Maintenance | 3,278 | 6,282 | 3,184 | 6,282 | 6,282 | 6,282 | |
| General Operating | 20,728 | 20,909 | 4,514 | 22,459 | 20,876 | 20,876 | .16 |
| Operating Expense | 52,880 | 95,691 | 54,841 | 97,241 | 106,724 | 106,724 | 11.53 |
| Employee Related Insurance | 104,367 | 109,020 | 52,359 | 109,020 | 110,887 | 110,887 | 1.71 |
| Insurance Charges | 2,153 | 2,236 | 1,118 | 2,236 | 2,242 | 2,242 | .27 |
| System Operation Charges | 34,144 | 44,950 | 22,284 | 44,950 | 45,896 | 45,896 | 2.10 |
| Other Interdepartmental Charges | 91 | 79 | 40 | 79 | 79 | 79 | |
| Interdepartmental Charges | 140,755 | 156,285 | 75,801 | 156,285 | 159,104 | 159,104 | 1.80 |
| Total Expense | 578,099 | 641,403 | 306,496 | 642,953 | 636,601 | 636,601 | .75 |

**County of Sheboygan
2018 Summarized Budget Report**

Register of Deeds

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|--|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| <i>Operating Transfers In</i> | 12,955 | 45,800 | 35,890 | 45,800 | 39,655 | 39,655 | 13.42 |
| Equity | | | | | | | |
| Use of Undesignated Fund Balance | | | | 1,550 | | | |
| Total Equity | | | | 1,550 | | | |
| Tax Levy Required / (Contributed) | 98,574- | 79,782- | 39,891- | 79,782- | 78,004- | 78,004- | 2.23 |

Rocky Knoll

Function: Health Care Centers
Fund: Enterprise Fund

Mission Statement:

The mission of Rocky Knoll is to establish an integrated system of long-term care delivery designed for and dedicated to providing optimal services to its constituents.

Summary of Responsibilities:

Rocky Knoll Health Care Center is licensed and certified as a skilled nursing facility. The center is certified to provide services under both Medicare A and B, Medicaid and the Veterans Administration programs. The responsibility of the Rocky Knoll Health Care Center is to provide high quality skilled nursing and health care services to the residents of Sheboygan County residing within the Center, to maintain a proactive approach in anticipating the individual needs of each of its residents insuring their health and welfare requirements are being met, and to maintain fiscal responsibility to the taxpayers of Sheboygan County and deliver these services in an efficient and cost effective manner.

Table of Organization Summary:

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|--|-------------|-------------|-------------|-------------|-------------|
| Full-Time Equivalents (adopted budget) | 160.03 | 152.93 | 156.64 | 158.40 | 168.90 |

County of Sheboygan
2018 Preliminary Budget Report

Rocky Knoll Health Care Center

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|-------------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| Charges to State of Wisconsin | 1,142,000 | 1,130,423 | 609,900 | 1,213,000 | 1,326,627 | 1,326,627 | 17.36 |
| Public Charges for: | | | | | | | |
| General Government | 638 | 245 | 47 | 245 | 245 | 245 | |
| Public Safety | | | 13 | 13 | | | |
| Health Care Services | 11,481,092 | 11,407,340 | 5,477,979 | 11,179,022 | 11,393,498 | 11,393,498 | .12 |
| Interest Income | 1,784 | | 1,008 | 1,008 | | | |
| Donations | 527,056 | | 818 | | | | |
| Other Misc. Revenue | 63,217 | 7,250 | 2,139 | 6,228 | 18,800 | 18,800 | 159.31 |
| General Revenue | 13,215,786 | 12,545,258 | 6,091,904 | 12,399,516 | 12,739,170 | 12,739,170 | 1.55 |
| Interdepartmental Revenue | | | | | | | |
| Other Interdept'l Revenue | | | | | 54,758 | 54,758 | |
| Interdepartmental Revenue | | | | | 54,758 | 54,758 | |
| Total Revenue | 13,215,786 | 12,545,258 | 6,091,904 | 12,399,516 | 12,793,928 | 12,793,928 | 1.98 |
| Expense | | | | | | | |
| Wages | 6,518,438 | 6,856,235 | 3,202,069 | 6,478,285 | 6,884,821 | 6,884,821 | .42 |
| Benefits | 1,324,599 | 936,898 | 430,938 | 865,696 | 941,795 | 941,795 | .52 |
| Personnel Related Expenses | 7,843,037 | 7,793,133 | 3,633,006 | 7,343,981 | 7,826,616 | 7,826,616 | .43 |
| Purchased Services | 1,268,280 | 1,353,176 | 700,916 | 1,374,677 | 1,400,808 | 1,400,808 | 3.52 |
| Repairs and Maintenance | 346,148 | 307,776 | 139,615 | 309,176 | 298,784 | 298,784 | 2.92 |

