



WISCONSIN

2019 ADOPTED BUDGET

2019 ADOPTED BUDGET TABLE OF CONTENTS

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SHEBOYGAN COUNTY

Thomas G. Wegner
Chairman of the Board

Adam N. Payne
County Administrator

WISCONSIN

November 7, 2018

Honorable Members of the Sheboygan County Board of Supervisors and
Residents of Sheboygan County

Ladies and Gentlemen:

We are pleased to present the Sheboygan County Annual Budget for Fiscal Year 2019. 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 2019 budget continues this track record. The 2019 Sheboygan County Budget will increase the property tax levy 1.83%, or \$886,309. The tax levy increase includes capturing net new construction, which increased 1.62%, or \$681,605, and an 8.88% increase in aid to local libraries, or \$112,261. Debt service will also increase by 10.05%, or \$480,564. There is a decrease in Bridge Aid of \$123,198 and new for 2019 will be a decrease in levy equal to the Personal Property Aid of \$264,923. With the increase of equalized value (without Tax Incremental Districts) of 4.74%, the tax rate will decrease to \$5.30, a 15 cent reduction from the 2018 rate, or 2.78%.

Some of the key components represented in the 2019 budget include:

- **Expansion of opioid addiction treatment services**
- **Establishing a full-time position dedicated to prosecute domestic violence cases**
- **Remodeling the Aging and Disabilities Resource Center and co-locating the Veterans Services Office to this location**
- **Continued use and focus of the County sales tax revenue to help maintain our Transportation System, purchase necessary highway equipment, reduce debt service, share with local municipalities, and provide property tax relief**
- **Replacement of the Sheboygan County Financial Systems**
- **Construction of a Customs Facility at the Airport**
- **Establishing Mitigation Banks at the Amsterdam Dunes Property**
- **Construction of a Sheboygan County Marsh Multi-Purpose Building**
- **HVAC upgrades at the Detention Center**
- **Fire Alarm System upgrades at the Health & Human Services Department**
- **Boiler replacements at Rocky Knoll and the Courthouse**
- **Resident Alert Security System enhancement at Rocky Knoll**
- **Microsoft Office upgrades**

The budget supports 19 departments, 847 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.

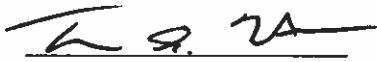
Honorable Members of the Sheboygan County Board of Supervisors and
Residents of Sheboygan County
November 7, 2018
Page 2

We also operate a thriving airport and provide the facilities for the UW-Green Bay-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 2019 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


William C. Goehring
Chairman of the Finance Committee


Adam N. Payne
County Administrator

COUNTY OF SHEBOYGAN, WISCONSIN

COUNTY BOARD OF SUPERVISORS

Term Expires April, 2020

Thomas WegnerChairperson

Vernon C. KochVice-Chairperson

Keith D. Abler

Paul Gruber

Steven H. Bauer

Brian R. Hilbelink

James Baumgart

Brian C. Hoffmann

Richard C. Bemis

Henry M. Nelson

Al J. Bosman

Charlette Nennig

Curt A. Brauer

Michael Ogea

Dawn Brulla

Roger R. Otten

Charles W. Conrardy

Edward J. Procek

Fran M. Damp

Roger L. TeStroete

Thomas V. Epping

Greg Weggeman

Jim Glavan

Robert J. Ziegelbauer

William C. Goehring

OFFICIALS OF THE COUNTY OF SHEBOYGAN, WISCONSIN

COUNTY BOARD OF SUPERVISORS

BOARD YEAR 2018 - 2020

(Term Expires April, 2020)

Chairperson..... Thomas Wegner
Vice-Chairperson Vernon C. Koch

ELECTED

EXECUTIVE COMMITTEE

Thomas Wegner, Chairperson
Vernon C. Koch, Vice-Chairperson
William C. Goehring, Secretary

Edward J. Procek
Robert J. Ziegelbauer

APPOINTED

FINANCE COMMITTEE

William C. Goehring, Chairperson
Greg Weggeman, Vice-Chairperson
Vernon C. Koch, Secretary

Keith Abler
Roger L. TeStroete

HEALTH & HUMAN SERVICES COMMITTEE

Brian C. Hoffmann, Chairperson
Roger R. Otten, Vice-Chairperson
Curt A. Brauer, Secretary
James Baumgart
Dawn Brulla

Thomas V. Epping
Jeanne Kliejunas (*)
Craig Schicker (*)
Larry Samet (*)

(*) Not a County Board Member

HEALTH CARE CENTERS COMMITTEE

Richard C. Bemis, Chairperson
Roger R. Otten, Vice-Chairperson
Charles W. Conrardy, Secretary

Al J. Bosman
James Glavan

HUMAN RESOURCES COMMITTEE

Edward J. Procek, Chairperson
Michael Ogea, Vice-Chairperson
Charles W. Conrardy, Secretary

Fran M. Damp
Roger L. TeStroete

LAW COMMITTEE

Vernon C. Koch, Chairperson
Thomas V. Epping, Vice-Chairperson
Robert J. Ziegelbauer, Secretary

Paul Gruber
Brian C. Hoffmann

PLANNING, RESOURCES, AGRICULTURE & EXTENSION COMMITTEE

Fran M. Damp, Chairperson
Keith D. Ablor, Vice-Chairperson
Henry M. Nelson, Secretary

James Baumgart
Paul Gruber

PROPERTY COMMITTEE

Michael Ogea, Chairperson
Brian R. Hilbelink, Vice-Chairperson
Henry M. Nelson, Secretary

Steven H. Bauer
Charlette Nennig

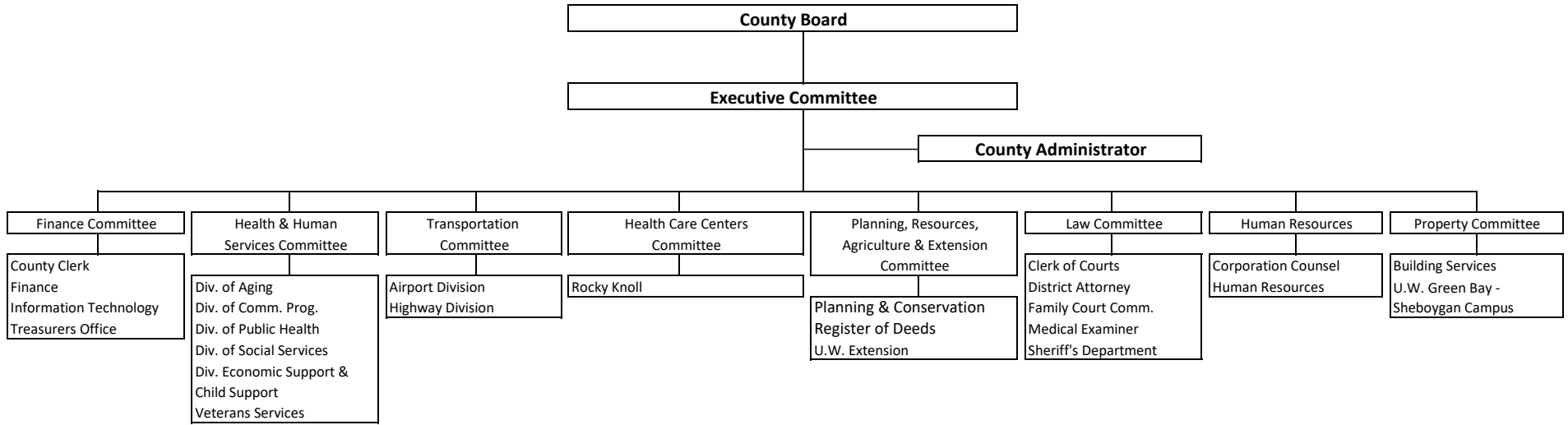
TRANSPORTATION COMMITTEE

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

Richard C. Bemis
Curt A. Brauer

(*) 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. Crystal Fieber

District Attorney* Joel Urmanski

Finance Wendy A. Charnon

Health & Human Services Matt Strittmater

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* Cory Roeseler

Transportation Greg Schnell

Treasurer* Laura M. Henning-Lorenz

University of Wisconsin-Extension*** Cindy Sarkady

University of Wisconsin Green Bay – Sheboygan Campus*** Jennifer Williamson-Mendez

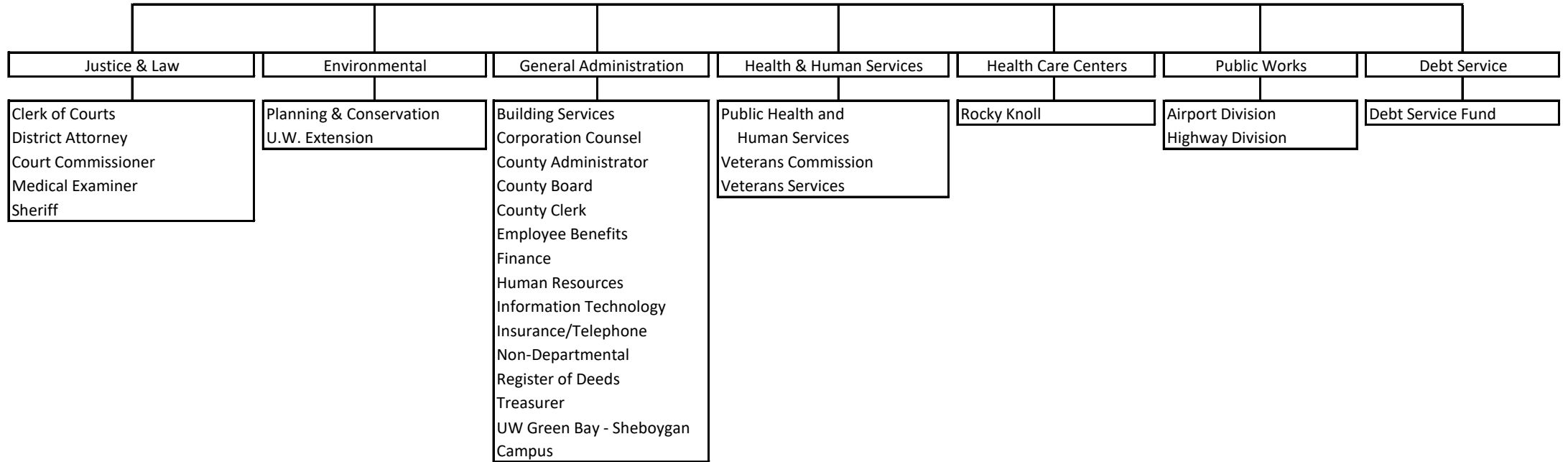
Veterans Service Charlene Cobb

* 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
2019 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	\$ 593,762	\$ -	\$ 593,762	\$ 3,615,900	\$ -	\$ 3,615,900	\$ -	\$ 3,022,138
55	Clerk of Courts	1,333,979	-	1,333,979	2,264,037	-	2,264,037	-	930,058
58	Corporation Counsel	102,961	-	102,961	331,379	-	331,379	-	228,418
61	County Administrator	165	-	165	250,866	-	250,866	-	250,701
64	County Board	-	-	-	225,110	-	225,110	-	225,110
66	County Clerk	162,327	-	162,327	368,124	-	368,124	-	205,797
69	Court Commissioner	72,100	-	72,100	361,066	-	361,066	-	288,966
72	District Attorney	323,512	-	323,512	1,097,540	-	1,097,540	-	774,028
78	Finance	515,908	-	515,908	1,622,078	-	1,622,078	-	1,106,170
86	Human Resources	52,885	-	52,885	662,919	-	662,919	-	610,034
92	Medical Examiner	134,186	-	134,186	213,131	-	213,131	-	78,945
94	Non-Departmental	5,796,882	-	5,796,882	3,167,061	103,000	3,270,061	(134,283)	(2,661,104)
97	Planning and Conservation	990,206	-	990,206	2,096,697	-	2,096,697	-	1,106,491
104	Register of Deeds	945,283	-	945,283	844,695	-	844,695	-	(100,588)
111	Sheriff	2,349,190	-	2,349,190	21,247,900	-	21,247,900	-	18,898,710
116	Transportation - Airport Division	254,069	-	254,069	455,451	-	455,451	-	201,382
125	Treasurer	235,134	-	235,134	784,511	-	784,511	-	549,377
128	UW Extension	34,100	-	34,100	465,868	-	465,868	-	431,768
131	UW Green Bay - Sheboygan Campus	-	-	-	110,461	-	110,461	-	110,461
133	Veterans Commission	-	-	-	21,930	-	21,930	-	21,930
135	Veterans Services	13,000	-	13,000	274,504	-	274,504	-	261,504
	GENERAL FUND OPERATIONS	\$ 13,909,649	\$ -	\$ 13,909,649	\$ 40,481,228	\$ 103,000	\$ 40,584,228	\$ (134,283)	\$ 26,540,296
81	Health & Human Services	\$ 20,848,248	\$ -	\$ 20,848,248	\$ 34,859,820	\$ -	\$ 34,859,820	\$ -	\$ 14,011,572
	SPECIAL REVENUE OPERATIONS	\$ 20,848,248	\$ -	\$ 20,848,248	\$ 34,859,820	\$ -	\$ 34,859,820	\$ -	\$ 14,011,572
37	Debt Service	\$ 2,204,332	\$ -	\$ 2,204,332	\$ 7,643,992	\$ -	\$ 7,643,992	\$ (178,140)	\$ 5,261,520
	DEBT SERVICE OPERATIONS	\$ 2,204,332	\$ -	\$ 2,204,332	\$ 7,643,992	\$ -	\$ 7,643,992	\$ (178,140)	\$ 5,261,520

**COUNTY OF SHEBOYGAN, WISCONSIN
2019 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	\$ 4,742,711	\$ -	\$ 4,742,711	\$ 4,742,711	\$ -	4,742,711	\$ -	\$ -
	CAPITAL PROJECT OPERATIONS	\$ 4,742,711	\$ -	\$ 4,742,711	\$ 4,742,711	\$ -	\$ 4,742,711	\$ -	\$ -
42	Transportation Fund	\$ 7,800,000	\$ -	\$ 7,800,000	\$ 8,420,214	\$ -	8,420,214	\$ (620,214)	\$ -
	TRANSPORTATION FUND OPERATIONS	\$ 7,800,000	\$ -	\$ 7,800,000	\$ 8,420,214	\$ -	\$ 8,420,214	\$ (620,214)	\$ -
107	Rocky Knoll	\$ 12,789,507	\$ -	\$ 12,789,507	\$ 13,506,391	\$ -	\$ 13,506,391	\$ -	\$ 716,884
	ENTERPRISE FUND OPERATIONS	\$ 12,789,507	\$ -	\$ 12,789,507	\$ 13,506,391	\$ -	\$ 13,506,391	\$ -	\$ 716,884
75	Employee Benefits Insurance	\$ 14,605,149	\$ 121,176	\$ 14,726,325	\$ 15,189,288	\$ -	\$ 15,189,288	\$ (462,963)	\$ -
89	Information Technology	2,265,292	-	2,265,292	2,298,042	-	2,298,042	(32,750)	-
102	Property/Liability Insurance	593,737	-	593,737	593,737	-	593,737	-	-
120	Transportation - Highway Division	16,306,546	-	16,306,546	19,183,735	-	19,183,735	-	2,877,189
	INTERNAL SERVICES OPERATIONS	\$ 33,770,724	\$ 121,176	\$ 33,891,900	\$ 37,264,802	\$ -	\$ 37,264,802	\$ (495,713)	\$ 2,877,189
	TOTAL OPERATIONS	\$ 96,065,171	\$ 121,176	\$ 96,186,347	\$ 146,919,158	\$ 103,000	\$ 147,022,158	\$ (1,428,350)	\$ 49,407,461
	TAX LEVY REQUIRED								\$ 49,407,461
	State Tax Due 2018	\$ -	2018 Equalized Value	\$ 9,321,317,000	Mill Rate Required 2018				\$ 5.3005
	State Tax Due 2017	\$ -	2017 Equalized Value	\$ 8,899,324,000	2017 Mill Rate				\$ 5.4522
			Increase in Value	\$ 421,993,000	4.74% INCREASE				

Note: 2019 usage and restriction of fund balance includes: an increase of unassigned General Fund balance of \$275,056, usage of Land Record fees of \$314,339, usage of Jail Assessment fees of \$95,000, usage of \$178,140 of Debt Service restricted fund balance, and usage of \$620,214 of unassigned Transportation fund balance. Usage of unrestricted net position includes \$462,963 of Employee Benefits and \$32,750 of Information Technology.

