



WISCONSIN

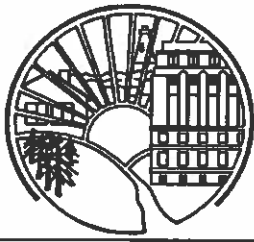
2021 ADOPTED BUDGET

2021 ADOPTED BUDGET TABLE OF CONTENTS

TITLE	PAGE(S)
Cover Letter.....	1-2
List of County Board Supervisors.....	3
County Board Supervisors by Committee.....	4-5
Organizational Chart.....	6
List of Department Heads.....	7
Departments by Function.....	8
Budget Process.....	9-10
2021 Budget Summary.....	11-12
Budget (2021 Adopted) versus (Estimated 2020) by Department.....	13-14
2021 Budget Summary Charts.....	15
Levy by Function	
Expenditures by Function	
Tax Rates for the Past 12 Years	
Tax Levy Trend for the Past 12 Years	
2021 Budgeted Revenues Chart.....	16
Equalized Values of Property Graph.....	17
Long Term Debt.....	18
Long Term Financing Structure 2021-2030.....	19
2021 Adopted Capital Projects.....	20
Adopted Five Year Capital Plan for 2021 – 2025.....	21
Five Year Capital Plan Chart.....	22
 Budgeted Expenses by Fund	
Consolidated Budget Summary.....	23-26
General Fund Summary.....	27-30
Special Revenue Fund Summary.....	31-33
Debt Service Fund Summary.....	34-36
Capital Projects Fund Summary.....	37-38
Transportation Fund Summary.....	39-40
Enterprise (Health Care Center) Fund Summary.....	41-44
Internal Services Fund Summary.....	45-48
 Budgeted Expenses by Department	
Building Services.....	49-52
Clerk of Courts.....	53-55
Corporation Counsel.....	56-58
County Administrator.....	59-61
County Board.....	62-63
County Clerk.....	64-66
Court Commissioner.....	67-69
District Attorney.....	70-72
Employee Benefits Insurance.....	73-75
Finance.....	76-78
Health & Human Services.....	79-82

Budgeted Expenses by Department (cont.)

Human Resources	83-85
Information Technology	86-88
Medical Examiner	89-90
Non-Departmental	91-93
Planning & Conservation (Includes Board of Adjustments)	94-98
Property/Liability Insurance	99-100
Register of Deeds	101-103
Rocky Knoll	104-107
Sheriff	108-112
Transportation – Airport Division	113-115
Transportation – Highway Division	116-120
Treasurer.....	121-124
UW Extension	125-127
UW Green Bay – Sheboygan Campus	128-129
Veterans Commission	130-131
Veterans Services	132-133



SHEBOYGAN COUNTY

Vernon Koch
Chairman of the Board

Adam N. Payne
County Administrator

November 3, 2020

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 2021. 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 2021 budget continues this track record. The 2021 Sheboygan County Budget will increase the property tax levy 1.56%, or \$788,533. The tax levy increase includes capturing net new construction, which increased 1.88%, or \$820,114 and an additional \$63,826 from closed Tax Incremental Districts (TIDs). There is a 7.81% increase in aid to local libraries, or \$112,298. Debt service will decrease by 2.28%, or \$125,919. There is a decrease in Bridge Aid of \$103,113 and a small increase in levy equal to the change in Personal Property Aid of \$21,327. With the increase of equalized value (without Tax Incremental Districts) of 6.88%, the tax rate will decrease to \$4.96, a 26-cent reduction from the 2020 rate, or a reduction of 4.98%.

Some of the key components represented in the 2021 budget include:

- **Enhanced community-based mental and behavioral health services**
- **Continued focus on improving child welfare services**
- **Planning and design for additional offices for the Sheriff Department's Alternatives to Incarceration Unit**
- **Sheriff Department Emergency Radio System Network upgrades**
- **Additional staff support in the Clerk of Courts Office**
- **Maintaining and improving our transportation system and airport taxiway**
- **Extending the Old Plank Road Trail from Greenbush to the Fond du Lac County**
- **Upgrading the Courthouse heating system and exterior repairs**
- **Courthouse fourth floor hallway renovations**
- **Roof restoration at the Health & Human Services building**
- **Road repairs for the entrance of the UWGB-Sheboygan Campus and removal of the old tennis courts**
- **Software upgrades for Health and Human Services Case Management and County Network firewalls.**
- **Sheboygan County Marsh Multi-Purpose Building construction and Lodge roof repairs**
- **Mitigation Bank development and recreational enhancements at Amsterdam Dunes**

Honorable Members of the Sheboygan County Board of Supervisors and
Residents of Sheboygan County
November 3, 2020
Page 2


The budget supports 19 departments, 850 employees, implementing over 200 programs and services. Our programs and services include maintaining the safety of our highways and roads, law enforcement, protecting our environment and natural resources, providing vital records, land records, and critical health and human services for the mentally ill, elderly, physically disabled children, and the financially poor.

We also operate a thriving airport and provide the facilities for the UW-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.

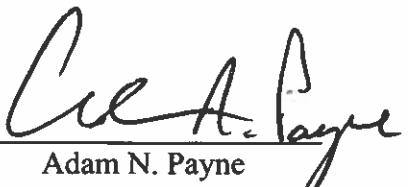
We want to thank the Sheboygan County Board, Department Heads and staff for the hard work and support in preparing the 2021 Budget. Our commitment to the citizens of Sheboygan County will continue to influence our decisions regarding future budgets, programs and the services we provide.



Vernon C. Koch
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, 2022

Vernon C. KochChairperson

Robert J. ZiegelbauerVice-Chairperson

Keith Abler

Marilyn Montemayor

Al Bosman

Henry Nelson

Curt A. Brauer

Charlette Nennig

Rebecca Clarke

Michael S. Ogea

Fran Damp

Edward J. Procek

William C. Goehring

Vicky Schneider

Paul A. Gruber

Wendy A. Schobert

Brian Hilbelink

Brian Smith

Brian C. Hoffmann

Roger L. TeStroete

Jacob Immel

Jacqueline Veldman

Gerald Jorgensen

Thomas Wegner

George H. Kulow

OFFICIALS OF THE COUNTY OF SHEBOYGAN, WISCONSIN

COUNTY BOARD OF SUPERVISORS

BOARD YEAR 2020 - 2021

(Term Expires April, 2022)

Chairperson..... Vernon C. Koch
Vice-Chairperson Robert J. Ziegelbauer

ELECTED

EXECUTIVE COMMITTEE

Vernon C. Koch, Chairperson
Robert J. Ziegelbauer, Vice-Chairperson
William C. Goehring, Secretary

Edward J. Procek
Keith Ablner

APPOINTED

FINANCE COMMITTEE

William C. Goehring, Chairperson
Roger L. TeStroete, Vice-Chairperson
Keith Ablner, Secretary

Thomas Wegner
Robert J. Ziegelbauer

HEALTH & HUMAN SERVICES COMMITTEE

Brian C. Hoffmann, Chairperson
Curt A. Brauer, Vice-Chairperson
William C. Goehring, Secretary
Marilyn Montemayor
Wendy Schobert

Vicky Schneider
Jeanne Kliejunas (*)
Diane Oppeneer (*)
Larry Samet (*)

(*) Not a County Board Member

HEALTH CARE CENTER COMMITTEE

Jacqueline Veldman, Chairperson
Curt A. Brauer, Vice-Chairperson
Al J. Bosman, Secretary

Fran M. Damp
Marilyn Montemayor

HUMAN RESOURCES COMMITTEE

Fran M. Damp, Chairperson
Roger L. TeStroete, Vice-Chairperson
Edward J. Procek, Secretary

Charlette Nennig
Vicky Schneider

LAW COMMITTEE

Charlette Nennig, Chairperson
Gerald Jorgensen, Vice-Chairperson
Brian C. Hoffmann, Secretary

Paul Gruber
Wendy Schobert

PLANNING, RESOURCES, AGRICULTURE & EXTENSION COMMITTEE

Keith Abler, Chairperson
Michael Ogea, Vice-Chairperson
Rebecca Clarke, Secretary

Henry M. Nelson
Paul Gruber

PROPERTY COMMITTEE

Henry M. Nelson, Chairperson
Brian R. Hilbelink, Vice-Chairperson
Jacob Immel, Secretary

George Kulow
Brian Smith

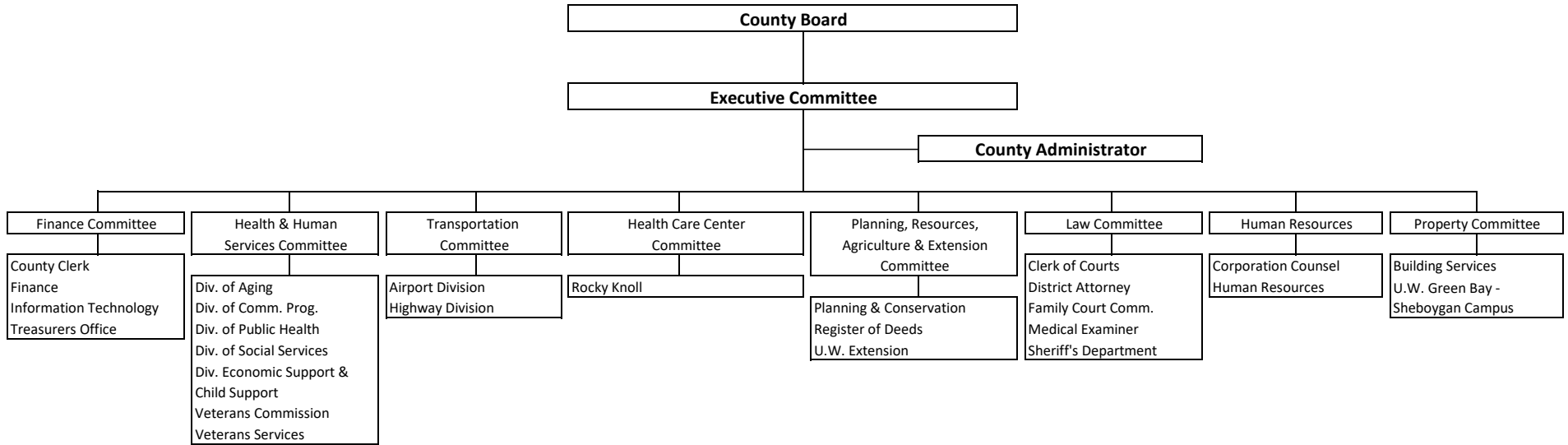
TRANSPORTATION COMMITTEE

Roger L. TeStroete, Chairperson
Thomas Wegner, Vice-Chairperson
Al J. Bosman, Secretary

Jacqueline Veldman
Robert J. Ziegelbauer

(*) 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 Center Kayla Clinton

Human Resources Dennis Miller

Information Technology Chris Lewinski

Medical Examiner Chris Nehring

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*** James Schramm

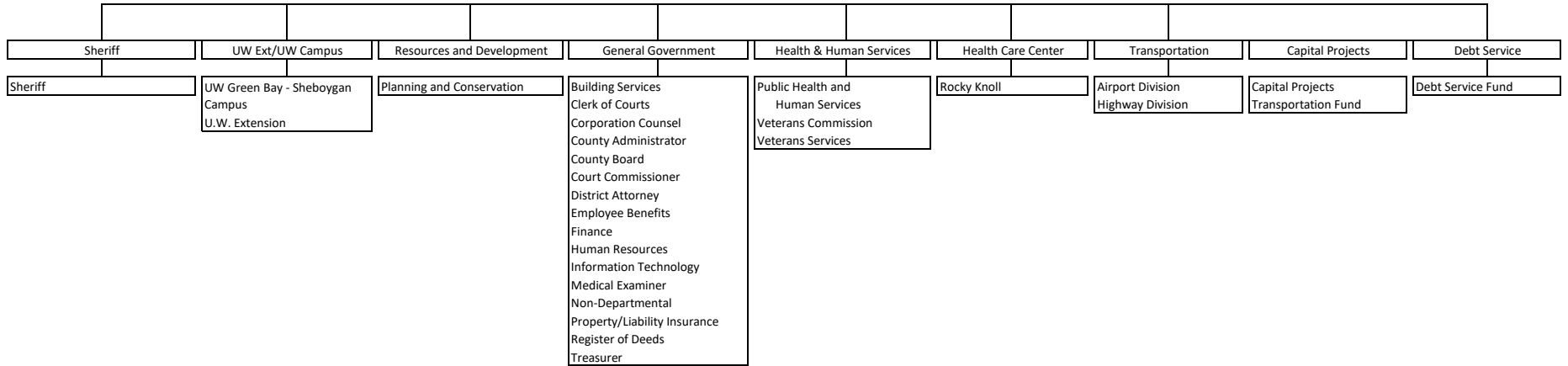
Veterans Service Todd Richter

* 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
2021 BUDGET SUMMARY**

Page	OPERATING BUDGETS	REVENUES			EXPENDITURES			(Usage) Restriction of Fund Balance	Levy Required
		Preliminary Budget	Changes	Adopted Budget	Preliminary Budget	Changes	Adopted Budget		
49	Building Services	\$ 613,667	\$ -	\$ 613,667	\$ 3,546,435	\$ -	\$ 3,546,435	\$ -	\$ 2,932,768
53	Clerk of Courts	1,479,116	-	1,479,116	2,774,864	-	2,774,864	-	1,295,748
56	Corporation Counsel	267,433	-	267,433	500,871	-	500,871	-	233,438
59	County Administrator	360	-	360	365,705	-	365,705	-	365,345
62	County Board	-	-	-	234,752	-	234,752	-	234,752
64	County Clerk	154,142	-	154,142	371,715	-	371,715	-	217,573
67	Court Commissioner	50,000	-	50,000	344,687	-	344,687	-	294,687
70	District Attorney	219,273	-	219,273	1,022,645	-	1,022,645	-	803,372
76	Finance	669,584	-	669,584	1,825,497	-	1,825,497	-	1,155,913
83	Human Resources	114,789	-	114,789	721,596	-	721,596	-	606,807
89	Medical Examiner	139,100	-	139,100	231,644	-	231,644	-	92,544
91	Non-Departmental	5,225,472	-	5,225,472	2,159,344	-	2,159,344	310,147	(2,755,981)
94	Planning and Conservation	1,073,119	-	1,073,119	2,280,849	-	2,280,849	-	1,207,730
101	Register of Deeds	794,695	-	794,695	688,350	-	688,350	-	(106,345)
108	Sheriff	2,332,144	-	2,332,144	22,615,984	-	22,615,984	-	20,283,840
113	Transportation - Airport Division	289,333	-	289,333	500,358	-	500,358	-	211,025
121	Treasurer	184,950	-	184,950	749,067	-	749,067	-	564,117
125	UW Extension	34,585	-	34,585	448,035	-	448,035	-	413,450
128	UW Green Bay - Sheboygan Campus	-	-	-	111,609	-	111,609	-	111,609
130	Veterans Commission	-	-	-	20,797	-	20,797	-	20,797
132	Veterans Services	13,000	-	13,000	303,944	-	303,944	-	290,944
	GENERAL FUND OPERATIONS	\$ 13,654,762	\$ -	\$ 13,654,762	\$ 41,818,748	\$ -	\$ 41,818,748	\$ 310,147	\$ 28,474,133
79	Health & Human Services	\$ 24,689,574	\$ -	\$ 24,689,574	\$ 39,087,701	\$ -	\$ 39,087,701	\$ -	\$ 14,398,127
	SPECIAL REVENUE OPERATIONS	\$ 24,689,574	\$ -	\$ 24,689,574	\$ 39,087,701	\$ -	\$ 39,087,701	\$ -	\$ 14,398,127
34	Debt Service	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 6,406,750	\$ -	\$ 6,406,750	\$ (1,664)	\$ 5,405,086
	DEBT SERVICE OPERATIONS	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 6,406,750	\$ -	\$ 6,406,750	\$ (1,664)	\$ 5,405,086

**COUNTY OF SHEBOYGAN, WISCONSIN
2021 BUDGET SUMMARY**

Page	OPERATING BUDGETS	REVENUES			EXPENDITURES			(Usage) Restriction of Fund Balance	Levy Required
		Preliminary Budget	Changes	Adopted Budget	Preliminary Budget	Changes	Adopted Budget		
37	Capital Projects	\$ 2,144,787	\$ -	\$ 2,144,787	\$ 2,541,386	\$ -	\$ 2,541,386	\$ (396,599)	\$ -
	CAPITAL PROJECT OPERATIONS	\$ 2,144,787	\$ -	\$ 2,144,787	\$ 2,541,386	\$ -	\$ 2,541,386	\$ (396,599)	\$ -
39	Transportation Fund	\$ 8,414,000	\$ -	\$ 8,414,000	\$ 8,414,000	\$ -	\$ 8,414,000	\$ -	\$ -
	TRANSPORTATION FUND OPERATIONS	\$ 8,414,000	\$ -	\$ 8,414,000	\$ 8,414,000	\$ -	\$ 8,414,000	\$ -	\$ -
104	Rocky Knoll	\$ 13,343,710	\$ -	\$ 13,343,710	\$ 14,264,951	\$ -	\$ 14,264,951	\$ -	\$ 921,241
	ENTERPRISE FUND OPERATIONS	\$ 13,343,710	\$ -	\$ 13,343,710	\$ 14,264,951	\$ -	\$ 14,264,951	\$ -	\$ 921,241
73	Employee Benefits Insurance	\$ 16,814,904	\$ -	\$ 16,814,904	\$ 17,115,513	\$ -	\$ 17,115,513	\$ (300,609)	\$ -
86	Information Technology	2,353,245	-	2,353,245	2,464,805	-	2,464,805	(111,560)	-
99	Property/Liability Insurance	660,132	-	660,132	660,132	-	660,132	-	-
116	Transportation - Highway Division	17,467,039	-	17,467,039	19,655,137	-	19,655,137	-	2,188,098
	INTERNAL SERVICES OPERATIONS	\$ 37,295,320	\$ -	\$ 37,295,320	\$ 39,895,587	\$ -	\$ 39,895,587	\$ (412,169)	\$ 2,188,098
	TOTAL OPERATIONS	\$ 100,542,153	\$ -	\$ 100,542,153	\$ 152,429,123	\$ -	\$ 152,429,123	\$ (500,285)	\$ 51,386,685
	TAX LEVY REQUIRED								\$ 51,386,685
	State Tax Due 2020	\$ -	2020 Equalized Value	\$ 10,351,198,300	Mill Rate Required 2020				\$ 4.9643
	State Tax Due 2019	\$ -	2019 Equalized Value	\$ 9,684,428,600	2019 Mill Rate				\$ 5.2247
			Increase in Value	\$ 666,769,700	6.88%	INCREASE			

Note: 2021 (usage) restriction of fund balance includes: restriction of unassigned General Fund balance of \$242,568, restriction of \$49,135 of jail assessment fees, and restriction of \$18,444 of land record fees. Usage of \$1,664 of Debt Service restricted fund balance. Usage of Capital Project restricted fund balance of \$396,599. Usage of \$412,169 of Internal Service Net position which is made up of \$111,560 of Information Technology unrestricted net position and \$300,609 of Employee Benefit net position.