County of Sheboygan
2018 Preliminary Budget Report

Rocky Knoll Health Care Center

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|--|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| General Operating | 1,401,780 | 1,405,477 | 686,870 | 1,347,155 | 1,336,236 | 1,336,236 | 4.93 |
| Fixed Charges | 37,791 | 40,550 | 23,764 | 43,125 | 37,000 | 37,000 | 8.75 |
| Bad Debt Expense | 6,164 | 20,000 | | 4,000 | 20,000 | 20,000 | |
| Building & Improvement Depreciation | 377,027 | | 210,068 | | | | |
| Other Improvements Depreciation | 19,471 | | 10,465 | | | | |
| Machinery & Equipment Depreciation | 166,601 | | 58,659 | | | | |
| Operating Expense | 3,623,262 | 3,126,979 | 1,830,359 | 3,078,133 | 3,092,828 | 3,092,828 | 1.09 |
| Employee Related Insurance | 1,744,336 | 2,001,693 | 895,441 | 1,795,869 | 2,066,643 | 2,066,643 | 3.24 |
| Insurance Charges | 47,106 | 45,799 | 22,900 | 45,799 | 45,424 | 45,424 | .82 |
| Repairs & Maintenance Charges | 5,606 | 12,500 | 4,240 | 8,500 | 7,500 | 7,500 | 40.00 |
| System Operation Charges | 194,920 | 130,160 | 64,030 | 128,112 | 132,318 | 132,318 | 1.66 |
| Other Interdepartmental Charges | 193,038 | 206,790 | 111,070 | 223,932 | 217,482 | 217,482 | 5.17 |
| Interdepartmental Charges | 2,185,006 | 2,396,942 | 1,097,680 | 2,202,212 | 2,469,367 | 2,469,367 | 3.02 |
| Machinery and Equipment | | 35,200 | 14,500 | 35,200 | 31,500 | 31,500 | 10.51 |
| Computer and Systems Equipment | | 37,581 | 7,309 | 26,181 | 10,500 | 10,500 | 72.06 |
| Vehicles | | | | | 34,000 | 34,000 | |
| Capital Outlay | | 72,781 | 21,809 | 61,381 | 76,000 | 76,000 | 4.42 |
| Total Expense | 13,651,305 | 13,389,835 | 6,582,854 | 12,685,707 | 13,464,811 | 13,464,811 | .56 |
| Tax Levy Required / (Contributed) | 885,197 | 844,577 | 422,288 | 844,577 | 670,883 | 670,883 | 20.57 |

Capital Outlay Recommendation for 2018 - \$5000+

Department: Rocky Knoll

| <u>ITEM DESCRIPTION</u> | <u>TOTAL COST OF ITEM(S)</u> | <u>REIMBURSEMENT AMOUNT</u> | <u>A / R</u> |
|---------------------------------|----------------------------------|---------------------------------|--------------|
| Bariatric Bed | \$ 2,500.00 | \$ - | A |
| 2 Variance Pressure Mattresses | 4,000.00 | - | A |
| 2 Vital Signs Monitor | 5,000.00 | - | R |
| Double Decker HydroVection Oven | 20,000.00 | (1,000.00) | R |
| Transportation Van | 34,000.00 | (8,000.00) | R |
| Network Server | 10,500.00 | - | A |
| Grand Total Amounts | \$ 76,000.00 | \$ (9,000.00) | |

Sheriff

Function: Justice & Law

Fund: General Fund

Mission Statement:

The mission of the Sheriff's Department is "To serve all citizens of Sheboygan County by providing the highest level of professional law enforcement, correctional and support services possible. We will work together in partnership with our community to continually improve and sustain public safety and quality of life".

Summary of Responsibilities:

The Sheriff's Department enforces all laws and keeps and preserves the peace within the County. The department provides housing, care and security of inmates, attends to and provides security for the circuit courts and court commissioner, and serves or executes all processes, writs, precepts, and other lawful orders issued by the courts.

Table of Organization Summary:

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|--|-------------|-------------|-------------|-------------|-------------|
| Full-Time Equivalents (adopted budget) | 192.21 | 191.50 | 186.68 | 177.67 | 174.60 |

County of Sheboygan
2018 Summarized Budget Report

Sheriff

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|---------------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| Federal Grants | 16,677 | | | | | | |
| State Grants | 231,335 | 117,305 | 92,778 | 203,305 | 117,153 | 117,153 | .13 |
| Violations, Judgements, Damages | 285 | | 80 | 180 | | | |
| Public Charges for: | | | | | | | |
| General Government | 12,438 | 11,000 | 5,469 | 11,150 | 11,150 | 11,150 | 1.36 |
| Public Safety | 1,312,554 | 1,482,210 | 828,837 | 1,557,346 | 1,690,237 | 1,690,237 | 14.03 |
| Health Care Services | 1,079 | 1,500 | 445 | 1,500 | 1,500 | 1,500 | |
| Interest Income | 476 | | 265 | 69 | | | |
| Rent Revenue | 62,388 | 62,000 | 32,190 | 62,000 | 65,620 | 65,620 | 5.84 |
| Property Sales | 3,319 | | 4,080 | | | | |
| Donations | 72,263 | 29,332 | 139,306 | 29,332 | 29,332 | 29,332 | |
| Other Misc. Revenue | 217,021 | 236,163 | 179,165 | 324,640 | 255,385 | 255,385 | 8.14 |
| General Revenue | 1,929,835 | 1,939,510 | 1,282,615 | 2,189,522 | 2,170,377 | 2,170,377 | 11.90 |
| Interdepartmental Revenue | | | | | | | |
| Repairs & Maintenance Services | 491 | 1,525 | 382 | 1,075 | 1,325 | 1,325 | 13.11 |
| Public Safety Revenue | 11,531 | 9,000 | 1,975 | 5,000 | 9,000 | 9,000 | |
| Other Interdept'l Revenue | 12,642 | 1,600 | 797 | 1,600 | 1,600 | 1,600 | |
| Interdepartmental Revenue | 24,665 | 12,125 | 3,154 | 7,675 | 11,925 | 11,925 | 1.65 |
| Total Revenue | 1,954,500 | 1,951,635 | 1,285,768 | 2,197,197 | 2,182,302 | 2,182,302 | 11.82 |

