

2023 PRELIMINARY BUDGET

For The

County of Sheboygan

Wisconsin

Finance Committee

**ROGER L. TESTROETE
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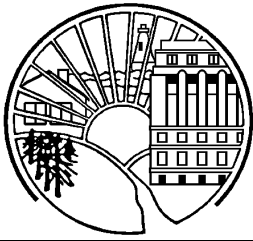
**CHAIRPERSON
VICE-CHAIRPERSON
SECRETARY
MEMBER
MEMBER**

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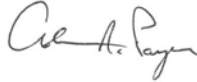
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SHEBOYGAN COUNTY

Vernon Koch
Chairman of the Board

Adam N. Payne
County Administrator

Date: October 18, 2022
To: Sheboygan County Board of Supervisors
From: Adam Payne, County Administrator 
Subject: 2023 Proposed Budget

I am pleased to present the proposed 2023 Sheboygan County Budget. The annual budget reflects tremendous teamwork among County Board Supervisors, Department Heads and many others. Additionally, it is a continuation of our strong track record of being fiscally responsible while providing quality programs and services.

The proposed 2023 Sheboygan County Budget will increase the property tax levy 1.66%, or \$862,461. The tax levy increase includes capturing net new construction which increased 1.41%, and a closed Tax Incremental District for an increase of \$652,485. Our debt service, the payments made toward our total debt balance, will increase by 4.64%, or \$231,946. There is a 1.41% increase in aid to local libraries, or \$23,046, and a 41.95% decrease in Bridge Aid, or \$45,016. With the county increase in equalized property value (without Tax Incremental Districts) of 10.83%, the tax rate will decrease to \$4.37, a 40-cent reduction from the 2022 rate, a decrease of 8.28%.

Out of the \$182 million annual budget, the County property tax levy is \$53 million. The balance of the budget is primarily state and federal revenue and fee or service charges. The annual budget supports 850 employees working in 19 departments administering over 200 programs and services.

Some of the key components in the 2023 budget include:

- **Investments in staffing and facility upgrades at the Rocky Knoll Health Care Center**
- **Investments in staffing for Corrections and Emergency Dispatch**
- **Repairs and equipment replacement at the Jail and Detention Center**
- **Resource investments in our judicial system**
- **Enhanced child welfare and behavioral health services**
- **Neighborhood Social Workers pilot program to embed social workers within City of Sheboygan neighborhoods to help with basic needs, stabilize housing, connection with local resources, and help overcoming barriers**
- **Maintaining and improving our transportation system**
- **Mobile Crisis Response Pilot with the City of Sheboygan Police**
- **Broughton Sheboygan Marsh Bypass/Dam Reconstruction**
- **Building improvements and expansion for the North Side Highway Shed**

- **Roof replacements at the University of Green Bay – Sheboygan Campus and Law Enforcement building**
- **Health and Human Services building remodeling**
- **Taxiway Reconstruction at the Sheboygan County Memorial Airport**

Working in collaboration has been the key to our success, and over the years, we have made numerous cost-saving changes, as well as critical investments and improvements. In a year of unprecedented challenges, Sheboygan County continues to maintain strong reserves, an excellent bond rating, and we have hard-working, caring staff providing high quality services.

I want to thank and acknowledge the County Board Chairman, Finance Committee, Finance Department, and all of the liaison committees, the Deputy County Administrator, department heads and their staff for their efforts and thoughtful deliberation in developing this budget. The attached budget document has been prepared at a detail level 5 to economize the use of paper and other supplies. If you would like to review greater detail, please do not hesitate to contact the Finance Department.

SHEBOYGAN COUNTY BUDGET SUMMARY PUBLICATION
 NOTICE OF PUBLIC HEARING
 2023 SHEBOYGAN COUNTY BUDGET

Notice is hereby given pursuant to Sec. 65.90 of the Wisconsin Statutes that a public hearing will be held by the County Board of Supervisors on the proposed 2023 budget at 6:00 P.M., October 25, 2022 in the County Board room on the Fifth Floor of the Courthouse located at 615 North 6th Street, Sheboygan, Wisconsin. Any resident or taxpayer of Sheboygan County will have the opportunity to give written and/or oral comment.

The proposed budget for 2023, in detail, is now available for public inspection in the Finance Department of Sheboygan County, located in Room 208 of the Administration Building, 508 New York Avenue, Sheboygan, Wisconsin.