**COUNTY OF SHEBOYGAN, WISCONSIN
2021 BUDGET VERSUS 2020 ESTIMATES**

Page	DEPARTMENTAL OPERATING BUDGETS	REVENUES		EXPENDITURES		(Usage) Restriction of Fund Balance		% of Change
		2020 Estimated Revenues	2021 Adopted Budget	2020 Estimated Expenditures	2021 Adopted Budget	2020 Estimated	2021 Adopted	
49	Building Services	\$ 644,106	\$ 613,667	\$ 3,623,650	\$ 3,546,435	\$ (364,750)	\$ -	12.16%
53	Clerk of Courts	1,405,617	1,479,116	2,570,164	2,774,864	(28,346)	-	14.04%
56	Corporation Counsel	262,077	267,433	496,361	500,871	-	-	-0.36%
59	County Administrator	360	360	269,763	365,705	-	-	35.61%
62	County Board	-	-	225,028	234,752	-	-	4.32%
64	County Clerk	163,176	154,142	415,378	371,715	-	-	-13.73%
67	Court Commissioner	58,343	50,000	339,181	344,687	-	-	4.93%
70	District Attorney	238,851	219,273	1,070,437	1,022,645	(15,000)	-	-1.62%
76	Finance	632,949	669,584	1,591,159	1,825,497	-	-	20.63%
83	Human Resources	130,396	114,789	760,058	721,596	-	-	-3.63%
89	Medical Examiner	143,221	139,100	222,434	231,644	-	-	16.83%
91	Non-Departmental	5,261,541	5,225,472	2,879,301	2,159,344	(287,538)	310,147	3.23%
94	Planning and Conservation	1,059,299	1,073,119	2,181,450	2,280,849	-	-	7.63%
101	Register of Deeds	954,547	794,695	899,076	688,350	(138,042)	-	-45.05%
108	Sheriff	2,413,364	2,332,144	22,357,906	22,615,984	-	-	1.70%
113	Transportation - Airport Division	615,333	289,333	1,137,227	500,358	(164,834)	-	-40.90%
121	Treasurer	411,457	184,950	815,200	749,067	(11,506)	-	43.82%
125	UW Extension	35,890	34,585	444,781	448,035	-	-	1.11%
128	UW Green Bay - Sheboygan Campus	-	-	126,527	111,609	(10,298)	-	-3.97%
130	Veterans Commission	-	-	17,474	20,797	-	-	19.02%
132	Veterans Services	15,528	13,000	291,751	303,944	-	-	5.33%
	GENERAL FUND OPERATIONS	\$ 14,446,055	\$ 13,654,762	\$ 42,734,306	\$ 41,818,748	\$ (1,020,314)	\$ 310,147	4.42%
79	Health & Human Services	25,072,120	24,689,574	38,432,988	39,087,701	\$ -	\$ -	7.76%
	SPECIAL REVENUE OPERATIONS	\$ 25,072,120	\$ 24,689,574	\$ 38,432,988	\$ 39,087,701	\$ -	\$ -	7.76%
34	Debt Service	\$ 1,673,641	\$ 1,000,000	\$ 7,112,661	\$ 6,406,750	\$ 91,985	\$ (1,664)	-2.28%
	DEBT SERVICE OPERATIONS	\$ 1,673,641	\$ 1,000,000	\$ 7,112,661	\$ 6,406,750	\$ 91,985	\$ (1,664)	-2.28%

**COUNTY OF SHEBOYGAN, WISCONSIN
2021 BUDGET VERSUS 2020 ESTIMATES**

Page	DEPARTMENTAL OPERATING BUDGETS	REVENUES		EXPENDITURES		(Usage) Restriction of Fund Balance		% of Change
		2020 Estimated Revenues	2021 Adopted Budget	2020 Estimated Expenditures	2021 Adopted Budget	2020 Estimated	2021 Adopted	
37	Capital Projects	\$ 6,915,302	\$ 2,144,787	\$ 5,748,582	\$ 2,541,386	\$ (50,000)	\$ (396,599)	-100.00%
	CAPITAL PROJECT OPERATIONS	\$ 6,915,302	\$ 2,144,787	\$ 5,748,582	\$ 2,541,386	\$ (50,000)	\$ (396,599)	-100.00%
39	Transportation Fund	\$ 8,141,941	\$ 8,414,000	\$ 8,543,964	\$ 8,414,000	\$ (402,023)	\$ -	0.00%
	TRANSPORTATION FUND OPERATIONS	\$ 8,141,941	\$ 8,414,000	\$ 8,543,964	\$ 8,414,000	\$ (402,023)	\$ -	0.00%
104	Rocky Knoll	\$ 13,928,361	\$ 13,343,710	\$ 13,939,083	\$ 14,264,951	\$ (354,714)	\$ -	-367.81%
	ENTERPRISE FUND OPERATIONS	\$ 13,928,361	\$ 13,343,710	\$ 13,939,083	\$ 14,264,951	\$ (354,714)	\$ -	-367.81%
73	Employee Benefits Insurance	\$ 14,859,805	\$ 16,814,904	\$ 15,905,502	\$ 17,115,513	\$ (1,399,652)	\$ (300,609)	-100.00%
86	Information Technology	2,324,683	2,353,245	2,605,588	2,464,805	(280,905)	(111,560)	0.00%
99	Property/Liability Insurance	649,043	660,132	649,043	660,132	-	-	0.00%
116	Transportation - Highway Division	18,020,979	17,467,039	19,912,114	19,655,137	-	-	15.70%
	INTERNAL SERVICES OPERATIONS	\$ 35,854,510	\$ 37,295,320	\$ 39,072,247	\$ 39,895,587	\$ (1,680,557)	\$ (412,169)	42.34%
	TOTAL OPERATIONS	\$ 106,031,930	\$ 100,542,153	\$ 155,583,831	\$ 152,429,123	\$ (3,415,623)	\$ (500,285)	-1.10%

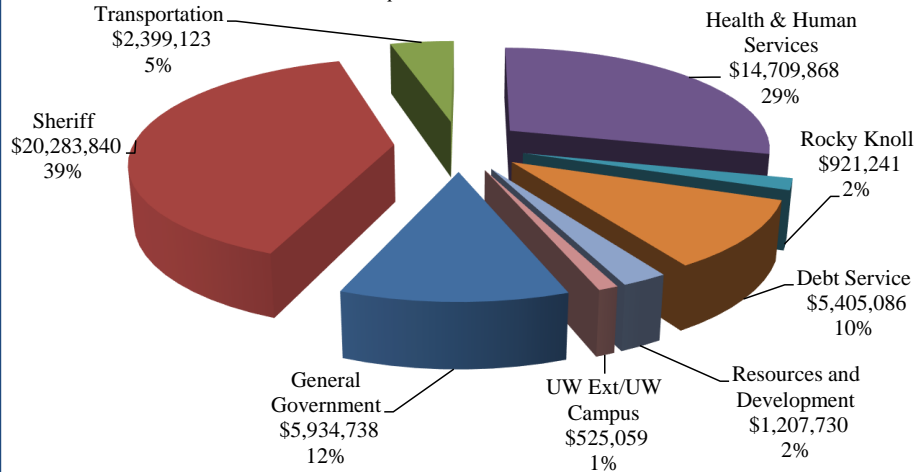
Note: 2020 (usage) restriction of fund balance includes: use of unassigned General Fund balance of \$709,749, use of \$79,046 of jail assessment fees, and use of \$231,519 of land record fees. Restriction of \$91,985 of Debt Service restricted fund balance. Use of \$50,000 of Capital Projects restricted fund balance. Use of \$402,023 of unassigned Transportation Fund balance. Usage of \$1,399,652 of Employee Benefits net position and use of \$280,905 of Information Technology unrestricted net position. 2021 (usage) restriction of fund balance includes: restriction of unassigned General Fund balance of \$242,568, restriction of \$49,135 of jail assessment fees, and restriction of \$18,444 of land record fees. Usage of \$1,664 of Debt Service restricted fund balance. Usage of Capital Project restricted fund balance of \$396,599. Usage of \$412,169 of Internal Service Net position which is made up of \$111,560 of Information Technology unrestricted net position and \$300,609 of Employee Benefit net position.

Sheboygan County Budget Summary

2021 Adopted Budget

Sheboygan County's Portion of the 2021 Adopted Property Tax Levy

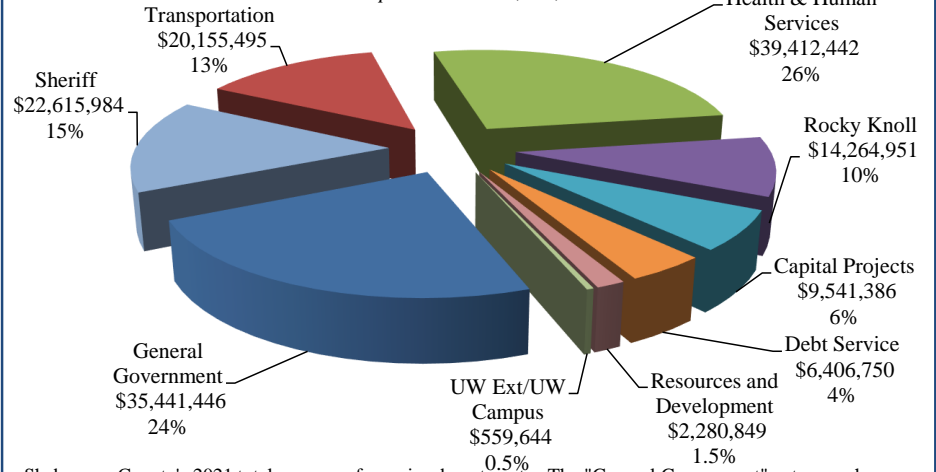
All Departments \$51,386,685



Sheboygan County's 2021 tax levy broken out by major categories. The Sheboygan County property tax levy increased \$788,533, or 1.56%, from 2020 to 2021.

Sheboygan County's 2021 Adopted Total Expenditures

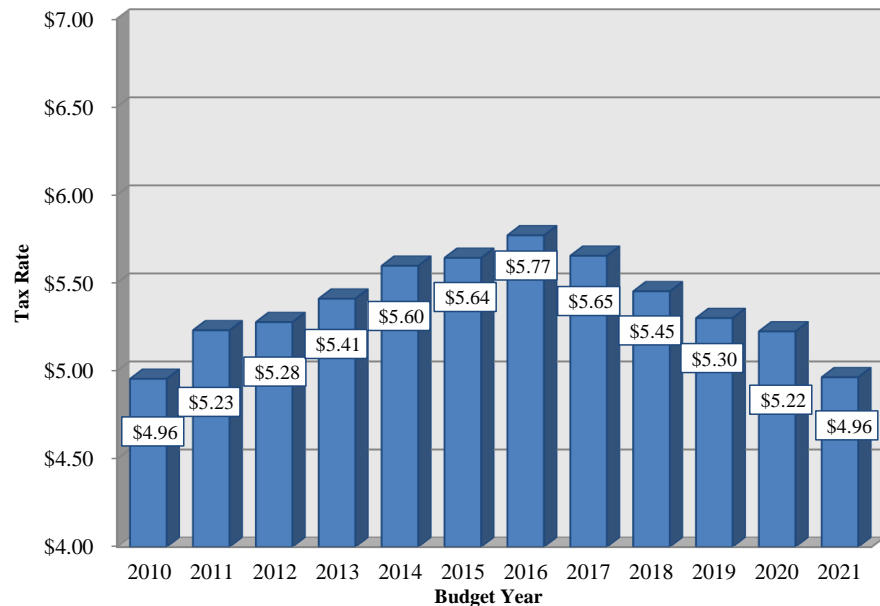
All Departments \$150,678,947



Sheboygan County's 2021 total expenses for major departments. The "General Government" 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

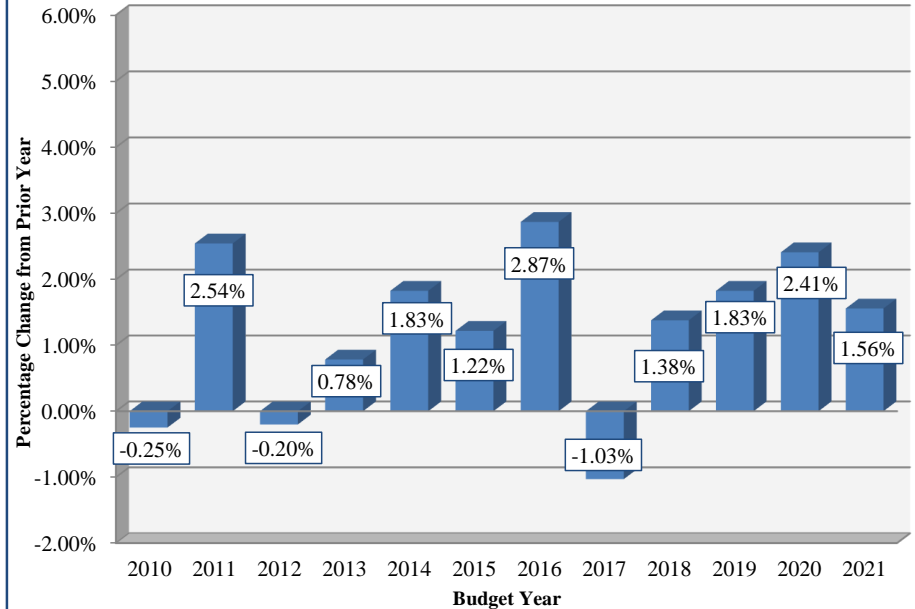
per \$1,000 of equalized valuation



The tax rate decreased 26 cents from 2020 to 2021, which is a 4.98% decrease.

Sheboygan County Adopted Property Tax Levy Trend

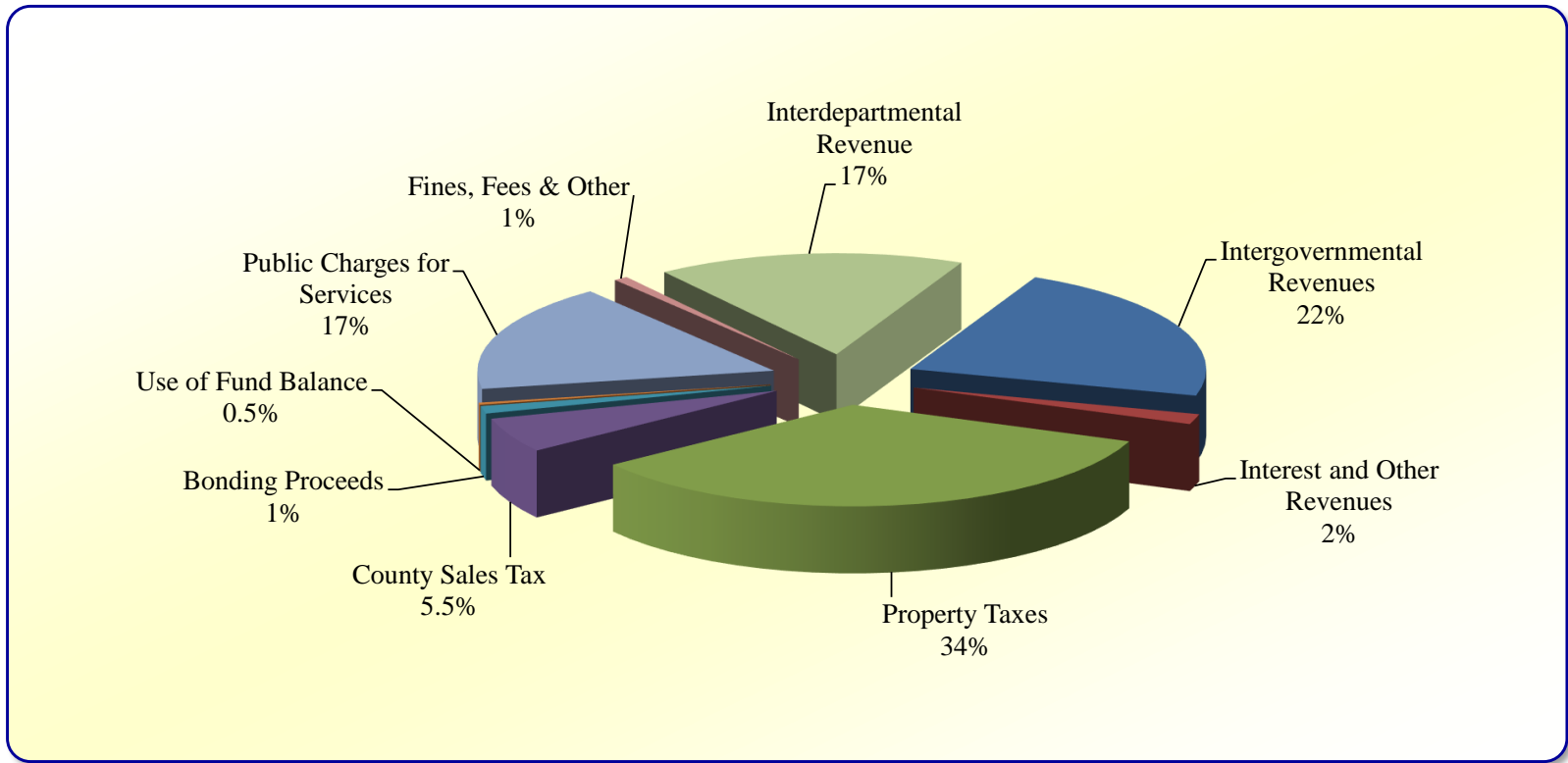
% Change in County Share of Property Taxes



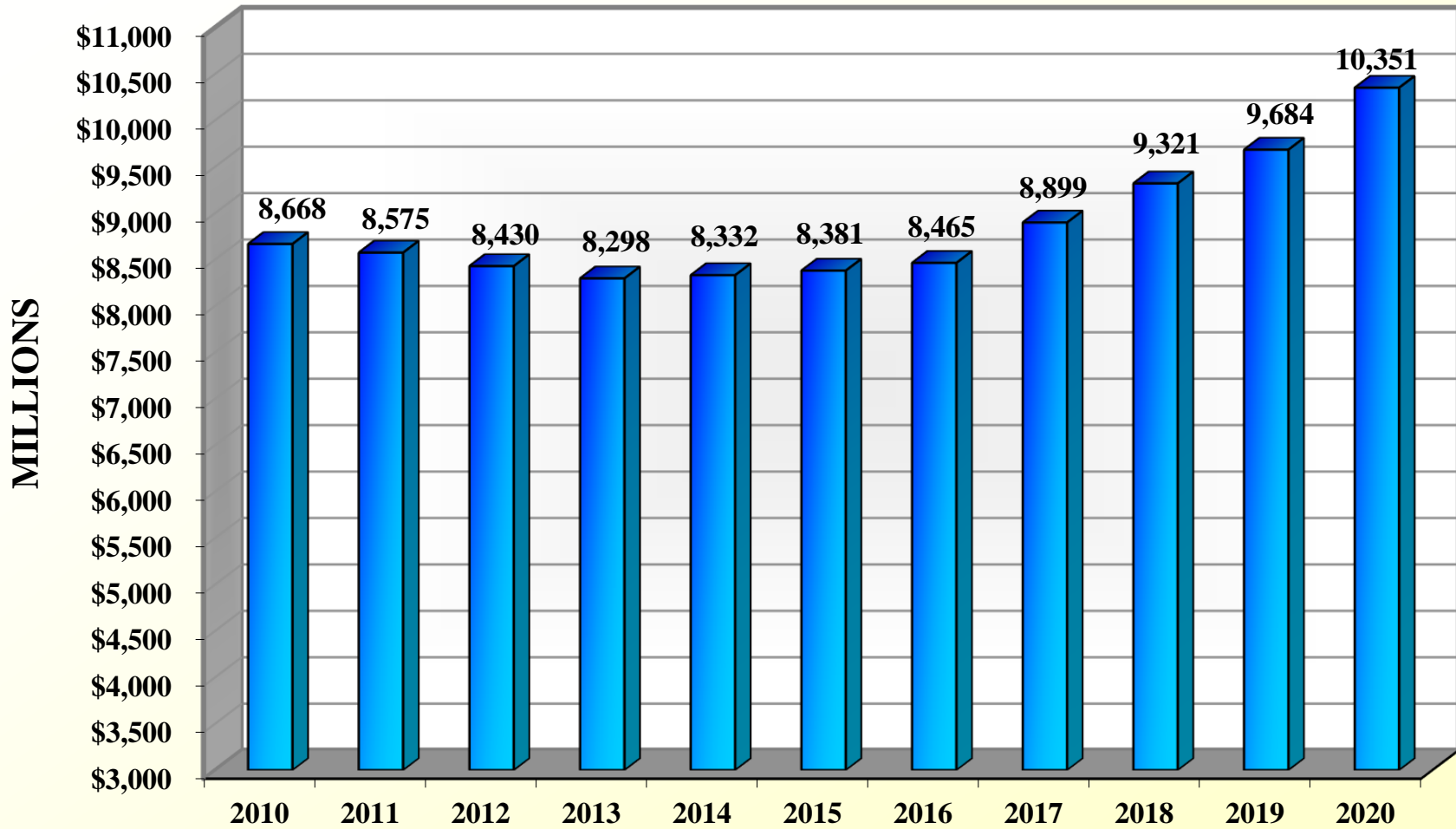
Since 2010, the average annual percentage change is 1.24%.