County of Sheboygan
2018 Summarized Budget Report

Sheriff

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|---------------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Expense | | | | | | | |
| Wages | 11,312,053 | 11,320,339 | 5,664,622 | 11,219,704 | 11,462,137 | 11,462,137 | 1.25 |
| Benefits | 1,700,081 | 1,799,709 | 880,897 | 1,790,494 | 1,822,521 | 1,822,521 | 1.27 |
| Personnel Related Expenses | 13,012,134 | 13,120,048 | 6,545,518 | 13,010,198 | 13,284,658 | 13,284,658 | 1.25 |
| Purchased Services | 1,676,802 | 1,565,561 | 1,075,022 | 1,823,648 | 2,122,719 | 2,122,719 | 35.59 |
| Repairs and Maintenance | 111,279 | 182,976 | 58,337 | 147,445 | 121,540 | 121,540 | 33.58 |
| General Operating | 776,418 | 632,383 | 467,059 | 636,712 | 683,630 | 683,630 | 8.10 |
| Fixed Charges | 260,575 | 316,090 | 156,112 | 321,220 | 340,273 | 340,273 | 7.65 |
| Bad Debt Expense | 50 | | | | | | |
| Operating Expense | 2,825,124 | 2,697,010 | 1,756,529 | 2,929,025 | 3,268,162 | 3,268,162 | 21.18 |
| Employee Related Insurance | 2,674,354 | 2,865,141 | 1,431,991 | 2,862,551 | 3,006,209 | 3,006,209 | 4.92 |
| Insurance Charges | 100,129 | 102,784 | 51,392 | 102,784 | 106,987 | 106,987 | 4.09 |
| Repairs & Maintenance Charges | 3,183 | 2,500 | 1,649 | 2,500 | 2,500 | 2,500 | |
| System Operation Charges | 394,330 | 341,797 | 171,975 | 341,797 | 352,464 | 352,464 | 3.12 |
| Public Safety Charges | 230 | 200 | | 200 | 200 | 200 | |
| Other Interdepartmental Charges | 93,830 | 95,870 | 47,935 | 95,870 | 97,463 | 97,463 | 1.66 |
| Interdepartmental Charges | 3,266,054 | 3,408,292 | 1,704,942 | 3,405,702 | 3,565,823 | 3,565,823 | 4.62 |

County of Sheboygan
2018 Summarized Budget Report

Sheriff

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|--|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Buildings and Improvements | | 11,111 | | 11,111 | | | 100.00 |
| Machinery and Equipment | 19,821 | 251,347 | 226,747 | 327,307 | 78,111 | 78,111 | 68.92 |
| Computer and Systems Equipment | 11,500 | | | | | | |
| Vehicles | 449,586 | 282,410 | 353,859 | 353,859 | 258,748 | 258,748 | 8.38 |
| Capital Outlay | 480,907 | 544,868 | 580,606 | 692,277 | 336,859 | 336,859 | 38.18 |
| Total Expense | 19,584,219 | 19,770,218 | 10,587,596 | 20,037,202 | 20,455,502 | 20,455,502 | 3.47 |
| Operating Transfers In | 152,415 | 140,000 | 53,535 | 140,000 | 113,111 | 113,111 | 19.21 |
| Operating Transfers Out | 81,699 | | | | | | |
| Equity | | | | | | | |
| Use of Undesignated Fund Balance | | | | 20,000 | | | |
| Total Equity | | | | 20,000 | | | |
| Tax Levy Required / (Contributed) | 17,140,387 | 17,678,583 | 8,839,292 | 17,678,583 | 18,160,089 | 18,160,089 | 2.72 |

Capital Outlay Recommendation for 2018 - \$5000+

Department: Sheriff

| <u>ITEM DESCRIPTION</u> | <u>TOTAL COST OF ITEM(S)</u> | <u>REIMBURSEMENT AMOUNT</u> | <u>A / R</u> |
|----------------------------|----------------------------------|---------------------------------|--------------|
| Squads (7) | \$ 231,000.00 | \$ (63,000.00) | R |
| Camera Upgrade Jail | 65,000.00 | - | R |
| F-150 Vehicle | 27,748.00 | (17,624.00) | R |
| Drones - 2 | 13,111.00 | (13,111.00) | A |
| Grand Total Amounts | \$ 336,859.00 | \$ (93,735.00) | |

Transportation - Airport Division

Function: Public Works

Fund: General Fund

Mission Statement:

The mission of the Airport Division is to provide outstanding airport support services, leadership, planning, and development so as to provide a safe, modern, and efficient transportation facility to citizens, air travelers, airport tenants, and clientele.