**COUNTY OF SHEBOYGAN, WISCONSIN
2019 BUDGET VERSUS 2018 ESTIMATES**

Page	DEPARTMENTAL OPERATING BUDGETS	REVENUES		EXPENDITURES		(Usage) Restriction of Fund Balance		% of Change
		2018 Estimated Revenues	2019 Adopted Budget	2018 Estimated Expenditures	2019 Adopted Budget	2018 Estimated	2019 Adopted	
51	Building Services	\$ 620,329	\$ 593,762	\$ 3,678,237	\$ 3,615,900	\$ (359,253)	\$ -	11.99%
55	Clerk of Courts	1,329,347	1,333,979	2,277,635	2,264,037	(46,737)	-	3.16%
58	Corporation Counsel	100,162	102,961	324,156	331,379	-	-	1.98%
61	County Administrator	365	165	241,529	250,866	-	-	3.95%
64	County Board	-	-	211,377	225,110	-	-	6.50%
66	County Clerk	188,010	162,327	408,163	368,124	-	-	-6.52%
69	Court Commissioner	71,700	72,100	351,991	361,066	-	-	3.09%
72	District Attorney	320,770	323,512	1,045,858	1,097,540	-	-	6.75%
78	Finance	498,480	515,908	1,489,634	1,622,078	-	-	11.60%
86	Human Resources	51,537	52,885	581,547	662,919	-	-	15.10%
92	Medical Examiner	136,354	134,186	206,352	213,131	-	-	12.78%
94	Non-Departmental	5,567,031	5,796,882	5,905,433	3,270,061	(2,663,553)	(134,283)	14.45%
97	Planning and Conservation	969,267	990,206	2,052,379	2,096,697	(33,187)	-	5.39%
104	Register of Deeds	729,505	945,283	637,187	844,695	-	-	8.96%
111	Sheriff	2,362,035	2,349,190	20,875,676	21,247,900	-	-	2.08%
116	Transportation - Airport Division	271,653	254,069	661,012	455,451	-	-	-48.28%
125	Treasurer	247,843	235,134	788,380	784,511	(9,500)	-	3.45%
128	UW Extension	33,790	34,100	463,958	465,868	-	-	0.37%
131	UW Green Bay - Sheboygan Campus	-	-	105,029	110,461	-	-	5.17%
133	Veterans Commission	-	-	16,883	21,930	-	-	29.89%
135	Veterans Services	14,230	13,000	265,604	274,504	-	-	4.03%
	GENERAL FUND OPERATIONS	\$ 13,512,408	\$ 13,909,649	\$ 42,588,020	\$ 40,584,228	\$ (3,112,230)	\$ (134,283)	2.22%
81	Health & Human Services	\$ 20,303,593	\$ 20,848,248	\$ 33,612,634	\$ 34,859,820	\$ -	\$ -	5.28%
	SPECIAL REVENUE OPERATIONS	\$ 20,303,593	\$ 20,848,248	\$ 33,612,634	\$ 34,859,820	\$ -	\$ -	5.28%
37	Debt Service	\$ 2,866,718	\$ 2,204,332	\$ 7,860,269	\$ 7,643,992	\$ -	\$ (178,140)	5.37%
	DEBT SERVICE OPERATIONS	\$ 2,866,718	\$ 2,204,332	\$ 7,860,269	\$ 7,643,992	\$ -	\$ (178,140)	5.37%

**COUNTY OF SHEBOYGAN, WISCONSIN
2019 BUDGET VERSUS 2018 ESTIMATES**

Page	DEPARTMENTAL OPERATING BUDGETS	REVENUES		EXPENDITURES		(Usage) Restriction of Fund Balance		% of Change
		2018 Estimated Revenues	2019 Adopted Budget	2018 Estimated Expenditures	2019 Adopted Budget	2018 Estimated	2019 Adopted	
40	Capital Projects	\$ 13,185,166	\$ 4,742,711	\$ 13,704,437	\$ 4,742,711	\$ -	\$ -	-100.00%
	CAPITAL PROJECT OPERATIONS	\$ 13,185,166	\$ 4,742,711	\$ 13,704,437	\$ 4,742,711	\$ -	\$ -	-100.00%
42	Transportation Fund	\$ 7,800,000	\$ 7,800,000	\$ 7,500,000	\$ 8,420,214	\$ -	\$ (620,214)	100.00%
	TRANSPORTATION FUND OPERATIONS	\$ 7,800,000	\$ 7,800,000	\$ 7,500,000	\$ 8,420,214	\$ -	\$ (620,214)	100.00%
107	Rocky Knoll	\$ 13,282,204	12,789,507	\$ 13,519,767	\$ 13,506,391	-	-	201.77%
	HEALTH CARE CENTERS OPERATIONS	\$ 13,282,204	\$ 12,789,507	\$ 13,519,767	\$ 13,506,391	\$ -	\$ -	201.77%
75	Employee Benefits Insurance	\$ 13,291,699	\$ 14,726,325	\$ 13,940,722	\$ 15,189,288	\$ (238,295)	\$ (462,963)	-100.00%
89	Information Technology	2,126,365	2,265,292	2,184,347	2,298,042	(53,813)	(32,750)	-100.00%
102	Property/Liability Insurance	574,929	593,737	574,929	593,737	-	-	0.00%
120	Transportation - Highway Division	17,340,299	16,306,546	20,311,700	19,183,735	(500,000)	-	16.42%
	INTERNAL SERVICES OPERATIONS	\$ 33,333,292	\$ 33,891,900	\$ 37,011,698	\$ 37,264,802	\$ (792,108)	\$ (495,713)	-0.32%
	TOTAL OPERATIONS	\$ 104,283,381	\$ 96,186,347	\$ 155,796,825	\$ 147,022,158	\$ (3,904,338)	\$ (1,428,350)	-5.69%

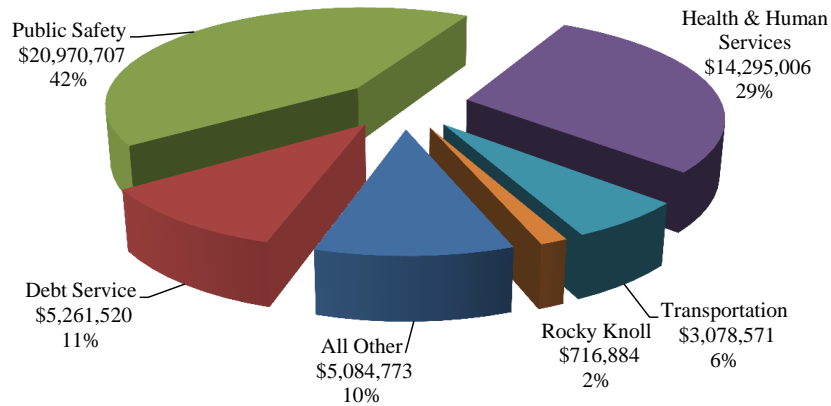
Note: 2018 usage and restriction of fund balance includes: usage of \$2,663,553 general fund unassigned fund balance for the Transportation Complex, usage of Land Record fees of \$4,702, an increase of Jail Assessment fees of \$30,000, and usage of \$365,943 of debt service. Usage of unrestricted net position includes \$238,295 of Employee Benefits and \$500,000 of Highway. 2019 usage and restriction of fund balance includes: an increase of unassigned General Fund balance of \$275,056, usage of Land Record fees of \$314,339, usage of Jail Assessment fees of \$95,000, usage of \$178,140 of Debt Service restricted fund balance, and usage of \$620,214 of unassigned Transportation fund balance. Usage of unrestricted net position includes \$462,963 of Employee Benefits and \$32,750 of Information Technology.

Sheboygan County Budget Summary

2019 Adopted Budget

Sheboygan County's Portion of the 2019 Adopted Property Tax Levy

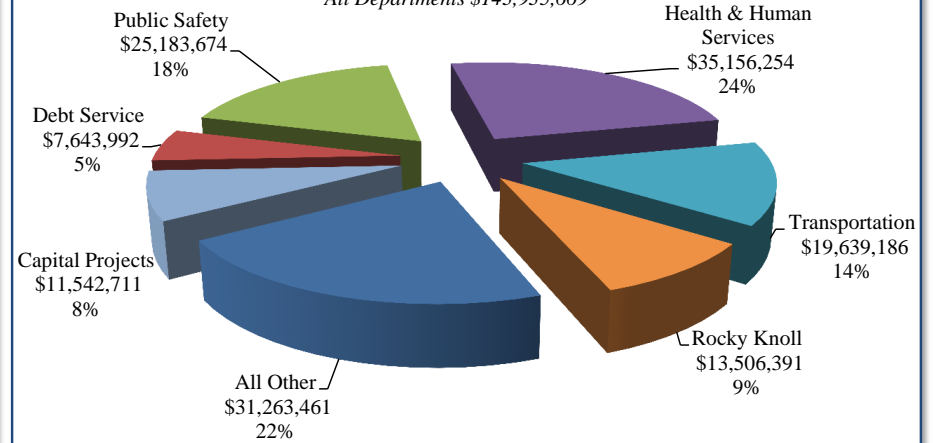
All Departments \$49,407,461



Sheboygan County's 2019 tax levy broken out by major categories. The Sheboygan County property tax levy increased \$886,309 from 2018 to 2019.

Sheboygan County's 2019 Adopted Total Expenditures

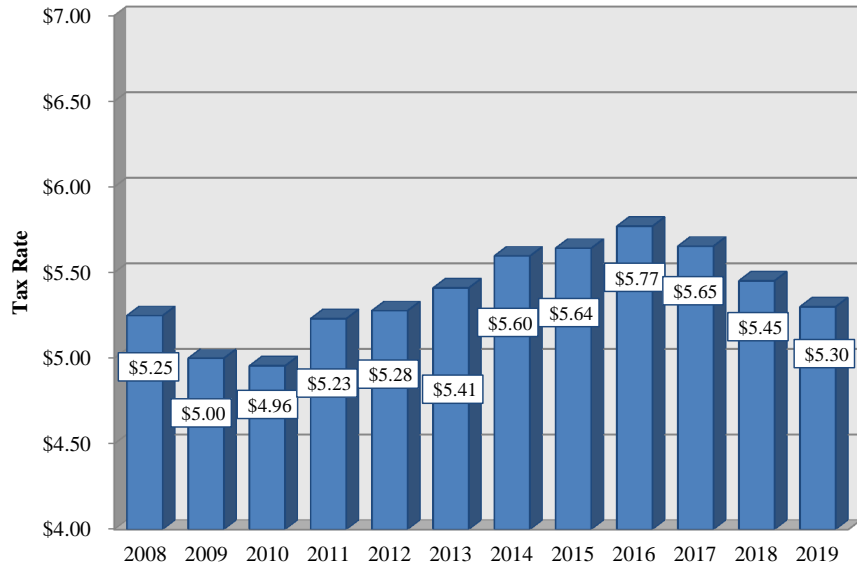
All Departments \$143,935,669



Sheboygan County's 2019 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.

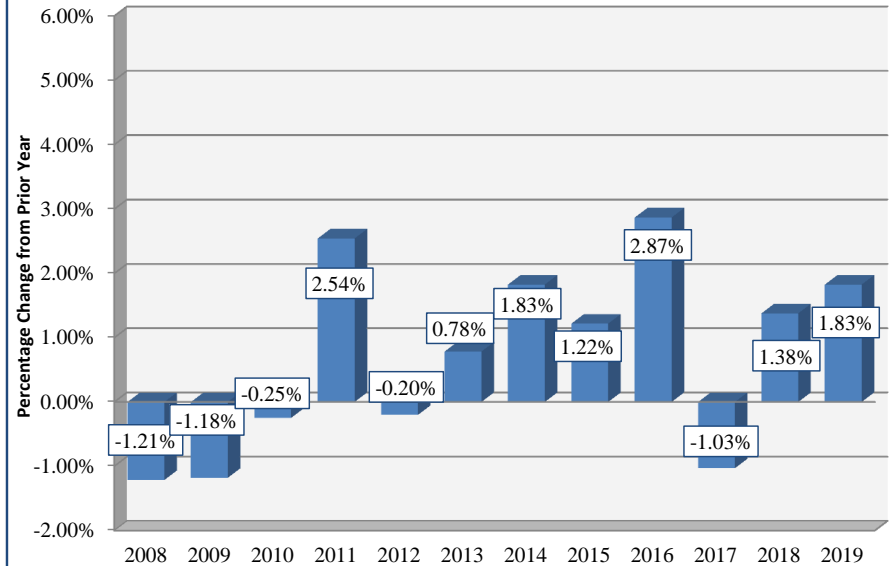
Sheboygan County Adopted Property Tax Rates

per \$1,000 of equalized valuation



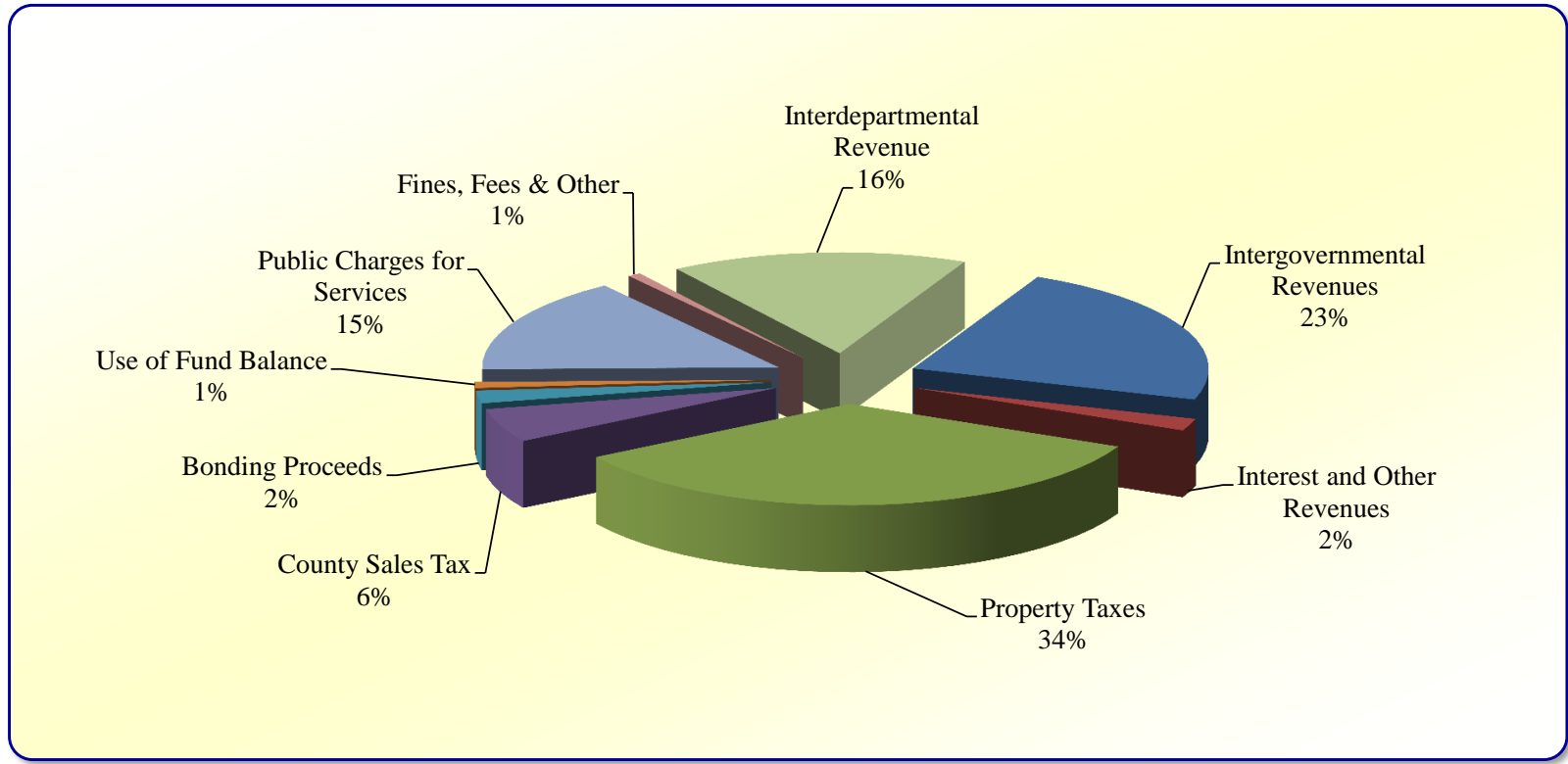
Sheboygan County Adopted Property Tax Levy Trend

% Change in County Share of Property Taxes

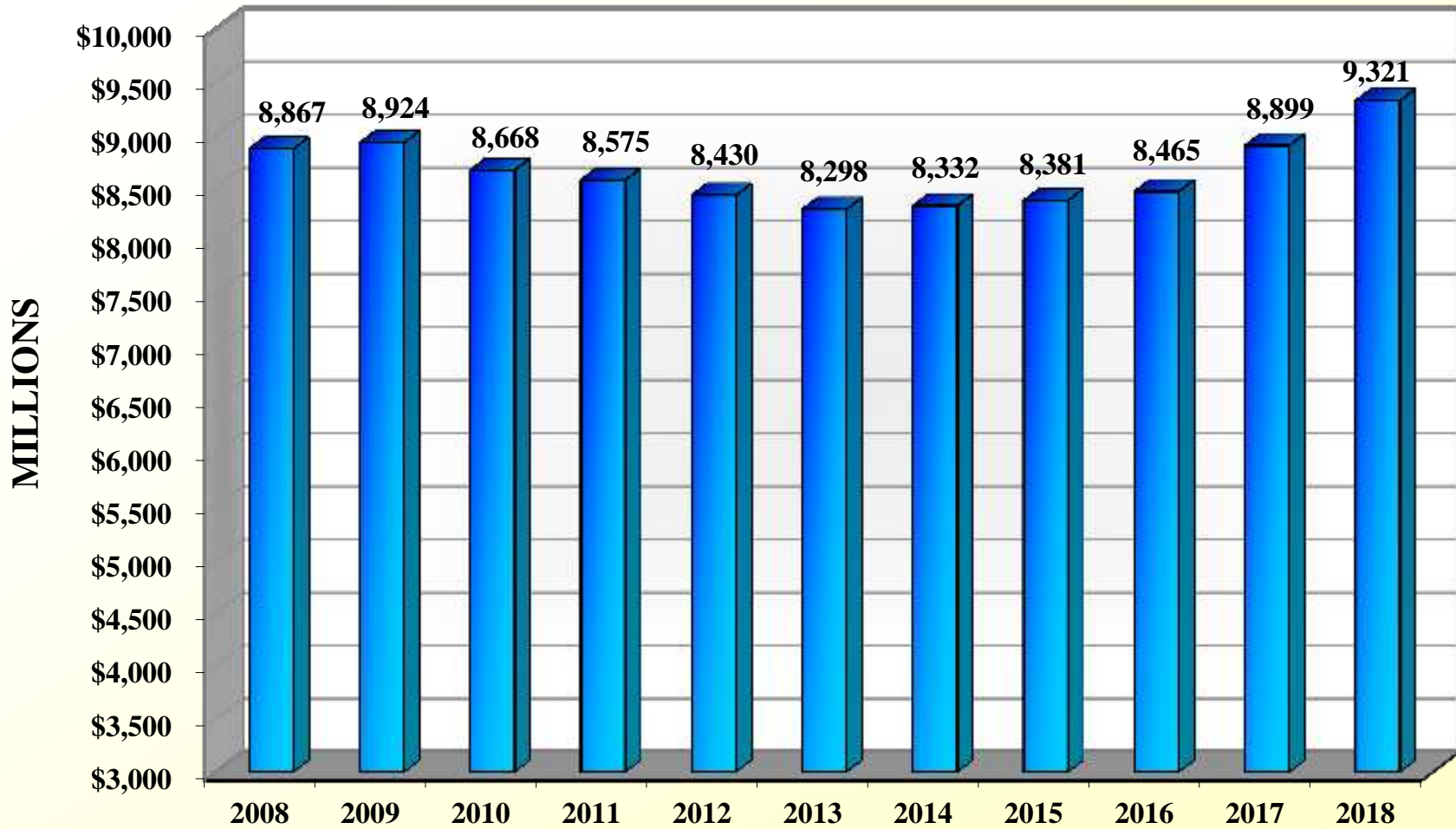


COUNTY OF SHEBOYGAN, WISCONSIN
2019 BUDGETED REVENUES

Intergovernmental Revenues	\$ 33,140,440
Interest and Other Revenues	2,795,195
Property Taxes	49,407,461
County Sales Tax	7,800,000
Bonding Proceeds	2,936,076
Use of Fund Balance	1,428,350
Public Charges for Services	22,031,921
Fines, Fees & Other	1,041,059
Interdepartmental Revenue	23,355,167
Total	<u><u>\$ 143,935,669</u></u>