COUNTY OF SHEBOYGAN, WISCONSIN
2021 BUDGETED REVENUES

Intergovernmental Revenues	\$ 33,594,012
Interest and Other Revenues	2,457,251
Property Taxes	51,386,685
County Sales Tax	8,414,000
Bonding Proceeds	1,856,577
Use of Fund Balance	500,285
Public Charges for Services	25,950,744
Fines, Fees & Other	1,168,032
Interdepartmental Revenue	25,351,361
Total	<u><u>\$ 150,678,947</u></u>



COUNTY OF SHEBOYGAN EQUALIZED VALUES OF PROPERTY*



* Without TID's

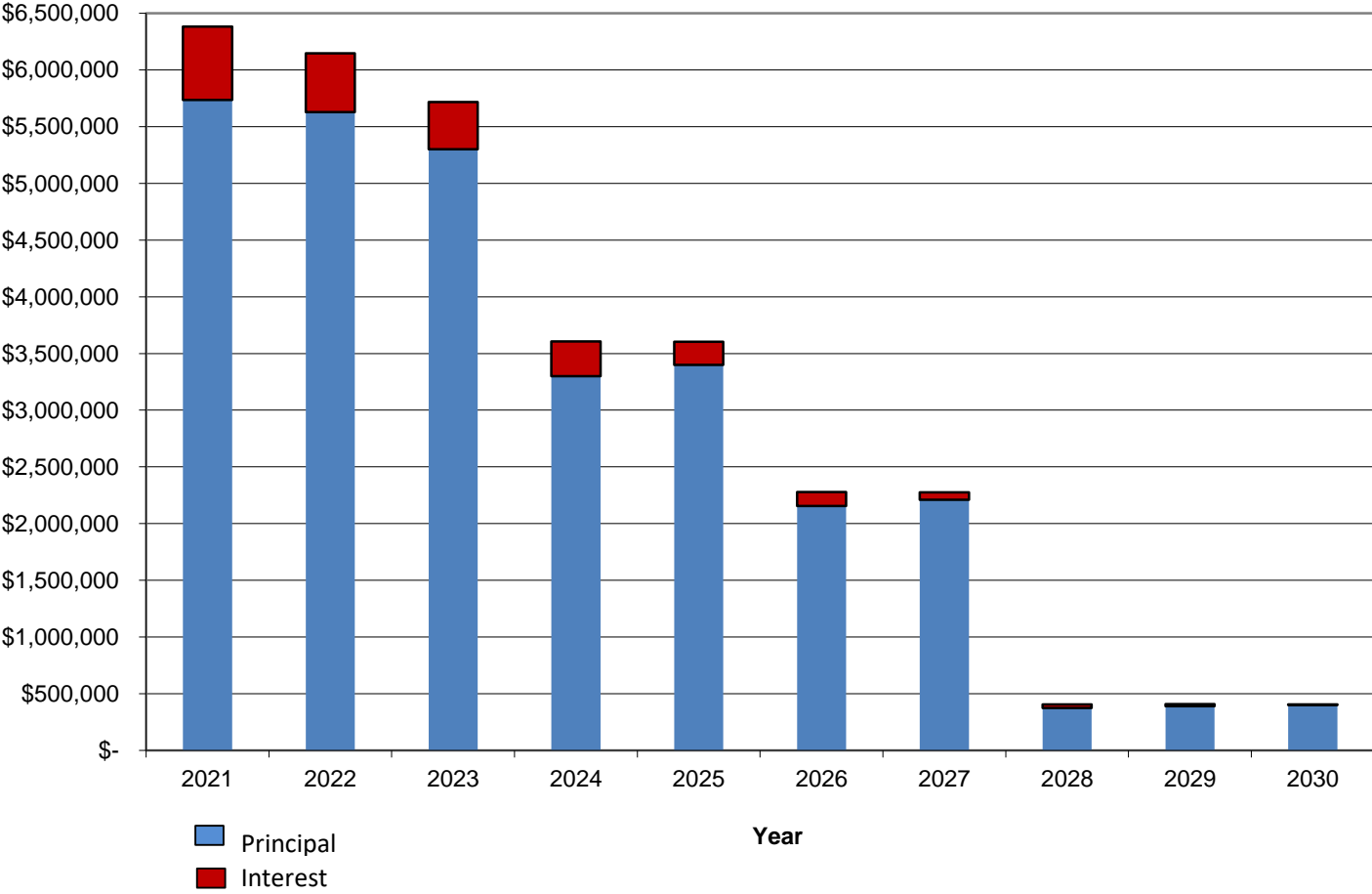
EQUALIZED VALUE YEAR

LONG-TERM DEBT
As of December 31, 2020

		GEN OBLIGATION PROMISSORY NOTES - 2014	GEN OBLIGATION PROMISSORY NOTES - 2015	GEN OBLIGATION PROMISSORY NOTES - 2017	GEN OBLIGATION PROMISSORY NOTES - 2018	GEN OBLIGATION PROMISSORY NOTES - 2020	GEN OBLIGATION TAXABLE REFUNDING BONDS - 2020	
PRINCIPAL		1/7/2014	12/30/2015	6/13/2017	1/10/2018	5/12/2020	11/3/2020	
DATE OF ISSUE		5/1/2023	5/1/2025	5/1/2027	5/1/2027	5/1/2030	5/1/2023	Total
MATURITY DATE								
Due	2021	1,895,000.00	1,180,000.00	955,000.00	605,000.00	1,000,000.00	100,000.00	5,735,000.00
	2022		1,205,000.00	975,000.00	625,000.00	800,000.00	2,023,000.00	5,628,000.00
	2023		1,235,000.00	995,000.00	645,000.00	385,000.00	2,040,000.00	5,300,000.00
	2024		1,275,000.00	1,020,000.00	670,000.00	335,000.00		3,300,000.00
	2025		1,310,000.00	1,050,000.00	695,000.00	345,000.00		3,400,000.00
	2026			1,080,000.00	720,000.00	355,000.00		2,155,000.00
	2027			1,105,000.00	740,000.00	365,000.00		2,210,000.00
	2028					375,000.00		375,000.00
	2029					390,000.00		390,000.00
	2030					400,000.00		400,000.00
TOTAL		<u>\$ 1,895,000.00</u>	<u>\$ 6,205,000.00</u>	<u>\$ 7,180,000.00</u>	<u>\$ 4,700,000.00</u>	<u>\$ 4,750,000.00</u>	<u>\$ 4,163,000.00</u>	<u>\$ 28,893,000.00</u>

INTEREST		5/01 and 11/01	5/01 and 11/01	5/01 and 11/01	5/01 and 11/01	5/01 and 11/01	5/01 and 11/01	
MATURITY DATES		2.0% to 4.0%	2.00%	2% to 3%	2% to 3%	2% to 3%	1% to 1.11%	Total
RATE OF INTEREST								
Due	2021	37,900.00	150,500.00	162,975.00	145,075.00	114,500.00	36,774.89	647,724.89
	2022		126,650.00	143,675.00	126,625.00	96,500.00	26,145.15	519,595.15
	2023		96,075.00	123,975.00	104,350.00	82,725.00	8,976.00	416,101.00
	2024		58,425.00	98,725.00	78,050.00	71,925.00		307,125.00
	2025		19,650.00	67,675.00	54,225.00	61,725.00		203,275.00
	2026			39,775.00	33,000.00	51,225.00		124,000.00
	2027			13,812.50	11,100.00	40,425.00		65,337.50
	2028					29,325.00		29,325.00
	2029					17,850.00		17,850.00
	2030					6,000.00		6,000.00
TOTAL		<u>\$ 37,900.00</u>	<u>\$ 451,300.00</u>	<u>\$ 650,612.50</u>	<u>\$ 552,425.00</u>	<u>\$ 572,200.00</u>	<u>\$ 71,896.04</u>	<u>\$ 2,336,333.54</u>

**Long-Term Financing Structure
2021 - 2030**



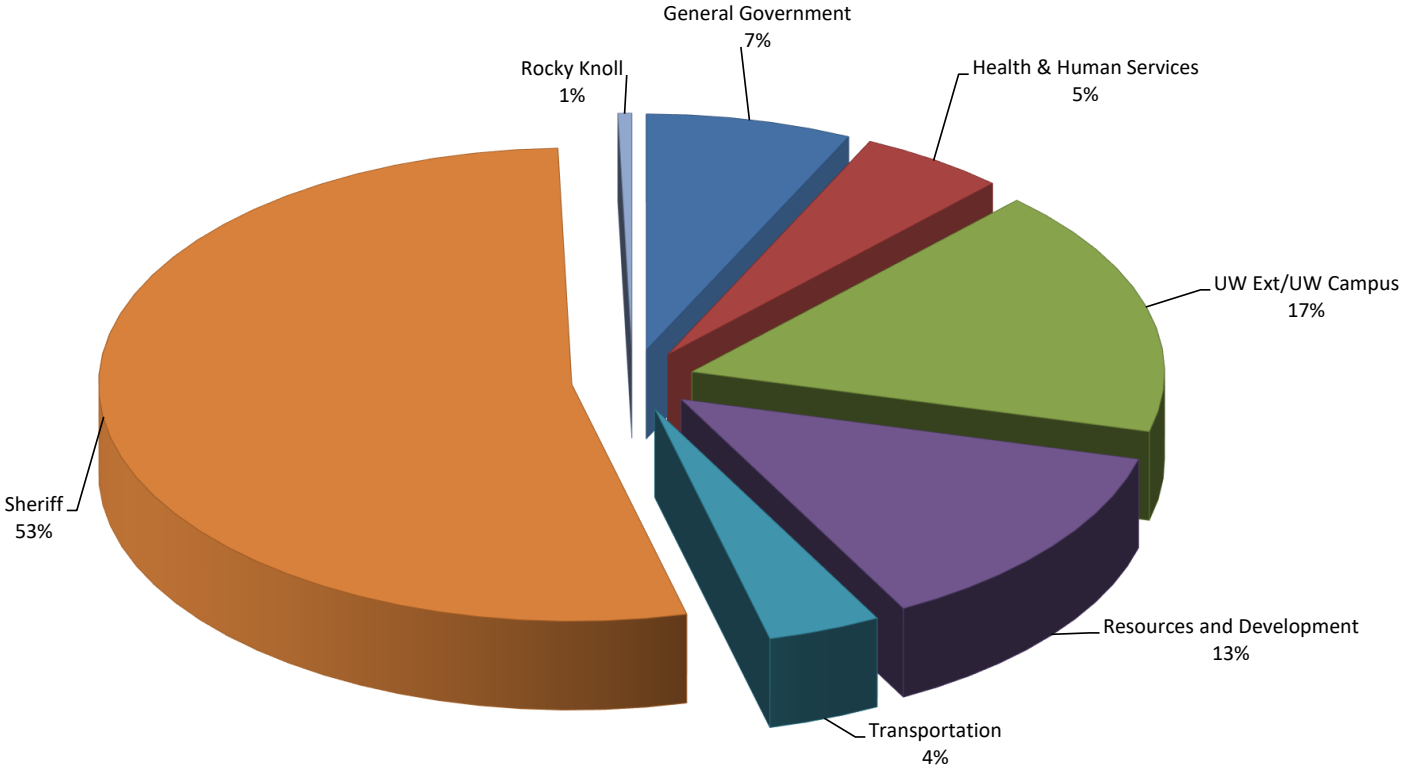
2021 Adopted Capital Projects

Department	Project Title	Proj. No.	Budget	Other Sources	Bonded Cost
Planning & Conservation	OPRT new construction from Greenbush to FDL County Line	1027	350,000	(175,000)	175,000
Building Services	Courthouse Boiler Replacement	1027	117,000	(1,650)	115,350
	Roof Replacement	1040	57,500	-	57,500
	Courthouse Tuck Pointing	1024	220,000	-	220,000
	Elevator Upgrades	1028	116,000	-	116,000
UW-Green Bay - Sheboygan Campus	UW-Green Bay - Sheboygan Campus - Entrance Road & Green Space	1054	264,326	-	264,326
Sheriff	Detention Center "Alternatives" Expansion	1953	125,000	-	125,000
Health and Human Services IT	HHS Software Upgrade	3813	1,180,000	(396,599)	783,401
	Replace Redundant Firewalls	3010	111,560	(111,560)	-
TOTAL			<u>\$ 2,541,386</u>	<u>\$ (684,809)</u>	<u>\$ 1,856,577</u>

**County of Sheboygan, Wisconsin
Five Year Capital Plan
Years 2021 through 2025**

Five Year Capital Plan Project Title	Proj #	Prior Years		2021		2022		2023		2024		2025		2021-2025 County Bonded Cost
		Budget	Reimbursement	Budget	Reimbursement	Budget	Reimbursement	Budget	Reimbursement	Budget	Reimbursement	Budget	Reimbursement	
OPRT new construction from Greenbush to FDL County Line	910	\$ -	\$ -	\$ 350,000	\$ (175,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,000
Marsh Bypass/Dam Reconstruction	917	\$ 180,500	\$ (55,000)	\$ -	\$ -	\$ 310,000	\$ -	\$ 1,466,667	\$ (1,100,000)	\$ 733,333	\$ -	\$ -	\$ -	\$ 1,410,000
Crystal Lake to Elkhart Lake Connector	906	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ (37,500)	\$ 300,000	\$ (150,000)	\$ 187,500
Courthouse Boiler Replacement	1027	\$ 200,125	\$ (19,885)	\$ 117,000	\$ (1,650)	\$ -	\$ -	\$ 27,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,350
Roof Replacement	1040	\$ 3,203,188	\$ (10,000)	\$ 57,500	\$ -	\$ 585,000	\$ (1,051)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 641,449
Courthouse Tuck Pointing	1024	\$ -	\$ -	\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220,000
Elevator Upgrades	1028	\$ 127,600	\$ (20,000)	\$ 116,000	\$ -	\$ 431,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 453,000	\$ -	\$ 1,000,000
UW - Green Bay - Sheboygan Campus - Entrance Road & Green Space	1054	\$ -	\$ -	\$ 264,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 264,326
UW -Green Bay - Sheboygan Campus - East Parking Lot Reconstruction	1056	\$ -	\$ -	\$ -	\$ -	\$ 46,000	\$ -	\$ 535,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 581,900
UW -Green Bay - Sheboygan Campus - Fine Arts Renovation	1053	\$ 35,000	\$ (14,000)	\$ -	\$ -	\$ -	\$ -	\$ 192,400	\$ (76,960)	\$ 2,934,616	\$ (1,173,847)	\$ -	\$ -	\$ 1,876,209
Expansion of Sheboygan County Detention Center	1951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,423,391	\$ -	\$ 10,083,609	\$ -	\$ 11,507,000
Detention Center "Alternatives" Expansion	1953	\$ -	\$ -	\$ 125,000	\$ -	\$ 1,517,674	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,642,674
HHS Software Upgrade	3813	\$ -	\$ -	\$ 1,180,000	\$ (396,599)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 783,401
Replace Redundant Firewalls	3010	\$ -	\$ -	\$ 111,560	\$ (111,560)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reconstruct Taxiway B Center Lane	289	\$ 85,000	\$ (60,000)	\$ -	\$ -	\$ 954,000	\$ (763,200)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190,800
		\$ 3,831,413	\$ (178,885)	\$ 2,541,386	\$ (684,809)	\$ 3,843,674	\$ (764,251)	\$ 2,221,967	\$ (1,176,960)	\$ 5,166,340	\$ (1,211,347)	\$ 10,836,609	\$ (150,000)	\$ 20,622,609
NET COUNTY BONDED COST		\$3,652,528		\$1,856,577		\$3,079,423		\$1,045,007		\$3,954,993		\$10,686,609		\$20,622,609

**COUNTY OF SHEBOYGAN, WISCONSIN
FIVE YEAR CAPITAL PLAN
(2021-2025)**



County of Sheboygan
2021 Summarized Budget Report

All Departments

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Revenue							
County Sales Tax	10,821,303	10,555,478	4,953,521	9,744,048	9,914,000	9,914,000	6.08
Less: Sales Tax Distribution	1,500,000-	1,602,107-		1,602,107-	1,500,000-	1,500,000-	6.37
Sales and Use Tax	162	200	109	200	162	162	19.00
Interest and Penalty on Tax	14,383	13,000		13,000	18,200	18,200	40.00
In Rem Fees	1,950	1,875	1,800	1,875	1,800	1,800	4.00
Federal Grants	1,608,274	1,813,904	748,973	1,749,478	1,524,719	1,524,719	15.94
State Grants	23,207,200	26,253,614	8,967,640	26,314,889	23,871,857	23,871,857	9.07
Charges to State of Wisconsin	4,869,132	3,500,845	1,934,926	3,899,684	3,613,874	3,613,874	3.23
State Gov't Pay't Lieu Tax	71,049	70,000	71,586	71,586	71,600	71,600	2.29
Grants from Local Gov'ts		750			2,500	2,500	233.33
Charges - Other Local Gov'ts	6,093,792	3,879,167	2,602,353	5,082,064	4,509,462	4,509,462	16.25
Business Licenses	367,535	438,482	188,705	438,482	438,482	438,482	
Non-Business Licenses	114,828	118,529	59,976	112,036	115,550	115,550	2.51
Other Permits and Fees	258,852	244,900	156,404	245,969	248,000	248,000	1.27
Recreation Fees	40,829	40,000	29,511	40,000	40,000	40,000	
Violations, Judgements, Damages	308,800	323,000	138,474	257,115	326,000	326,000	.93
Public Charges for:							
General Government	1,833,460	1,637,933	943,176	1,714,372	1,671,682	1,671,682	2.06
Public Safety	1,937,890	1,960,465	815,781	1,598,959	1,928,449	1,928,449	1.63
Public Works	475,048	269,248	103,056	235,648	293,833	293,833	9.13
Health Care Services	14,076,849	14,502,438	7,015,071	14,127,259	14,774,814	14,774,814	1.88
H & HS Services	4,042,513	7,108,477	2,293,217	5,696,700	7,172,966	7,172,966	.91
Conservation and Development	178,411	125,500	180,466	180,492	109,000	109,000	13.15
Interest Income	1,873,421	1,521,375	640,970	920,330	932,339	932,339	38.72
Premium on Issuance - GO Debt			245,771	245,771			