BUDGET SUMMARY

	2022 Adopted Budget	2022 Estimates	2023 Finance Committee Budget	Percent Change from 2022 Adopted Budget	
<u>Revenues</u>					
Property Taxes	\$ 51,972,115	\$ 51,972,115	\$ 52,834,576	1.66%	* Increase to Property Taxes
Sales Tax	11,243,316	12,592,514	13,159,177	17.04%	
Less Sales Tax distribution to local municipalities	(1,695,286)	(1,695,286)	(1,997,448)	17.82%	
Intergovernmental Charges & Grants	35,171,764	39,963,436	45,254,730	28.67%	
Licenses & Permits	839,009	889,295	879,193	4.79%	
Fines, Forfeitures & Penalties	326,000	322,156	330,000	1.23%	
Public Charges for Services	26,851,934	25,278,295	29,231,627	8.86%	
Interdepartmental Revenues	28,656,555	29,832,136	30,535,209	6.56%	
Miscellaneous Revenues	2,721,812	3,285,381	2,500,272	-8.14%	
Other Financing Sources	<u>11,288,682</u> (a)	<u>8,690,795</u> (b)	<u>9,461,798</u> (c)	-16.18%	
Total Revenues	\$ 167,375,901	\$ 171,130,837	\$ 182,189,134	8.85%	** Increase to overall budget
<u>Expenditures</u>					
General Government	\$ 36,508,462	\$ 35,313,163	\$ 37,858,816	3.70%	
Public Safety	22,771,546	23,374,505	23,709,878	4.12%	
Public Works	21,815,247	24,136,276	27,077,356	24.12%	
Health & Human Services	55,655,425	56,709,210	61,002,904	9.61%	
Culture, Recreation and Education	555,537	517,021	546,143	-1.69%	
Conservation & Development	2,712,274	2,745,129	2,429,839	-10.41%	
Capital Outlay	2,853,750	2,957,521	2,440,785	-14.47%	
Capital Projects	18,256,065	19,016,913	20,716,562 (d)	13.48%	
Debt Service	<u>6,247,595</u>	<u>6,361,099</u>	<u>6,406,851</u> (e)	2.55%	
Total Expenditures	\$ 167,375,901	\$ 171,130,837	\$ 182,189,134	8.85%	

BUDGET/FUND BALANCE SUMMARY - - ALL FUNDS

	General Fund	Special Revenue	Enterprise (Health Care Centers)	Internal Service	Debt Service	Capital Projects	Transportation Fund	Totals
Estimated Fund Balance 1/1/2023	32,905,364	500,000	11,627,862	48,543,801	468,523	3,590,237	4,178,499	101,814,286
Budgeted Revenues	16,187,201	30,017,793	13,794,347	45,606,690	-	9,456,456	11,161,729	126,224,216
Tax Levy	30,624,970	14,327,361	1,164,000	1,484,354	5,233,891	-	-	52,834,576
Budgeted Expenditures	(45,468,393)	(44,889,372)	(15,928,460)	(48,779,496)	(6,406,851)	(9,618,740)	(11,097,822)	(182,189,134)
Excess of Revenues Over (Under) Expenditures	1,343,778	(544,218)	(970,113)	(1,688,452)	(1,172,960)	(162,284)	63,907	(3,130,342)
Operating Transfers	(1,550,331)	544,218	970,113	1,242,591	1,149,409	-	(2,356,000)	-
Estimated Fund Balance 12/31/23	<u>\$ 32,698,811</u>	<u>(f) \$ 500,000</u>	<u>(g) \$ 11,627,862</u>	<u>(h) \$ 48,097,940</u>	<u>(i) \$ 444,972</u>	<u>\$ 3,427,953</u>	<u>(j) \$ 1,886,406</u>	<u>\$ 98,683,944</u>

TAX BASE

COMPOSITE RATES (k)

LEVIES

Equalized Valuation 2022	\$ 12,087,889,200	2013.....\$5.60	Actual 2013 Tax Levy	\$ 46,444,243
Equalized Valuation 2021	\$ 10,906,216,600	2014.....\$5.64	Actual 2014 Tax Levy	\$ 47,010,607
		2015\$5.77	Actual 2015 Tax Levy	\$ 48,359,637
Change in Valuation 2021 to 2022	\$ 1,181,672,600	2016\$5.65	Actual 2016 Tax Levy	\$ 47,861,055
	10.83%	2017\$5.45	Actual 2017 Tax Levy	\$ 48,521,152
		2018\$5.30	Actual 2018 Tax Levy	\$ 49,407,461
		2019\$5.22	Actual 2019 Tax Levy	\$ 50,598,151
		2020\$4.96	Actual 2020 Tax Levy	\$ 51,386,685
		2021\$4.77	Actual 2021 Tax Levy	\$ 51,972,115
		Preliminary 2022\$4.37	Preliminary 2022 Tax Levy	\$ 52,834,576

* Increase to Property taxes is 1.66%. Since 2012, the average annual percentage change for property taxes is 1.29%.