COUNTY OF SHEBOYGAN EQUALIZED VALUES OF PROPERTY*



* Without TID's

EQUALIZED VALUE YEAR

COUNTY OF SHEBOYGAN, WISCONSIN

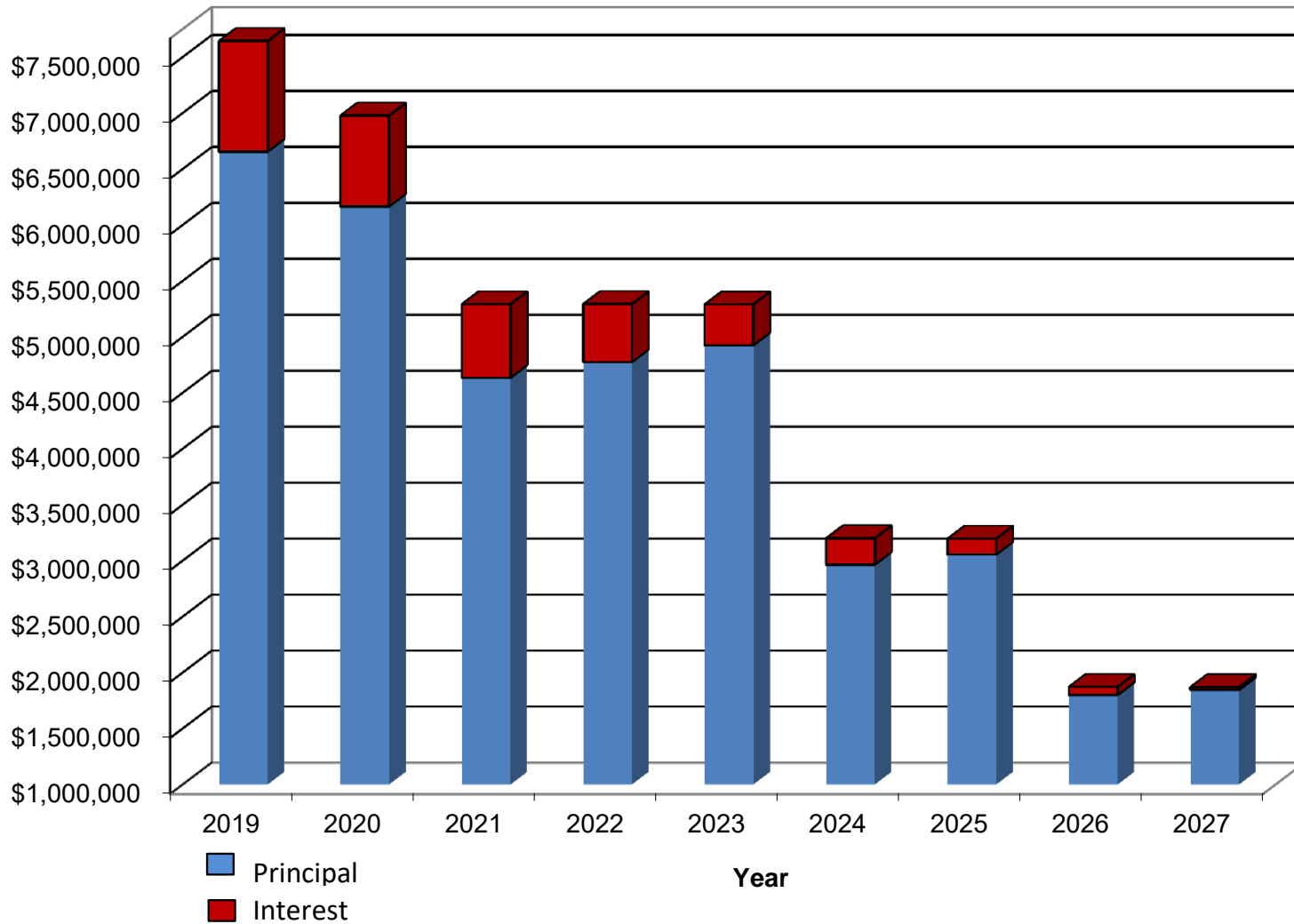
LONG-TERM DEBT

As of December 31, 2018

		GEN OBLIGATION TAXABLE REFUNDING BONDS	BUILD AMERICA TAXABLE PROMISSORY NOTES - 2010B	GEN OBLIGATION PROMISSORY NOTES - 2014	GEN OBLIGATION REFUNDING BONDS	GEN OBLIGATION PROMISSORY NOTES - 2015	GEN OBLIGATION REFUNDING BONDS	GEN OBLIGATION PROMISSORY NOTES - 2017	GEN OBLIGATION PROMISSORY NOTES - 2018	Total
PRINCIPAL DATE OF ISSUE		11/9/2010	11/9/2010	1/7/2014	9/9/2014	12/30/2015	2/16/2016	6/13/2017	1/10/2018	
MATURITY DATE		5/1/2019	5/9/2020	5/1/2023	12/1/2019	5/1/2025	5/1/2019	5/1/2027	5/1/2027	
Due	2019	505,000.00	835,000.00	1,655,000.00	470,000.00	1,135,000.00	655,000.00	920,000.00	480,000.00	\$ 6,655,000.00
	2020		855,000.00	1,715,000.00		1,155,000.00		940,000.00	1,500,000.00	6,165,000.00
	2021			1,895,000.00		1,180,000.00		955,000.00	605,000.00	4,635,000.00
	2022			1,970,000.00		1,205,000.00		975,000.00	625,000.00	4,775,000.00
	2023			2,050,000.00		1,235,000.00		995,000.00	645,000.00	4,925,000.00
	2024					1,275,000.00		1,020,000.00	670,000.00	2,965,000.00
	2025					1,310,000.00		1,050,000.00	695,000.00	3,055,000.00
	2026							1,080,000.00	720,000.00	1,800,000.00
	2027							1,105,000.00	740,000.00	1,845,000.00
TOTAL		\$ 505,000.00	\$ 1,690,000.00	\$ 9,285,000.00	\$ 470,000.00	\$ 8,495,000.00	\$ 655,000.00	\$ 9,040,000.00	\$ 6,680,000.00	\$ 36,820,000.00

		5/01 and 11/01	5/01 and 11/01	5/01 and 11/01	6/01 and 12/01	5/01 and 11/01	5/01 and 11/01	5/01 and 11/01	5/01 and 11/01	Total
INTEREST MATURITY DATES		1.85% TO 3.42%	2.05% TO 3.85%	2.0% to 4.0%	1.5% to 2.0%	2.00%	2.00%	2% to 3%	2% to 3%	
RATE OF INTEREST										
Due	2019	8,635.50	48,156.25	330,025.00	9,400.00	196,750.00	6,550.00	200,525.00	188,950.00	\$ 988,991.75
	2020		16,458.75	270,900.00		173,850.00		181,925.00	169,150.00	812,283.75
	2021			198,700.00		150,500.00		162,975.00	145,075.00	657,250.00
	2022			121,400.00		126,650.00		143,675.00	126,625.00	518,350.00
	2023			41,000.00		96,075.00		123,975.00	104,350.00	365,400.00
	2024					58,425.00		98,725.00	78,050.00	235,200.00
	2025					19,650.00		67,675.00	54,225.00	141,550.00
	2026							39,775.00	33,000.00	72,775.00
	2027							13,812.50	11,100.00	24,912.50
TOTAL		\$ 8,635.50	\$ 64,615.00	\$ 962,025.00	\$ 9,400.00	\$ 821,900.00	\$ 6,550.00	\$ 1,033,062.50	\$ 910,525.00	\$ 3,816,713.00

COUNTY OF SHEBOYGAN, WISCONSIN LONG-TERM FINANCING STRUCTURE 2019 - 2027



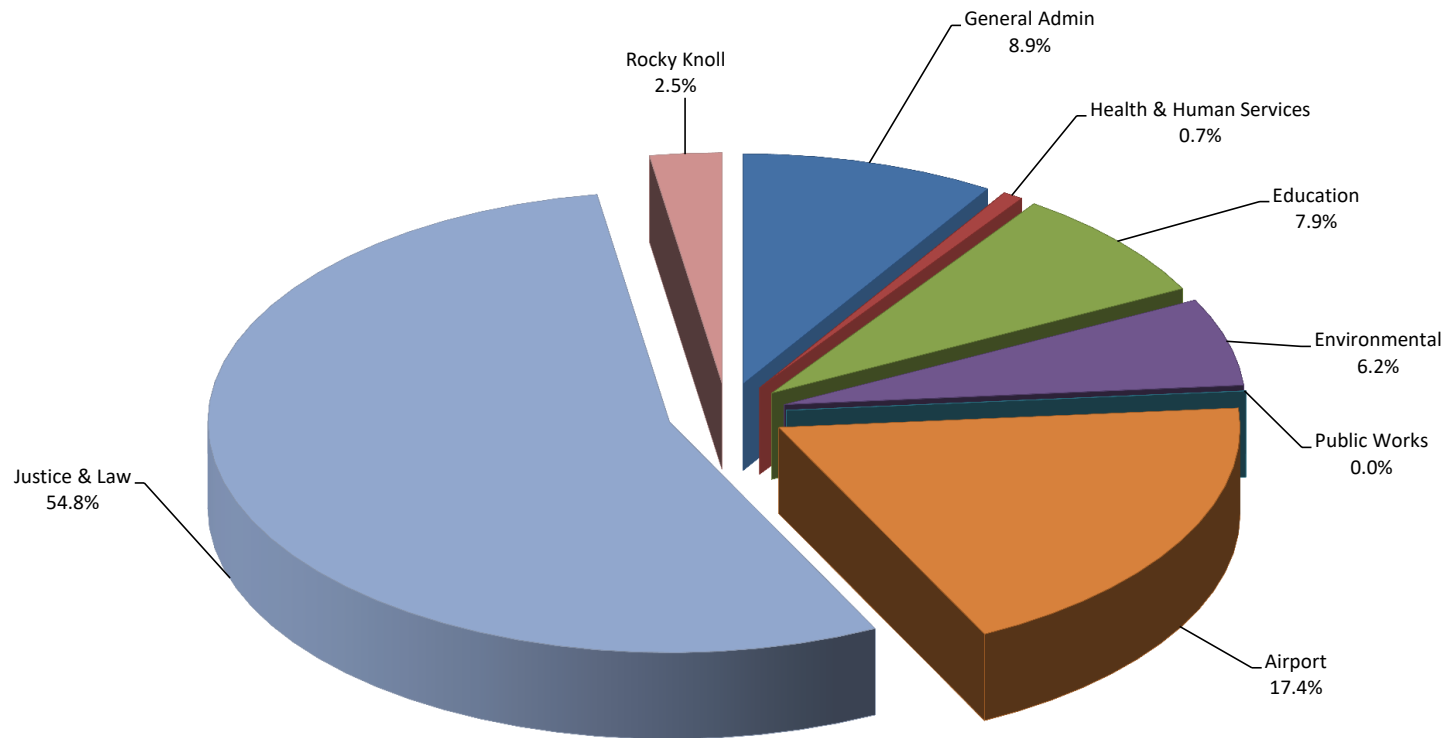
2019 Adopted Capital Projects

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	150,000	-	150,000
	Marsh Bypass/Dam Reconstruction	917	95,500	-	95,500
Building Services	Fire Alarm System Upgrade	1030	148,000	-	148,000
	ADRC Remodel	1025	74,500	(74,500)	-
	HVAC Control Upgrade	1032	313,000	-	313,000
	Courthouse Boiler Replacement	1027	76,125	(17,385)	58,740
Finance	New Financial System	1140	1,400,000	-	1,400,000
Rocky Knoll	Woodland Village boiler Install	2756	100,000	-	100,000
	Resident Alert/Security System	2759	135,000	-	135,000
IT	Microsoft Office Upgrade	3008	228,586	(32,750)	195,836
Airport	Customs Facility and Welcome Center	287	1,590,000	(1,250,000)	340,000
TOTAL			<u>\$ 4,742,711</u>	<u>\$ (1,806,635)</u>	<u>\$ 2,936,076</u>

**County of Sheboygan, Wisconsin
Five Year Capital Plan
Years 2019 through 2023**

Five Year Capital Plan Project Title	Proj #	Prior Years		2019		2020		2021		2022		2023		2019-2023 County Bonded Cost
		Budget	Reimburse- ment	Budget	Reimburse- ment	Budget	Reimburse- ment	Budget	Reimburse- ment	Budget	Reimburse- ment	Budget	Reimburse- ment	
Amsterdam Dunes	931	\$ 630,400	\$ (630,400)	\$ 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	\$ 200,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Marsh Bypass/Dam Reconstruction	917	\$ 60,000	\$ (30,000)	\$ 95,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 295,500
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
Roof Replacement	1040	\$ 3,128,188	\$ (10,000)	\$ -	\$ -	\$ 135,000	\$ -	\$ 52,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 187,000
Fire Alarm System Upgrades	1030	\$ 388,000	\$ -	\$ 148,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,000
ADRC Remodel	1025	\$ 50,000	\$ 50,000	\$ 74,500	\$ (74,500)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HVAC Control Upgrade	1032	\$ 1,549,200	\$ -	\$ 313,000	\$ -	\$ 46,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 359,000
Elevator Upgrades	1028	\$ 92,600	\$ (20,000)	\$ -	\$ -	\$ 29,500	\$ -	\$ 84,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,900
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	\$ (1,701)	\$ -	\$ -	\$ 202,539
University of Wisconsin Sheboygan Fine Arts Remodel	1053	\$ 35,000	\$ (14,000)	\$ -	\$ -	\$ 1,419,191	\$ (834,763)	\$ 1,091,410	\$ (249,231)	\$ 199,384	\$ -	\$ -	\$ -	\$ 1,625,991
New Financial System	1140	\$ -	\$ -	\$ 1,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000
Expansion of Sheboygan County Detention Center	1951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,479,500	\$ -	\$ 8,696,934	\$ -	\$ 8,695,000	\$ -	\$ 18,871,434
Woodland Village boiler Install	2756	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Resident Alert/Security System	2759	\$ -	\$ -	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,000
Resident Hot Water System	2760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
A&B Building Ground Floor Remodel	2761	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
Resident Room A&B Building Remodel	2762	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 230,000	\$ -	\$ 230,000
Microsoft Office Upgrade	3008	\$ -	\$ -	\$ 228,586	\$ (32,750)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195,836
Replace Redundant SANs	3007	\$ -	\$ -	\$ -	\$ -	\$ 320,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320,000
Customs Facility and Welcome Center	287	\$ -	\$ -	\$ 1,590,000	\$ (1,250,000)	\$ 2,212,496	\$ (1,660,000)	\$ 1,697,504	\$ (1,340,000)	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000
Reconstruct Taxiway B Center Lane	289	\$ -	\$ -	\$ -	\$ -	\$ 85,000	\$ (60,000)	\$ 954,000	\$ (763,200)	\$ -	\$ -	\$ -	\$ -	\$ 215,800
		\$ 6,133,388	\$ (654,400)	\$ 4,742,711	\$ (1,806,635)	\$ 5,021,887	\$ (2,957,963)	\$ 6,299,314	\$ (2,740,631)	\$ 9,196,218	\$ (44,901)	\$ 9,158,200	\$ (33,200)	\$ 26,835,000
NET COUNTY BONDED COST		\$5,478,988		\$2,936,076		\$2,063,924		\$3,558,683		\$9,151,317		\$9,125,000		\$26,835,000

**COUNTY OF SHEBOYGAN, WISCONSIN
FIVE YEAR CAPITAL PLAN
(2019-2023)**



County of Sheboygan
2019 Summarized Budget Report

All Departments

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Revenue							
County Sales Tax	9,390,860	9,000,000	4,489,362	9,300,000	9,300,000	9,300,000	3.33
Less: Sales Tax Distribution	1,500,002-	1,500,000-		1,500,000-	1,500,000-	1,500,000-	
Sales and Use Tax	155	120	68	120	138	138	15.00
Interest and Penalty on Tax	18,930	5,500		26,000	11,500	11,500	109.09
In Rem Fees	2,100	1,875	2,175	2,175	1,875	1,875	
Federal Grants	1,379,265	1,295,390	735,706	1,325,915	1,393,197	1,393,197	7.55
State Grants	22,201,982	24,296,895	7,770,544	24,818,351	24,402,103	24,402,103	.43
Charges to State of Wisconsin	3,236,875	3,569,427	1,772,569	4,445,155	3,400,281	3,400,281	4.74
State Gov't Pay't Lieu Tax	69,613	69,000	70,646	70,646	69,000	69,000	
Grants from Local Gov'ts		1,500		1,500	1,500	1,500	
Charges - Other Local Gov'ts	4,082,252	3,852,408	1,511,532	3,834,408	3,874,359	3,874,359	.57
Business Licenses	305,000	326,286	175,158	316,930	316,930	316,930	2.87
Non-Business Licenses	114,727	114,100	72,783	114,100	118,529	118,529	3.88
Other Permits and Fees	240,390	241,000	127,868	241,000	241,200	241,200	.08
Recreation Fees	41,359	35,500	21,473	35,500	40,000	40,000	12.68
Violations, Judgements, Damages	336,949	308,600	181,205	314,850	324,400	324,400	5.12
Public Charges for:							
General Government	1,727,451	1,536,235	846,597	1,567,027	1,565,812	1,565,812	1.93
Public Safety	1,902,303	1,831,537	852,973	1,785,217	1,825,646	1,825,646	.32
Public Works	261,780	255,862	116,493	259,186	263,429	263,429	2.96
Health Care Services	13,519,141	13,956,398	6,947,446	13,595,616	14,010,697	14,028,873	.52
H & HS Services	3,780,154	3,803,057	1,573,847	3,825,052	4,207,361	4,207,361	10.63
Conservation and Development	228,731	134,400	161,788	171,264	140,800	140,800	4.76
Interest Income	1,408,316	1,137,660	835,084	1,364,766	1,400,581	1,400,581	23.11
Premium on Issuance - GO Debt	281,725		292,211	292,211			