Summary of Responsibilities:

The Airport Division is responsible for the development, maintenance, and operation of the airports airside and landside infrastructure, administering Sheboygan County Code of Ordinance which relate to Airport Minimum Standards and Safety, and keeping the transportation facility operational and required to respond to airport incidents, emergencies, and other airport related situations 24 hours a day, 365 days a year.

| Table of Organization Summary: | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Full-Time Equivalents (adopted budget) | 3.40 | 3.40 | 3.64 | 3.64 | 3.50 |

County of Sheboygan
2018 Summarized Budget Report

Transportation - Airport Division

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|----------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| Public Charges for: | | | | | | | |
| Public Works | 235,842 | 236,244 | 105,011 | 236,827 | 243,862 | 243,862 | 3.22 |
| Other Misc. Revenue | 17,440 | 5,000 | 836 | 6,284 | 23,500 | 23,500 | 370.00 |
| General Revenue | 253,281 | 241,244 | 105,847 | 243,111 | 267,362 | 267,362 | 10.83 |
| Interdepartmental Revenue | | | | | | | |
| Other Interdept'l Revenue | 2,640 | 2,640 | 1,320 | 2,640 | 2,640 | 2,640 | |
| Interdepartmental Revenue | 2,640 | 2,640 | 1,320 | 2,640 | 2,640 | 2,640 | |
| Total Revenue | 255,921 | 243,884 | 107,167 | 245,751 | 270,002 | 270,002 | 10.71 |
| Expense | | | | | | | |
| Wages | 193,319 | 192,250 | 96,164 | 189,875 | 195,688 | 195,688 | 1.79 |
| Benefits | 25,636 | 26,191 | 12,807 | 25,693 | 26,601 | 26,601 | 1.57 |
| Personnel Related Expenses | 218,955 | 218,441 | 108,971 | 215,568 | 222,289 | 222,289 | 1.76 |
| Purchased Services | 48,568 | 42,600 | 17,770 | 39,559 | 38,750 | 38,750 | 9.04 |
| Repairs and Maintenance | 26,275 | 13,300 | 15,476 | 21,882 | 21,800 | 21,800 | 63.91 |
| General Operating | 37,227 | 47,404 | 24,904 | 44,343 | 48,845 | 48,845 | 3.04 |
| Fixed Charges | 674 | 740 | 435 | 727 | 750 | 750 | 1.35 |
| Bad Debt Expense | 27,225 | | | | | | |
| Operating Expense | 139,968 | 104,044 | 58,585 | 106,511 | 110,145 | 110,145 | 5.86 |

County of Sheboygan
2018 Summarized Budget Report

Transportation - Airport Division

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|--|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Employee Related Insurance | 55,153 | 58,376 | 29,434 | 58,869 | 60,578 | 60,578 | 3.77 |
| Insurance Charges | 8,769 | 9,093 | 4,547 | 9,093 | 9,233 | 9,233 | 1.54 |
| Repairs & Maintenance Charges | 31,550 | 27,000 | 5,959 | 24,903 | 24,000 | 24,000 | 11.11 |
| System Operation Charges | 15,037 | 8,662 | 4,412 | 8,812 | 8,425 | 8,425 | 2.74 |
| Other Interdepartmental Charges | 7,136 | 7,416 | 3,708 | 7,416 | 7,584 | 7,584 | 2.27 |
| Interdepartmental Charges | 117,645 | 110,547 | 48,059 | 109,093 | 109,820 | 109,820 | .66 |
| Other Improvements | | 105,000 | | 105,000 | 182,250 | 182,250 | 73.57 |
| Machinery and Equipment | | 65,000 | 78,845 | 96,330 | 42,000 | 42,000 | 35.38 |
| Vehicles | | 195,000 | 163,670 | 163,670 | | | 100.00 |
| Capital Outlay | | 365,000 | 242,515 | 365,000 | 224,250 | 224,250 | 38.56 |
| Total Expense | 476,568 | 798,032 | 458,130 | 796,172 | 666,504 | 666,504 | 16.48 |
| Tax Levy Required / (Contributed) | 197,206 | 554,148 | 277,074 | 554,148 | 396,502 | 396,502 | 28.45 |

Capital Outlay Recommendation for 2018 - \$5000+

Department: Airport

| <u>ITEM DESCRIPTION</u> | <u>TOTAL COST OF ITEM(S)</u> | <u>REIMBURSEMENT AMOUNT</u> | <u>A / R</u> |
|--|----------------------------------|---------------------------------|--------------|
| John Deere 1575 Terrain Cut Mower & Deck | \$ 42,000.00 | \$ (2,500.00) | R |
| Upgrade Security Cameras | 182,250.00 | (20,000.00) | A |
| Grand Total Amounts | <u>\$ 224,250.00</u> | <u>\$ (22,500.00)</u> | |

Transportation - Highway Division

Function: Public Works

Fund: Internal Services Fund

Mission Statement:

The mission of the Highway Division is creating safe and reliable transportation today and tomorrow.

Summary of Responsibilities:

The Highway Division is responsible for the maintenance, design and construction of county trunk highways, maintenance of state trunk, interstate highways, and local township roads within the County, gravel crushing, blacktop production, grading and construction, bridge maintenance and inspection, and roadway marking and signing.

Table of Organization Summary:

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|--|-------------|-------------|-------------|-------------|-------------|
| Full-Time Equivalents (adopted budget) | 95.35 | 90.00 | 90.25 | 89.76 | 87.00 |