County of Sheboygan
2021 Summarized Budget Report

All Departments

<i>Description</i>	2019 <i>Actual</i>	2020 <i>Budget</i>	June, 2020 <i>YTD</i>	2020 Annual <i>Projection</i>	2021 Budget <i>Request</i>	2021 Board <i>Adopted Budget</i>	% Chg from 2020 Budget
Block Grant Principal	302,814		129,360				
Rent Revenue	195,181	172,292	83,896	177,638	174,285	174,285	1.16
Property Sales	2,224		855				
Donations	1,909,471	115,336	43,788	95,255	158,852	158,852	37.73
Other Misc. Revenue	2,376,841	1,055,723	2,161,139	2,827,774	1,171,613	1,171,613	10.98
General Revenue	75,482,211	74,120,424	34,510,526	74,188,517	71,584,039	71,584,039	3.42
Interdepartmental Revenue							
Insurance & Employee Related	12,025,504	14,020,664	6,043,171	12,548,813	14,274,855	14,274,855	1.81
Repairs & Maintenance Services	158,098	77,469	264,510	79,811	103,494	103,494	33.59
System Operation Revenue	2,152,928	2,268,440	1,070,023	2,281,145	2,300,368	2,300,368	1.41
Public Safety Revenue	1,600	2,000		800	1,200	1,200	40.00
Other Interdept'l Revenue	9,003,496	11,199,564	1,711,955	9,244,681	8,671,444	8,671,444	22.57
Interdepartmental Revenue	23,341,627	27,568,137	9,089,659	24,155,250	25,351,361	25,351,361	8.04
Total Revenue	98,823,837	101,688,561	43,600,185	98,343,767	96,935,400	96,935,400	4.67
Expense							
Wages	44,371,470	45,207,008	22,112,320	44,778,595	45,167,957	45,167,957	.09
Benefits	22,233,793	23,928,786	10,863,173	22,214,742	23,459,098	23,459,098	1.96
Personnel Related Expenses	66,605,262	69,135,794	32,975,494	66,993,337	68,627,055	68,627,055	.74
Purchased Services	26,279,903	26,361,673	13,452,745	27,333,122	28,597,979	28,597,979	8.48
Repairs and Maintenance	2,875,855	2,360,463	1,485,816	2,654,047	2,293,856	2,293,856	2.82
General Operating	15,729,921	15,191,428	6,698,667	13,195,617	12,593,886	12,593,886	17.10
Fixed Charges	1,585,800	1,514,243	755,224	1,502,857	1,513,208	1,513,208	.07
Bad Debt Expense	5,992	6,025	2,509	5,225	5,652	5,652	6.19

County of Sheboygan
2021 Summarized Budget Report

All Departments

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Building & Improvement Depreciation	887,066		493,032				
Other Improvements Depreciation	65,395		47,462				
Infrastructure & Improvements Depreciation	509		13,965				
Machinery & Equipment Depreciation	1,281,798		728,676				
Principal	6,655,000	6,165,000	6,165,000	6,165,000	5,635,000	5,635,000	8.60
Interest	990,043	813,284	449,652	871,029	772,750	772,750	4.98
Debt Issuance Costs/Financing		135,000	76,932	76,932			100.00
Operating Expense	56,357,280	52,547,116	30,369,679	51,803,829	51,412,331	51,412,331	2.16
Employee Related Insurance	11,460,242	13,438,844	5,752,261	12,691,240	13,699,085	13,699,085	1.94
Insurance Charges	591,869	626,820	313,410	626,938	657,857	657,857	4.95
Repairs & Maintenance Charges	717,641	662,329	387,178	697,883	691,481	691,481	4.40
System Operation Charges	2,152,928	2,268,440	1,071,805	2,277,065	2,300,368	2,300,368	1.41
Public Safety Charges	1,600	2,000		2,000	1,200	1,200	40.00
Health & Human Services				90,749-			
Other Interdepartmental Charges	709,627	998,146	493,253	977,498	1,041,207	1,041,207	4.31
Interdepartmental Charges	15,633,907	17,996,579	8,017,908	17,181,875	18,391,198	18,391,198	2.19
Land and Land Improvements	65,286		42,498	22,105			
Buildings and Improvements	114,250	120,500	132,416	252,775	215,350	215,350	78.71
Other Improvements				164,834			
Machinery and Equipment	269,083	1,195,857	1,170,625	1,232,687	1,019,500	1,019,500	14.75
Office Furniture & Equipment			6,800	6,800			
Communication Equipment			12,482	25,000			
Computer and Systems Equipment		45,000		45,000	107,000	107,000	137.78
Vehicles	460,929	1,961,010	726,742	1,997,329	1,365,127	1,365,127	30.39
Capital Outlay	909,548	3,322,367	2,091,563	3,746,530	2,706,977	2,706,977	18.52

County of Sheboygan
2021 Summarized Budget Report

All Departments

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Capital Project Expenditures	2,081,759	5,904,017	2,592,812	5,748,582	2,541,386	2,541,386	56.95
Transportation Fund Expenditures	7,420,214	9,571,558	875,901	7,171,515	7,000,000	7,000,000	26.87
Capital Projects	9,501,973	15,475,575	3,468,713	12,920,097	9,541,386	9,541,386	38.35
Total Expense	149,007,971	158,477,431	76,923,357	152,645,668	150,678,947	150,678,947	4.92
Other Financing Sources:							
Proceeds from LT Debt		2,063,924	4,750,000	4,750,000	1,856,577	1,856,577	10.05
Operating Transfers In	3,728,387	2,767,619	2,457,174	2,938,163	1,750,176	1,750,176	36.76
Operating Transfers Out	3,728,387	2,767,619	2,457,174	2,938,163	1,750,176	1,750,176	36.76
Equity							
Use of Retained Earnings		1,546,236		1,680,557	412,169	412,169	73.34
Use of Undesignated Fund Balance		252,740		1,064,463	242,568-	242,568-	195.98
Use of Jail Assessment Fund Balance		57,865		79,046	49,135-	49,135-	184.91
Use of Capital Project Fund Balance		50,000		50,000	396,599	396,599	693.20
Use of Transportation Fund Balance		1,990,636		402,023			100.00
Use of Debt Service Fund Balance		153,468		91,985-	1,664	1,664	98.92
Use of Land Records Fund Balance		75,850		231,519	18,444-	18,444-	124.32
Total Equity		4,126,795		3,415,623	500,285	500,285	87.88
Tax Levy Required / (Contributed)	49,401,331	50,598,151	26,931,305	50,598,151	51,386,685	51,386,685	1.56

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
2021 Summarized Budget Report

General Fund

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Revenue							
Sales and Use Tax	162	200	109	200	162	162	19.00
Interest and Penalty on Tax	14,383	13,000		13,000	18,200	18,200	40.00
In Rem Fees	1,950	1,875	1,800	1,875	1,800	1,800	4.00
Federal Grants	316,317	536,835	163,554	546,833	247,750	247,750	53.85
State Grants	4,879,267	4,805,719	728,013	5,021,021	4,779,445	4,779,445	.55
State Gov't Pay't Lieu Tax	71,049	70,000	71,586	71,586	71,600	71,600	2.29
Grants from Local Gov'ts		750			2,500	2,500	233.33
Charges - Other Local Gov'ts	104,264	115,007	60,845	115,464	117,942	117,942	2.55
Non-Business Licenses	114,828	118,529	59,976	112,036	115,550	115,550	2.51
Other Permits and Fees	258,852	244,900	156,404	245,969	248,000	248,000	1.27
Recreation Fees	40,829	40,000	29,511	40,000	40,000	40,000	
Violations, Judgements, Damages	308,711	323,000	138,474	257,115	326,000	326,000	.93
Public Charges for:							
General Government	1,703,698	1,466,203	881,333	1,573,476	1,503,611	1,503,611	2.55
Public Safety	1,937,560	1,960,365	815,599	1,598,756	1,928,314	1,928,314	1.63
Public Works	234,471	257,248	95,770	223,648	281,833	281,833	9.56
Health Care Services	48,705	48,620	20,030	41,520	32,000	32,000	34.18
Conservation and Development	178,411	125,500	180,466	180,492	109,000	109,000	13.15
Interest Income	1,758,784	1,516,013	609,142	914,863	932,339	932,339	38.50
Rent Revenue	112,861	99,180	48,964	104,658	100,973	100,973	1.81
Donations	33,526	200	3,593	5,266	200	200	
Other Misc. Revenue	2,066,949	875,454	644,582	1,189,191	992,394	992,394	13.36
General Revenue	14,185,576	12,618,598	4,709,750	12,256,969	11,849,613	11,849,613	6.09

County of Sheboygan
2021 Summarized Budget Report

General Fund

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Interdepartmental Revenue							
Repairs & Maintenance Services	31,432	19,075	21,020	22,417	20,075	20,075	5.24
System Operation Revenue	181	62		62	32	32	48.39
Public Safety Revenue	1,600	2,000		800	1,200	1,200	40.00
Other Interdept'l Revenue	1,235,524	1,542,706	795,975	1,574,453	1,585,169	1,585,169	2.75
Interdepartmental Revenue	1,268,736	1,563,843	816,996	1,597,732	1,606,476	1,606,476	2.73
Total Revenue	15,454,312	14,182,441	5,526,746	13,854,701	13,456,089	13,456,089	5.12
Expense							
Wages	19,830,153	19,742,749	9,716,896	19,832,081	20,230,446	20,230,446	2.47
Benefits	2,902,024	3,024,684	1,458,231	3,032,222	3,113,889	3,113,889	2.95
Personnel Related Expenses	22,732,177	22,767,433	11,175,127	22,864,303	23,344,335	23,344,335	2.53
Purchased Services	5,364,416	5,217,751	2,751,764	5,356,866	5,307,616	5,307,616	1.72
Repairs and Maintenance	1,085,659	1,040,363	572,546	1,094,035	996,491	996,491	4.22
General Operating	4,896,379	3,810,172	2,673,857	3,659,180	3,646,900	3,646,900	4.29
Fixed Charges	417,313	480,856	214,245	455,615	424,144	424,144	11.79
Bad Debt Expense	992	1,025	9	225	652	652	36.39
Interest	1,051	1,000	156	300	1,000	1,000	
Operating Expense	11,765,809	10,551,167	6,212,576	10,566,221	10,376,803	10,376,803	1.65
Employee Related Insurance	4,968,819	5,681,535	2,529,867	5,429,728	5,877,241	5,877,241	3.44
Insurance Charges	211,706	222,056	111,028	222,056	250,920	250,920	13.00
Repairs & Maintenance Charges	121,666	48,669	56,376	83,362	75,444	75,444	55.01
System Operation Charges	907,801	935,522	493,239	974,397	966,612	966,612	3.32

County of Sheboygan
2021 Summarized Budget Report

General Fund

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Other Interdepartmental Charges	99,617	106,348	50,406	100,458	89,800	89,800	15.56
Interdepartmental Charges	6,309,608	6,994,130	3,240,917	6,810,001	7,260,017	7,260,017	3.80
Land and Land Improvements	65,286		2,905-	22,105			
Buildings and Improvements	114,250	120,500	141	120,500	215,350	215,350	78.71
Other Improvements				164,834			
Machinery and Equipment	269,083	566,857	136,259	607,964	5,500	5,500	99.03
Communication Equipment			12,482	25,000			
Computer and Systems Equipment		38,000		38,000	107,000	107,000	181.58
Vehicles	460,929	408,105	376,319	444,424	285,127	285,127	30.13
Capital Outlay	909,548	1,133,462	522,297	1,422,827	612,977	612,977	45.92
Total Expense	41,717,143	41,446,192	21,150,917	41,663,352	41,594,132	41,594,132	.36
Operating Transfers In	865,278	420,810	323,342	591,354	198,673	198,673	52.79
Operating Transfers Out	1,323,404	900,410	589,965	1,070,954	224,616	224,616	75.05
Equity							
Use of Undesignated Fund Balance		252,740		709,749	242,568-	242,568-	195.98
Use of Jail Assessment Fund Balance		57,865		79,046	49,135-	49,135-	184.91
Use of Land Records Fund Balance		75,850		231,519	18,444-	18,444-	124.32
Total Equity		386,455		1,020,314	310,147-	310,147-	180.25
Tax Levy Required / (Contributed)	26,534,166	27,356,896	13,865,115	27,537,436	28,474,133	28,474,133	4.08

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:

Health & Human Services

*Public Safety**

* Not budgeted for

County of Sheboygan
2021 Summarized Budget Report

Special Revenue Fund

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Revenue							
Federal Grants	1,291,958	1,277,069	585,419	1,202,645	1,276,969	1,276,969	.01
State Grants	15,517,975	15,505,417	6,689,703	16,792,933	15,493,412	15,493,412	.08
Business Licenses	367,535	438,482	188,705	438,482	438,482	438,482	
Public Charges for:							
General Government	96,290	121,310	48,801	109,856	121,460	121,460	.12
Public Safety	81	100	182	203	135	135	35.00
Health Care Services	4,201	5,200	3,378	5,200	5,000	5,000	3.85
H & HS Services	4,042,513	7,108,477	2,293,217	5,696,700	7,172,966	7,172,966	.91
Interest Income	45,482		17,312				
Block Grant Principal	302,814		129,360				
Property Sales	2,224		855				
Donations	189,530	115,136	40,068	89,861	158,652	158,652	37.80
Other Misc. Revenue	21,201	23,198	722,699	735,940	22,198	22,198	4.31
General Revenue	21,881,804	24,594,389	10,719,698	25,071,820	24,689,274	24,689,274	.39
Interdepartmental Revenue							
Other Interdept'l Revenue	232	300	300	300	300	300	
Interdepartmental Revenue	232	300	300	300	300	300	
Total Revenue	21,882,036	24,594,689	10,719,998	25,072,120	24,689,574	24,689,574	.39
Expense							
Wages	11,253,843	12,091,658	5,909,226	12,076,891	12,029,575	12,029,575	.51
Benefits	1,530,328	1,702,231	810,618	1,753,172	1,694,444	1,694,444	.46
Personnel Related Expenses	12,784,171	13,793,889	6,719,845	13,830,063	13,724,019	13,724,019	.51

County of Sheboygan
2021 Summarized Budget Report

Special Revenue Fund

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Purchased Services	16,322,043	17,173,440	8,622,357	17,245,981	17,909,260	17,909,260	4.28
Repairs and Maintenance	42,143	43,005	63,925	92,962	19,640	19,640	54.33
General Operating	1,896,553	1,694,008	795,589	1,541,980	1,489,275	1,489,275	12.09
Fixed Charges	115,727	121,369	60,292	117,658	121,399	121,399	.02
Operating Expense	18,376,465	19,031,822	9,542,162	18,998,581	19,539,574	19,539,574	2.67
Employee Related Insurance	2,947,682	3,652,543	1,488,964	3,610,441	3,634,972	3,634,972	.48
Insurance Charges	80,321	82,666	41,333	82,784	86,469	86,469	4.60
Repairs & Maintenance Charges	560,014	585,660	314,420	586,821	586,037	586,037	.06
System Operation Charges	972,879	1,016,133	421,840	986,257	985,761	985,761	2.99
Public Safety Charges	1,600	2,000		2,000	1,200	1,200	40.00
Health & Human Services				90,749-			
Other Interdepartmental Charges	237,160	441,548	219,967	426,790	449,669	449,669	1.84
Interdepartmental Charges	4,799,657	5,780,550	2,486,524	5,604,344	5,744,108	5,744,108	.63
Vehicles					80,000	80,000	
Capital Outlay					80,000	80,000	
<i>Total Expense</i>	<i>35,960,292</i>	<i>38,606,261</i>	<i>18,748,530</i>	<i>38,432,988</i>	<i>39,087,701</i>	<i>39,087,701</i>	<i>1.25</i>
<i>Operating Transfers Out</i>	<i>326,733</i>						
<i>Tax Levy Required / (Contributed)</i>	<i>14,011,572</i>	<i>14,011,572</i>	<i>8,512,365</i>	<i>13,892,065</i>	<i>14,398,127</i>	<i>14,398,127</i>	<i>2.76</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
2021 Summarized Budget Report

Debt Service

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Revenue							
Public Charges for:							
Interest Income	15,810	5,362	5,421	5,421			100.00
Premium on Issuance - GO Debt			245,771	245,771			
Other Misc. Revenue	1,546						
General Revenue	17,356	5,362	251,192	251,192			100.00
Interdepartmental Revenue							
Insurance & Employee Related	514,548						
Interdepartmental Revenue	514,548						
Total Revenue	531,904	5,362	251,192	251,192			100.00
Expense							
Principal	6,655,000	6,165,000	6,165,000	6,165,000	5,635,000	5,635,000	8.60
Interest	988,992	812,284	449,496	870,729	771,750	771,750	4.99
Debt Issuance Costs/Financing		135,000	76,932	76,932			100.00
Operating Expense	7,643,992	7,112,284	6,691,428	7,112,661	6,406,750	6,406,750	9.92
Total Expense	7,643,992	7,112,284	6,691,428	7,112,661	6,406,750	6,406,750	9.92
Operating Transfers In	1,674,092	1,422,449	1,422,449	1,422,449	1,000,000	1,000,000	29.70

**County of Sheboygan
2021 Summarized Budget Report**

Debt Service

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Equity							
Use of Debt Service Fund Balance		153,468		91,985-	1,664	1,664	98.92
Total Equity		153,468		91,985-	1,664	1,664	98.92
Tax Levy Required / (Contributed)	5,261,520	5,531,005	2,765,502	5,531,005	5,405,086	5,405,086	2.28

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
2021 Summarized Budget Report

Capital Projects

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Revenue							
State Grants		2,892,833		1,250,000	175,000	175,000	93.95
Public Charges for:							
Interest Income	52,812		9,050				
Other Misc. Revenue	61,975	2,500	20,542	20,542	1,650	1,650	34.00
General Revenue	114,787	2,895,333	29,592	1,270,542	176,650	176,650	93.90
Total Revenue	114,787	2,895,333	29,592	1,270,542	176,650	176,650	93.90
Expense							
Capital Project Expenditures	2,081,759	5,904,017	2,592,812	5,748,582	2,541,386	2,541,386	56.95
Capital Projects	2,081,759	5,904,017	2,592,812	5,748,582	2,541,386	2,541,386	56.95
Total Expense	2,081,759	5,904,017	2,592,812	5,748,582	2,541,386	2,541,386	56.95
Other Financing Sources:							
Proceeds from LT Debt		2,063,924	4,750,000	4,750,000	1,856,577	1,856,577	10.05
Operating Transfers In	152,750	894,760	694,758	894,760	111,560	111,560	87.53
Equity							
Use of Capital Project Fund Balance		50,000		50,000	396,599	396,599	693.20
Total Equity		50,000		50,000	396,599	396,599	693.20
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
2021 Summarized Budget Report