County of Sheboygan
2019 Summarized Budget Report

All Departments

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Block Grant Principal	281,891		92,959				
Rent Revenue	229,961	203,136	114,784	219,415	182,650	182,650	10.08
Property Sales	7,891		13				
Donations	1,273,208	241,766	88,384	227,467	183,134	183,134	24.25
Other Misc. Revenue	2,406,844	2,323,321	2,182,203	1,990,121	1,015,317	1,015,317	56.30
General Revenue	67,229,850	67,040,973	31,035,873	68,643,992	66,790,439	66,808,615	.35
Interdepartmental Revenue							
Insurance & Employee Related	11,577,811	12,325,430	5,855,268	11,618,408	12,807,876	12,910,876	4.75
Repairs & Maintenance Services	144,382	96,963	54,848	92,647	115,241	115,241	18.85
System Operation Revenue	2,107,993	2,095,004	1,047,418	2,084,247	2,176,525	2,176,525	3.89
Public Safety Revenue	2,074	9,200	975	4,200	8,000	8,000	13.04
Other Interdept'l Revenue	7,759,337	8,385,661	3,126,061	8,326,458	8,144,525	8,144,525	2.88
Interdepartmental Revenue	21,591,596	22,912,258	10,084,570	22,125,960	23,252,167	23,355,167	1.93
Total Revenue	88,821,446	89,953,231	41,120,443	90,769,952	90,042,606	90,163,782	.23
Expense							
Wages	42,102,214	42,444,325	21,030,917	42,161,539	43,414,154	43,414,154	2.28
Benefits	19,850,944	20,093,788	9,879,693	19,808,890	21,182,588	21,182,588	5.42
Personnel Related Expenses	61,953,157	62,538,113	30,910,610	61,970,429	64,596,742	64,596,742	3.29
Purchased Services	21,773,569	22,776,148	11,677,940	23,152,160	23,910,737	23,910,737	4.98
Repairs and Maintenance	2,173,462	2,249,753	1,257,483	2,553,408	2,270,967	2,270,967	.94
General Operating	13,782,354	14,025,365	7,255,695	13,449,294	14,150,348	14,150,348	.89
Fixed Charges	1,356,072	1,272,307	631,678	1,301,836	1,360,480	1,360,480	6.93

County of Sheboygan
2019 Summarized Budget Report

All Departments

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Bad Debt Expense	39,990	21,722	3,344	8,763	6,025	6,025	72.26
Building & Improvement Depreciation	504,407		270,828	464,298			
Other Improvements Depreciation	32,375		15,892	20,440			
Machinery & Equipment Depreciation	1,161,610		613,098	132,098			
Principal	5,945,000	6,645,000	6,180,000	6,645,000	6,655,000	6,655,000	.15
Interest	965,166	961,707	579,223	1,118,323	989,092	989,092	2.85
Debt Issuance Costs/Financing	137,328	125,000	97,046	97,046			100.00
Operating Expense	47,871,334	48,077,002	28,582,226	48,942,666	49,342,649	49,342,649	2.63
Employee Related Insurance	11,058,938	11,793,901	5,581,238	11,323,059	12,261,389	12,364,389	4.84
Insurance Charges	578,873	598,060	299,030	598,060	591,487	591,487	1.10
Repairs & Maintenance Charges	651,684	633,033	295,932	635,667	661,903	661,903	4.56
System Operation Charges	2,107,993	2,095,004	1,047,418	2,095,589	2,176,525	2,176,525	3.89
Public Safety Charges	2,074	9,200	975	9,000	8,000	8,000	13.04
Other Interdepartmental Charges	645,870	745,591	342,997	747,454	745,263	745,263	.04
Interdepartmental Charges	15,045,432	15,874,789	7,567,590	15,408,829	16,444,567	16,547,567	4.24
Land and Land Improvements	55,264	300,000	153,088	302,233			100.00
Buildings and Improvements	36,375		10,450	29,978	159,000	159,000	
Other Improvements	80,758	267,250		267,250			100.00
Machinery and Equipment	604,215	714,611	464,921	717,503	781,900	781,900	9.42
Communication Equipment				46,737			
Computer and Systems Equipment	79,486	10,500	52,087	57,087	50,000	50,000	376.19
Vehicles	620,261	1,000,558	666,987	1,016,247	915,100	915,100	8.54
Capital Outlay	1,476,358	2,292,919	1,347,533	2,437,035	1,906,000	1,906,000	16.87

County of Sheboygan
2019 Summarized Budget Report

All Departments

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Capital Project Expenditures	23,456,065	13,614,053	3,983,134	13,704,437	4,742,711	4,742,711	65.16
Transportation Fund Expenditures	2,500,289	6,500,000	1,908,353	6,500,000	6,800,000	6,800,000	4.62
Capital Projects	25,956,354	20,114,053	5,891,486	20,204,437	11,542,711	11,542,711	42.61
Total Expense	152,302,635	148,896,876	74,299,445	148,963,396	143,832,669	143,935,669	3.33
 Other Financing Sources:							
Proceeds from LT Debt	10,000,000	6,680,000	6,680,000	6,680,000	2,936,076	2,936,076	56.05
Operating Transfers In	8,232,593	6,835,611	5,305,937	6,833,429	3,086,489	3,086,489	54.85
Operating Transfers Out	8,232,593	6,835,611	5,305,937	6,833,429	3,086,489	3,086,489	54.85
 Equity							
Use of Retained Earnings		738,295		769,005	1,237,103	1,115,927	51.15
Use of Undesignated Fund Balance		2,663,553		3,140,333	378,056-	275,056-	110.33
Use of Jail Assessment Fund Balance		30,000-			95,000	95,000	416.67
Use of Debt Service Fund Balance		365,943			178,140	178,140	51.32
Use of Land Records Fund Balance		4,702			314,339	314,339	6,585.22
Total Equity		3,742,493		3,909,338	1,446,526	1,428,350	61.83
Tax Levy Required / (Contributed)	47,894,274	48,521,152	25,812,268	48,521,152	49,407,461	49,407,461	1.83

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 Green Bay - Sheboygan Campus*
- Veterans Commission*
- Veterans Services*

County of Sheboygan
2019 Summarized Budget Report

General Fund

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Revenue							
Sales and Use Tax	155	120	68	120	138	138	15.00
Interest and Penalty on Tax	18,930	5,500		26,000	11,500	11,500	109.09
In Rem Fees	2,100	1,875	2,175	2,175	1,875	1,875	
Federal Grants	121,090	135,258	120,028	135,258	124,181	124,181	8.19
State Grants	4,832,548	4,655,551	402,578	4,838,756	4,961,012	4,961,012	6.56
State Gov't Pay't Lieu Tax	69,613	69,000	70,646	70,646	69,000	69,000	
Grants from Local Gov'ts		1,500		1,500	1,500	1,500	
Charges - Other Local Gov'ts	111,678	110,561	58,143	110,561	106,965	106,965	3.25
Non-Business Licenses	114,727	114,100	72,783	114,100	118,529	118,529	3.88
Other Permits and Fees	240,390	241,000	127,868	241,000	241,200	241,200	.08
Recreation Fees	41,359	35,500	21,473	35,500	40,000	40,000	12.68
Violations, Judgements, Damages	336,949	308,600	181,093	314,850	324,400	324,400	5.12
Public Charges for:							
General Government	1,605,024	1,391,540	770,569	1,411,249	1,400,543	1,400,543	.65
Public Safety	1,902,079	1,831,337	852,905	1,784,982	1,825,446	1,825,446	.32
Public Works	246,307	243,862	114,709	247,186	251,429	251,429	3.10
Health Care Services	52,627	51,800	23,161	51,700	51,820	51,820	.04
Conservation and Development	228,731	134,400	161,788	171,264	140,800	140,800	4.76
Interest Income	1,293,900	1,102,660	807,263	1,338,967	1,384,889	1,384,889	25.60
Rent Revenue	159,327	133,469	80,826	151,017	112,269	112,269	15.88
Property Sales	7,891		13				
Donations	162,991	29,432	23,664	34,662	10,200	10,200	65.34
Other Misc. Revenue	1,200,217	759,168	583,020	984,649	830,916	830,916	9.45
General Revenue	12,748,634	11,356,233	4,474,774	12,066,142	12,008,612	12,008,612	5.74

County of Sheboygan
2019 Summarized Budget Report

General Fund

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Interdepartmental Revenue							
Repairs & Maintenance Services	15,660	17,825	6,575	17,525	18,025	18,025	1.12
System Operation Revenue	36	22		22	62	62	181.82
Public Safety Revenue	1,975	9,000	975	4,000	8,000	8,000	11.11
Other Interdept'l Revenue	1,188,293	1,226,769	587,918	1,187,925	1,234,441	1,234,441	.63
Interdepartmental Revenue	1,205,964	1,253,616	595,469	1,209,472	1,260,528	1,260,528	.55
Total Revenue	13,954,598	12,609,849	5,070,243	13,275,614	13,269,140	13,269,140	5.23
Expense							
Wages	18,809,987	18,738,012	9,536,611	18,815,625	19,082,367	19,082,367	1.84
Benefits	2,803,624	2,831,349	1,399,403	2,855,327	2,863,055	2,863,055	1.12
Personnel Related Expenses	21,613,611	21,569,361	10,936,013	21,670,952	21,945,422	21,945,422	1.74
Purchased Services	4,326,963	4,305,823	2,369,079	4,566,237	4,923,018	4,923,018	14.33
Repairs and Maintenance	899,309	996,231	411,235	1,240,928	986,329	986,329	.99
General Operating	4,617,757	3,556,781	2,368,653	3,553,533	3,429,689	3,429,689	3.57
Fixed Charges	404,083	372,675	171,830	394,355	354,676	354,676	4.83
Bad Debt Expense	1,577	1,722	78	497	1,025	1,025	40.48
Interest	512	100	447	100	100	100	
Operating Expense	10,250,202	9,233,332	5,321,323	9,755,650	9,694,837	9,694,837	5.00
Employee Related Insurance	4,806,421	5,065,085	2,459,253	4,956,555	5,280,028	5,383,028	6.28
Insurance Charges	203,533	210,437	105,218	210,437	211,653	211,653	.58
Repairs & Maintenance Charges	130,253	81,163	47,118	83,855	101,841	101,841	25.48
System Operation Charges	892,456	913,094	457,022	913,856	911,953	911,953	.12

County of Sheboygan
2019 Summarized Budget Report

General Fund

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Public Safety Charges	99	200					100.00
Other Interdepartmental Charges	106,643	107,529	53,626	107,529	109,369	109,369	1.71
Interdepartmental Charges	6,139,403	6,377,508	3,122,237	6,272,232	6,614,844	6,717,844	5.34
Land and Land Improvements	55,264		2,233	2,233			
Buildings and Improvements	35,825		10,450	29,978	159,000	159,000	
Other Improvements	80,758	267,250		267,250			100.00
Machinery and Equipment	604,215	183,111	172,377	186,003	192,000	192,000	4.85
Communication Equipment				46,737			
Computer and Systems Equipment	79,486		8,301	13,301	50,000	50,000	
Vehicles	561,027	394,558	332,122	407,931	391,600	391,600	.75
Capital Outlay	1,416,574	844,919	525,483	953,433	792,600	792,600	6.19
Total Expense	39,419,791	38,025,120	19,905,056	38,652,267	39,047,703	39,150,703	2.96
Operating Transfers In	1,726,634	236,652	148,914	236,794	640,509	640,509	170.65
Operating Transfers Out	3,218,382	3,935,611	2,408,261	3,935,753	1,433,525	1,433,525	63.58
Equity							
Use of Undesignated Fund Balance		2,663,553		3,117,230	378,056-	275,056-	110.33
Use of Jail Assessment Fund Balance		30,000-			95,000	95,000	416.67
Use of Land Records Fund Balance		4,702			314,339	314,339	6,585.22
Total Equity		2,638,255		3,117,230	31,283	134,283	94.91
Tax Levy Required / (Contributed)	24,683,355	26,475,975	13,237,987	26,475,975	26,540,296	26,540,296	.24

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
2019 Summarized Budget Report

Special Revenue Fund

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Revenue							
Federal Grants	1,258,175	1,160,132	615,678	1,190,657	1,269,016	1,269,016	9.39
State Grants	14,325,299	14,412,233	5,943,541	14,665,473	14,758,469	14,758,469	2.40
Business Licenses	305,000	326,286	175,158	316,930	316,930	316,930	2.87
Public Charges for:							
General Government	89,015	111,450	51,374	104,720	104,720	104,720	6.04
Public Safety	199	200	33	200	200	200	
Health Care Services	6,802	7,500	2,919	7,500	7,500	7,500	
H & HS Services	3,780,154	3,803,057	1,573,847	3,825,052	4,207,361	4,207,361	10.63
Interest Income	22,648		13,135				
Block Grant Principal	281,891		92,959				
Donations	175,351	202,334	58,998	182,083	172,934	172,934	14.53
Other Misc. Revenue	18,591	6,270	7,140	10,478	10,818	10,818	72.54
General Revenue	20,263,123	20,029,462	8,534,782	20,303,093	20,847,948	20,847,948	4.09
Interdepartmental Revenue							
Public Safety Revenue	99	200		200			100.00
Other Interdept'l Revenue	232	300	232	300	300	300	
Interdepartmental Revenue	331	500	232	500	300	300	40.00
Total Revenue	20,263,454	20,029,962	8,535,014	20,303,593	20,848,248	20,848,248	4.09

County of Sheboygan
2019 Summarized Budget Report

Special Revenue Fund

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
<i>Expense</i>							
Wages	10,898,480	10,987,121	5,357,419	10,873,474	11,447,942	11,447,942	4.19
Benefits	1,510,098	1,538,331	737,061	1,519,746	1,590,402	1,590,402	3.38
Personnel Related Expenses	12,408,578	12,525,452	6,094,481	12,393,220	13,038,344	13,038,344	4.09
Purchased Services	13,670,291	14,566,887	7,310,674	14,596,147	14,911,245	14,911,245	2.36
Repairs and Maintenance	25,634	28,312	24,843	28,571	45,788	45,788	61.73
General Operating	1,532,603	1,537,034	1,570,290	1,640,278	1,592,646	1,592,646	3.62
Fixed Charges	98,950	122,533	57,996	128,566	124,096	124,096	1.28
Bad Debt Expense	28,412		3,266	3,266			
Operating Expense	15,355,891	16,254,766	8,967,070	16,396,828	16,673,775	16,673,775	2.58
Employee Related Insurance	2,888,699	2,986,962	1,415,809	2,940,867	3,227,085	3,227,085	8.04
Insurance Charges	81,481	82,099	41,050	82,099	79,746	79,746	2.87
Repairs & Maintenance Charges	507,837	536,870	241,331	536,870	545,062	545,062	1.53
System Operation Charges	1,000,738	956,214	475,408	952,714	991,782	991,782	3.72
Public Safety Charges	1,975	9,000	975	9,000	8,000	8,000	11.11
Other Interdepartmental Charges	212,136	228,536	113,535	229,036	232,526	232,526	1.75
Interdepartmental Charges	4,692,865	4,799,681	2,288,109	4,750,586	5,084,201	5,084,201	5.93

**County of Sheboygan
2019 Summarized Budget Report**

Special Revenue Fund

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Buildings and Improvements	550						
Vehicles	59,234	72,000		72,000	63,500	63,500	11.81
Capital Outlay	59,784	72,000		72,000	63,500	63,500	11.81
<i>Total Expense</i>	<i>32,517,118</i>	<i>33,651,899</i>	<i>17,349,660</i>	<i>33,612,634</i>	<i>34,859,820</i>	<i>34,859,820</i>	<i>3.59</i>
<i>Operating Transfers Out</i>	<i>734,705</i>						
<i>Tax Levy Required / (Contributed)</i>	<i>13,350,139</i>	<i>13,621,937</i>	<i>8,362,660</i>	<i>13,621,937</i>	<i>14,011,572</i>	<i>14,011,572</i>	<i>2.86</i>

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
2019 Summarized Budget Report

Debt Service

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Revenue							
Interest Income	32,856	35,000	14,517	24,799	15,692	15,692	55.17
Premium on Issuance - GO Debt	281,725		292,211	292,211			
General Revenue	314,581	35,000	306,728	317,010	15,692	15,692	55.17
Interdepartmental Revenue							
Insurance & Employee Related	517,594	514,302	256,805	514,302	514,548	514,548	.05
Interdepartmental Revenue	517,594	514,302	256,805	514,302	514,548	514,548	.05
Total Revenue	832,175	549,302	563,533	831,312	530,240	530,240	3.47
Expense							
Principal	5,945,000	6,645,000	6,180,000	6,645,000	6,655,000	6,655,000	.15
Interest	964,654	961,607	578,777	1,118,223	988,992	988,992	2.85
Debt Issuance Costs/Financing	137,328	125,000	97,046	97,046			100.00
Total Expense	7,046,982	7,731,607	6,855,822	7,860,269	7,643,992	7,643,992	1.13
Operating Transfers In	602,325	2,035,406	2,035,406	2,035,406	1,674,092	1,674,092	17.75
Equity							
Use of Debt Service Fund Balance		365,943			178,140	178,140	51.32
Total Equity		365,943			178,140	178,140	51.32
Tax Levy Required / (Contributed)	5,194,825	4,780,956	2,390,478	4,780,956	5,261,520	5,261,520	10.05

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
2019 Summarized Budget Report

Capital Projects Fund

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Revenue							
State Grants		2,360,500		1,928,500	1,682,000	1,682,000	28.74
Interest Income	57,519						
Donations	20,000	10,000		10,000			100.00
Other Misc. Revenue			5,437	5,437	17,385	17,385	
Total Revenue	77,519	2,370,500	5,437	1,943,937	1,699,385	1,699,385	28.31
Expense							
Capital Project Expenditures	23,456,065	13,614,053	3,983,134	13,704,437	4,742,711	4,742,711	65.16
Total Expense	23,456,065	13,614,053	3,983,134	13,704,437	4,742,711	4,742,711	65.16
Other Financing Sources:							
Proceeds from LT Debt	10,000,000	6,680,000	6,680,000	6,680,000	2,936,076	2,936,076	56.05
Operating Transfers In	5,903,634	4,563,553	3,121,617	4,561,229	107,250	107,250	97.65
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
2019 Summarized Budget Report

Transportation Fund

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Revenue							
County Sales Tax	9,390,860	9,000,000	4,489,362	9,300,000	9,300,000	9,300,000	3.33
Less: Sales Tax Distribution	1,500,002-	1,500,000-		1,500,000-	1,500,000-	1,500,000-	
Total Revenue	7,890,858	7,500,000	4,489,362	7,800,000	7,800,000	7,800,000	4.00
Expense							
Transportation Fund Expenditures	2,500,289	6,500,000	1,908,353	6,500,000	6,800,000	6,800,000	4.62
Total Expense	2,500,289	6,500,000	1,908,353	6,500,000	6,800,000	6,800,000	4.62
Operating Transfers Out	2,250,000	1,000,000	1,000,000	1,000,000	1,620,214	1,620,214	62.02
Equity							
Use of Retained Earnings					620,214	620,214	
Total Equity					620,214	620,214	
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
2019 Summarized Budget Report