County of Sheboygan
2018 Summarized Budget Report

Transportation - Highway Division

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|--------------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| Federal Grants | 20,145 | | | | | | |
| State Grants | 2,864,039 | 2,633,611 | 1,234,322 | 2,482,967 | 2,868,611 | 2,868,611 | 8.92 |
| Charges to State of Wisconsin | 2,999,581 | 2,060,900 | 1,021,345 | 2,212,904 | 2,242,800 | 2,242,800 | 8.83 |
| Charges - Other Local Gov'ts | 3,640,290 | 2,661,690 | 1,378,261 | 3,204,638 | 3,723,847 | 3,723,847 | 39.91 |
| Public Charges for: | | | | | | | |
| General Government | 12,600 | 12,000 | 7,822 | 15,822 | 12,000 | 12,000 | |
| Public Safety | 25 | | | | | | |
| Public Works | 10,116 | 10,000 | 11,794 | 15,794 | 12,000 | 12,000 | 20.00 |
| Rent Revenue | 4,812 | 2,324 | 1,000 | 3,324 | 2,324 | 2,324 | |
| Other Misc. Revenue | 11,779 | 24,500 | 31,837 | 31,838 | 1,416,000 | 1,416,000 | 5,679.59 |
| General Revenue | 9,563,386 | 7,405,025 | 3,686,382 | 7,967,287 | 10,277,582 | 10,277,582 | 38.79 |
| Interdepartmental Revenue | | | | | | | |
| Repairs & Maintenance Services | 154,356 | 83,849 | 80,285 | 100,285 | 79,138 | 79,138 | 5.62 |
| Other Interdept'l Revenue | 1,440,670 | 6,007,416 | 2,434,672 | 6,007,416 | 7,051,584 | 7,051,584 | 17.38 |
| Interdepartmental Revenue | 1,595,025 | 6,091,265 | 2,514,957 | 6,107,701 | 7,130,722 | 7,130,722 | 17.06 |
| Total Revenue | 11,158,412 | 13,496,290 | 6,201,339 | 14,074,988 | 17,408,304 | 17,408,304 | 28.99 |
| Expense | | | | | | | |
| Wages | 5,303,219 | 5,270,871 | 2,583,418 | 5,155,728 | 5,306,278 | 5,306,278 | .67 |
| Benefits | 1,124,996 | 742,308 | 351,975 | 703,950 | 745,653 | 745,653 | .45 |
| Personnel Related Expenses | 6,428,215 | 6,013,179 | 2,935,393 | 5,859,678 | 6,051,931 | 6,051,931 | .64 |

County of Sheboygan
2018 Summarized Budget Report

Transportation - Highway Division

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|-------------------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Purchased Services | 736,725 | 1,154,600 | 304,379 | 1,099,084 | 1,172,775 | 1,172,775 | 1.57 |
| Repairs and Maintenance | 819,454 | 852,500 | 392,116 | 835,812 | 860,500 | 860,500 | .94 |
| General Operating | 5,062,467 | 6,655,169 | 2,616,438 | 6,517,810 | 7,490,316 | 7,490,316 | 12.55 |
| Fixed Charges | 7,343 | 50,000 | 80,383 | 108,933 | 50,000 | 50,000 | |
| Bad Debt Expense | 8,952 | | | | | | |
| Building & Improvement Depreciation | 90,132 | | 44,726 | | | | |
| Other Improvements Depreciation | 11,557 | | 5,778 | | | | |
| Machinery & Equipment Depreciation | 769,648 | | 447,245 | | | | |
| Operating Expense | 7,506,277 | 8,712,269 | 3,891,065 | 8,561,639 | 9,573,591 | 9,573,591 | 9.89 |
| Employee Related Insurance | 1,433,319 | 1,511,740 | 709,822 | 1,374,204 | 1,562,231 | 1,562,231 | 3.34 |
| Insurance Charges | 245,656 | 239,432 | 119,716 | 239,432 | 253,355 | 253,355 | 5.82 |
| Repairs & Maintenance Charges | 3,159 | 7,500 | 3,462 | 7,462 | 7,500 | 7,500 | |
| System Operation Charges | 250,038 | 82,669 | 42,166 | 83,158 | 90,608 | 90,608 | 9.60 |
| Other Interdepartmental Charges | 73,598 | 77,879 | 39,964 | 77,654 | 140,489 | 140,489 | 80.39 |
| Interdepartmental Charges | 2,005,770 | 1,919,220 | 915,130 | 1,781,910 | 2,054,183 | 2,054,183 | 7.03 |
| Land and Land Improvements | | | 762 | 762 | 300,000 | 300,000 | |
| Machinery and Equipment | | 171,607 | 372,509 | 419,759 | 500,000 | 500,000 | 191.36 |
| Vehicles | | 501,393 | 277,296 | 390,882 | 500,000 | 500,000 | .28 |
| Capital Outlay | | 673,000 | 650,566 | 811,403 | 1,300,000 | 1,300,000 | 93.16 |
| Total Expense | 15,940,262 | 17,317,668 | 8,392,154 | 17,014,630 | 18,979,705 | 18,979,705 | 9.60 |

**County of Sheboygan
2018 Summarized Budget Report**

Transportation - Highway Division

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|---|-------------------------|-------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| <i>Operating Transfers In</i> | <i>60,995</i> | | | | | | |
| <i>Operating Transfers Out</i> | | <i>350,000</i> | <i>350,000</i> | <i>350,000</i> | <i>1,900,000</i> | <i>1,900,000</i> | <i>442.86</i> |
| <i>Equity</i> | | | | | | | |
| Use of Retained Earnings | | 350,000 | | 350,000 | 500,000 | 500,000 | 42.86 |
| <i>Total Equity</i> | | <i>350,000</i> | | <i>350,000</i> | <i>500,000</i> | <i>500,000</i> | <i>42.86</i> |
| <i>Tax Levy Required / (Contributed)</i> | <i>4,401,312</i> | <i>3,821,378</i> | <i>1,910,689</i> | <i>3,821,378</i> | <i>2,971,401</i> | <i>2,971,401</i> | <i>22.24</i> |