Transportation Fund

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Revenue							
County Sales Tax	10,821,303	10,555,478	4,953,521	9,744,048	9,914,000	9,914,000	6.08
Less: Sales Tax Distribution	1,500,000-	1,602,107-		1,602,107-	1,500,000-	1,500,000-	6.37
Public Charges for:							
General Revenue	9,321,303	8,953,371	4,953,521	8,141,941	8,414,000	8,414,000	6.02
Total Revenue	9,321,303	8,953,371	4,953,521	8,141,941	8,414,000	8,414,000	6.02
Expense							
Transportation Fund Expenditures	7,420,214	9,571,558	875,901	7,171,515	7,000,000	7,000,000	26.87
Capital Projects	7,420,214	9,571,558	875,901	7,171,515	7,000,000	7,000,000	26.87
Total Expense	7,420,214	9,571,558	875,901	7,171,515	7,000,000	7,000,000	26.87
Operating Transfers Out	2,000,000	1,372,449	1,372,449	1,372,449	1,414,000	1,414,000	3.03
Equity							
Use of Transportation Fund Balance		1,990,636		402,023			100.00
Total Equity		1,990,636		402,023			100.00

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
2021 Summarized Budget Report

Health Care Center

Enterprise Fund

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Revenue							
Charges to State of Wisconsin	2,267,777	1,488,065	745,850	1,886,904	1,522,674	1,522,674	2.33
Public Charges for:							
General Government	59	245	20	40	245	245	
Public Safety	150						
Health Care Services	11,466,901	11,502,629	5,671,924	11,339,544	11,775,591	11,775,591	2.37
Interest Income	533		46	46			
Donations	419,347		128	128			
Other Misc. Revenue	19,610	8,200	667,336	668,718	9,000	9,000	9.76
General Revenue	14,174,377	12,999,139	7,085,303	13,895,380	13,307,510	13,307,510	2.37
Interdepartmental Revenue							
Repairs & Maintenance Services	3,836	6,000		5,000	6,000	6,000	
Other Interdept'l Revenue	23,589	29,500	12,028	27,981	30,200	30,200	2.37
Interdepartmental Revenue	27,425	35,500	12,028	32,981	36,200	36,200	1.97
Total Revenue	14,201,803	13,034,639	7,097,331	13,928,361	13,343,710	13,343,710	2.37
Expense							
Wages	6,850,018	7,020,889	3,285,165	6,620,010	6,614,374	6,614,374	5.79
Benefits	1,449,472	979,770	429,590	905,471	927,857	927,857	5.30
Personnel Related Expenses	8,299,490	8,000,659	3,714,755	7,525,481	7,542,231	7,542,231	5.73
Purchased Services	1,355,637	1,394,450	1,121,455	2,427,772	2,749,492	2,749,492	97.17
Repairs and Maintenance	331,845	244,875	131,049	382,292	218,875	218,875	10.62

County of Sheboygan
2021 Summarized Budget Report

Health Care Center

Enterprise Fund

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
General Operating	1,281,117	1,383,189	551,026	1,048,434	1,001,625	1,001,625	27.59
Fixed Charges	33,717	32,025	13,868	29,800	31,750	31,750	.86
Bad Debt Expense	5,000	5,000	2,500	5,000	5,000	5,000	
Building & Improvement Depreciation	408,859		218,663				
Other Improvements Depreciation	18,668		9,334				
Machinery & Equipment Depreciation	118,012		78,590				
Operating Expense	3,552,856	3,059,539	2,126,484	3,893,298	4,006,742	4,006,742	30.96
Employee Related Insurance	1,919,364	2,292,369	909,287	1,864,622	2,187,636	2,187,636	4.57
Insurance Charges	46,999	47,882	23,941	47,882	56,906	56,906	18.85
Repairs & Maintenance Charges	16,119	14,500	6,355	14,200	15,500	15,500	6.90
System Operation Charges	162,355	204,068	100,185	203,474	216,348	216,348	6.02
Other Interdepartmental Charges	222,153	233,128	116,564	233,128	239,588	239,588	2.77
Interdepartmental Charges	2,366,990	2,791,947	1,156,332	2,363,306	2,715,978	2,715,978	2.72
Buildings and Improvements			132,275	132,275			
Machinery and Equipment		29,000	18,850	24,723			100.00
Capital Outlay		29,000	151,125	156,998			100.00
Total Expense	14,219,336	13,881,145	7,148,697	13,939,083	14,264,951	14,264,951	2.76
Operating Transfers Out	45,500						
Equity							
Use of Undesignated Fund Balance				354,714			
Total Equity				354,714			

**County of Sheboygan
2021 Summarized Budget Report**

Health Care Center

Enterprise Fund

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Tax Levy Required / (Contributed)	716,884	846,506	403,205	826,459	921,241	921,241	8.83

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
2021 Summarized Budget Report

Internal Service Fund

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Revenue							
State Grants	2,809,958	3,049,645	1,549,924	3,250,935	3,424,000	3,424,000	12.28
Charges to State of Wisconsin	2,601,355	2,012,780	1,189,076	2,012,780	2,091,200	2,091,200	3.90
Charges - Other Local Gov'ts	5,989,527	3,764,160	2,541,508	4,966,600	4,391,520	4,391,520	16.67
Violations, Judgements, Damages	90						
Public Charges for:							
General Government	33,412	50,175	13,022	31,000	46,366	46,366	7.59
Public Safety	100						
Public Works	240,576	12,000	7,287	12,000	12,000	12,000	
Health Care Services	2,557,041	2,945,989	1,319,739	2,740,995	2,962,223	2,962,223	.55
Rent Revenue	82,321	73,112	34,932	72,980	73,312	73,312	.27
Donations	1,267,068						
Other Misc. Revenue	205,559	146,371	105,981	213,383	146,371	146,371	
General Revenue	15,787,007	12,054,232	6,761,470	13,300,673	13,146,992	13,146,992	9.07
Interdepartmental Revenue							
Insurance & Employee Related	11,510,956	14,020,664	6,043,171	12,548,813	14,274,855	14,274,855	1.81
Repairs & Maintenance Services	122,831	52,394	243,489	52,394	77,419	77,419	47.76
System Operation Revenue	2,152,747	2,268,378	1,070,023	2,281,083	2,300,336	2,300,336	1.41
Other Interdept'l Revenue	7,744,151	9,627,058	903,651	7,641,947	7,055,775	7,055,775	26.71
Interdepartmental Revenue	21,530,685	25,968,494	8,260,335	22,524,237	23,708,385	23,708,385	8.70
Total Revenue	37,317,692	38,022,726	15,021,804	35,824,910	36,855,377	36,855,377	3.07

County of Sheboygan
2021 Summarized Budget Report

Internal Service Fund

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Expense							
Wages	6,437,456	6,351,712	3,201,033	6,249,613	6,293,562	6,293,562	.92
Benefits	16,351,968	18,222,101	8,164,734	16,523,877	17,722,908	17,722,908	2.74
Personnel Related Expenses	22,789,424	24,573,813	11,365,767	22,773,490	24,016,470	24,016,470	2.27
Purchased Services	3,237,807	2,576,032	957,169	2,302,503	2,631,611	2,631,611	2.16
Repairs and Maintenance	1,416,208	1,032,220	718,296	1,084,758	1,058,850	1,058,850	2.58
General Operating	7,655,871	8,304,059	2,678,195	6,946,023	6,456,086	6,456,086	22.25
Fixed Charges	1,019,043	879,993	466,820	899,784	935,915	935,915	6.35
Bad Debt Expense							
Building & Improvement Depreciation	478,207		274,369				
Other Improvements Depreciation	46,727		38,128				
Infrastructure & Improvements Depreciation	509		13,965				
Machinery & Equipment Depreciation	1,163,786		650,086				
Operating Expense	15,018,158	12,792,304	5,797,029	11,233,068	11,082,462	11,082,462	13.37
Employee Related Insurance	1,624,377	1,812,397	824,142	1,786,449	1,999,236	1,999,236	10.31
Insurance Charges	252,843	274,216	137,108	274,216	263,562	263,562	3.89
Repairs & Maintenance Charges	19,841	13,500	10,028	13,500	14,500	14,500	7.41
System Operation Charges	109,893	112,717	56,541	112,937	131,647	131,647	16.79
Other Interdepartmental Charges	150,697	217,122	106,316	217,122	262,150	262,150	20.74
Interdepartmental Charges	2,157,652	2,429,952	1,134,135	2,404,224	2,671,095	2,671,095	9.92
Land and Land Improvements			45,402				
Machinery and Equipment		600,000	1,015,516	600,000	1,014,000	1,014,000	69.00
Office Furniture & Equipment			6,800	6,800			
Computer and Systems Equipment		7,000		7,000			100.00

County of Sheboygan
2021 Summarized Budget Report

Internal Service Fund

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Vehicles		1,552,905	350,423	1,552,905	1,000,000	1,000,000	35.60
Capital Outlay		2,159,905	1,418,141	2,166,705	2,014,000	2,014,000	6.76
Total Expense	39,965,235	41,955,974	19,715,071	38,577,487	39,784,027	39,784,027	5.18
Operating Transfers In	1,036,267	29,600	16,625	29,600	439,943	439,943	1,386.29
Operating Transfers Out	32,750	494,760	494,760	494,760	111,560	111,560	77.45
Equity							
Use of Retained Earnings		1,546,236		1,680,557	412,169	412,169	73.34
Total Equity		1,546,236		1,680,557	412,169	412,169	73.34
Tax Levy Required / (Contributed)	2,877,189	2,852,172	1,385,118	2,811,186	2,188,098	2,188,098	23.28

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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Full-Time Equivalents (adopted budget)	30.92	30.90	30.86	30.85	30.85

County of Sheboygan
2021 Summarized Budget Report

Building Services

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Revenue							
Public Charges for:							
Rent Revenue	2,465	1,500	1,250	1,250	2,000	2,000	33.33
Other Misc. Revenue	54,498	20,575	627	21,033	2,065	2,065	89.96
General Revenue	56,963	22,075	1,877	22,283	4,065	4,065	81.59
Interdepartmental Revenue							
Repairs & Maintenance Services	30,655	17,500	20,793	20,842	18,500	18,500	5.71
Other Interdept'l Revenue	559,726	584,860	320,300	595,116	585,237	585,237	.06
Interdepartmental Revenue	590,381	602,360	341,094	615,958	603,737	603,737	.23
Total Revenue	647,344	624,435	342,971	638,241	607,802	607,802	2.66
Expense							
Wages	1,315,279	1,372,567	647,898	1,350,491	1,366,949	1,366,949	.41
Benefits	176,624	192,616	88,599	188,008	191,821	191,821	.41
Personnel Related Expenses	1,491,903	1,565,183	736,497	1,538,499	1,558,770	1,558,770	.41
Purchased Services	608,454	651,700	284,300	619,304	610,350	610,350	6.34
Repairs and Maintenance	441,366	471,785	279,757	536,366	379,345	379,345	19.59
General Operating	125,545	260,129	69,483	203,098	233,176	233,176	10.36
Operating Expense	1,175,365	1,383,614	633,541	1,358,768	1,222,871	1,222,871	11.62

County of Sheboygan
2021 Summarized Budget Report

Building Services

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Employee Related Insurance	402,347	453,019	214,265	463,715	493,904	493,904	9.03
Insurance Charges	22,022	23,952	11,976	23,952	24,396	24,396	1.85
Repairs & Maintenance Charges	31,613	15,400	24,766	22,143	28,275	28,275	83.60
System Operation Charges	59,071	64,873	32,076	64,073	57,369	57,369	11.57
Interdepartmental Charges	515,053	557,244	283,083	573,883	603,944	603,944	8.38
Buildings and Improvements	66,867	68,500	141	68,500	155,350	155,350	126.79
Machinery and Equipment	33,709	84,000		84,000	5,500	5,500	93.45
Vehicles	70,756						
Capital Outlay	171,331	152,500	141	152,500	160,850	160,850	5.48
Total Expense	3,353,652	3,658,541	1,653,261	3,623,650	3,546,435	3,546,435	3.06
Operating Transfers In		5,865		5,865	5,865	5,865	
Operating Transfers Out	24,500						
Equity							
Use of Undesignated Fund Balance				364,750			
Total Equity				364,750			
Tax Levy Required / (Contributed)	3,022,138	3,028,241	1,187,800	2,701,923	2,932,768	2,932,768	3.15

Capital Outlay for 2021 - \$5000+

Department: Building Services

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
Replace 19 fan coils in Annex Building	\$ 70,350.00	\$	R
Replace Zero turn lawnmower at the Aging & Disability Resource Center	5,500.00	(500.00)	R
Courthouse 4th Floor inmate hallway	85,000.00		A
Grand Total Amounts	\$ 160,850.00	\$	(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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Full-Time Equivalents (adopted budget)	24.00	23.00	24.00	24.20	24.00

County of Sheboygan
2021 Summarized Budget Report

Clerk of Courts

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Revenue							
State Grants	518,613	535,867	289,903	593,455	579,017	579,017	8.05
Violations, Judgements, Damages	305,216	320,000	137,484	254,000	323,000	323,000	.94
Public Charges for:							
General Government	550,579	503,100	333,278	518,162	530,656	530,656	5.48
Other Misc. Revenue	259						
General Revenue	1,374,667	1,358,967	760,666	1,365,617	1,432,673	1,432,673	5.42
Interdepartmental Revenue							
Other Interdept'l Revenue	38,819	43,574	20,569	40,000	46,443	46,443	6.58
Interdepartmental Revenue	38,819	43,574	20,569	40,000	46,443	46,443	6.58
Total Revenue	1,413,486	1,402,541	781,235	1,405,617	1,479,116	1,479,116	5.46
Expense							
Wages	1,081,199	1,108,582	549,635	1,108,582	1,200,719	1,200,719	8.31
Benefits	146,563	156,867	75,302	156,867	169,900	169,900	8.31
Personnel Related Expenses	1,227,762	1,265,449	624,937	1,265,449	1,370,619	1,370,619	8.31
Purchased Services	746,699	678,508	435,240	706,700	742,202	742,202	9.39
Repairs and Maintenance	3,760	4,513	1,778	4,513	4,415	4,415	2.17
General Operating	58,990	58,888	27,962	57,422	51,343	51,343	12.81
Fixed Charges	6,119	6,118	3,059	6,118	6,054	6,054	1.05
Operating Expense	815,567	748,027	468,039	774,753	804,014	804,014	7.48

County of Sheboygan
2021 Summarized Budget Report

Clerk of Courts

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Employee Related Insurance	411,297	467,518	209,044	419,913	532,820	532,820	13.97
Insurance Charges	12,097	12,380	6,190	12,380	16,367	16,367	32.21
System Operation Charges	33,621	40,715	21,814	44,036	50,764	50,764	24.68
Other Interdepartmental Charges	273	287	143	287	280	280	2.44
Interdepartmental Charges	457,288	520,900	237,191	476,616	600,231	600,231	15.23
Machinery and Equipment			28,346	28,346			
Communication Equipment				25,000			
Capital Outlay			28,346	53,346			
Total Expense	2,500,617	2,534,376	1,358,513	2,570,164	2,774,864	2,774,864	9.49
Equity							
Use of Undesignated Fund Balance				28,346			
Total Equity				28,346			
Tax Levy Required / (Contributed)	930,058	1,131,835	561,413	1,127,328	1,295,748	1,295,748	14.48

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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Full-Time Equivalents (adopted budget)	1.00	1.00	1.00	1.00	1.00

County of Sheboygan
2021 Summarized Budget Report

Corporation Counsel

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Revenue							
Public Charges for:							
Other Misc. Revenue	58	350	166	350	350	350	
General Revenue	58	350	166	350	350	350	
Interdepartmental Revenue							
Other Interdept'l Revenue	129,199	261,727	134,269	261,727	267,083	267,083	2.05
Interdepartmental Revenue	129,199	261,727	134,269	261,727	267,083	267,083	2.05
Total Revenue	129,257	262,077	134,435	262,077	267,433	267,433	2.04
Expense							
Wages	71,631	73,339	20,376	73,339	72,057	72,057	1.75
Benefits	9,646	10,378	2,649	10,378	10,196	10,196	1.75
Personnel Related Expenses	81,277	83,717	23,026	83,717	82,253	82,253	1.75
Purchased Services	251,256	384,392	220,611	384,392	390,158	390,158	1.50
General Operating	3,246	3,132	858	2,707	2,959	2,959	5.52
Operating Expense	254,502	387,524	221,469	387,099	393,117	393,117	1.44

County of Sheboygan
2021 Summarized Budget Report

Corporation Counsel

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Employee Related Insurance	20,364	22,265	4,956	22,265	23,696	23,696	6.43
Insurance Charges	705	711	356	711	964	964	35.58
System Operation Charges	1,047	2,569	1,284	2,569	841	841	67.26
Interdepartmental Charges	22,115	25,545	6,596	25,545	25,501	25,501	.17
<i>Total Expense</i>	<i>357,895</i>	<i>496,786</i>	<i>251,091</i>	<i>496,361</i>	<i>500,871</i>	<i>500,871</i>	<i>.82</i>
<i>Tax Levy Required / (Contributed)</i>	<i>228,418</i>	<i>234,709</i>	<i>116,929</i>	<i>234,284</i>	<i>233,438</i>	<i>233,438</i>	<i>.54</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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Full-Time Equivalents (adopted budget)	2.50	1.50	1.50	1.50	1.50

County of Sheboygan
2021 Summarized Budget Report

County Administrator

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Revenue							
Public Charges for:							
Other Misc. Revenue	340	360	170	360	360	360	
General Revenue	340	360	170	360	360	360	
Total Revenue	340	360	170	360	360	360	
Expense							
Wages	181,784	187,665	91,477	187,665	267,524	267,524	42.55
Benefits	24,388	25,048	13,083	25,048	34,032	34,032	35.87
Personnel Related Expenses	206,172	212,713	104,559	212,713	301,556	301,556	41.77
Purchased Services	619	650	256	650	1,200	1,200	84.62
Repairs and Maintenance	1,163	800	65		715	715	10.63
General Operating	5,234	10,890	4,532	9,054	6,951	6,951	36.17
Fixed Charges	116	215	15	80			100.00
Operating Expense	7,132	12,555	4,867	9,784	8,866	8,866	29.38
Employee Related Insurance	25,630	26,887	12,564	26,887	46,013	46,013	71.13
Insurance Charges	721	736	368	736	846	846	14.95
Repairs & Maintenance Charges	11	200			200	200	
System Operation Charges	8,149	6,943	3,321	6,643	8,224	8,224	18.45
Other Interdepartmental Charges		19,000	6,140	13,000			100.00
Interdepartmental Charges	34,511	53,766	22,393	47,266	55,283	55,283	2.82