Health Care Centers**Enterprise Fund**

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Revenue							
Charges to State of Wisconsin	1,315,100	1,326,627	696,500	2,202,355	1,429,281	1,429,281	7.74
Public Charges for:							
General Government	87	245	29	58	245	245	
Public Safety	13		35	35			
Health Care Services	11,051,950	11,393,498	5,668,181	11,011,723	11,295,548	11,295,548	.86
Interest Income	1,393		170	1,000			
Donations	576,967		622	722			
Other Misc. Revenue	6,212	18,800	12,595	31,894	9,675	9,675	48.54
General Revenue	12,951,723	12,739,170	6,378,131	13,247,787	12,734,749	12,734,749	.03
Interdepartmental Revenue							
Other Interdept'l Revenue		54,758	3,940	34,417	54,758	54,758	
Interdepartmental Revenue		54,758	3,940	34,417	54,758	54,758	
Total Revenue	12,951,723	12,793,928	6,382,071	13,282,204	12,789,507	12,789,507	.03
Expense							
Wages	6,565,970	6,884,821	3,202,515	6,530,855	6,830,114	6,830,114	.79
Benefits	1,403,971	941,795	427,588	897,115	931,833	931,833	1.06
Personnel Related Expenses	7,969,940	7,826,616	3,630,104	7,427,970	7,761,947	7,761,947	.83
Purchased Services	1,375,987	1,400,808	686,869	1,371,135	1,406,939	1,406,939	.44
Repairs and Maintenance	307,689	298,784	245,629	353,284	286,823	286,823	4.00

County of Sheboygan
2019 Summarized Budget Report

Health Care Centers

Enterprise Fund

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
General Operating	1,374,458	1,336,236	665,719	1,341,203	1,392,924	1,392,924	4.24
Fixed Charges	39,232	37,000	14,287	31,672	33,500	33,500	9.46
Bad Debt Expense	10,000	20,000		5,000	5,000	5,000	75.00
Building & Improvement Depreciation	416,170		232,149	464,298			
Other Improvements Depreciation	20,819		10,220	20,440			
Machinery & Equipment Depreciation	117,877		66,049	132,098			
Operating Expense	3,662,232	3,092,828	1,920,923	3,719,130	3,125,186	3,125,186	1.05
Employee Related Insurance	1,825,595	2,066,643	944,537	1,893,269	2,128,009	2,128,009	2.97
Insurance Charges	45,311	45,424	22,712	45,424	48,076	48,076	5.84
Repairs & Maintenance Charges	7,191	7,500	5,168	8,000	7,500	7,500	
System Operation Charges	129,041	132,318	65,903	132,878	163,620	163,620	23.66
Other Interdepartmental Charges	215,773	217,482	108,746	217,497	222,153	222,153	2.15
Interdepartmental Charges	2,222,912	2,469,367	1,147,066	2,297,068	2,569,358	2,569,358	4.05
Machinery and Equipment		31,500	1,761	31,500	49,900	49,900	58.41
Computer and Systems Equipment		10,500	7,783	7,783			100.00
Vehicles		34,000	36,316	36,316			100.00
Capital Outlay		76,000	45,860	75,599	49,900	49,900	34.34
Total Expense	13,855,084	13,464,811	6,743,952	13,519,767	13,506,391	13,506,391	.31
Tax Levy Required / (Contributed)	844,577	670,883	335,442	670,883	716,884	716,884	6.86

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
2019 Summarized Budget Report

Internal Service Fund

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Revenue							
State Grants	3,044,134	2,868,611	1,424,425	3,385,622	3,000,622	3,000,622	4.60
Charges to State of Wisconsin	1,921,775	2,242,800	1,076,069	2,242,800	1,971,000	1,971,000	12.12
Charges - Other Local Gov'ts	3,970,574	3,741,847	1,453,389	3,723,847	3,767,394	3,767,394	.68
Violations, Judgements, Damages			112				
Public Charges for:							
General Government	33,326	33,000	24,626	51,000	60,304	60,304	82.74
Public Safety	13						
Public Works	15,472	12,000	1,783	12,000	12,000	12,000	
Health Care Services	2,407,762	2,503,600	1,253,185	2,524,693	2,655,829	2,674,005	6.81
Rent Revenue	70,634	69,667	33,958	68,398	70,381	70,381	1.02
Donations	337,899		5,101				
Other Misc. Revenue	1,181,824	1,539,083	1,574,012	957,663	146,523	146,523	90.48
General Revenue	12,983,412	13,010,608	6,846,659	12,966,023	11,684,053	11,702,229	10.06
Interdepartmental Revenue							
Insurance & Employee Related	11,060,217	11,811,128	5,598,463	11,104,106	12,293,328	12,396,328	4.95
Repairs & Maintenance Services	128,722	79,138	48,272	75,122	97,216	97,216	22.84
System Operation Revenue	2,107,957	2,094,982	1,047,418	2,084,225	2,176,463	2,176,463	3.89
Other Interdept'l Revenue	6,570,811	7,103,834	2,533,971	7,103,816	6,855,026	6,855,026	3.50
Interdepartmental Revenue	19,867,707	21,089,082	9,228,124	20,367,269	21,422,033	21,525,033	2.07
Total Revenue	32,851,119	34,099,690	16,074,784	33,333,292	33,106,086	33,227,262	2.56

County of Sheboygan
2019 Summarized Budget Report

Internal Service Fund

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Expense							
Wages	5,827,777	5,834,371	2,934,372	5,941,585	6,053,731	6,053,731	3.76
Benefits	14,133,251	14,782,313	7,315,640	14,536,702	15,797,298	15,797,298	6.87
Personnel Related Expenses	19,961,028	20,616,684	10,250,012	20,478,287	21,851,029	21,851,029	5.99
Purchased Services	2,400,328	2,502,630	1,311,317	2,618,641	2,669,535	2,669,535	6.67
Repairs and Maintenance	940,830	926,426	575,775	930,625	952,027	952,027	2.76
General Operating	6,257,536	7,595,314	2,651,032	6,914,280	7,735,089	7,735,089	1.84
Fixed Charges	813,806	740,099	387,565	747,243	848,208	848,208	14.61
Building & Improvement Depreciation	88,237		38,679				
Other Improvements Depreciation	11,557		5,672				
Machinery & Equipment Depreciation	1,043,733		547,049				
Operating Expense	11,556,027	11,764,469	5,517,088	11,210,789	12,204,859	12,204,859	3.74
Employee Related Insurance	1,538,222	1,675,211	761,639	1,532,368	1,626,267	1,626,267	2.92
Insurance Charges	248,548	260,100	130,050	260,100	252,012	252,012	3.11
Repairs & Maintenance Charges	6,404	7,500	2,314	6,942	7,500	7,500	
System Operation Charges	85,758	93,378	49,085	96,141	109,170	109,170	16.91
Other Interdepartmental Charges	111,319	192,044	67,090	193,392	181,215	181,215	5.64
Interdepartmental Charges	1,990,252	2,228,233	1,010,178	2,088,943	2,176,164	2,176,164	2.34
Land and Land Improvements		300,000	150,855	300,000			100.00
Machinery and Equipment		500,000	290,783	500,000	540,000	540,000	8.00
Computer and Systems Equipment			36,003	36,003			
Vehicles		500,000	298,550	500,000	460,000	460,000	8.00
Capital Outlay		1,300,000	776,190	1,336,003	1,000,000	1,000,000	23.08

County of Sheboygan
2019 Summarized Budget Report

Internal Service Fund

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Total Expense	33,507,306	35,909,386	17,553,469	35,114,022	37,232,052	37,232,052	3.68
Operating Transfers In					664,638	664,638	
Operating Transfers Out	2,029,506	1,900,000	1,897,676	1,897,676	32,750	32,750	98.28
Equity							
Use of Retained Earnings		738,295		769,005	616,889	495,713	32.86
Use of Undesignated Fund Balance				23,103			
Total Equity		738,295		792,108	616,889	495,713	32.86
Tax Levy Required / (Contributed)	3,821,378	2,971,401	1,485,701	2,971,401	2,877,189	2,877,189	3.17

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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Full-Time Equivalent (adopted budget)	30.86	30.85	30.85	30.53	30.75

County of Sheboygan
2019 Summarized Budget Report

Building Services

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Revenue							
Rent Revenue	50,889	24,672	29,345	43,246	1,500	1,500	93.92
Other Misc. Revenue	42,005	43,000	1,181	44,300	21,500	21,500	50.00
General Revenue	92,894	67,672	30,527	87,546	23,000	23,000	66.01
Interdepartmental Revenue							
Repairs & Maintenance Services	14,971	16,500	6,291	16,500	16,500	16,500	
Other Interdept'l Revenue	552,303	546,070	254,010	516,283	554,262	554,262	1.50
Interdepartmental Revenue	567,275	562,570	260,302	532,783	570,762	570,762	1.46
Total Revenue	660,168	630,242	290,829	620,329	593,762	593,762	5.79
Expense							
Wages	1,318,000	1,314,347	640,948	1,278,782	1,336,991	1,336,991	1.72
Benefits	179,764	185,336	87,167	179,398	185,172	185,172	.09
Personnel Related Expenses	1,497,764	1,499,683	728,116	1,458,180	1,522,163	1,522,163	1.50
Purchased Services	578,962	629,440	288,848	655,251	659,400	659,400	4.76
Repairs and Maintenance	354,958	439,864	201,407	739,037	438,791	438,791	.24
General Operating	127,607	255,600	65,123	162,768	238,872	238,872	6.54
Operating Expense	1,061,527	1,324,904	555,378	1,557,056	1,337,063	1,337,063	.92

County of Sheboygan
2019 Summarized Budget Report

Building Services

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Employee Related Insurance	368,415	383,695	185,632	357,868	416,851	416,851	8.64
Insurance Charges	23,426	24,441	12,221	24,441	22,984	22,984	5.96
Repairs & Maintenance Charges	10,667	26,550	4,319	20,550	18,550	18,550	30.13
System Operation Charges	34,930	43,332	22,051	43,332	59,689	59,689	37.75
Interdepartmental Charges	437,437	478,018	224,222	446,191	518,074	518,074	8.38
Buildings and Improvements				18,000	109,000	109,000	
Other Improvements		60,000		60,000			100.00
Machinery and Equipment	87,635	63,000	49,375	63,000	32,000	32,000	49.21
Vehicles	39,244	75,810		75,810	73,100	73,100	3.57
Capital Outlay	126,879	198,810	49,375	216,810	214,100	214,100	7.69
Total Expense	3,123,607	3,501,415	1,557,091	3,678,237	3,591,400	3,591,400	2.57
Operating Transfers Out					24,500	24,500	
Equity							
Use of Undesignated Fund Balance				359,253			
Total Equity				359,253			
Tax Levy Required / (Contributed)	2,823,772	2,871,173	1,435,586	2,871,173	3,022,138	3,022,138	5.26

Capital Outlay Recommendation for 2019 - \$5000+

Department: Building Services

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
3/4 ton Van (Electrician)	\$ 31,500.00	\$ (9,500.00)	R
Floor Scrubber	7,500.00		R
Tractor & 5' snow blower (LEC)	24,500.00	(2,000.00)	R
Pick Up Truck with plow and lift (HHS)	41,600.00	(10,000.00)	R
Inmate Hallway through Probate Office - lights, carpet, and HVAC	56,000.00		A
Exhaust fan system to HHS	53,000.00		A
Grand Total Amounts	\$ 214,100.00	\$ (21,500.00)	

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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Full-Time Equivalents (adopted budget)	24.00	24.20	24.00	24.00	24.00

County of Sheboygan
2019 Summarized Budget Report

Clerk of Courts

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Revenue							
State Grants	496,643	488,463	243,562	505,463	504,500	504,500	3.28
Violations, Judgements, Damages	333,664	304,000	180,433	310,000	320,000	320,000	5.26
Public Charges for:							
General Government	571,129	454,700	270,236	472,500	468,250	468,250	2.98
Other Misc. Revenue	3,395	750	384	384			100.00
General Revenue	1,404,831	1,247,913	694,616	1,288,347	1,292,750	1,292,750	3.59
Interdepartmental Revenue							
Other Interdept'l Revenue	41,192	43,316	19,786	41,000	41,229	41,229	4.82
Interdepartmental Revenue	41,192	43,316	19,786	41,000	41,229	41,229	4.82
Total Revenue	1,446,023	1,291,229	714,402	1,329,347	1,333,979	1,333,979	3.31
Expense							
Wages	1,085,113	1,106,792	540,453	1,103,292	1,113,255	1,113,255	.58
Benefits	148,078	156,061	73,318	155,463	155,298	155,298	.49
Personnel Related Expenses	1,233,190	1,262,853	613,771	1,258,755	1,268,553	1,268,553	.45
Purchased Services	563,966	402,347	302,587	456,500	455,064	455,064	13.10
Repairs and Maintenance	4,849	5,788	2,766	5,532	5,195	5,195	10.25
General Operating	63,238	61,205	27,460	61,235	60,956	60,956	.41
Fixed Charges	6,095	6,118	3,059	6,118	6,118	6,118	
Bad Debt Expense			75	75			
Operating Expense	638,149	475,458	335,947	529,460	527,333	527,333	10.91

County of Sheboygan
2019 Summarized Budget Report

Clerk of Courts

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Employee Related Insurance	375,532	399,156	192,401	399,156	425,978	425,978	6.72
Insurance Charges	12,043	11,919	5,960	11,919	12,060	12,060	1.18
System Operation Charges	42,768	30,085	16,672	31,335	29,840	29,840	.81
Other Interdepartmental Charges	273	273	137	273	273	273	
Interdepartmental Charges	430,616	441,433	215,169	442,683	468,151	468,151	6.05
Machinery and Equipment	54,799						
Communication Equipment				46,737			
Capital Outlay	54,799			46,737			
Total Expense	2,356,754	2,179,744	1,164,887	2,277,635	2,264,037	2,264,037	3.87
Equity							
Use of Undesignated Fund Balance				46,737			
Total Equity				46,737			
Tax Levy Required / (Contributed)	863,917	888,515	444,257	888,515	930,058	930,058	4.68

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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Full-Time Equivalents (adopted budget)	1.00	1.00	1.00	1.00	1.00

County of Sheboygan
2019 Summarized Budget Report

Corporation Counsel

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Revenue							
Other Misc. Revenue	420	350	118	350	350	350	
General Revenue	420	350	118	350	350	350	
Interdepartmental Revenue							
Other Interdept'l Revenue	86,960	98,697	50,042	99,812	102,611	102,611	3.97
Interdepartmental Revenue	86,960	98,697	50,042	99,812	102,611	102,611	3.97
Total Revenue	87,380	99,047	50,160	100,162	102,961	102,961	3.95
Expense							
Wages	64,072	68,765	35,099	69,905	71,011	71,011	3.27
Benefits	8,959	9,696	4,891	9,800	9,906	9,906	2.17
Personnel Related Expenses	73,031	78,461	39,990	79,705	80,917	80,917	3.13
Purchased Services	222,668	221,502	110,751	221,502	225,933	225,933	2.00
General Operating	1,948	1,965	629	1,965	3,328	3,328	69.36
Operating Expense	224,616	223,467	111,380	223,467	229,261	229,261	2.59

County of Sheboygan
2019 Summarized Budget Report

Corporation Counsel

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Employee Related Insurance	12,597	18,872	9,370	18,737	19,456	19,456	3.09
Insurance Charges	725	728	364	728	699	699	3.98
System Operation Charges	1,168	1,519	759	1,519	1,046	1,046	31.14
Interdepartmental Charges	14,490	21,119	10,493	20,984	21,201	21,201	.39
<i>Total Expense</i>	<i>312,137</i>	<i>323,047</i>	<i>161,863</i>	<i>324,156</i>	<i>331,379</i>	<i>331,379</i>	<i>2.58</i>
<i>Tax Levy Required / (Contributed)</i>	<i>219,661</i>	<i>224,000</i>	<i>112,000</i>	<i>224,000</i>	<i>228,418</i>	<i>228,418</i>	<i>1.97</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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Full-Time Equivalents (adopted budget)	1.50	1.50	1.50	1.50	1.50

County of Sheboygan
2019 Summarized Budget Report

County Administrator

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Revenue							
Public Charges for:							
Other Misc. Revenue	176	165	78	165	165	165	
General Revenue	176	165	78	165	165	165	
Interdepartmental Revenue							
Other Interdept'l Revenue		200		200			100.00
Interdepartmental Revenue		200		200			100.00
Total Revenue	176	365	78	365	165	165	54.79
Expense							
Wages	168,623	173,295	86,452	173,295	181,241	181,241	4.59
Benefits	23,305	22,091	12,372	23,110	23,773	23,773	7.61
Personnel Related Expenses	191,928	195,386	98,824	196,405	205,014	205,014	4.93
Purchased Services	613	650	268	650	650	650	
Repairs and Maintenance	148	1,000	22	500	800	800	20.00
General Operating	7,493	9,385	5,057	9,180	9,528	9,528	1.52
Fixed Charges	1,237	1,125	217	417	215	215	80.89
Operating Expense	9,490	12,160	5,564	10,747	11,193	11,193	7.95

County of Sheboygan
2019 Summarized Budget Report

County Administrator

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Employee Related Insurance	24,013	24,430	12,207	24,430	25,480	25,480	4.30
Insurance Charges	1,198	703	351	703	717	717	1.99
Repairs & Maintenance Charges	62		17		200	200	
System Operation Charges	10,054	9,244	4,474	9,244	8,262	8,262	10.62
Interdepartmental Charges	35,328	34,377	17,049	34,377	34,659	34,659	.82
Total Expense	236,746	241,923	121,437	241,529	250,866	250,866	3.70
Tax Levy Required / (Contributed)	227,702	241,558	120,779	241,558	250,701	250,701	3.79

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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Full-Time Equivalents (adopted budget)	3.00	3.00	3.00	3.00	3.00

County of Sheboygan
2019 Summarized Budget Report

County Board

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
<i>Expense</i>							
Wages	113,257	119,540	57,253	119,540	123,742	123,742	3.52
Benefits	10,206	7,937	5,157	10,736	11,177	11,177	40.82
Personnel Related Expenses	123,463	127,477	62,410	130,276	134,919	134,919	5.84
General Operating	43,954	46,647	29,471	47,381	54,867	54,867	17.62
Fixed Charges	1,237	1,125	217	417	215	215	80.89
Operating Expense	45,191	47,772	29,688	47,798	55,082	55,082	15.30
Employee Related Insurance	4,051	4,007	2,048	4,106	4,133	4,133	3.14
Insurance Charges	1,628	1,635	818	1,635	1,599	1,599	2.20
System Operation Charges	27,585	27,467	14,230	27,562	29,377	29,377	6.95
Interdepartmental Charges	33,263	33,109	17,095	33,303	35,109	35,109	6.04
<i>Total Expense</i>	<i>201,917</i>	<i>208,358</i>	<i>109,193</i>	<i>211,377</i>	<i>225,110</i>	<i>225,110</i>	<i>8.04</i>
<i>Tax Levy Required / (Contributed)</i>	<i>209,442</i>	<i>208,358</i>	<i>104,179</i>	<i>208,358</i>	<i>225,110</i>	<i>225,110</i>	<i>8.04</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 insurance.