** Increase of 8.85% over the 2022 Budget is mainly due to an anticipated increase in Sales Tax revenues, larger capital projects planned for 2023 and use of American Rescue Funds.

(a) Includes contribution to unassigned General Fund balance of \$212,701, use of \$245,650 of Debt Service restricted fund balance, contribution of \$11,128 to Jail Assessment fund, use of \$117,225 of land record funds, use of \$511,379 of Capital Project fund balance, use of \$4,397,070 of Transportation Fund committed fund balance, use of \$77,764 of Information Technology unrestricted net position, use of \$75,000 of Employee Benefit net position, use of Highway net position of \$750,000, and issuance of \$5,628,000 of general obligation notes.

(b) Includes contribution of unassigned General Fund balance of \$867,270 that includes a contribution of \$30,183 from Special Revenue to General Fund unassigned fund balance, usage of \$93,845 of Special Revenue fund balance, contribution of \$199,322 to Debt Service restricted fund balance, contribution of \$25,156 of Enterprise fund net position, use of \$62,156 of Information Technology unrestricted net position, contribution of \$161,566 of Employee Benefits net position, usage of Highway net position of \$778,000, use of \$5,647,872 of committed Transportation Fund balance, and contribution of Capital Projects balance of \$3,835,059 and Bond Proceeds of \$7,195,000

(c) Includes use of unassigned General Fund balance of \$62,695, use of assigned fund balance of \$96,000 for airport maintenance, contribution of \$27,500 to Jail Assessment fund, use of \$75,358 of land record funds, use of \$162,284 of Capital Project fund balance, use of \$2,292,093 of Transportation Fund committed fund balance, use of \$296,452 of Employee Benefit net position, use of Highway net position of \$149,409, use of \$23,551 of Debt Service restricted fund balance and issuance of \$6,331,456 of general obligation notes.

(d) For comparison purposes, assumes all funds budgeted for capital projects will be expended in the year budgeted.

(e) The outstanding debt of the County is forecasted to be \$18,995,000 at the end of 2023. This is the lowest it has been in over twenty-five years.

(f) Includes estimated unassigned fund balance of \$26,348,000.

(g) Assigned for Health and Human Services.

(h) Includes estimated of \$7,095,000 in capital assets net of related debt and estimated of \$2,106,000 of unrestricted net position.

(i) Includes estimated \$40,572,000 of capital assets net of related debt and estimated \$5,113,000 of unrestricted net position.

(j) Reserved for capital projects.

(k) Rates per \$1,000 of valuation, due and payable in following calendar year.

Respectfully Submitted,
ROGER L. TE STROETE, Chairperson, Finance Committee
KATHLEEN DONOVAN, Vice Chairperson
WILLIAM C. GOEHRING, Secretary
KEITH ABLER, Member
THOMAS WEGNER, Member

BUDGET (2022) VERSUS BUDGET (PRELIMINARY 2023)