County of Sheboygan
2021 Summarized Budget Report

County Administrator

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
<i>Total Expense</i>	<i>247,815</i>	<i>279,034</i>	<i>131,820</i>	<i>269,763</i>	<i>365,705</i>	<i>365,705</i>	<i>31.06</i>
<i>Tax Levy Required / (Contributed)</i>	<i>250,701</i>	<i>278,674</i>	<i>139,338</i>	<i>278,674</i>	<i>365,345</i>	<i>365,345</i>	<i>31.10</i>

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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Full-Time Equivalents (adopted budget)	3.00	3.00	3.00	3.00	3.00

County of Sheboygan
2021 Summarized Budget Report

County Board

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
<i>Expense</i>							
Wages	120,794	140,079	62,177	140,079	133,736	133,736	4.53
Benefits	11,217	12,551	5,823	12,551	11,706	11,706	6.73
Personnel Related Expenses	132,010	152,630	68,000	152,630	145,442	145,442	4.71
Repairs and Maintenance	501						
General Operating	47,532	47,247	28,412	33,578	43,232	43,232	8.50
Fixed Charges	61	215					100.00
Operating Expense	48,094	47,462	28,412	33,578	43,232	43,232	8.91
Employee Related Insurance	4,314	4,666	2,617	4,666	12,161	12,161	160.63
Insurance Charges	1,603	1,659	830	1,659	2,198	2,198	32.49
System Operation Charges	28,987	32,679	16,597	32,495	31,719	31,719	2.94
Interdepartmental Charges	34,904	39,004	20,043	38,820	46,078	46,078	18.14
<i>Total Expense</i>	<i>215,008</i>	<i>239,096</i>	<i>116,455</i>	<i>225,028</i>	<i>234,752</i>	<i>234,752</i>	<i>1.82</i>
<i>Tax Levy Required / (Contributed)</i>	<i>225,110</i>	<i>239,096</i>	<i>119,550</i>	<i>239,096</i>	<i>234,752</i>	<i>234,752</i>	<i>1.82</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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Full-Time Equivalents (adopted budget)	3.00	3.00	3.00	3.79	3.88

County of Sheboygan
2021 Summarized Budget Report

County Clerk

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Revenue							
State Grants				14,700			
Charges - Other Local Gov'ts	19,052	24,000	22,750	24,000	24,500	24,500	2.08
Non-Business Licenses	114,760	118,429	59,961	111,986	115,450	115,450	2.52
Public Charges for:							
General Government	307	410	48	410	360	360	12.20
Public Safety	11,929	13,000	4,170	11,700	13,000	13,000	
Other Misc. Revenue	1,156	800	92	340	800	800	
General Revenue	147,203	156,639	87,021	163,136	154,110	154,110	1.61
Interdepartmental Revenue							
System Operation Revenue	144	40		40	32	32	20.00
Interdepartmental Revenue	144	40		40	32	32	20.00
Total Revenue	147,347	156,679	87,021	163,176	154,142	154,142	1.62
Expense							
Wages	157,039	159,547	79,920	159,547	163,365	163,365	2.39
Benefits	21,406	22,519	10,979	22,519	23,060	23,060	2.40
Personnel Related Expenses	178,445	182,066	90,899	182,066	186,425	186,425	2.39
Purchased Services	53,980	52,670	14,530	67,370	53,420	53,420	1.42
Repairs and Maintenance	20,330	22,200	11,324	21,753	22,000	22,000	.90
General Operating	12,886	49,343	11,877	20,079	14,665	14,665	70.28

County of Sheboygan
2021 Summarized Budget Report

County Clerk

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Fixed Charges		25		25	25	25	
Operating Expense	87,196	124,238	37,730	109,227	90,110	90,110	27.47
Employee Related Insurance	49,293	53,480	23,967	43,348	43,545	43,545	18.58
Insurance Charges	1,306	1,113	557	1,113	1,296	1,296	16.44
Repairs & Maintenance Charges			71	71			
System Operation Charges	36,703	42,491	52,183	79,536	50,322	50,322	18.43
Other Interdepartmental Charges	16	17	8	17	17	17	
Interdepartmental Charges	87,318	97,101	76,786	124,085	95,180	95,180	1.98
Total Expense	352,959	403,405	205,415	415,378	371,715	371,715	7.86
Tax Levy Required / (Contributed)	205,797	246,726	122,152	245,512	217,573	217,573	11.82

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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Full-Time Equivalents (adopted budget)	3.00	3.00	3.00	3.00	3.00

County of Sheboygan
2021 Summarized Budget Report

Court Commissioner

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Revenue							
Public Charges for:							
General Government	4,157	4,000	1,101	3,060	3,500	3,500	12.50
Health Care Services	45,987	47,100	18,705	40,000	30,000	30,000	36.31
Rent Revenue	5,490	4,800	1,845	4,541	4,500	4,500	6.25
General Revenue	55,634	55,900	21,651	47,601	38,000	38,000	32.02
Interdepartmental Revenue							
Other Interdept'l Revenue	11,302	12,000	5,287	10,742	12,000	12,000	
Interdepartmental Revenue	11,302	12,000	5,287	10,742	12,000	12,000	
Total Revenue	66,936	67,900	26,938	58,343	50,000	50,000	26.36
Expense							
Wages	221,027	227,374	112,606	227,374	229,965	229,965	1.14
Benefits	30,578	32,174	15,776	32,174	32,540	32,540	1.14
Personnel Related Expenses	251,605	259,548	128,382	259,548	262,505	262,505	1.14
Purchased Services	32,275	39,790	13,770	31,000	30,699	30,699	22.85
Repairs and Maintenance	348	350	383	383	385	385	10.00
General Operating	3,084	11,240	1,209	4,065	4,650	4,650	58.63
Bad Debt Expense		800			600	600	25.00
Operating Expense	35,707	52,180	15,361	35,448	36,334	36,334	30.37

County of Sheboygan
2021 Summarized Budget Report

Court Commissioner

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Employee Related Insurance	29,851	30,892	14,829	30,892	33,415	33,415	8.17
Insurance Charges	1,172	1,186	593	1,186	1,315	1,315	10.88
System Operation Charges	10,447	12,107	4,943	12,107	11,118	11,118	8.17
Interdepartmental Charges	41,469	44,185	20,365	44,185	45,848	45,848	3.76
Total Expense	328,781	355,913	164,108	339,181	344,687	344,687	3.15
Tax Levy Required / (Contributed)	288,966	288,013	136,831	280,838	294,687	294,687	2.32

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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Full-Time Equivalents (adopted budget)	13.30	13.17	14.18	14.18	13.17

County of Sheboygan
2021 Summarized Budget Report

District Attorney

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Revenue							
State Grants	160,762	172,751		172,751	159,673	159,673	7.57
Public Charges for:							
General Government	75,487	65,900	24,743	65,900	59,400	59,400	9.86
Public Safety	4						
General Revenue	236,253	238,651	24,743	238,651	219,073	219,073	8.20
Interdepartmental Revenue							
Other Interdept'l Revenue	53,680	200	41	200	200	200	
Interdepartmental Revenue	53,680	200	41	200	200	200	
Total Revenue	289,933	238,851	24,784	238,851	219,273	219,273	8.20
Expense							
Wages	667,961	678,122	308,798	678,122	646,539	646,539	4.66
Benefits	90,746	95,557	42,271	95,557	91,077	91,077	4.69
Personnel Related Expenses	758,707	773,679	351,069	773,679	737,616	737,616	4.66
Purchased Services	45,958	22,375	13,480	22,375	21,750	21,750	2.79
Repairs and Maintenance	5,065	5,415	3,528	5,415	5,415	5,415	
General Operating	21,974	30,359	18,881	28,807	21,688	21,688	28.56
Fixed Charges	265	240	123	240	240	240	
Operating Expense	73,264	58,389	36,011	56,837	49,093	49,093	15.92

County of Sheboygan
2021 Summarized Budget Report

District Attorney

Description	2019 Actual	2020 Budget	June, 2020 YTD	2020 Annual Projection	2021 Budget Request	2021 Board Adopted Budget	% Chg from 2020 Budget
Employee Related Insurance	182,427	214,464	96,859	214,464	209,345	209,345	2.39
Insurance Charges	3,118	3,177	1,588	3,177	3,355	3,355	5.60
Repairs & Maintenance Charges	78		18				
System Operation Charges	9,366	22,280	11,586	22,280	23,236	23,236	4.29
Interdepartmental Charges	194,989	239,921	110,052	239,921	235,936	235,936	1.66
Total Expense	1,026,960	1,071,989	497,132	1,070,437	1,022,645	1,022,645	4.60
Equity							
Use of Undesignated Fund Balance				15,000			
Total Equity				15,000			
Tax Levy Required / (Contributed)	774,028	833,138	403,266	819,836	803,372	803,372	3.57

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
2021 Summarized Budget Report

Employee Benefits Insurance

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Revenue							
Public Charges for:							
Health Care Services	2,557,041	2,945,989	1,319,739	2,740,995	2,962,223	2,962,223	.55
Rent Revenue	71,281	69,312	31,932	69,180	69,312	69,312	
Other Misc. Revenue	123,154	121,371	56,336	102,628	121,371	121,371	
General Revenue	2,751,476	3,136,672	1,408,007	2,912,803	3,152,906	3,152,906	.52
Interdepartmental Revenue							
Insurance & Employee Related	10,945,694	13,438,844	5,752,261	11,947,002	13,661,998	13,661,998	1.66
Interdepartmental Revenue	10,945,694	13,438,844	5,752,261	11,947,002	13,661,998	13,661,998	1.66
Total Revenue	13,697,170	16,575,516	7,160,268	14,859,805	16,814,904	16,814,904	1.44
Expense							
Benefits	14,939,098	17,334,911	7,723,096	15,647,317	16,844,573	16,844,573	2.83
Personnel Related Expenses	14,939,098	17,334,911	7,723,096	15,647,317	16,844,573	16,844,573	2.83
Purchased Services	78,231	103,873	35,560	74,614	78,979	78,979	23.97
General Operating	6,899	7,500	2,482	2,995	7,500	7,500	
Fixed Charges	71,281	69,312	34,590	69,180	69,672	69,672	.52
Operating Expense	156,411	180,685	72,632	146,789	156,151	156,151	13.58

County of Sheboygan
2021 Summarized Budget Report

Employee Benefits Insurance

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Other Interdepartmental Charges	52,885	111,396	55,698	111,396	114,789	114,789	3.05
Interdepartmental Charges	52,885	111,396	55,698	111,396	114,789	114,789	3.05
Total Expense	15,148,394	17,626,992	7,851,426	15,905,502	17,115,513	17,115,513	2.90
Equity							
Use of Retained Earnings		1,051,476		1,399,652	300,609	300,609	71.41
Total Equity		1,051,476		1,399,652	300,609	300,609	71.41

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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Full-Time Equivalents (adopted budget)	20.50	19.00	17.00	17.00	16.63

County of Sheboygan
2021 Summarized Budget Report

Finance

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Revenue							
Charges - Other Local Gov'ts	60,283	63,207	32,293	63,664	64,577	64,577	2.17
Public Charges for:							
Other Misc. Revenue	61,944	53,000	19,794	39,588	52,505	52,505	.93
General Revenue	122,227	116,207	52,087	103,252	117,082	117,082	.75
Interdepartmental Revenue							
Other Interdept'l Revenue	381,178	502,909	249,467	529,697	552,502	552,502	9.86
Interdepartmental Revenue	381,178	502,909	249,467	529,697	552,502	552,502	9.86
Total Revenue	503,405	619,116	301,554	632,949	669,584	669,584	8.15
Expense							
Wages	1,001,744	1,181,541	540,246	1,097,616	1,272,071	1,272,071	7.66
Benefits	137,379	166,303	75,537	154,915	180,498	180,498	8.54
Personnel Related Expenses	1,139,123	1,347,844	615,783	1,252,531	1,452,569	1,452,569	7.77
Purchased Services	26,033	27,100	5,159	24,868	26,245	26,245	3.15
Repairs and Maintenance	1,766	1,960	815	1,630	1,960	1,960	
General Operating	11,574	23,078	7,590	16,822	23,760	23,760	2.96
Fixed Charges	2,544	2,800	1,156	2,600	2,700	2,700	3.57
Operating Expense	41,917	54,938	14,720	45,920	54,665	54,665	.50
Employee Related Insurance	223,176	274,784	107,855	231,339	259,036	259,036	5.73
Insurance Charges	3,808	3,844	1,922	3,844	3,987	3,987	3.72

County of Sheboygan
2021 Summarized Budget Report

Finance

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
System Operation Charges	66,707	57,013	26,755	57,506	55,221	55,221	3.14
Other Interdepartmental Charges	18	19	10	19	19	19	
Interdepartmental Charges	293,709	335,660	136,541	292,708	318,263	318,263	5.18
Total Expense	1,474,749	1,738,442	767,043	1,591,159	1,825,497	1,825,497	5.01
Tax Levy Required / (Contributed)	1,106,170	1,119,326	556,689	1,116,353	1,155,913	1,155,913	3.27

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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Full-Time Equivalents (adopted budget)	212.00	206.31	199.00	193.00	197.47

County of Sheboygan
2021 Summarized Budget Report

Health & Human Services

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Revenue							
Federal Grants	1,291,958	1,277,069	585,419	1,202,645	1,276,969	1,276,969	.01
State Grants	15,517,975	15,505,417	6,689,703	16,792,933	15,493,412	15,493,412	.08
Business Licenses	367,535	438,482	188,705	438,482	438,482	438,482	
Public Charges for:							
General Government	96,290	121,310	48,801	109,856	121,460	121,460	.12
Public Safety	81	100	182	203	135	135	35.00
Health Care Services	4,201	5,200	3,378	5,200	5,000	5,000	3.85
H & HS Services	4,042,513	7,108,477	2,293,217	5,696,700	7,172,966	7,172,966	.91
Donations	112,455	115,136	34,821	89,861	158,652	158,652	37.80
Other Misc. Revenue	21,201	23,198	722,699	735,940	22,198	22,198	4.31
General Revenue	21,454,209	24,594,389	10,566,925	25,071,820	24,689,274	24,689,274	.39
Interdepartmental Revenue							
Other Interdept'l Revenue	232	300	300	300	300	300	
Interdepartmental Revenue	232	300	300	300	300	300	
Total Revenue	21,454,441	24,594,689	10,567,225	25,072,120	24,689,574	24,689,574	.39
Expense							
Wages	11,253,843	12,091,658	5,909,226	12,076,891	12,029,575	12,029,575	.51
Benefits	1,530,328	1,702,231	810,618	1,753,172	1,694,444	1,694,444	.46
Personnel Related Expenses	12,784,171	13,793,889	6,719,845	13,830,063	13,724,019	13,724,019	.51

County of Sheboygan
2021 Summarized Budget Report

Health & Human Services

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Purchased Services	16,319,670	17,173,440	8,622,357	17,245,981	17,909,260	17,909,260	4.28
Repairs and Maintenance	42,143	43,005	63,925	92,962	19,640	19,640	54.33
General Operating	1,874,836	1,694,008	770,306	1,541,980	1,489,275	1,489,275	12.09
Fixed Charges	115,727	121,369	60,292	117,658	121,399	121,399	.02
Operating Expense	18,352,376	19,031,822	9,516,879	18,998,581	19,539,574	19,539,574	2.67
Employee Related Insurance	2,947,682	3,652,543	1,488,964	3,610,441	3,634,972	3,634,972	.48
Insurance Charges	80,321	82,666	41,333	82,784	86,469	86,469	4.60
Repairs & Maintenance Charges	560,014	585,660	314,420	586,821	586,037	586,037	.06
System Operation Charges	972,879	1,016,133	421,840	986,257	985,761	985,761	2.99
Public Safety Charges	1,600	2,000		2,000	1,200	1,200	40.00
Health & Human Services				90,749-			
Other Interdepartmental Charges	236,198	441,548	219,967	426,790	449,669	449,669	1.84
Interdepartmental Charges	4,798,694	5,780,550	2,486,524	5,604,344	5,744,108	5,744,108	.63
Vehicles					80,000	80,000	
Capital Outlay					80,000	80,000	
Total Expense	35,935,240	38,606,261	18,723,247	38,432,988	39,087,701	39,087,701	1.25
Tax Levy Required / (Contributed)	14,011,572	14,011,572	8,512,365	13,892,065	14,398,127	14,398,127	2.76

Capital Outlay for 2021 - \$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>
Medium Bus	\$ 80,000.00	\$ (64,000.00)	A
Grand Total Amounts	<u>\$ 80,000.00</u>	<u>\$ (64,000.00)</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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Full-Time Equivalents (adopted budget)	5.00	6.00	5.00	5.00	5.00

County of Sheboygan
2021 Summarized Budget Report

Human Resources

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Revenue							
Public Charges for:							
Other Misc. Revenue	112		12				
General Revenue	112		12				
Interdepartmental Revenue							
Other Interdept'l Revenue	52,885	130,396	61,838	130,396	114,789	114,789	11.97
Interdepartmental Revenue	52,885	130,396	61,838	130,396	114,789	114,789	11.97
Total Revenue	52,998	130,396	61,850	130,396	114,789	114,789	11.97
Expense							
Wages	403,121	432,930	173,299	432,930	384,399	384,399	11.21
Benefits	51,125	61,053	24,203	61,053	55,545	55,545	9.02
Personnel Related Expenses	454,246	493,983	197,502	493,983	439,944	439,944	10.94
Purchased Services	74,863	73,836	27,532	63,836	97,700	97,700	32.32
Repairs and Maintenance	5,583	7,000	1,762	7,000	7,000	7,000	
General Operating	24,671	56,484	11,467	36,934	62,677	62,677	10.96
Operating Expense	105,117	137,320	40,761	107,770	167,377	167,377	21.89

**County of Sheboygan
2021 Summarized Budget Report**

Human Resources

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Employee Related Insurance	73,212	120,741	32,924	120,741	82,155	82,155	31.96
Insurance Charges	1,556	1,686	843	1,686	1,955	1,955	15.95
System Operation Charges	44,712	35,870	17,722	35,870	30,157	30,157	15.93
Other Interdepartmental Charges	8	8	4	8	8	8	
Interdepartmental Charges	119,488	158,305	51,493	158,305	114,275	114,275	27.81
Total Expense	678,851	789,608	289,756	760,058	721,596	721,596	8.61
Tax Levy Required / (Contributed)	610,034	659,212	327,008	656,616	606,807	606,807	7.95

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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Full-Time Equivalents (adopted budget)	7.50	7.50	7.50	7.50	7.38