Table of Organization Summary:	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Full-Time Equivalents (adopted budget)	3.00	3.79	3.88	3.88	3.88

County of Sheboygan
2019 Summarized Budget Report

County Clerk

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Revenue							
Charges - Other Local Gov'ts	35,027	35,000	28,762	35,000	30,048	30,048	14.15
Non-Business Licenses	114,602	114,000	72,735	114,000	118,429	118,429	3.89
Public Charges for:							
General Government	27,347	27,590	192	14,110	410	410	98.51
Public Safety	14,483	11,100	7,246	13,000	13,000	13,000	17.12
Other Misc. Revenue	11,439	11,400	720	11,900	400	400	96.49
General Revenue	202,898	199,090	109,654	188,010	162,287	162,287	18.49
Interdepartmental Revenue							
System Operation Revenue	4				40	40	
Interdepartmental Revenue	4				40	40	
Total Revenue	202,902	199,090	109,654	188,010	162,327	162,327	18.47
Expense							
Wages	184,231	184,890	83,845	161,252	156,218	156,218	15.51
Benefits	25,709	25,993	11,540	22,552	21,738	21,738	16.37
Personnel Related Expenses	209,940	210,883	95,385	183,804	177,956	177,956	15.61
Purchased Services	52,631	56,000	832	56,580	53,000	53,000	5.36
Repairs and Maintenance	43,506	43,780	12,190	30,600	16,600	16,600	62.08
General Operating	46,895	54,530	32,943	54,530	34,243	34,243	37.20
Fixed Charges		25	25	25	25	25	
Operating Expense	143,032	154,335	45,990	141,735	103,868	103,868	32.70

County of Sheboygan
2019 Summarized Budget Report

County Clerk

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Employee Related Insurance	52,653	54,028	24,151	47,719	48,681	48,681	9.90
Insurance Charges	1,318	1,369	685	1,369	1,298	1,298	5.19
System Operation Charges	35,170	33,520	17,376	33,520	36,305	36,305	8.31
Other Interdepartmental Charges	16	16	8	16	16	16	
Interdepartmental Charges	89,157	88,933	42,220	82,624	86,300	86,300	2.96
Total Expense	442,129	454,151	183,595	408,163	368,124	368,124	18.94
Tax Levy Required / (Contributed)	237,943	255,061	127,531	255,061	205,797	205,797	19.31

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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Full-Time Equivalent (adopted budget)	3.00	3.00	3.00	3.00	3.00

County of Sheboygan
2019 Summarized Budget Report

Court Commissioner

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Revenue							
Public Charges for:							
General Government	4,249	4,000	1,846	4,000	4,000	4,000	
Health Care Services	51,250	50,300	22,577	50,300	50,300	50,300	
Rent Revenue	5,240	4,400	2,640	4,400	4,800	4,800	9.09
General Revenue	60,739	58,700	27,063	58,700	59,100	59,100	.68
Interdepartmental Revenue							
Other Interdept'l Revenue	13,446	13,000	6,427	13,000	13,000	13,000	
Interdepartmental Revenue	13,446	13,000	6,427	13,000	13,000	13,000	
Total Revenue	74,185	71,700	33,490	71,700	72,100	72,100	.56
Expense							
Wages	210,446	214,656	107,606	215,183	220,542	220,542	2.74
Benefits	29,078	30,266	14,673	30,340	30,765	30,765	1.65
Personnel Related Expenses	239,524	244,922	122,279	245,523	251,307	251,307	2.61
Purchased Services	39,393	42,905	17,417	42,830	42,830	42,830	.17
Repairs and Maintenance	288	288	316	316	320	320	11.11
General Operating	5,069	7,234	3,257	6,706	5,890	5,890	18.58
Bad Debt Expense	200	1,500		200	800	800	46.67
Operating Expense	44,950	51,927	20,991	50,052	49,840	49,840	4.02

County of Sheboygan
2019 Summarized Budget Report

Court Commissioner

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Employee Related Insurance	45,882	46,918	23,356	46,918	48,676	48,676	3.75
Insurance Charges	1,161	1,178	589	1,178	1,166	1,166	1.02
System Operation Charges	12,749	8,670	3,157	8,320	10,077	10,077	16.23
Interdepartmental Charges	59,791	56,766	27,102	56,416	59,919	59,919	5.55
Total Expense	344,265	353,615	170,372	351,991	361,066	361,066	2.11
Tax Levy Required / (Contributed)	280,166	281,915	140,957	281,915	288,966	288,966	2.50

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 "taps" and/or "traces", warrants for tracking devices, and records subpoenas.

Table of Organization Summary:

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Full-Time Equivalent (adopted budget)	14.18	14.18	13.17	13.17	13.15

County of Sheboygan
2019 Summarized Budget Report

District Attorney

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Revenue							
State Grants	183,000	195,793		193,011	197,690	197,690	.97
Public Charges for:							
General Government	57,950	56,400	26,418	56,000	51,900	51,900	7.98
Public Safety	69						
General Revenue	241,019	252,193	26,418	249,011	249,590	249,590	1.03
Interdepartmental Revenue							
Other Interdept'l Revenue	68,200	71,759	35,768	71,759	73,922	73,922	3.01
Interdepartmental Revenue	68,200	71,759	35,768	71,759	73,922	73,922	3.01
Total Revenue	309,219	323,952	62,185	320,770	323,512	323,512	.14
Expense							
Wages	642,976	680,000	344,917	671,000	686,114	686,114	.90
Benefits	88,676	95,500	46,507	95,500	95,333	95,333	.17
Personnel Related Expenses	731,653	775,500	391,424	766,500	781,447	781,447	.77
Purchased Services	26,878	24,400	6,521	25,400	59,265	59,265	142.89
Repairs and Maintenance	5,613	5,302	3,489	5,302	5,453	5,453	2.85
General Operating	43,508	32,189	13,519	33,565	29,555	29,555	8.18
Fixed Charges	235	106	97	180	180	180	69.81
Bad Debt Expense	230		6				
Operating Expense	76,464	61,997	23,632	64,447	94,453	94,453	52.35

County of Sheboygan
2019 Summarized Budget Report

District Attorney

Description	2017 Actual	2018 Budget	June, 2018 YTD	2018 Annual Projection	2019 Budget Request	2019 Board Adopted Budget	% Chg from 2018 Budget
Employee Related Insurance	197,443	210,696	103,803	201,870	208,140	208,140	1.21
Insurance Charges	2,903	3,082	1,541	3,082	3,100	3,100	.58
System Operation Charges	17,863	9,859	4,873	9,959	10,400	10,400	5.49
Interdepartmental Charges	218,210	223,637	110,218	214,911	221,640	221,640	.89
Total Expense	1,026,326	1,061,134	525,274	1,045,858	1,097,540	1,097,540	3.43
Tax Levy Required / (Contributed)	753,759	737,182	368,591	737,182	774,028	774,028	5.00

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
2019 Summarized Budget Report

Employee Benefits Insurance

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Revenue							
Public Charges for:							
Health Care Services	2,407,762	2,503,600	1,253,185	2,524,693	2,655,829	2,674,005	6.81
Rent Revenue	67,022	67,343	32,958	66,074	68,057	68,057	1.06
Other Misc. Revenue	269,766	120,543	76,011	119,523	134,422	134,422	11.51
General Revenue	2,744,550	2,691,486	1,362,154	2,710,290	2,858,308	2,876,484	6.87
Interdepartmental Revenue							
Insurance & Employee Related	10,541,344	11,263,068	5,324,433	10,581,409	11,746,841	11,849,841	5.21
Interdepartmental Revenue	10,541,344	11,263,068	5,324,433	10,581,409	11,746,841	11,849,841	5.21
Total Revenue	13,285,894	13,954,554	6,686,587	13,291,699	14,605,149	14,726,325	5.53
Expense							
Benefits	12,865,332	13,963,545	6,906,865	13,707,882	14,957,316	14,957,316	7.12
Personnel Related Expenses	12,865,332	13,963,545	6,906,865	13,707,882	14,957,316	14,957,316	7.12
Purchased Services	74,719	102,924	39,197	105,112	103,530	103,530	.59
General Operating	6,562	7,500	5,095	7,500	7,500	7,500	
Fixed Charges	67,022	67,343	32,958	67,343	68,057	68,057	1.06
Operating Expense	148,303	177,767	77,250	179,955	179,087	179,087	.74

County of Sheboygan
2019 Summarized Budget Report

Employee Benefits Insurance

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Other Interdepartmental Charges	27,017	51,537	25,769	52,885	52,885	52,885	2.62
Interdepartmental Charges	27,017	51,537	25,769	52,885	52,885	52,885	2.62
Total Expense	13,040,653	14,192,849	7,009,883	13,940,722	15,189,288	15,189,288	7.02
Equity							
Use of Retained Earnings		238,295		238,295	584,139	462,963	94.28
Total Equity		238,295		238,295	584,139	462,963	94.28

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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Full-Time Equivalents (adopted budget)	17.00	17.00	16.63	17.00	15.00

County of Sheboygan
2019 Summarized Budget Report

Finance

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Revenue							
Charges - Other Local Gov'ts	57,635	58,911	29,381	58,911	60,217	60,217	2.22
Public Charges for:							
Public Safety	50						
Other Misc. Revenue	53,125	55,000	22,604	53,000	65,899	65,899	19.82
General Revenue	110,809	113,911	51,985	111,911	126,116	126,116	10.71
Interdepartmental Revenue							
Other Interdept'l Revenue	392,363	395,450	191,091	386,569	389,792	389,792	1.43
Interdepartmental Revenue	392,363	395,450	191,091	386,569	389,792	389,792	1.43
Total Revenue	503,172	509,361	243,076	498,480	515,908	515,908	1.29
Expense							
Wages	962,069	1,034,497	493,454	996,934	1,070,494	1,070,494	3.48
Benefits	130,523	145,866	67,928	139,113	149,332	149,332	2.38
Personnel Related Expenses	1,092,591	1,180,363	561,382	1,136,047	1,219,826	1,219,826	3.34
Purchased Services	25,469	31,571	14,198	23,769	28,750	28,750	8.94
Repairs and Maintenance	893	6,748	752	1,900	1,960	1,960	70.95
General Operating	16,435	27,562	12,182	26,003	25,387	25,387	7.89
Fixed Charges	2,687	2,688	1,344	2,688	2,688	2,688	
Operating Expense	45,484	68,569	28,476	54,360	58,785	58,785	14.27

County of Sheboygan
2019 Summarized Budget Report

Finance

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Employee Related Insurance	216,721	259,617	111,982	225,934	272,362	272,362	4.91
Insurance Charges	3,652	3,808	1,904	3,808	3,781	3,781	.71
System Operation Charges	46,754	69,467	33,104	69,467	67,306	67,306	3.11
Other Interdepartmental Charges	18	18	9	18	18	18	
Interdepartmental Charges	267,145	332,910	146,999	299,227	343,467	343,467	3.17
Total Expense	1,405,220	1,581,842	736,858	1,489,634	1,622,078	1,622,078	2.54
Tax Levy Required / (Contributed)	1,027,179	1,072,481	536,240	1,072,481	1,106,170	1,106,170	3.14

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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Full-Time Equivalents (adopted budget)	199.00	193.00	197.47	196.10	194.00

County of Sheboygan
2019 Summarized Budget Report

Health & Human Services

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Revenue							
Federal Grants	1,258,175	1,160,132	615,678	1,190,657	1,269,016	1,269,016	9.39
State Grants	14,325,299	14,412,233	5,943,541	14,665,473	14,758,469	14,758,469	2.40
Business Licenses	305,000	326,286	175,158	316,930	316,930	316,930	2.87
Public Charges for:							
General Government	89,015	111,450	51,374	104,720	104,720	104,720	6.04
Public Safety	199	200	33	200	200	200	
Health Care Services	6,802	7,500	2,919	7,500	7,500	7,500	
H & HS Services	3,780,154	3,803,057	1,573,847	3,825,052	4,207,361	4,207,361	10.63
Interest Income	2,647						
Donations	175,351	202,334	58,998	182,083	172,934	172,934	14.53
Other Misc. Revenue	18,591	6,270	7,140	10,478	10,818	10,818	72.54
General Revenue	19,961,232	20,029,462	8,428,688	20,303,093	20,847,948	20,847,948	4.09
Interdepartmental Revenue							
Public Safety Revenue	99	200		200			100.00
Other Interdept'l Revenue	232	300	232	300	300	300	
Interdepartmental Revenue	331	500	232	500	300	300	40.00
Total Revenue	19,961,563	20,029,962	8,428,920	20,303,593	20,848,248	20,848,248	4.09
Expense							
Wages	10,898,480	10,987,121	5,357,419	10,873,474	11,447,942	11,447,942	4.19
Benefits	1,510,098	1,538,331	737,061	1,519,746	1,590,402	1,590,402	3.38
Personnel Related Expenses	12,408,578	12,525,452	6,094,481	12,393,220	13,038,344	13,038,344	4.09

County of Sheboygan
2019 Summarized Budget Report

Health & Human Services

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Purchased Services	13,668,596	14,566,887	7,310,433	14,596,147	14,911,245	14,911,245	2.36
Repairs and Maintenance	25,634	28,312	24,843	28,571	45,788	45,788	61.73
General Operating	1,457,593	1,537,034	795,215	1,640,278	1,592,646	1,592,646	3.62
Fixed Charges	98,950	122,533	57,996	128,566	124,096	124,096	1.28
Bad Debt Expense	28,412		3,266	3,266			
Operating Expense	15,279,186	16,254,766	8,191,753	16,396,828	16,673,775	16,673,775	2.58
Employee Related Insurance	2,888,699	2,986,962	1,415,809	2,940,867	3,227,085	3,227,085	8.04
Insurance Charges	81,481	82,099	41,050	82,099	79,746	79,746	2.87
Repairs & Maintenance Charges	507,837	536,870	241,331	536,870	545,062	545,062	1.53
System Operation Charges	1,000,738	956,214	475,408	952,714	991,782	991,782	3.72
Public Safety Charges	1,975	9,000	975	9,000	8,000	8,000	11.11
Other Interdepartmental Charges	211,005	228,536	113,535	229,036	232,526	232,526	1.75
Interdepartmental Charges	4,691,733	4,799,681	2,288,109	4,750,586	5,084,201	5,084,201	5.93
Buildings and Improvements	550						
Vehicles	59,234	72,000		72,000	63,500	63,500	11.81
Capital Outlay	59,784	72,000		72,000	63,500	63,500	11.81
Total Expense	32,439,281	33,651,899	16,574,343	33,612,634	34,859,820	34,859,820	3.59
Operating Transfers Out	734,705						
Tax Levy Required / (Contributed)	13,350,139	13,621,937	8,362,660	13,621,937	14,011,572	14,011,572	2.86

Capital Outlay Recommendation for 2019 - \$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>
Mini bus (1)	\$ 63,500.00	\$ (48,800.00)	A
Grand Total Amounts	<u>\$ 63,500.00</u>	<u>\$ (48,800.00)</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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Full-Time Equivalents (adopted budget)	5.00	5.00	5.00	5.00	5.00

County of Sheboygan
2019 Summarized Budget Report

Human Resources

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Revenue							
Public Charges for:							
Other Misc. Revenue	114		61				
General Revenue	114		61				
Interdepartmental Revenue							
Other Interdept'l Revenue	27,017	51,537	25,769	51,537	52,885	52,885	2.62
Interdepartmental Revenue	27,017	51,537	25,769	51,537	52,885	52,885	2.62
Total Revenue	27,131	51,537	25,829	51,537	52,885	52,885	2.62
Expense							
Wages	342,312	357,985	174,145	344,411	369,023	369,023	3.08
Benefits	47,978	49,658	24,162	48,562	51,478	51,478	3.67
Personnel Related Expenses	390,290	407,643	198,307	392,973	420,501	420,501	3.15
Purchased Services	46,465	50,154	26,690	47,654	83,154	83,154	65.80
Repairs and Maintenance	3,320	6,000	5,459	6,750	7,000	7,000	16.67
General Operating	24,148	29,759	8,901	28,759	27,227	27,227	8.51
Operating Expense	73,933	85,913	41,051	83,163	117,381	117,381	36.63

County of Sheboygan
2019 Summarized Budget Report

Human Resources

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Employee Related Insurance	65,506	67,004	36,839	73,880	77,136	77,136	15.12
Insurance Charges	1,526	1,612	806	1,612	1,546	1,546	4.09
System Operation Charges	42,410	29,911	14,770	29,911	46,347	46,347	54.95
Other Interdepartmental Charges	8	8	4	8	8	8	
Interdepartmental Charges	109,449	98,535	52,419	105,411	125,037	125,037	26.90
<i>Total Expense</i>	<i>573,672</i>	<i>592,091</i>	<i>291,777</i>	<i>581,547</i>	<i>662,919</i>	<i>662,919</i>	<i>11.96</i>
<i>Tax Levy Required / (Contributed)</i>	<i>560,545</i>	<i>540,554</i>	<i>270,277</i>	<i>540,554</i>	<i>610,034</i>	<i>610,034</i>	<i>12.85</i>

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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Full-Time Equivalents (adopted budget)	7.50	7.50	7.38	7.00	7.00

County of Sheboygan
2019 Summarized Budget Report

Information Technology

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Revenue							
Charges - Other Local Gov'ts	25,142	18,000					100.00
Public Charges for:							
General Government	20,155	21,000	20,172	39,000	48,304	48,304	130.02
Donations	271,104						
Other Misc. Revenue	3,128	2,540	1,135	3,140			100.00
General Revenue	319,528	41,540	21,307	42,140	48,304	48,304	16.28
Interdepartmental Revenue							
System Operation Revenue	2,107,957	2,094,982	1,047,418	2,084,225	2,176,463	2,176,463	3.89
Interdepartmental Revenue	2,107,957	2,094,982	1,047,418	2,084,225	2,176,463	2,176,463	3.89
Total Revenue	2,427,485	2,136,522	1,068,725	2,126,365	2,224,767	2,224,767	4.13
Expense							
Wages	516,511	528,093	258,610	528,093	541,624	541,624	2.56
Benefits	105,049	73,115	35,996	73,115	75,558	75,558	3.34
Personnel Related Expenses	621,559	601,208	294,606	601,208	617,182	617,182	2.66
Purchased Services	1,142,387	1,226,931	607,949	1,248,034	1,345,690	1,345,690	9.68
Repairs and Maintenance	58,701	65,926	29,363	62,730	67,527	67,527	2.43
General Operating	62,931	97,498	30,857	90,754	79,793	79,793	18.16
Fixed Charges	19,407	22,446	10,685	22,446	36,414	36,414	62.23