<u>DEPARTMENTS</u>	REVENUES			EXPENSES		
	<u>2022 Revenue Budget</u>	<u>2023 Preliminary Budget</u>	<u>% of Change</u>	<u>2022 Expense Budget</u>	<u>2023 Preliminary Budget</u>	<u>% of Change</u>
<u>OPERATING BUDGETS</u>						
Building Services	\$ 654,669	\$ 686,741	4.90%	\$ 3,739,753	\$ 3,765,193	0.68%
Clerk of Courts	1,491,804	1,554,933	4.23%	2,821,669	2,961,554	4.96%
Corporation Counsel	249,444	283,353	13.59%	495,495	528,851	6.73%
County Administrator	360	34	-90.56%	378,740	492,414	30.01%
County Board				226,345	268,980	18.84%
County Clerk	149,326	138,492	-7.26%	419,694	382,867	-8.77%
Court Commissioner	45,000	45,574	1.28%	348,910	363,332	4.13%
District Attorney	203,800	193,788	-4.91%	1,039,764	1,050,689	1.05%
Finance	668,354	680,210	1.77%	1,875,528	2,093,904	11.64%
Human Resources	116,825	71,420	-38.87%	739,426	808,566	9.35%
Medical Examiner	146,000	172,720	18.30%	242,902	301,988	24.33%
Non-Departmental	5,401,872	7,194,546	33.19%	2,058,929	2,129,349	3.42%
Planning & Conservation	1,419,351	1,229,938	-13.35%	2,784,274	2,511,839	-9.78%
Register of Deeds	793,156	929,431	17.18%	732,811	756,265	3.20%
Sheriff	2,108,757	2,035,660	-3.47%	23,169,681	24,182,483	4.37%
Transportation - Airport Division	585,696	775,963	32.49%	805,850	1,103,234	36.90%
Treasurer	159,733	148,863	-6.81%	760,194	871,770	14.68%
UW Extension	35,485	31,235	-11.98%	443,928	434,534	-2.12%
UW Green Bay - Sheboygan Campus				155,609	111,609	-28.28%
Veterans Commission				20,812	20,812	0.00%
Veterans Service	13,650	14,300	4.76%	318,218	328,160	3.12%
Operating Transfers In/Out	371,933	1,294,629	(2) 248.08%	782,326	2,844,960	(2) 263.65%
Use/Contribution of/to Fund Balance		206,553	(1) 100.00%	106,604		-100.00%
GENERAL FUND OPERATIONS	\$ 14,615,215	\$ 17,688,383	21.03%	\$ 44,467,462	\$ 48,313,353	8.65%
Health & Human Services	26,270,516	30,017,793	14.26%	40,882,734	44,889,372	9.80%
Operating Transfers In/Out		544,218	(5) 100.00%			
SPECIAL REVENUE OPERATIONS	\$ 26,270,516	\$ 30,562,011	16.34%	\$ 40,882,734	\$ 44,889,372	9.80%
Debt Service	\$	\$		\$ 6,247,595	\$ 6,406,851	2.55%
Operating Transfers In	1,000,000	1,149,409	(3) 14.94%			
Use of Fund Balance	245,650	23,551	(1) -90.41%			
DEBT SERVICE OPERATIONS	\$ 1,245,650	\$ 1,172,960	-5.84%	\$ 6,247,595	\$ 6,406,851	2.55%

BUDGET (2022) VERSUS BUDGET (PRELIMINARY 2023)

<u>DEPARTMENTS</u>	REVENUES			EXPENSES		
	<u>2022 Revenue Budget</u>	<u>2023 Preliminary Budget</u>	<u>% of Change</u>	<u>2022 Expense Budget</u>	<u>2023 Preliminary Budget</u>	<u>% of Change</u>
OPERATING BUDGETS						
Capital Projects	\$ 317,127	\$ 3,125,000	885.41%	\$ 8,761,065	\$ 9,618,740	9.79%
Proceeds from LT Debt	5,338,423	6,331,456 (1)	18.60%			
Operating Transfers In	2,594,136		-100.00%			
Use of Capital Project Fund Balance	<u>511,379</u>	<u>162,284</u> (1)	<u>-68.27%</u>			
CAPITAL PROJECT OPERATIONS	\$ 8,761,065	\$ 9,618,740	9.79%	\$ 8,761,065	\$ 9,618,740	9.79%
Transportation Fund	\$ 9,548,030	\$ 11,161,729	16.90%	\$ 9,495,000	\$ 11,097,822	16.88%
Operating Transfers Out				4,450,100	2,356,000 (4)	-47.06%
Use of Fund Balance	<u>4,397,070</u>	<u>2,292,093</u> (1)	<u>-47.87%</u>			
TRANSPORTATION FUND OPERATIONS	\$ 13,945,100	\$ 13,453,822	-3.52%	\$ 13,945,100	\$ 13,453,822	-3.52%
Rocky Knoll	\$ 13,163,747	\$ 13,794,347	4.79%	\$ 14,518,661	\$ 15,928,460	9.71%
Operating Transfer In	<u>350,221</u>	<u>970,113</u> (5)	<u>177.00%</u>			
HEALTH CARE CENTER	\$ 13,513,968	\$ 14,764,460	9.25%	\$ 14,518,661	\$ 15,928,460	9.71%
Employee Benefits	\$ 17,503,658	\$ 17,660,450	0.90%	\$ 17,578,658	\$ 17,956,902	2.15%
Information Technology	2,483,519	2,604,187	4.86%	2,483,519	2,604,187	4.86%
Property/Liability Insurance	695,740	723,285	3.96%	695,740	723,285	3.96%
Transportation - Highway Division	19,889,485	24,618,768	23.78%	23,134,397	27,495,122	18.85%
Operating Transfers In/Out	1,743,900	1,392,000 (6)	-20.18%	827,764	149,409 (6)	-81.95%
Use of Net Position	<u>902,764</u>	<u>445,861</u> (1)	<u>-50.61%</u>			
INTERNAL SERVICES OPERATIONS	\$ 43,219,066	\$ 47,444,551	9.78%	\$ 44,720,078	\$ 48,928,905	9.41%
TOTAL OPERATIONS	<u>\$ 121,570,580</u>	<u>\$ 134,704,927</u>	<u>10.80%</u>	<u>\$ 173,542,695</u>	<u>\$ 187,539,503</u>	<u>8.07%</u>