County of Sheboygan
2021 Summarized Budget Report

Information Technology

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Revenue							
Public Charges for:							
General Government	21,912	38,175	8,622	21,000	34,366	34,366	9.98
Donations	289,270						
Other Misc. Revenue	1,976		373				
General Revenue	313,158	38,175	8,995	21,000	34,366	34,366	9.98
Interdepartmental Revenue							
System Operation Revenue	2,152,747	2,268,378	1,070,023	2,281,083	2,300,336	2,300,336	1.41
Interdepartmental Revenue	2,152,747	2,268,378	1,070,023	2,281,083	2,300,336	2,300,336	1.41
Total Revenue	2,465,905	2,306,553	1,079,018	2,302,083	2,334,702	2,334,702	1.22
Expense							
Wages	532,869	542,973	269,460	543,124	562,487	562,487	3.59
Benefits	115,516	76,832	37,739	76,832	79,610	79,610	3.62
Personnel Related Expenses	648,385	619,805	307,198	619,956	642,097	642,097	3.60
Purchased Services	1,185,330	1,405,446	566,047	1,185,629	1,356,872	1,356,872	3.46
Repairs and Maintenance	147,483	72,620	30,813	77,233	78,500	78,500	8.10
General Operating	65,520	60,749	24,746	50,457	74,405	74,405	22.48
Fixed Charges	34,802	41,561	19,536	41,561	36,111	36,111	13.11
Building & Improvement Depreciation	11,572		5,786				

County of Sheboygan
2021 Summarized Budget Report

Information Technology

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Machinery & Equipment Depreciation	163,236		78,687				
Operating Expense	1,607,942	1,580,376	725,615	1,354,880	1,545,888	1,545,888	2.18
Employee Related Insurance	111,832	120,497	60,171	120,497	156,951	156,951	30.25
Insurance Charges	6,232	6,458	3,229	6,458	6,730	6,730	4.21
System Operation Charges	2,131	1,998	1,217	2,218	1,560	1,560	21.92
Other Interdepartmental Charges	18	19	10	19	19	19	
Interdepartmental Charges	120,213	128,972	64,626	129,192	165,260	165,260	28.14
Office Furniture & Equipment			6,800	6,800			
Capital Outlay			6,800	6,800			
Total Expense	2,376,541	2,329,153	1,104,240	2,110,828	2,353,245	2,353,245	1.03
Operating Transfers In		22,600	9,000	22,600	18,543	18,543	17.95
Operating Transfers Out	32,750	494,760	494,760	494,760	111,560	111,560	77.45
Equity							
Use of Retained Earnings		494,760		280,905	111,560	111,560	77.45
Total Equity		494,760		280,905	111,560	111,560	77.45

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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Full-Time Equivalents (adopted budget)	1.15	1.36	1.41	1.60	1.60

County of Sheboygan
2021 Summarized Budget Report

Medical Examiner

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Revenue							
Public Charges for:							
General Government				2,806			
Other Misc. Revenue	138,723	139,036	70,545	140,415	139,100	139,100	.05
General Revenue	138,723	139,036	70,545	143,221	139,100	139,100	.05
Total Revenue	138,723	139,036	70,545	143,221	139,100	139,100	.05
Expense							
Wages	122,077	98,219	59,978	112,489	118,079	118,079	20.22
Benefits	10,915	7,268	4,588	8,324	8,737	8,737	20.21
Personnel Related Expenses	132,991	105,487	64,566	120,813	126,816	126,816	20.22
Purchased Services	57,800	57,096	25,291	56,656	61,800	61,800	8.24
Repairs and Maintenance	20	125		125	125	125	
General Operating	19,496	29,820	12,410	19,451	16,079	16,079	46.08
Operating Expense	77,317	87,041	37,700	76,232	78,004	78,004	10.38
Employee Related Insurance	10,124	1,505	923	1,639	1,808	1,808	20.13
Insurance Charges	843	869	435	869	1,034	1,034	18.99
System Operation Charges	18,131	22,881	11,420	22,881	23,982	23,982	4.81
Interdepartmental Charges	29,099	25,255	12,778	25,389	26,824	26,824	6.21
Total Expense	239,407	217,783	115,044	222,434	231,644	231,644	6.36
Tax Levy Required / (Contributed)	78,945	78,747	26,697	66,072	92,544	92,544	17.52

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
2021 Summarized Budget Report

Non Departmental

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Revenue							
State Grants	3,647,056	3,610,686	244,597	3,595,400	3,595,400	3,595,400	.42
Public Charges for:							
General Government	136,912	135,000	77,981	151,970	135,000	135,000	
Public Safety	156,569	150,000	63,320	128,819	130,000	130,000	13.33
Interest Income	1,758,101	1,515,863	608,995	914,683	932,189	932,189	38.50
Rent Revenue	11,848		4,539	9,078			
Other Misc. Revenue	1,301,916	320,290	179,254	461,591	432,883	432,883	35.15
General Revenue	7,012,402	5,731,839	1,178,685	5,261,541	5,225,472	5,225,472	8.83
Interdepartmental Revenue							
System Operation Revenue	16						
Interdepartmental Revenue	16						
Total Revenue	7,012,418	5,731,839	1,178,685	5,261,541	5,225,472	5,225,472	8.83
Expense							
Purchased Services	27,271		12,553	22,836			
Repairs and Maintenance	764	1,000	461	950	1,000	1,000	
General Operating	3,273,251	1,917,399	1,722,367	1,781,413	1,929,999	1,929,999	.66
Interest	1,051	1,000	156	300	1,000	1,000	
Operating Expense	3,302,337	1,919,399	1,735,536	1,805,499	1,931,999	1,931,999	.66

County of Sheboygan
2021 Summarized Budget Report

Non Departmental

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Insurance Charges	2,635	2,673	1,337	2,673	2,554	2,554	4.45
Repairs & Maintenance Charges	205	175	128	175	175	175	
Interdepartmental Charges	2,841	2,848	1,464	2,848	2,729	2,729	4.18
Total Expense	3,305,178	1,922,247	1,737,001	1,808,347	1,934,728	1,934,728	.65
Operating Transfers In	319,733						
Operating Transfers Out	1,295,005	900,410	589,965	1,070,954	224,616	224,616	75.05
Equity							
Use of Undesignated Fund Balance		252,740		23,027-	242,568-	242,568-	195.98
Use of Jail Assessment Fund Balance		57,865		79,046	49,135-	49,135-	184.91
Use of Land Records Fund Balance		75,850		231,519	18,444-	18,444-	124.32
Total Equity		386,455		287,538	310,147-	310,147-	180.25
Tax Levy Required / (Contributed)	2,667,234-	3,295,637-	1,015,840-	2,669,778-	2,755,981-	2,755,981-	16.37

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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Full-Time Equivalent (adopted budget)	14.14	14.01	14.10	13.95	14.95

County of Sheboygan
2021 Summarized Budget Report

Planning & Conservation

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Revenue							
Federal Grants	292,392	213,455	133,291	195,000	246,370	246,370	15.42
State Grants	325,049	322,405	97,341	277,155	322,285	322,285	.04
Grants from Local Gov'ts		750			2,500	2,500	233.33
Charges - Other Local Gov'ts	7,236	11,000	5,803	11,000	11,165	11,165	1.50
Non-Business Licenses	68	100	15	50	100	100	
Other Permits and Fees	258,852	244,900	156,404	245,969	248,000	248,000	1.27
Recreation Fees	40,829	40,000	29,511	40,000	40,000	40,000	
Violations, Judgements, Damages	3,300	3,000	875	3,000	3,000	3,000	
Public Charges for:							
General Government	4,655	9,550	2,214	5,250	9,350	9,350	2.09
Conservation and Development	174,305	122,000	180,466	180,492	105,500	105,500	13.52
Rent Revenue	26,280	24,726	6,951	21,635	24,974	24,974	1.00
Donations	456	200	239	366	200	200	
Other Misc. Revenue	27,895	6,500	547	7,057	16,000	16,000	146.15
General Revenue	1,161,316	998,586	613,657	986,974	1,029,444	1,029,444	3.09
Interdepartmental Revenue							
Other Interdept'l Revenue	3,061	2,300	2,275	2,275	2,275	2,275	1.09
Interdepartmental Revenue	3,061	2,300	2,275	2,275	2,275	2,275	1.09
Total Revenue	1,164,377	1,000,886	615,932	989,249	1,031,719	1,031,719	3.08

County of Sheboygan
2021 Summarized Budget Report

Planning & Conservation

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Expense							
Wages	770,299	787,379	384,429	787,379	764,004	764,004	2.97
Benefits	105,031	110,805	53,044	110,805	107,438	107,438	3.04
Personnel Related Expenses	875,330	898,184	437,473	898,184	871,442	871,442	2.98
Purchased Services	543,680	437,756	268,638	370,291	428,306	428,306	2.16
Repairs and Maintenance	284,893	236,845	120,523	234,613	301,526	301,526	27.31
General Operating	315,340	242,006	182,358	277,765	240,513	240,513	.62
Fixed Charges	8,105	5,800	4,697	6,782	8,275	8,275	42.67
Bad Debt Expense	38						
Operating Expense	1,152,056	922,407	576,216	889,451	978,620	978,620	6.09
Employee Related Insurance	204,358	220,936	112,227	220,941	252,656	252,656	14.36
Insurance Charges	11,125	13,257	6,628	13,257	13,024	13,024	1.76
Repairs & Maintenance Charges	59,448	22,572	18,152	22,272	27,572	27,572	22.15
System Operation Charges	105,558	99,978	49,987	99,978	62,219	62,219	37.77
Other Interdepartmental Charges	1,034	316	308	316	316	316	
Interdepartmental Charges	381,523	357,059	187,302	356,764	355,787	355,787	.36
Buildings and Improvements					60,000	60,000	
Computer and Systems Equipment					15,000	15,000	
Vehicles	15,722	40,000	37,051	37,051			100.00
Capital Outlay	15,722	40,000	37,051	37,051	75,000	75,000	87.50
Total Expense	2,424,631	2,217,650	1,238,043	2,181,450	2,280,849	2,280,849	2.85

County of Sheboygan
2021 Summarized Budget Report

Planning & Conservation

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
<i>Operating Transfers In</i>	97,593	70,050	33,175	70,050	41,400	41,400	40.90
<i>Operating Transfers Out</i>	3,899						
<i>Tax Levy Required / (Contributed)</i>	1,106,491	1,146,714	561,046	1,134,400	1,207,730	1,207,730	5.32

Capital Outlay for 2021 - \$5000+

Department: Planning and Conservation

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
New Metal Roof at Marsh Lodge	\$ 60,000.00		
New Plotter '42	15,000.00	(15,000.00)	
Grand Total Amounts	<u>\$ 75,000.00</u>	<u>\$ (15,000.00)</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
2021 Summarized Budget Report

Property/Liability Insurance

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Revenue							
Interdepartmental Revenue							
Insurance & Employee Related	565,262	581,820	290,910	601,811	612,857	612,857	5.33
Other Interdept'l Revenue	47,232	47,300	23,650	47,232	47,275	47,275	.05
Interdepartmental Revenue	612,494	629,120	314,560	649,043	660,132	660,132	4.93
Total Revenue	612,494	629,120	314,560	649,043	660,132	660,132	4.93
Expense							
Fixed Charges	612,494	629,120	314,560	649,043	660,132	660,132	4.93
Operating Expense	612,494	629,120	314,560	649,043	660,132	660,132	4.93
Total Expense	612,494	629,120	314,560	649,043	660,132	660,132	4.93
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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Full-Time Equivalents (adopted budget)	7.00	7.00	7.00	7.00	7.00

County of Sheboygan
2021 Summarized Budget Report

Register of Deeds

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Revenue							
Public Charges for:							
General Government	910,091	724,283	429,202	804,808	742,995	742,995	2.58
General Revenue	910,091	724,283	429,202	804,808	742,995	742,995	2.58
Total Revenue	910,091	724,283	429,202	804,808	742,995	742,995	2.58
Expense							
Wages	334,250	339,503	166,757	339,503	346,202	346,202	1.97
Benefits	44,721	48,041	22,735	48,041	48,987	48,987	1.97
Personnel Related Expenses	378,971	387,544	189,492	387,544	395,189	395,189	1.97
Purchased Services	225,421	83,105	139,148	325,936	85,700	85,700	3.12
Repairs and Maintenance	5,137	6,282	3,071	6,282	6,483	6,483	3.20
General Operating	14,166	21,330	5,239	16,543	16,918	16,918	20.68
Operating Expense	244,724	110,717	147,458	348,761	109,101	109,101	1.46
Employee Related Insurance	109,221	119,573	57,573	119,573	129,434	129,434	8.25
Insurance Charges	2,069	2,507	1,253	2,507	2,436	2,436	2.83
System Operation Charges	36,250	40,608	19,710	40,608	52,109	52,109	28.32
Other Interdepartmental Charges	79	83	41	83	81	81	2.41
Interdepartmental Charges	147,618	162,771	78,578	162,771	184,060	184,060	13.08
Total Expense	771,314	661,032	415,528	899,076	688,350	688,350	4.13

**County of Sheboygan
2021 Summarized Budget Report**

Register of Deeds

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
<i>Operating Transfers In</i>	<i>146,904</i>	<i>43,095</i>	<i>124,546</i>	<i>149,739</i>	<i>51,700</i>	<i>51,700</i>	<i>19.97</i>
 Equity							
Use of Undesignated Fund Balance				138,042			
Total Equity				138,042			
 <i>Tax Levy Required / (Contributed)</i>	<i>100,588-</i>	<i>106,346-</i>	<i>57,959-</i>	<i>111,133-</i>	<i>106,345-</i>	<i>106,345-</i>	

Rocky Knoll

Function: Health Care Center

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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Full-Time Equivalents (adopted budget)	138.08	153.49	159.05	160.03	152.93

County of Sheboygan
2021 Summarized Budget Report

Rocky Knoll Health Care Center

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Revenue							
Charges to State of Wisconsin	2,267,777	1,488,065	745,850	1,886,904	1,522,674	1,522,674	2.33
Public Charges for:							
General Government	59	245	20	40	245	245	
Public Safety	150						
Health Care Services	11,466,901	11,502,629	5,671,924	11,339,544	11,775,591	11,775,591	2.37
Interest Income	533		46	46			
Donations	419,347		128	128			
Other Misc. Revenue	19,610	8,200	667,336	668,718	9,000	9,000	9.76
General Revenue	14,174,377	12,999,139	7,085,303	13,895,380	13,307,510	13,307,510	2.37
Interdepartmental Revenue							
Repairs & Maintenance Services	3,836	6,000		5,000	6,000	6,000	
Other Interdept'l Revenue	23,589	29,500	12,028	27,981	30,200	30,200	2.37
Interdepartmental Revenue	27,425	35,500	12,028	32,981	36,200	36,200	1.97
Total Revenue	14,201,803	13,034,639	7,097,331	13,928,361	13,343,710	13,343,710	2.37
Expense							
Wages	6,850,018	7,020,889	3,285,165	6,620,010	6,614,374	6,614,374	5.79
Benefits	1,449,472	979,770	429,590	905,471	927,857	927,857	5.30
Personnel Related Expenses	8,299,490	8,000,659	3,714,755	7,525,481	7,542,231	7,542,231	5.73
Purchased Services	1,355,637	1,394,450	1,121,455	2,427,772	2,749,492	2,749,492	97.17
Repairs and Maintenance	331,845	244,875	131,049	382,292	218,875	218,875	10.62

County of Sheboygan
2021 Summarized Budget Report

Rocky Knoll Health Care Center

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
General Operating	1,281,117	1,383,189	551,026	1,048,434	1,001,625	1,001,625	27.59
Fixed Charges	33,717	32,025	13,868	29,800	31,750	31,750	.86
Bad Debt Expense	5,000	5,000	2,500	5,000	5,000	5,000	
Building & Improvement Depreciation	408,859		218,663				
Other Improvements Depreciation	18,668		9,334				
Machinery & Equipment Depreciation	118,012		78,590				
Operating Expense	3,552,856	3,059,539	2,126,484	3,893,298	4,006,742	4,006,742	30.96
Employee Related Insurance	1,919,364	2,292,369	909,287	1,864,622	2,187,636	2,187,636	4.57
Insurance Charges	46,999	47,882	23,941	47,882	56,906	56,906	18.85
Repairs & Maintenance Charges	16,119	14,500	6,355	14,200	15,500	15,500	6.90
System Operation Charges	162,355	204,068	100,185	203,474	216,348	216,348	6.02
Other Interdepartmental Charges	222,153	233,128	116,564	233,128	239,588	239,588	2.77
Interdepartmental Charges	2,366,990	2,791,947	1,156,332	2,363,306	2,715,978	2,715,978	2.72
Buildings and Improvements			132,275	132,275			
Machinery and Equipment		29,000	18,850	24,723			100.00
Capital Outlay		29,000	151,125	156,998			100.00
Total Expense	14,219,336	13,881,145	7,148,697	13,939,083	14,264,951	14,264,951	2.76
Operating Transfers Out	45,500						
Equity							
Use of Undesignated Fund Balance				354,714			
Total Equity				354,714			

**County of Sheboygan
2021 Summarized Budget Report**

Rocky Knoll Health Care Center

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Tax Levy Required / (Contributed)	716,884	846,506	403,205	826,459	921,241	921,241	8.83

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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Full-Time Equivalents (adopted budget)	192.00	197.30	193.05	192.21	191.50

County of Sheboygan
2021 Summarized Budget Report

Sheriff

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Revenue							
Federal Grants	22,542	22,000	29,790	37,125			100.00
State Grants	206,209	124,528	83,172	328,078	110,070	110,070	11.61
Violations, Judgements, Damages	195		115	115			
Public Charges for:							
General Government	3,320	1,300	295	800	950	950	26.92
Public Safety	1,769,059	1,797,365	748,109	1,458,237	1,785,314	1,785,314	.67
Health Care Services	2,719	1,520	1,325	1,520	2,000	2,000	31.58
Rent Revenue	66,777	68,154	33,879	68,154	69,499	69,499	1.97
Donations	27,995		2,354	2,400			
Other Misc. Revenue	290,498	229,709	126,948	221,888	283,178	283,178	23.28
General Revenue	2,389,313	2,244,576	1,025,987	2,118,317	2,251,011	2,251,011	.29
Interdepartmental Revenue							
Repairs & Maintenance Services	777	1,575	227	1,575	1,575	1,575	
Public Safety Revenue	1,600	2,000		800	1,200	1,200	40.00
Other Interdept'l Revenue	3,033	2,100	610	1,660	2,000	2,000	4.76
Interdepartmental Revenue	5,410	5,675	837	4,035	4,775	4,775	15.86
Total Revenue	2,394,724	2,250,251	1,026,824	2,122,352	2,255,786	2,255,786	.25

County of Sheboygan
2021 Summarized Budget Report

Sheriff

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Expense							
Wages	12,613,020	12,130,894	6,127,010	12,320,964	12,447,924	12,447,924	2.61
Benefits	1,939,581	1,968,207	970,150	1,991,431	2,033,575	2,033,575	3.32
Personnel Related Expenses	14,552,601	14,099,101	7,097,159	14,312,395	14,481,499	14,481,499	2.71
Purchased Services	2,365,884	2,359,954	1,113,023	2,311,770	2,411,905	2,411,905	2.20
Repairs and Maintenance	124,930	155,473	66,752	126,090	121,355	121,355	21.94
General Operating	764,383	857,338	478,960	972,467	808,462	808,462	5.70
Fixed Charges	386,665	401,753	182,154	401,753	367,278	367,278	8.58
Bad Debt Expense	767						
Operating Expense	3,642,629	3,774,518	1,840,889	3,812,080	3,709,000	3,709,000	1.74
Employee Related Insurance	2,975,759	3,384,580	1,512,085	3,244,366	3,447,190	3,447,190	1.85
Insurance Charges	114,132	117,997	58,998	117,997	127,494	127,494	8.05
Repairs & Maintenance Charges	2,452	2,600	1,956	2,910	2,600	2,600	
System Operation Charges	350,902	356,989	176,384	356,789	410,074	410,074	14.87
Other Interdepartmental Charges	88,859	76,829	38,747	76,829	79,000	79,000	2.83
Interdepartmental Charges	3,532,104	3,938,995	1,788,170	3,798,891	4,066,358	4,066,358	3.23
Buildings and Improvements	47,383	52,000		52,000			100.00
Machinery and Equipment	217,958	30,511	43,270	43,272			100.00
Computer and Systems Equipment					74,000	74,000	
Vehicles	374,451	300,000	339,268	339,268	285,127	285,127	4.96
Capital Outlay	639,792	382,511	382,538	434,540	359,127	359,127	6.11
Total Expense	22,367,126	22,195,125	11,108,757	22,357,906	22,615,984	22,615,984	1.90