County of Sheboygan
2019 Summarized Budget Report

Information Technology

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Building & Improvement Depreciation			6,769				
Machinery & Equipment Depreciation	129,296		66,382				
Operating Expense	1,412,722	1,412,801	752,004	1,423,964	1,529,424	1,529,424	8.25
Employee Related Insurance	108,675	112,980	51,945	112,980	110,670	110,670	2.04
Insurance Charges	6,605	6,745	3,373	6,745	6,195	6,195	8.15
System Operation Charges	2,990	2,770	1,969	3,429	1,803	1,803	34.91
Other Interdepartmental Charges	18	18	9	18	18	18	
Interdepartmental Charges	118,288	122,513	57,296	123,172	118,686	118,686	3.12
Computer and Systems Equipment			36,003	36,003			
Capital Outlay			36,003	36,003			
Total Expense	2,152,570	2,136,522	1,139,908	2,184,347	2,265,292	2,265,292	6.03
Operating Transfers In					40,525	40,525	
Operating Transfers Out					32,750	32,750	
Equity							
Use of Retained Earnings				30,710	32,750	32,750	
Use of Undesignated Fund Balance				23,103			
Total Equity				53,813	32,750	32,750	
Tax Levy Required / (Contributed)							

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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Full-Time Equivalents (adopted budget)	1.41	1.60	1.60	1.40	1.00

County of Sheboygan
2019 Summarized Budget Report

Medical Examiner

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Revenue							
Other Misc. Revenue	136,708	132,775	71,100	136,354	134,186	134,186	1.06
Total Revenue	136,708	132,775	71,100	136,354	134,186	134,186	1.06
Expense							
Wages	92,509	93,536	49,438	94,572	96,083	96,083	2.72
Benefits	10,997	11,167	5,674	11,244	11,340	11,340	1.55
Personnel Related Expenses	103,506	104,703	55,112	105,816	107,423	107,423	2.60
Purchased Services	51,091	48,950	24,680	51,346	51,346	51,346	4.89
Repairs and Maintenance	170	125	372	378	125	125	
General Operating	13,208	15,597	9,387	15,404	13,786	13,786	11.61
Operating Expense	64,469	64,672	34,439	67,128	65,257	65,257	.90
Employee Related Insurance	20,039	20,515	10,305	20,515	21,472	21,472	4.66
Insurance Charges	734	786	393	786	840	840	6.87
System Operation Charges	12,997	12,097	6,123	12,107	18,139	18,139	49.95
Other Interdepartmental Charges	611						
Interdepartmental Charges	34,382	33,398	16,821	33,408	40,451	40,451	21.12
Total Expense	202,358	202,773	106,372	206,352	213,131	213,131	5.11
Tax Levy Required / (Contributed)	60,208	69,998	34,999	69,998	78,945	78,945	12.78

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
2019 Summarized Budget Report

Non Departmental

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Revenue							
Interest and Penalty on Tax	55						
State Grants	3,578,048	3,558,094	9,187	3,641,281	3,823,017	3,823,017	7.45
Public Charges for:							
General Government	141,168	135,000	67,080	135,000	135,000	135,000	
Public Safety	125,752	130,000	70,505	130,000	130,000	130,000	
Interest Income	1,293,143	1,102,560	806,714	1,338,767	1,384,739	1,384,739	25.59
Rent Revenue	12,828	14,537	6,414	14,537	14,537	14,537	
Other Misc. Revenue	214,028	198,793	198,104	307,446	309,589	309,589	55.73
General Revenue	5,365,021	5,138,984	1,158,005	5,567,031	5,796,882	5,796,882	12.80
Total Revenue	5,365,021	5,138,984	1,158,005	5,567,031	5,796,882	5,796,882	12.80
Expense							
Repairs and Maintenance	671	400	4,150-	4,800	400	400	
General Operating	2,986,542	1,893,027	1,530,162	1,959,916	1,758,697	1,758,697	7.10
Interest	512	100	447	100	100	100	
Operating Expense	2,987,725	1,893,527	1,526,459	1,964,816	1,759,197	1,759,197	7.09

County of Sheboygan
2019 Summarized Budget Report

Non Departmental

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Employee Related Insurance						103,000	
Insurance Charges	4,631	4,739	2,369	4,739	2,613	2,613	44.86
Repairs & Maintenance Charges	91	125	20	125	125	125	
Interdepartmental Charges	4,722	4,864	2,389	4,864	2,738	105,738	2,073.89
Total Expense	2,992,447	1,898,391	1,528,848	1,969,680	1,761,935	1,864,935	1.76
Operating Transfers In	1,357,480						
Operating Transfers Out	3,183,007	3,935,611	2,408,261	3,935,753	1,405,126	1,405,126	64.30
Equity							
Use of Undesignated Fund Balance		2,663,553		2,663,553	378,056-	275,056-	110.33
Use of Jail Assessment Fund Balance		30,000-			95,000	95,000	416.67
Use of Land Records Fund Balance		4,702			314,339	314,339	6,585.22
Total Equity		2,638,255		2,663,553	31,283	134,283	94.91
Tax Levy Required / (Contributed)	3,261,937-	1,943,237-	971,618-	1,943,237-	2,661,104-	2,661,104-	36.94

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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Full-Time Equivalent (adopted budget)	14.10	13.95	14.95	15.03	15.00

County of Sheboygan
2019 Summarized Budget Report

Planning & Conservation

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Revenue							
Federal Grants	119,621	133,928	120,028	133,928	122,916	122,916	8.22
State Grants	341,705	283,048	38,597	294,468	311,405	311,405	10.02
Grants from Local Gov'ts		1,500		1,500	1,500	1,500	
Charges - Other Local Gov'ts	1,319						
Non-Business Licenses	126	100	49	100	100	100	
Other Permits and Fees	240,390	241,000	127,868	241,000	241,200	241,200	.08
Recreation Fees	41,359	35,500	21,473	35,500	40,000	40,000	12.68
Violations, Judgements, Damages	3,050	4,600	425	4,600	4,400	4,400	4.35
Public Charges for:							
General Government	9,029	6,700	6,749	7,900	8,950	8,950	33.58
Conservation and Development	225,243	130,000	161,484	166,864	136,400	136,400	4.92
Rent Revenue	25,800	24,240	10,130	24,240	24,480	24,480	.99
Donations	959	100	223	4,100	200	200	100.00
Other Misc. Revenue	30,973	20,600	1,629	20,600	9,100	9,100	55.83
General Revenue	1,039,572	881,316	488,655	934,800	900,651	900,651	2.19
Interdepartmental Revenue							
Other Interdept'l Revenue	2,825	2,500	2,275	2,725	2,500	2,500	
Interdepartmental Revenue	2,825	2,500	2,275	2,725	2,500	2,500	
Total Revenue	1,042,397	883,816	490,930	937,525	903,151	903,151	2.19

County of Sheboygan
2019 Summarized Budget Report

Planning & Conservation

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Expense							
Wages	741,363	766,247	388,574	799,434	767,027	767,027	.10
Benefits	102,241	106,204	52,862	106,204	106,251	106,251	.04
Personnel Related Expenses	843,605	872,451	441,435	905,638	873,278	873,278	.09
Purchased Services	427,645	284,775	184,181	284,255	365,849	365,849	28.47
Repairs and Maintenance	228,921	231,322	97,310	193,150	226,245	226,245	2.19
General Operating	276,133	223,231	174,234	217,321	244,443	244,443	9.50
Fixed Charges	12,576	7,500	6,763	7,492	5,800	5,800	22.67
Bad Debt Expense	350						
Operating Expense	945,625	746,828	462,488	702,218	842,337	842,337	12.79
Employee Related Insurance	184,978	189,449	94,182	192,414	213,708	213,708	12.81
Insurance Charges	11,651	11,978	5,989	11,978	11,072	11,072	7.56
Repairs & Maintenance Charges	95,383	25,800	30,682	35,400	25,800	25,800	
System Operation Charges	87,476	103,274	51,725	103,274	106,287	106,287	2.92
Other Interdepartmental Charges	798	516	240	516	316	316	38.76
Interdepartmental Charges	380,285	331,017	182,817	343,582	357,183	357,183	7.90

County of Sheboygan
2019 Summarized Budget Report

Planning & Conservation

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Land and Land Improvements	3,096		2,233	2,233			
Buildings and Improvements	35,825		10,450	11,978			
Other Improvements	5,478	25,000		25,000			100.00
Machinery and Equipment	30,890						
Computer and Systems Equipment	10,000						
Vehicles		60,000	61,730	61,730	20,000	20,000	66.67
Capital Outlay	85,289	85,000	74,413	100,941	20,000	20,000	76.47
Total Expense	2,254,804	2,035,296	1,161,154	2,052,379	2,092,798	2,092,798	2.83
Operating Transfers In	79,313	31,742	24,998	31,742	87,055	87,055	174.26
Operating Transfers Out					3,899	3,899	
Equity							
Use of Undesignated Fund Balance				33,187			
Total Equity				33,187			
Tax Levy Required / (Contributed)	1,093,374	1,119,738	559,869	1,119,738	1,106,491	1,106,491	1.18

Capital Outlay Recommendation for 2019 - \$5000+

Department: Planning and Conservation

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
UTV Replacement	\$ 20,000.00	\$ (1,000.00)	R
Grand Total Amounts	<u>\$ 20,000.00</u>	<u>\$ (1,000.00)</u>	

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
2019 Summarized Budget Report

Property/Liability Insurance

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Revenue							
Interdepartmental Revenue							
Insurance & Employee Related	518,873	548,060	274,030	522,697	546,487	546,487	.29
Other Interdept'l Revenue	62,232	52,250	26,125	52,232	47,250	47,250	9.57
Total Revenue	581,105	600,310	300,155	574,929	593,737	593,737	1.09
Expense							
Fixed Charges	581,105	600,310	300,155	574,929	593,737	593,737	1.09
Total Expense	581,105	600,310	300,155	574,929	593,737	593,737	1.09

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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Full-Time Equivalents (adopted budget)	7.00	7.00	7.00	7.00	7.00

County of Sheboygan
2019 Summarized Budget Report

Register of Deeds

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Revenue							
Public Charges for:							
General Government	763,100	674,950	380,359	689,850	699,083	699,083	3.58
Other Misc. Revenue	670						
Total Revenue	763,770	674,950	380,359	689,850	699,083	699,083	3.58
Expense							
Wages	315,274	324,954	163,943	327,536	333,987	333,987	2.78
Benefits	43,480	45,819	22,374	45,819	46,592	46,592	1.69
Personnel Related Expenses	358,754	370,773	186,317	373,355	380,579	380,579	2.64
Purchased Services	67,220	79,566	62,563	79,566	281,130	281,130	253.33
Repairs and Maintenance	5,644	6,282	3,385	6,282	6,282	6,282	
General Operating	16,430	20,876	5,638	18,876	22,724	22,724	8.85
Operating Expense	89,294	106,724	71,585	104,724	310,136	310,136	190.60
Employee Related Insurance	106,419	110,887	55,548	110,887	115,643	115,643	4.29
Insurance Charges	2,244	2,242	1,121	2,242	2,058	2,058	8.21
System Operation Charges	44,633	45,896	22,622	45,900	36,200	36,200	21.13
Other Interdepartmental Charges	79	79	40	79	79	79	
Interdepartmental Charges	153,375	159,104	79,331	159,108	153,980	153,980	3.22
Total Expense	601,423	636,601	337,233	637,187	844,695	844,695	32.69

County of Sheboygan
2019 Summarized Budget Report

Register of Deeds

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
<i>Operating Transfers In</i>	40,644	39,655	35,890	39,655	246,200	246,200	520.85
<i>Tax Levy Required / (Contributed)</i>	79,782-	78,004-	39,002-	78,004-	100,588-	100,588-	28.95

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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Full-Time Equivalents (adopted budget)	159.05	160.03	152.93	156.64	158.40

County of Sheboygan
2019 Summarized Budget Report

Rocky Knoll Health Care Center

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Revenue							
Charges to State of Wisconsin	1,315,100	1,326,627	696,500	2,202,355	1,429,281	1,429,281	7.74
Public Charges for:							
General Government	87	245	29	58	245	245	
Public Safety	13		35	35			
Health Care Services	11,051,950	11,393,498	5,668,181	11,011,723	11,295,548	11,295,548	.86
Interest Income	1,393		170	1,000			
Donations	576,967		622	722			
Other Misc. Revenue	6,212	18,800	12,595	31,894	9,675	9,675	48.54
General Revenue	12,951,723	12,739,170	6,378,131	13,247,787	12,734,749	12,734,749	.03
Interdepartmental Revenue							
Other Interdept'l Revenue		54,758	3,940	34,417	54,758	54,758	
Interdepartmental Revenue		54,758	3,940	34,417	54,758	54,758	
Total Revenue	12,951,723	12,793,928	6,382,071	13,282,204	12,789,507	12,789,507	.03
Expense							
Wages	6,565,970	6,884,821	3,202,515	6,530,855	6,830,114	6,830,114	.79
Benefits	1,403,971	941,795	427,588	897,115	931,833	931,833	1.06
Personnel Related Expenses	7,969,940	7,826,616	3,630,104	7,427,970	7,761,947	7,761,947	.83
Purchased Services	1,375,987	1,400,808	686,869	1,371,135	1,406,939	1,406,939	.44
Repairs and Maintenance	307,689	298,784	245,629	353,284	286,823	286,823	4.00

County of Sheboygan
2019 Summarized Budget Report

Rocky Knoll Health Care Center

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
General Operating	1,374,458	1,336,236	665,719	1,341,203	1,392,924	1,392,924	4.24
Fixed Charges	39,232	37,000	14,287	31,672	33,500	33,500	9.46
Bad Debt Expense	10,000	20,000		5,000	5,000	5,000	75.00
Building & Improvement Depreciation	416,170		232,149	464,298			
Other Improvements Depreciation	20,819		10,220	20,440			
Machinery & Equipment Depreciation	117,877		66,049	132,098			
Operating Expense	3,662,232	3,092,828	1,920,923	3,719,130	3,125,186	3,125,186	1.05
Employee Related Insurance	1,825,595	2,066,643	944,537	1,893,269	2,128,009	2,128,009	2.97
Insurance Charges	45,311	45,424	22,712	45,424	48,076	48,076	5.84
Repairs & Maintenance Charges	7,191	7,500	5,168	8,000	7,500	7,500	
System Operation Charges	129,041	132,318	65,903	132,878	163,620	163,620	23.66
Other Interdepartmental Charges	215,773	217,482	108,746	217,497	222,153	222,153	2.15
Interdepartmental Charges	2,222,912	2,469,367	1,147,066	2,297,068	2,569,358	2,569,358	4.05
Machinery and Equipment		31,500	1,761	31,500	49,900	49,900	58.41
Computer and Systems Equipment		10,500	7,783	7,783			100.00
Vehicles		34,000	36,316	36,316			100.00
Capital Outlay		76,000	45,860	75,599	49,900	49,900	34.34
Total Expense	13,855,084	13,464,811	6,743,952	13,519,767	13,506,391	13,506,391	.31
Tax Levy Required / (Contributed)	844,577	670,883	335,442	670,883	716,884	716,884	6.86

Capital Outlay Recommendation for 2019 - \$5000+

Department: Rocky Knoll

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
Chiller (AC)	\$ 21,500.00		R
Mixer (Dietary)	8,000.00		R
Mini-Scrubber	4,000.00		A
Resident Lift	5,000.00		R
Vital Signs Monitor (2)	6,000.00		R
Bariatric Bed (2)	2,800.00		R
Carpet Extractor	2,600.00		R
Grand Total Amounts	\$ 49,900.00	\$ -	

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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Full-Time Equivalents (adopted budget)	193.05	192.21	191.50	186.68	177.67

County of Sheboygan
2019 Summarized Budget Report

Sheriff

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Revenue							
State Grants	215,232	117,153	98,131	191,432	111,400	111,400	4.91
Violations, Judgements, Damages	235		235	250			
Public Charges for:							
General Government	12,056	11,150	5,203	11,550	11,400	11,400	2.24
Public Safety	1,761,725	1,690,237	775,154	1,641,982	1,682,446	1,682,446	.46
Health Care Services	1,377	1,500	585	1,400	1,520	1,520	1.33
Interest Income	525		352				
Rent Revenue	64,570	65,620	32,297	64,594	66,952	66,952	2.03
Property Sales	7,891		13				
Donations	156,622	29,332	22,211	29,332	10,000	10,000	65.91
Other Misc. Revenue	488,077	255,385	135,647	300,817	229,347	229,347	10.20
General Revenue	2,708,311	2,170,377	1,069,827	2,241,357	2,113,065	2,113,065	2.64
Interdepartmental Revenue							
Repairs & Maintenance Services	688	1,325	284	1,025	1,525	1,525	15.09
Public Safety Revenue	1,975	9,000	975	4,000	8,000	8,000	11.11
Other Interdept'l Revenue	1,349	1,600	1,430	2,400	1,600	1,600	
Interdepartmental Revenue	4,012	11,925	2,690	7,425	11,125	11,125	6.71
Total Revenue	2,712,323	2,182,302	1,072,517	2,248,782	2,124,190	2,124,190	2.66

County of Sheboygan
2019 Summarized Budget Report

Sheriff

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Expense							
Wages	11,756,624	11,462,137	5,946,733	11,610,418	11,713,915	11,713,915	2.20
Benefits	1,845,194	1,822,521	914,283	1,859,558	1,847,889	1,847,889	1.39
Personnel Related Expenses	13,601,818	13,284,658	6,861,015	13,469,976	13,561,804	13,561,804	2.09
Purchased Services	1,963,762	2,122,719	1,179,268	2,302,829	2,305,231	2,305,231	8.60
Repairs and Maintenance	119,398	121,540	38,548	128,696	147,195	147,195	21.11
General Operating	785,269	683,630	363,389	725,523	703,491	703,491	2.91
Fixed Charges	366,750	340,273	153,440	363,303	325,720	325,720	4.28
Operating Expense	3,235,179	3,268,162	1,734,646	3,520,351	3,481,637	3,481,637	6.53
Employee Related Insurance	2,889,557	3,006,209	1,474,269	2,974,774	3,128,607	3,128,607	4.07
Insurance Charges	103,569	106,987	53,493	106,987	113,210	113,210	5.82
Repairs & Maintenance Charges	4,588	2,500	1,478	3,000	3,000	3,000	20.00
System Operation Charges	340,594	352,464	177,803	352,764	351,831	351,831	.18
Public Safety Charges	99	200					100.00
Other Interdepartmental Charges	95,870	97,463	48,611	97,463	99,311	99,311	1.90
Interdepartmental Charges	3,434,276	3,565,823	1,755,654	3,534,988	3,695,959	3,695,959	3.65