Capital Outlay Recommendation for 2018 - \$5000+

Department: Highway

| <u>ITEM DESCRIPTION</u> | <u>TOTAL COST OF ITEM(S)</u> | <u>REIMBURSEMENT AMOUNT</u> | <u>A / R</u> |
|----------------------------|----------------------------------|---------------------------------|--------------|
| Tri Axle Plow Truck | \$ 310,000.00 | \$ - | R |
| Single Axle Plow Truck | 210,000.00 | - | R |
| Superintendents Truck | 40,000.00 | - | R |
| Superintendents Truck | 40,000.00 | - | R |
| Asphalt Paver | 400,000.00 | - | R |
| Land | 300,000.00 | - | A |
| Grand Total Amounts | \$ 1,300,000.00 | \$ - | |

Treasurer

Function: General Administration

Fund: General Fund

Mission Statement:

The mission of the Treasurer's department is to serve the public and other units of government in the most friendly, efficient, and effective manner possible by providing assessment, tax, and real property information.

Summary of Responsibilities:

The County Treasurer is responsible for receipting monies and tracking expenditures of the County, collecting second installment and delinquent taxes and foreclosing on tax delinquent properties. Included here are the real property lister functions which include proper maintenance of accurate ownership and description information on parcels.

| Table of Organization Summary: | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Full-Time Equivalents (adopted budget) | 8.15 | 8.12 | 8.12 | 9.15 | 7.14 |

County of Sheboygan
2018 Summarized Budget Report

Treasurer

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|------------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| Sales and Use Tax | 135 | 120 | 87 | 120 | 120 | 120 | |
| Interest and Penalty on Tax | 21,648 | 5,500 | | 10,500 | 5,500 | 5,500 | |
| In Rem Fees | 2,940 | 1,800 | 2,100 | 2,100 | 1,875 | 1,875 | 4.17 |
| Federal Grants | 1,328 | 1,330 | | 1,330 | 1,330 | 1,330 | |
| State Gov't Pay't Lieu Tax | 71,556 | 71,570 | 69,613 | 69,613 | 69,000 | 69,000 | 3.59 |
| Charges - Other Local Gov'ts | 17,441 | 17,270 | | 17,270 | 16,650 | 16,650 | 3.59 |
| Public Charges for: | | | | | | | |
| General Government | 2,897 | 2,550 | 958 | 2,000 | 2,550 | 2,550 | |
| Other Misc. Revenue | 286,683 | 3,060 | 70,758 | 142,319 | 4,550 | 4,550 | 48.69 |
| General Revenue | 404,628 | 103,200 | 143,516 | 245,252 | 101,575 | 101,575 | 1.57 |
| Interdepartmental Revenue | | | | | | | |
| System Operation Revenue | 21 | 22 | 11 | 22 | 22 | 22 | |
| Interdepartmental Revenue | 21 | 22 | 11 | 22 | 22 | 22 | |
| Total Revenue | 404,649 | 103,222 | 143,526 | 245,274 | 101,597 | 101,597 | 1.57 |
| Expense | | | | | | | |
| Wages | 335,736 | 354,644 | 175,403 | 354,644 | 365,880 | 365,880 | 3.17 |
| Benefits | 45,205 | 50,687 | 23,654 | 50,687 | 52,223 | 52,223 | 3.03 |
| Personnel Related Expenses | 380,941 | 405,331 | 199,057 | 405,331 | 418,103 | 418,103 | 3.15 |
| Purchased Services | 50,117 | 62,380 | 23,789 | 60,680 | 57,025 | 57,025 | 8.58 |
| Repairs and Maintenance | 14,108 | 5,020 | 1,438 | 5,960 | 8,595 | 8,595 | 71.22 |

County of Sheboygan
2018 Summarized Budget Report

Treasurer

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|--|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| General Operating | 75,617 | 94,314 | 21,802 | 83,944 | 76,659 | 76,659 | 18.72 |
| Fixed Charges | 1,296 | 1,415 | 707 | 1,415 | 1,440 | 1,440 | 1.77 |
| Bad Debt Expense | 48 | 50 | 802 | 852 | 222 | 222 | 344.00 |
| Operating Expense | 141,184 | 163,179 | 48,539 | 152,851 | 143,941 | 143,941 | 11.79 |
| Employee Related Insurance | 84,973 | 96,548 | 46,084 | 96,548 | 116,958 | 116,958 | 21.14 |
| Insurance Charges | 2,105 | 2,022 | 1,011 | 2,022 | 2,302 | 2,302 | 13.85 |
| Repairs & Maintenance Charges | 1,184 | 4,450 | | 4,450 | 1,100 | 1,100 | 75.28 |
| System Operation Charges | 23,408 | 82,959 | 41,275 | 82,959 | 81,320 | 81,320 | 1.98 |
| Other Interdepartmental Charges | 1,327 | 1,572 | 786 | 1,572 | 1,572 | 1,572 | |
| Interdepartmental Charges | 112,996 | 187,551 | 89,156 | 187,551 | 203,252 | 203,252 | 8.37 |
| Land and Land Improvements | 177,553 | | 4,596 | 45,119 | | | |
| Computer and Systems Equipment | 105,816 | | 10,150 | 131,478 | | | |
| Capital Outlay | 283,369 | | 14,746 | 176,597 | | | |
| Total Expense | 918,491 | 756,061 | 351,497 | 922,330 | 765,296 | 765,296 | 1.22 |
| Operating Transfers In | 139,604 | 43,427 | 23,140 | 161,462 | 52,144 | 52,144 | 20.07 |
| Equity | | | | | | | |
| Use of Undesignated Fund Balance | | | | 1,000 | | | |
| Total Equity | | | | 1,000 | | | |
| Tax Levy Required / (Contributed) | 509,137 | 609,412 | 304,706 | 609,412 | 611,555 | 611,555 | .35 |

UW Extension

Function: General Administration
Fund: General Fund

Mission Statement:

The mission of UW Extension is to help the people of Wisconsin and Sheboygan County apply university research, knowledge, and resources to meet their educational needs wherever they live and work.