County of Sheboygan
2021 Summarized Budget Report

Sheriff

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
<i>Operating Transfers In</i>	282,599	232,512	164,009	291,012	76,358	76,358	67.16
<i>Tax Levy Required / (Contributed)</i>	18,898,710	19,712,362	9,831,941	19,688,121	20,283,840	20,283,840	2.90

Capital Outlay for 2021 - \$5000+

Department: Sheriff

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
Patrol Squads (7)	\$ 251,127.00	\$ (50,000.00)	R
Upgrade SAM to NSP and respective software	67,000.00		A
Boston Whaler 17'	34,000.00	(26,500.00)	R
Inmate List on Website	7,000.00		A
Grand Total Amounts	\$ 359,127.00	\$ (76,500.00)	

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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Full-Time Equivalents (adopted budget)	3.20	3.38	3.38	3.40	3.40

County of Sheboygan
2021 Summarized Budget Report

Transportation - Airport Division

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Revenue							
Federal Grants		300,000		313,328			100.00
State Grants		23,482		23,482			100.00
Public Charges for:							
Public Works	234,471	257,248	95,770	223,648	281,833	281,833	9.56
Rent Revenue			500				
Other Misc. Revenue	53,904	44,796	824	46,835	4,860	4,860	89.15
General Revenue	288,375	625,526	97,094	607,293	286,693	286,693	54.17
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	291,015	628,166	98,414	609,933	289,333	289,333	53.94
Expense							
Wages	174,803	198,001	94,792	188,994	194,355	194,355	1.84
Benefits	22,991	27,075	13,178	26,329	27,159	27,159	.31
Personnel Related Expenses	197,794	225,076	107,970	215,323	221,514	221,514	1.58
Purchased Services	36,039	44,750	28,552	49,061	54,450	54,450	21.68
Repairs and Maintenance	36,497	21,030	17,252	26,878	47,814	47,814	127.36
General Operating	62,416	44,610	32,343	50,700	52,035	52,035	16.64

County of Sheboygan
2021 Summarized Budget Report

Transportation - Airport Division

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Fixed Charges	780	50,750	16,023	25,077	26,867	26,867	47.06
Operating Expense	135,731	161,140	94,169	151,716	181,166	181,166	12.43
Employee Related Insurance	34,711	47,363	12,118	25,045	50,959	50,959	7.59
Insurance Charges	9,003	10,158	5,079	10,158	14,277	14,277	40.55
Repairs & Maintenance Charges	25,564	6,000	9,444	32,357	16,000	16,000	166.67
System Operation Charges	8,413	9,033	4,442	9,033	7,942	7,942	12.08
Other Interdepartmental Charges	7,776	8,200	4,210	8,310	8,500	8,500	3.66
Interdepartmental Charges	85,466	80,754	35,293	84,903	97,678	97,678	20.96
Other Improvements				164,834			
Machinery and Equipment	17,416	452,346	64,644	452,346			100.00
Communication Equipment			12,482				
Vehicles		68,105		68,105			100.00
Capital Outlay	17,416	520,451	77,126	685,285			100.00
Total Expense	436,407	987,421	314,558	1,137,227	500,358	500,358	49.33
Operating Transfers In				5,400			
Equity							
Use of Undesignated Fund Balance				164,834			
Total Equity				164,834			
Tax Levy Required / (Contributed)	201,382	359,255	177,433	357,060	211,025	211,025	41.26

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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Full-Time Equivalent (adopted budget)	99.07	100.91	97.20	95.35	90.00

County of Sheboygan
2021 Summarized Budget Report

Transportation - Highway Division

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Revenue							
State Grants	2,809,958	3,049,645	1,549,924	3,250,935	3,424,000	3,424,000	12.28
Charges to State of Wisconsin	2,601,355	2,012,780	1,189,076	2,012,780	2,091,200	2,091,200	3.90
Charges - Other Local Gov'ts	5,989,527	3,764,160	2,541,508	4,966,600	4,391,520	4,391,520	16.67
Violations, Judgements, Damages	90						
Public Charges for:							
General Government	11,500	12,000	4,400	10,000	12,000	12,000	
Public Safety	100						
Public Works	240,576	12,000	7,287	12,000	12,000	12,000	
Rent Revenue	11,040	3,800	3,000	3,800	4,000	4,000	5.26
Donations	977,798						
Other Misc. Revenue	80,428	25,000	49,272	110,755	25,000	25,000	
General Revenue	12,722,374	8,879,385	5,344,467	10,366,870	9,959,720	9,959,720	12.17
Interdepartmental Revenue							
Repairs & Maintenance Services	122,831	52,394	243,489	52,394	77,419	77,419	47.76
Other Interdept'l Revenue	7,696,919	9,579,758	880,001	7,594,715	7,008,500	7,008,500	26.84
Interdepartmental Revenue	7,819,750	9,632,152	1,123,490	7,647,109	7,085,919	7,085,919	26.43
Total Revenue	20,542,124	18,511,537	6,467,958	18,013,979	17,045,639	17,045,639	7.92

County of Sheboygan
2021 Summarized Budget Report

Transportation - Highway Division

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Expense							
Wages	5,904,587	5,808,739	2,931,573	5,706,489	5,731,075	5,731,075	1.34
Benefits	1,297,354	810,358	403,899	799,728	798,725	798,725	1.44
Personnel Related Expenses	7,201,941	6,619,097	3,335,472	6,506,217	6,529,800	6,529,800	1.35
Purchased Services	1,974,246	1,066,713	355,563	1,042,260	1,195,760	1,195,760	12.10
Repairs and Maintenance	1,268,725	959,600	687,483	1,007,525	980,350	980,350	2.16
General Operating	7,583,452	8,235,810	2,650,966	6,892,571	6,374,181	6,374,181	22.60
Fixed Charges	300,467	140,000	98,134	140,000	170,000	170,000	21.43
Bad Debt Expense							
Building & Improvement Depreciation	466,635		268,583				
Other Improvements Depreciation	46,727		38,128				
Infrastructure & Improvements Depreciation	509		13,965				
Machinery & Equipment Depreciation	1,000,550		571,399				
Operating Expense	12,641,312	10,402,123	4,684,221	9,082,356	8,720,291	8,720,291	16.17
Employee Related Insurance	1,512,545	1,691,900	763,972	1,665,952	1,842,285	1,842,285	8.89
Insurance Charges	246,612	267,758	133,879	267,758	256,832	256,832	4.08
Repairs & Maintenance Charges	19,841	13,500	10,028	13,500	14,500	14,500	7.41
System Operation Charges	107,762	110,719	55,324	110,719	130,087	130,087	17.49
Other Interdepartmental Charges	97,794	105,707	50,608	105,707	147,342	147,342	39.39
Interdepartmental Charges	1,984,553	2,189,584	1,013,811	2,163,636	2,391,046	2,391,046	9.20

County of Sheboygan
2021 Summarized Budget Report

Transportation - Highway Division

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Land and Land Improvements			45,402				
Machinery and Equipment		600,000	1,015,516	600,000	1,014,000	1,014,000	69.00
Computer and Systems Equipment		7,000		7,000			100.00
Vehicles		1,552,905	350,423	1,552,905	1,000,000	1,000,000	35.60
Capital Outlay		2,159,905	1,411,341	2,159,905	2,014,000	2,014,000	6.76
Total Expense	21,827,806	21,370,709	10,444,845	19,912,114	19,655,137	19,655,137	8.03
Operating Transfers In	1,036,267	7,000	7,625	7,000	421,400	421,400	5,920.00
Tax Levy Required / (Contributed)	2,877,189	2,852,172	1,385,118	2,811,186	2,188,098	2,188,098	23.28

Capital Outlay for 2021 - \$5000+

Department: Highway

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
Mower tractor	\$ 138,000.00	\$	R
Mower tractor	\$ 138,000.00		R
Mower tractor	\$ 138,000.00		R
Mower tractor	\$ 138,000.00		R
Tandem Plow truck	\$ 290,000.00		R
Tandem Plow truck	\$ 290,000.00		R
Crew cab	\$ 65,000.00		R
Crew cab	\$ 65,000.00		R
Crash attenuator	\$ 35,000.00		A
Crash attenuator	\$ 35,000.00		A
Message board	\$ 14,500.00		A
Message board	\$ 14,500.00		A
Broom	\$ 80,000.00		
Equipment trailer	\$ 35,000.00		R
Lowboy tractor	\$ 138,000.00		R
Track Excavator	\$ 200,000.00		A
Shed Supervisor Truck	\$ 50,000.00		R
Shed Supervisor Truck	\$ 50,000.00		R
Shed Supervisor Truck	\$ 50,000.00		R
Shed Supervisor Truck	\$ 50,000.00		R
Grand Total Amounts	\$ 2,014,000.00	\$	

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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Full-Time Equivalents (adopted budget)	7.09	8.00	8.10	8.15	8.12

County of Sheboygan
2021 Summarized Budget Report

Treasurer

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Revenue							
Sales and Use Tax	162	200	109	200	162	162	19.00
Interest and Penalty on Tax	14,383	13,000		13,000	18,200	18,200	40.00
In Rem Fees	1,950	1,875	1,800	1,875	1,800	1,800	4.00
Federal Grants	1,383	1,380	474	1,380	1,380	1,380	
State Gov't Pay't Lieu Tax	71,049	70,000	71,586	71,586	71,600	71,600	2.29
Charges - Other Local Gov'ts	17,694	16,800		16,800	17,700	17,700	5.36
Public Charges for:							
General Government	3,318	2,660	702	1,660	2,750	2,750	3.38
Other Misc. Revenue	123,747	48,753	235,308	235,646	48,008	48,008	1.53
General Revenue	233,685	154,668	309,978	342,147	161,600	161,600	4.48
Interdepartmental Revenue							
System Operation Revenue	21	22		22			100.00
Interdepartmental Revenue	21	22		22			100.00
Total Revenue	233,707	154,690	309,978	342,169	161,600	161,600	4.47
Expense							
Wages	348,771	378,242	176,937	378,242	368,038	368,038	2.70
Benefits	47,049	53,521	24,304	53,521	52,076	52,076	2.70
Personnel Related Expenses	395,820	431,763	201,241	431,763	420,114	420,114	2.70
Purchased Services	51,854	53,350	26,833	53,350	49,195	49,195	7.79

County of Sheboygan
2021 Summarized Budget Report

Treasurer

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Repairs and Maintenance	3,644	8,790	2,966	11,353	8,424	8,424	4.16
General Operating	59,389	75,751	33,551	72,435	61,465	61,465	18.86
Fixed Charges	1,532	1,440	511	1,440	1,533	1,533	6.46
Bad Debt Expense	187	225	9	225	52	52	76.89
Operating Expense	116,606	139,556	63,870	138,803	120,669	120,669	13.53
Employee Related Insurance	114,680	127,653	62,001	128,725	138,740	138,740	8.69
Insurance Charges	2,150	2,172	1,086	2,172	2,433	2,433	12.02
Repairs & Maintenance Charges	734	1,100		1,100			100.00
System Operation Charges	48,900	50,943	25,127	50,943	47,532	47,532	6.70
Other Interdepartmental Charges	1,554	1,589	794	1,589	1,579	1,579	.63
Interdepartmental Charges	168,017	183,457	89,009	184,529	190,284	190,284	3.72
Land and Land Improvements	65,286		2,905-	22,105			
Computer and Systems Equipment		38,000		38,000	18,000	18,000	52.63
Capital Outlay	65,286	38,000	2,905-	60,105	18,000	18,000	52.63
Total Expense	745,730	792,776	351,215	815,200	749,067	749,067	5.51
Operating Transfers In	18,448	69,288	1,611	69,288	23,350	23,350	66.30
Equity							
Use of Undesignated Fund Balance				11,506			
Total Equity				11,506			
Tax Levy Required / (Contributed)	549,377	568,798	272,725	557,123	564,117	564,117	.82

Capital Outlay for 2021 - \$5000+

Department: Treasurer

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
Computer Equipment	\$ 18,000.00	\$	R
Grand Total Amounts	<u>\$ 18,000.00</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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Full-Time Equivalents (adopted budget)	2.20	2.20	3.20	3.20	3.20

County of Sheboygan
2021 Summarized Budget Report

UW Extension

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
<i>Revenue</i>							
State Grants	3,578	3,000		3,000			100.00
Public Charges for:							
General Government	14,872	20,000	11,767	18,650	18,650	18,650	6.75
Conservation and Development	4,106	3,500			3,500	3,500	
Interest Income	683	150	147	180	150	150	
Other Misc. Revenue	11,898	11,285	10,268	14,060	12,285	12,285	8.86
General Revenue	35,137	37,935	22,182	35,890	34,585	34,585	8.83
<i>Total Revenue</i>	<i>35,137</i>	<i>37,935</i>	<i>22,182</i>	<i>35,890</i>	<i>34,585</i>	<i>34,585</i>	<i>8.83</i>
<i>Expense</i>							
Wages	103,497	83,884	42,188	83,884	85,309	85,309	1.70
Benefits	13,294	11,505	5,538	11,505	11,734	11,734	1.99
Personnel Related Expenses	116,790	95,389	47,726	95,389	97,043	97,043	1.73
Purchased Services	208,717	242,441	120,207	238,646	232,592	232,592	4.06
Repairs and Maintenance	6,241	6,000	1,789	6,000	6,000	6,000	
General Operating	34,258	36,679	13,735	26,603	28,543	28,543	22.18
Fixed Charges	11,126	11,500	6,506	11,500	11,172	11,172	2.85
Operating Expense	260,342	296,620	142,236	282,749	278,307	278,307	6.17
Employee Related Insurance	44,679	44,488	21,431	44,488	48,165	48,165	8.27
Insurance Charges	1,705	1,700	850	1,700	1,947	1,947	14.53

County of Sheboygan
2021 Summarized Budget Report

UW Extension

Description	2019 Actual	2020 Budget	June, 2020 YTD	2020 Annual Projection	2021 Budget Request	2021 Board Adopted Budget	% Chg from 2020 Budget
System Operation Charges	25,295	20,955	9,802	20,455	22,573	22,573	7.72
Interdepartmental Charges	71,678	67,143	32,083	66,643	72,685	72,685	8.25
Total Expense	448,811	459,152	222,045	444,781	448,035	448,035	2.42
Tax Levy Required / (Contributed)	431,768	421,217	203,740	414,351	413,450	413,450	1.84

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
2021 Summarized Budget Report

UW Green Bay - Sheboygan Campus

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Revenue							
State Grants	5,000						
General Revenue	5,000						
Total Revenue	5,000						
Expense							
Repairs and Maintenance	143,010	89,595	59,981	103,884	82,039	82,039	8.43
General Operating	1,159	750	165	815	750	750	
Operating Expense	144,168	90,345	60,146	104,699	82,789	82,789	8.36
Insurance Charges	18,903	19,494	9,747	19,494	28,198	28,198	44.65
Repairs & Maintenance Charges	1,561	622	1,842	2,334	622	622	
Interdepartmental Charges	20,464	20,116	11,589	21,828	28,820	28,820	43.27
Total Expense	164,633	110,461	71,735	126,527	111,609	111,609	1.04
Equity							
Use of Undesignated Fund Balance				10,298			
Total Equity				10,298			
Tax Levy Required / (Contributed)	110,461	110,461	46,107	101,338	111,609	111,609	1.04

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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Full-Time Equivalents (adopted budget)	0.30	0.30	0.30	0.30	0.30

County of Sheboygan
2021 Summarized Budget Report

Veterans Commission

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
<i>Expense</i>							
Wages	500	2,000	80	2,000	2,000	2,000	
Benefits	38	148	6	148	148	148	
Personnel Related Expenses	538	2,148	86	2,148	2,148	2,148	
Purchased Services	6,466	6,262	1,378	5,600	7,172	7,172	14.53
General Operating	15,075	13,469	1,376	9,675	10,869	10,869	19.30
Operating Expense	21,542	19,731	2,755	15,275	18,041	18,041	8.57
Employee Related Insurance	1	4		4	4	4	
Insurance Charges	48	47	23	47	43	43	8.51
System Operation Charges					561	561	
Interdepartmental Charges	49	51	24	51	608	608	1,092.16
<i>Total Expense</i>	<i>22,129</i>	<i>21,930</i>	<i>2,864</i>	<i>17,474</i>	<i>20,797</i>	<i>20,797</i>	<i>5.17</i>
<i>Tax Levy Required / (Contributed)</i>	<i>21,930</i>	<i>21,930</i>	<i>9,035</i>	<i>19,997</i>	<i>20,797</i>	<i>20,797</i>	<i>5.17</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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Full-Time Equivalents (adopted budget)	3.00	3.00	3.00	3.00	3.00

County of Sheboygan
2021 Summarized Budget Report

Veterans Services

<i>Description</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>June, 2020 YTD</i>	<i>2020 Annual Projection</i>	<i>2021 Budget Request</i>	<i>2021 Board Adopted Budget</i>	<i>% Chg from 2020 Budget</i>
Revenue							
State Grants	13,000	13,000	13,000	13,000	13,000	13,000	
Public Charges for:							
Donations	5,075		1,000	2,500			
Other Misc. Revenue			28	28			
General Revenue	18,075	13,000	14,028	15,528	13,000	13,000	
Total Revenue	18,075	13,000	14,028	15,528	13,000	13,000	
Expense							
Wages	141,357	162,881	78,293	162,881	167,211	167,211	2.66
Benefits	18,734	23,048	10,466	23,048	23,660	23,660	2.66
Personnel Related Expenses	160,091	185,929	88,759	185,929	190,871	190,871	2.66
Purchased Services	1,144	2,016	1,265	2,225	2,772	2,772	37.50
Repairs and Maintenance	642	1,200	341	800	490	490	59.17
General Operating	22,709	20,230	9,083	18,747	16,166	16,166	20.09
Operating Expense	24,496	23,446	10,689	21,772	19,428	19,428	17.14
Employee Related Insurance	53,377	66,717	31,629	66,717	72,195	72,195	8.21
Insurance Charges	984	738	369	738	801	801	8.54
System Operation Charges	15,545	16,595	8,087	16,595	20,649	20,649	24.43
Interdepartmental Charges	69,905	84,050	40,085	84,050	93,645	93,645	11.42
Total Expense	254,492	293,425	139,532	291,751	303,944	303,944	3.58
Tax Levy Required / (Contributed)	261,504	280,425	139,214	279,425	290,944	290,944	3.75