County of Sheboygan
2019 Summarized Budget Report

Sheriff

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Buildings and Improvements					50,000	50,000	
Machinery and Equipment	336,352	78,111	79,970	79,970	160,000	160,000	104.84
Vehicles	353,859	258,748	270,392	270,391	298,500	298,500	15.36
Capital Outlay	690,211	336,859	350,361	350,361	508,500	508,500	50.95
Total Expense	20,961,484	20,455,502	10,701,676	20,875,676	21,247,900	21,247,900	3.87
Operating Transfers In	150,964	113,111	63,253	113,253	225,000	225,000	98.92
Operating Transfers Out	35,375						
Tax Levy Required / (Contributed)	17,678,583	18,160,089	9,080,045	18,160,089	18,898,710	18,898,710	4.07

Capital Outlay Recommendation for 2019 - \$5000+

Department: Sheriff

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
Squads (7)	\$ 242,000.00	\$ (43,870.00)	R
Camera Upgrade	70,000.00	(55,000.00)	R
Unmarked Dodge Grand Caravan 7 passenger - Transport (1)	26,000.00	(3,500.00)	R
Unmarked SUV-CID (1)	30,500.00	(3,500.00)	R
Shower upgrade/remodel Phase 2 (Pods H-M)	50,000.00	(20,000.00)	R
Cellebrite-Iphone unlock & extraction tool	15,000.00	(10,000.00)	A
Revamp Range	75,000.00		R
Grand Total Amounts	\$ 508,500.00	\$ (135,870.00)	

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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Full-Time Equivalents (adopted budget)	3.38	3.40	3.40	3.64	3.64

County of Sheboygan
2019 Summarized Budget Report

Transportation - Airport Division

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Revenue							
Public Charges for:							
Public Works	246,307	243,862	114,709	247,186	251,429	251,429	3.10
Other Misc. Revenue	14,387	23,500	998	21,827			100.00
General Revenue	260,694	267,362	115,707	269,013	251,429	251,429	5.96
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	263,334	270,002	117,027	271,653	254,069	254,069	5.90
Expense							
Wages	190,950	195,688	112,815	209,888	190,448	190,448	2.68
Benefits	25,378	26,601	14,255	27,368	25,603	25,603	3.75
Personnel Related Expenses	216,328	222,289	127,070	237,256	216,051	216,051	2.81
Purchased Services	33,395	38,750	16,274	38,061	39,150	39,150	1.03
Repairs and Maintenance	24,365	21,800	3,095	19,347	24,030	24,030	10.23
General Operating	43,935	48,845	28,195	45,340	54,664	54,664	11.91
Fixed Charges	727	750	374	750	750	750	
Operating Expense	102,421	110,145	47,938	103,498	118,594	118,594	7.67

County of Sheboygan
2019 Summarized Budget Report

Transportation - Airport Division

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Employee Related Insurance	58,207	60,578	27,805	48,323	43,734	43,734	27.81
Insurance Charges	8,427	9,233	4,616	9,233	8,933	8,933	3.25
Repairs & Maintenance Charges	18,856	24,000	8,272	21,350	52,066	52,066	116.94
System Operation Charges	8,539	8,425	4,256	8,485	8,297	8,297	1.52
Other Interdepartmental Charges	7,416	7,584	3,792	7,584	7,776	7,776	2.53
Interdepartmental Charges	101,445	109,820	48,741	94,975	120,806	120,806	10.00
Other Improvements	75,280	182,250		182,250			100.00
Machinery and Equipment	94,539	42,000	43,033	43,033			100.00
Vehicles	167,924						
Capital Outlay	337,743	224,250	43,033	225,283			100.00
Total Expense	757,938	666,504	266,782	661,012	455,451	455,451	31.67
Tax Levy Required / (Contributed)	554,148	396,502	198,251	396,502	201,382	201,382	49.21

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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Full-Time Equivalents (adopted budget)	97.20	95.35	90.00	90.25	89.76

County of Sheboygan
2019 Summarized Budget Report

Transportation - Highway Division

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Revenue							
State Grants	3,044,134	2,868,611	1,424,425	3,385,622	3,000,622	3,000,622	4.60
Charges to State of Wisconsin	1,921,775	2,242,800	1,076,069	2,242,800	1,971,000	1,971,000	12.12
Charges - Other Local Gov'ts	3,945,432	3,723,847	1,453,389	3,723,847	3,767,394	3,767,394	1.17
Violations, Judgements, Damages			112				
Public Charges for:							
General Government	13,172	12,000	4,454	12,000	12,000	12,000	
Public Safety	13						
Public Works	15,472	12,000	1,783	12,000	12,000	12,000	
Rent Revenue	3,612	2,324	1,000	2,324	2,324	2,324	
Donations	66,795		5,101				
Other Misc. Revenue	908,929	1,416,000	1,496,866	835,000	12,101	12,101	99.15
General Revenue	9,919,334	10,277,582	5,463,198	10,213,593	8,777,441	8,777,441	14.60
Interdepartmental Revenue							
Repairs & Maintenance Services	128,722	79,138	48,272	75,122	97,216	97,216	22.84
Other Interdept'l Revenue	6,508,579	7,051,584	2,507,846	7,051,584	6,807,776	6,807,776	3.46
Interdepartmental Revenue	6,637,302	7,130,722	2,556,118	7,126,706	6,904,992	6,904,992	3.17
Total Revenue	16,556,635	17,408,304	8,019,316	17,340,299	15,682,433	15,682,433	9.91
Expense							
Wages	5,311,266	5,306,278	2,675,763	5,413,492	5,512,107	5,512,107	3.88
Benefits	1,162,870	745,653	372,779	755,705	764,424	764,424	2.52
Personnel Related Expenses	6,474,136	6,051,931	3,048,541	6,169,197	6,276,531	6,276,531	3.71

County of Sheboygan
2019 Summarized Budget Report

Transportation - Highway Division

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Purchased Services	1,183,222	1,172,775	664,171	1,265,495	1,220,315	1,220,315	4.05
Repairs and Maintenance	882,129	860,500	546,413	867,895	884,500	884,500	2.79
General Operating	6,188,043	7,490,316	2,615,080	6,816,026	7,647,796	7,647,796	2.10
Fixed Charges	146,272	50,000	43,767	82,525	150,000	150,000	200.00
Building & Improvement Depreciation	88,237		31,910				
Other Improvements Depreciation	11,557		5,672				
Machinery & Equipment Depreciation	914,437		480,667				
Operating Expense	9,413,896	9,573,591	4,387,680	9,031,941	9,902,611	9,902,611	3.44
Employee Related Insurance	1,429,547	1,562,231	709,694	1,419,388	1,515,597	1,515,597	2.99
Insurance Charges	241,943	253,355	126,677	253,355	245,817	245,817	2.98
Repairs & Maintenance Charges	6,404	7,500	2,314	6,942	7,500	7,500	
System Operation Charges	82,769	90,608	47,116	92,712	107,367	107,367	18.50
Other Interdepartmental Charges	84,284	140,489	41,312	140,489	128,312	128,312	8.67
Interdepartmental Charges	1,844,947	2,054,183	927,114	1,912,886	2,004,593	2,004,593	2.41
Land and Land Improvements		300,000	150,855	300,000			100.00
Machinery and Equipment		500,000	290,783	500,000	540,000	540,000	8.00
Vehicles		500,000	298,550	500,000	460,000	460,000	8.00
Capital Outlay		1,300,000	740,188	1,300,000	1,000,000	1,000,000	23.08
Total Expense	17,732,979	18,979,705	9,103,523	18,414,024	19,183,735	19,183,735	1.07

County of Sheboygan
2019 Summarized Budget Report

Transportation - Highway Division

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
<i>Operating Transfers In</i>					624,113	624,113	
<i>Operating Transfers Out</i>	2,029,506	1,900,000	1,897,676	1,897,676			100.00
Equity							
Use of Retained Earnings		500,000		500,000			100.00
Total Equity		500,000		500,000			100.00
Tax Levy Required / (Contributed)	3,821,378	2,971,401	1,485,701	2,971,401	2,877,189	2,877,189	3.17

Capital Outlay Recommendation for 2019 - \$5000+

Department: Highway

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
Paver	\$ 400,000.00		R
Tandem Axle	230,000.00		R
Tandem Axle	230,000.00		R
Mower Decks	20,000.00		R
Mower Decks	20,000.00		R
Asphalt Roller	50,000.00		R
Asphalt Roller	50,000.00		R
Grand Total Amounts	\$ 1,000,000.00	\$ -	

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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Full-Time Equivalents (adopted budget)	8.10	8.15	8.12	8.12	9.15

County of Sheboygan
2019 Summarized Budget Report

Treasurer

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Revenue							
Sales and Use Tax	155	120	68	120	138	138	15.00
Interest and Penalty on Tax	18,875	5,500		26,000	11,500	11,500	109.09
In Rem Fees	2,100	1,875	2,175	2,175	1,875	1,875	
Federal Grants	1,469	1,330		1,330	1,265	1,265	4.89
State Grants			101	101			
State Gov't Pay't Lieu Tax	69,613	69,000	70,646	70,646	69,000	69,000	
Charges - Other Local Gov'ts	17,698	16,650		16,650	16,700	16,700	.30
Public Charges for:							
General Government	2,884	2,550	1,150	2,550	2,850	2,850	11.76
Other Misc. Revenue	194,825	4,550	141,906	76,105	49,530	49,530	988.57
General Revenue	307,619	101,575	216,046	195,677	152,858	152,858	50.49
Interdepartmental Revenue							
System Operation Revenue	32	22		22	22	22	
Interdepartmental Revenue	32	22		22	22	22	
Total Revenue	307,651	101,597	216,046	195,699	152,880	152,880	50.48

County of Sheboygan
2019 Summarized Budget Report

Treasurer

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
<i>Expense</i>							
Wages	354,521	365,880	174,508	365,880	372,098	372,098	1.70
Benefits	47,536	52,223	23,785	52,223	52,651	52,651	.82
Personnel Related Expenses	402,057	418,103	198,294	418,103	424,749	424,749	1.59
Purchased Services	44,176	57,025	28,426	65,275	55,425	55,425	2.81
Repairs and Maintenance	5,811	8,595	204	8,625	9,460	9,460	10.06
General Operating	60,824	76,659	25,556	78,069	74,912	74,912	2.28
Fixed Charges	1,414	1,440	707	1,440	1,440	1,440	
Bad Debt Expense	798	222	3-	222	225	225	1.35
Operating Expense	113,022	143,941	54,890	153,631	141,462	141,462	1.72
Employee Related Insurance	94,621	116,958	49,546	116,958	114,343	114,343	2.24
Insurance Charges	2,030	2,302	1,151	2,302	2,137	2,137	7.17
Repairs & Maintenance Charges		1,100		1,100	1,100	1,100	
System Operation Charges	82,616	81,320	40,716	81,413	49,148	49,148	39.56
Other Interdepartmental Charges	1,554	1,572	786	1,572	1,572	1,572	
Interdepartmental Charges	180,821	203,252	92,199	203,345	168,300	168,300	17.20
Land and Land Improvements	52,168						
Computer and Systems Equipment	69,486		8,301	13,301	50,000	50,000	
Capital Outlay	121,654		8,301	13,301	50,000	50,000	
<i>Total Expense</i>	<i>817,554</i>	<i>765,296</i>	<i>353,684</i>	<i>788,380</i>	<i>784,511</i>	<i>784,511</i>	<i>2.51</i>

County of Sheboygan
2019 Summarized Budget Report

Treasurer

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
<i>Operating Transfers In</i>	98,233	52,144	24,773	52,144	82,254	82,254	57.74
Equity							
Use of Undesignated Fund Balance				9,500			
Total Equity				9,500			
Tax Levy Required / (Contributed)	609,412	611,555	305,777	611,555	549,377	549,377	10.17

Capital Outlay Recommendation for 2019 - \$5000+

Department: Treasurer

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
Computer Equipment	\$ 50,000.00		R
Grand Total Amounts	<u>\$ 50,000.00</u>	<u>\$ -</u>	

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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Full-Time Equivalents (adopted budget)	3.20	3.20	3.20	3.40	3.20

County of Sheboygan
2019 Summarized Budget Report

UW Extension

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
<i>Revenue</i>							
Public Charges for:							
General Government	16,111	18,500	11,337	17,789	18,700	18,700	1.08
Conservation and Development	3,488	4,400	304	4,400	4,400	4,400	
Interest Income	232	100	197	200	150	150	50.00
Other Misc. Revenue	9,875	12,900	8,489	11,401	10,850	10,850	15.89
<i>Total Revenue</i>	<i>29,707</i>	<i>35,900</i>	<i>20,327</i>	<i>33,790</i>	<i>34,100</i>	<i>34,100</i>	<i>5.01</i>
<i>Expense</i>							
Wages	109,744	112,248	55,909	112,248	114,399	114,399	1.92
Benefits	14,909	15,625	7,549	15,625	15,762	15,762	.88
Personnel Related Expenses	124,653	127,873	63,458	127,873	130,161	130,161	1.79
Purchased Services	178,943	208,469	104,154	208,444	208,063	208,063	.19
Repairs and Maintenance	4,994	6,000	5,143	6,000	6,000	6,000	
General Operating	31,483	35,157	16,404	31,804	34,189	34,189	2.75
Fixed Charges	11,126	11,500	5,563	11,500	11,500	11,500	
Operating Expense	226,546	261,126	131,263	257,748	259,752	259,752	.53

County of Sheboygan
2019 Summarized Budget Report

UW Extension

Description	2017 Actual	2018 Budget	June, 2018 YTD	2018 Annual Projection	2019 Budget Request	2019 Board Adopted Budget	% Chg from 2018 Budget
Employee Related Insurance	44,759	45,651	22,816	45,651	47,713	47,713	4.52
Insurance Charges	1,736	1,715	858	1,715	1,697	1,697	1.05
System Operation Charges	25,714	31,471	15,446	30,971	26,545	26,545	15.65
Interdepartmental Charges	72,209	78,837	39,120	78,337	75,955	75,955	3.66
Total Expense	423,408	467,836	233,841	463,958	465,868	465,868	.42
Tax Levy Required / (Contributed)	428,631	431,936	215,968	431,936	431,768	431,768	.04

UW Green Bay - Sheboygan Campus

Function: General Administration

Fund: General Fund

General Information:

The UW Green Bay - Sheboygan Campus provides an Associate Degree in the Arts and Sciences that is accessible and affordable, giving students the foundation to excel at a four year institution and help build the skills needed for life-long learning.

County of Sheboygan
2019 Summarized Budget Report

UW Green Bay - Sheboygan Campus

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Revenue							
State Grants	4,922						
Total Revenue	4,922						
Expense							
Repairs and Maintenance	95,383	89,819	40,668	82,835	89,595	89,595	.25
General Operating	760	600	910	910	750	750	25.00
Operating Expense	96,143	90,419	41,578	83,745	90,345	90,345	.08
Insurance Charges	17,919	18,954	9,477	18,954	19,116	19,116	.85
Repairs & Maintenance Charges	605	1,088	2,330	2,330	1,000	1,000	8.09
Interdepartmental Charges	18,524	20,042	11,807	21,284	20,116	20,116	.37
Total Expense	114,667	110,461	53,386	105,029	110,461	110,461	
Equity							
Use of Undesignated Fund Balance				5,000			
Total Equity				5,000			
Tax Levy Required / (Contributed)	110,461	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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Full-Time Equivalents (adopted budget)	0.30	0.30	0.30	0.80	0.80

County of Sheboygan
2019 Summarized Budget Report

Veterans Commission

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
<i>Expense</i>							
Wages	450	2,000	240	1,500	2,000	2,000	
Benefits	34	147	18	74	147	147	
Personnel Related Expenses	484	2,147	258	1,574	2,147	2,147	
Purchased Services	2,135	5,000	947	4,750	5,550	5,550	11.00
General Operating	6,347	14,673	4,024	9,950	14,182	14,182	3.35
Operating Expense	8,482	19,673	4,971	14,700	19,732	19,732	.30
Employee Related Insurance	1	6	1	6	3	3	50.00
Insurance Charges	103	104	52	104	48	48	53.85
System Operation Charges	755	499	250	499			100.00
Interdepartmental Charges	859	609	302	609	51	51	91.63
<i>Total Expense</i>	<i>9,825</i>	<i>22,429</i>	<i>5,532</i>	<i>16,883</i>	<i>21,930</i>	<i>21,930</i>	<i>2.22</i>
<i>Tax Levy Required / (Contributed)</i>	<i>33,619</i>	<i>22,429</i>	<i>11,215</i>	<i>22,429</i>	<i>21,930</i>	<i>21,930</i>	<i>2.22</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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Full-Time Equivalents (adopted budget)	3.00	3.00	3.00	3.00	3.00

County of Sheboygan
2019 Summarized Budget Report

Veterans Services

<i>Description</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>June, 2018 YTD</i>	<i>2018 Annual Projection</i>	<i>2019 Budget Request</i>	<i>2019 Board Adopted Budget</i>	<i>% Chg from 2018 Budget</i>
Revenue							
State Grants	13,000	13,000	13,000	13,000	13,000	13,000	
Donations	5,411		1,230	1,230			
Total Revenue	18,411	13,000	14,230	14,230	13,000	13,000	
Expense							
Wages	157,451	160,555	80,279	160,555	163,779	163,779	2.01
Benefits	21,580	22,638	10,885	22,638	22,848	22,848	.93
Personnel Related Expenses	179,030	183,193	91,164	183,193	186,627	186,627	1.87
Purchased Services	1,552	1,600	472	1,575	3,228	3,228	101.75
Repairs and Maintenance	379	1,578	259	878	878	878	44.36
General Operating	16,532	18,410	12,212	18,328	17,998	17,998	2.24
Fixed Charges		25	25	25	25	25	
Operating Expense	18,463	21,613	12,968	20,806	22,129	22,129	2.39
Employee Related Insurance	45,026	46,409	22,993	46,409	47,912	47,912	3.24
Insurance Charges	913	922	461	922	979	979	6.18
System Operation Charges	17,681	14,574	6,615	14,274	16,857	16,857	15.66
Interdepartmental Charges	63,620	61,905	30,069	61,605	65,748	65,748	6.21
Total Expense	261,113	266,711	134,202	265,604	274,504	274,504	2.92
Tax Levy Required / (Contributed)	252,552	253,711	126,856	253,711	261,504	261,504	3.07