Summary of Responsibilities:

The UW Extension is the local source of information for the University of Wisconsin system. Educational programming is carried out through four broad program areas: agriculture and natural resources, community, natural resource and economic development; family living education; and 4-H youth development.

| Table of Organization Summary: | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Full-Time Equivalents (adopted budget) | 3.20 | 3.20 | 3.40 | 3.20 | 3.14 |

County of Sheboygan
2018 Summarized Budget Report

UW Extension

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|------------------------------|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| <i>Revenue</i> | | | | | | | |
| Public Charges for: | | | | | | | |
| General Government | 20,606 | 15,500 | 10,441 | 15,839 | 18,500 | 18,500 | 19.35 |
| Conservation and Development | 678 | 3,900 | 345 | 3,900 | 4,400 | 4,400 | 12.82 |
| Interest Income | 78 | | 85 | 132 | 100 | 100 | |
| Other Misc. Revenue | 15,675 | 11,385 | 7,700 | 11,690 | 12,900 | 12,900 | 13.31 |
| | 37,037 | 30,785 | 18,571 | 31,561 | 35,900 | 35,900 | 16.62 |
| <i>Expense</i> | | | | | | | |
| Wages | 106,287 | 110,111 | 54,496 | 110,111 | 112,248 | 112,248 | 1.94 |
| Benefits | 14,438 | 15,210 | 7,416 | 15,432 | 15,625 | 15,625 | 2.73 |
| Personnel Related Expenses | 120,725 | 125,321 | 61,912 | 125,543 | 127,873 | 127,873 | 2.04 |
| Purchased Services | 193,460 | 190,806 | 86,291 | 189,731 | 208,469 | 208,469 | 9.26 |
| Repairs and Maintenance | 5,979 | 9,500 | 4,676 | 9,500 | 6,000 | 6,000 | 36.84 |
| General Operating | 49,366 | 58,119 | 14,001 | 43,762 | 35,157 | 35,157 | 39.51 |
| Fixed Charges | 11,126 | 11,500 | 5,563 | 11,500 | 11,500 | 11,500 | |
| Operating Expense | 259,930 | 269,925 | 110,531 | 254,493 | 261,126 | 261,126 | 3.26 |

County of Sheboygan
2018 Summarized Budget Report

UW Extension

| Description | 2016 Actual | 2017 Budget | June, 2017 YTD | 2017 Annual Projection | 2018 Budget Request | 2018 Board Adopted Budget | % Chg from 2017 Budget |
|--|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Employee Related Insurance | 33,301 | 34,746 | 22,360 | 45,069 | 45,651 | 45,651 | 31.38 |
| Insurance Charges | 1,906 | 1,730 | 865 | 1,730 | 1,715 | 1,715 | .87 |
| System Operation Charges | 22,212 | 27,694 | 12,583 | 27,694 | 31,471 | 31,471 | 13.64 |
| Interdepartmental Charges | 57,419 | 64,170 | 35,808 | 74,493 | 78,837 | 78,837 | 22.86 |
| Total Expense | 438,075 | 459,416 | 208,250 | 454,529 | 467,836 | 467,836 | 1.83 |
| Tax Levy Required / (Contributed) | 464,684 | 428,631 | 214,316 | 428,631 | 431,936 | 431,936 | .77 |

UW Sheboygan

Function: General Administration

Fund: General Fund

General Information:

The UW - Sheboygan Campus provides the first two years of a liberal arts general education that is accessible and affordable, preparing students for success at the baccalaureate level of education.

County of Sheboygan
2018 Summarized Budget Report

UW Sheboygan

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|--|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| State Grants | 4,922 | 4,922 | 2,461 | 4,922 | | | 100.00 |
| Total Revenue | 4,922 | 4,922 | 2,461 | 4,922 | | | 100.00 |
| Expense | | | | | | | |
| Repairs and Maintenance | 84,588 | 95,778 | 33,718 | 107,728 | 89,819 | 89,819 | 6.22 |
| General Operating | 560 | 600 | 760 | 760 | 600 | 600 | |
| Operating Expense | 85,148 | 96,378 | 34,478 | 108,488 | 90,419 | 90,419 | 6.18 |
| Insurance Charges | 23,683 | 17,917 | 8,958 | 17,917 | 18,954 | 18,954 | 5.79 |
| Repairs & Maintenance Charges | 16,626 | 1,088 | 605 | 1,088 | 1,088 | 1,088 | |
| System Operation Charges | 1,543 | | | | | | |
| Interdepartmental Charges | 41,852 | 19,005 | 9,563 | 19,005 | 20,042 | 20,042 | 5.46 |
| Other Improvements | 24,386 | | | | | | |
| Capital Outlay | 24,386 | | | | | | |
| Total Expense | 151,387 | 115,383 | 44,041 | 127,493 | 110,461 | 110,461 | 4.27 |
| Tax Levy Required / (Contributed) | 137,348 | 110,461 | 55,231 | 110,461 | 110,461 | 110,461 | |

Veterans Commission

Function: General Administration

Fund: General Fund

Mission Statement:

The mission of Veterans Commission is to provide financial aid to needy veterans, their survivors and dependents.

Summary of Responsibilities:

The Veterans Commission is responsible for having a three member County Veterans Service Commission (CVSC) in place to provide financial aid to needy veterans, their survivors and dependents.

Table of Organization Summary:

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|--|-------------|-------------|-------------|-------------|-------------|
| Full-Time Equivalents (adopted budget) | 0.30 | 0.30 | 0.80 | 0.80 | 0.80 |

County of Sheboygan
2018 Summarized Budget Report

Veterans Commission

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|---|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| <i>Expense</i> | | | | | | | |
| Wages | 1,980 | 3,000 | 255 | 750 | 2,000 | 2,000 | 33.33 |
| Benefits | 151 | 222 | 18 | 57 | 147 | 147 | 33.78 |
| Personnel Related Expenses | 2,131 | 3,222 | 273 | 807 | 2,147 | 2,147 | 33.36 |
| Purchased Services | 1,179 | 5,100 | 1,108 | 3,900 | 5,000 | 5,000 | 1.96 |
| General Operating | 6,242 | 24,428 | 3,610 | 10,950 | 14,673 | 14,673 | 39.93 |
| Operating Expense | 7,422 | 29,528 | 4,718 | 14,850 | 19,673 | 19,673 | 33.38 |
| Employee Related Insurance | 10 | 12 | | 12 | 6 | 6 | 50.00 |
| Insurance Charges | 105 | 102 | 51 | 102 | 104 | 104 | 1.96 |
| System Operation Charges | 792 | 755 | 377 | 755 | 499 | 499 | 33.91 |
| Interdepartmental Charges | 907 | 869 | 429 | 869 | 609 | 609 | 29.92 |
| <i>Total Expense</i> | <i>10,460</i> | <i>33,619</i> | <i>5,420</i> | <i>16,526</i> | <i>22,429</i> | <i>22,429</i> | <i>33.28</i> |
| <i>Tax Levy Required / (Contributed)</i> | <i>45,623</i> | <i>33,619</i> | <i>16,810</i> | <i>33,619</i> | <i>22,429</i> | <i>22,429</i> | <i>33.28</i> |

Veterans Services

Function: General Administration

Fund: General Fund

Mission Statement:

The mission of the Veterans Service Department is to provide timely and quality service for veterans seeking assistance with local, state, and federal benefit programs. We advocate for and support the military veterans and their families in our county.

Summary of Responsibilities:

The Veterans Services department provides help for veterans seeking assistance with local, state, and federal benefit programs; provides assistance to dependents and/or spouses, and maintains a record of burials of all veterans within the county.

Table of Organization Summary:

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|--|-------------|-------------|-------------|-------------|-------------|
| Full-Time Equivalents (adopted budget) | 3.00 | 3.00 | 3.00 | 3.00 | 2.00 |

County of Sheboygan
2018 Summarized Budget Report

Veterans Services

| <i>Description</i> | <i>2016 Actual</i> | <i>2017 Budget</i> | <i>June, 2017 YTD</i> | <i>2017 Annual Projection</i> | <i>2018 Budget Request</i> | <i>2018 Board Adopted Budget</i> | <i>% Chg from 2017 Budget</i> |
|--|------------------------|------------------------|---------------------------|-----------------------------------|--------------------------------|--------------------------------------|-----------------------------------|
| Revenue | | | | | | | |
| State Grants | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | |
| Donations | 3,332 | | 4,161 | 4,161 | | | |
| Other Misc. Revenue | 808 | | | | | | |
| Total Revenue | 17,140 | 13,000 | 17,161 | 17,161 | 13,000 | 13,000 | |
| Expense | | | | | | | |
| Wages | 160,077 | 157,414 | 78,703 | 157,414 | 160,555 | 160,555 | 2.00 |
| Benefits | 21,340 | 22,353 | 10,795 | 22,353 | 22,638 | 22,638 | 1.27 |
| Personnel Related Expenses | 181,418 | 179,767 | 89,498 | 179,767 | 183,193 | 183,193 | 1.91 |
| Purchased Services | 1,512 | 2,200 | 1,072 | 1,600 | 1,600 | 1,600 | 27.27 |
| Repairs and Maintenance | 175 | 700 | 213 | 1,300 | 1,578 | 1,578 | 125.43 |
| General Operating | 19,429 | 18,589 | 11,646 | 18,564 | 18,410 | 18,410 | .96 |
| Fixed Charges | | | | 25 | 25 | 25 | |
| Operating Expense | 21,116 | 21,489 | 12,930 | 21,489 | 21,613 | 21,613 | .58 |
| Employee Related Insurance | 41,162 | 44,783 | 22,491 | 44,783 | 46,409 | 46,409 | 3.63 |
| Insurance Charges | 940 | 910 | 455 | 910 | 922 | 922 | 1.32 |
| System Operation Charges | 6,197 | 18,603 | 8,910 | 18,603 | 14,574 | 14,574 | 21.66 |
| Interdepartmental Charges | 48,299 | 64,296 | 31,856 | 64,296 | 61,905 | 61,905 | 3.72 |
| Total Expense | 250,832 | 265,552 | 134,284 | 265,552 | 266,711 | 266,711 | .44 |
| Tax Levy Required / (Contributed) | 226,833 | 252,552 | 126,276 | 252,552 | 253,711 | 253,711 | .46 |