(1) Includes use of unassigned General Fund balance of \$62,695, use of assigned fund balance of \$96,000 for airport maintenance, contribution of \$27,500 to Jail Assessment fund, use of \$75,358 of land record funds, use of \$23,551 of Debt Service restricted fund balance, use of \$162,284 of Capital Project fund balance, use of \$2,292,093 of Transportation Fund committed fund balance, use of \$296,452 of Employee Benefit net position, use of Highway net position of \$149,409, and issuance of \$6,331,456 of general obligation notes.

(2) General Fund operating transfers in of \$230,858 of land records fees reduces tax levy in Planning & Conservation, Register of Deeds, Sheriff and Treasurer departments; transfers in of \$223,474 of jail assessment fees which reduces the tax levy for the Sheriff Department and Building Services; transfer in of assigned fund balance of \$96,000 for airport, unassigned fund balance of \$147,812 for Finance, transfer in of \$596,485 of American rescue funds for County Administrator, County Board, Sheriff, Human Resources. Operating transfers out of \$734,144 which is made up of \$266,858 of land record fees and \$223,474 jail assessment fees, and fund balance of \$243,812 to Planning & Conservation, Register of Deeds, Treasurer, Sheriff, Building Services, Highway, Finance, and Airport departments and \$2,110,816 of American rescue funds for County Administrator, County Board, Sheriff, Human Resources, Health and Human Services, and Rocky Knoll.

(3) Debt Service operating transfers in of \$1,000,000 from Transportation Fund for tax levy relief and \$149,409 from Highway for the asphalt plant contribution.

(4) Transportation Fund operating transfers out of \$1,000,000 to the Debt Service Fund for tax levy relief and \$1,356,000 to Highway department for equipment.

(5) Health and Human Services operating transfers in of \$544,218 and Rocky Knoll operating transfers in of \$970,113 from General Fund American rescue plan funds.

(6) Highway Department transfer in of \$1,356,000 from Transportation fund. Highway Department transfer in of \$36,000 from the General fund land record fees. Highway transfer out of \$149,409 for their asphalt plant contribution.

ESTIMATED ACTUALS (2022 VERSUS PRELIMINARY BUDGET 2023)

<u>DEPARTMENTS</u>	REVENUES			EXPENSES		
	<u>2022 Estimated Revenues</u>	<u>2023 Preliminary Budget</u>	<u>% of Change</u>	<u>2022 Estimated Expenses</u>	<u>2023 Preliminary Budget</u>	<u>% of Change</u>
<u>OPERATING BUDGETS</u>						
Building Services	\$ 676,433	\$ 686,741	1.52%	\$ 3,740,451	\$ 3,765,193	0.66%
Clerk of Courts	1,534,626	1,554,933	1.32%	2,857,759	2,961,554	3.63%
Corporation Counsel	250,948	283,353	12.91%	496,538	528,851	6.51%
County Administrator	180	34	-81.11%	448,273	492,414	9.85%
County Board				270,825	268,980	-0.68%
County Clerk	139,576	138,492	-0.78%	409,922	382,867	-6.60%
Court Commissioner	45,800	45,574	-0.49%	349,104	363,332	4.08%
District Attorney	212,200	193,788	-8.68%	914,219	1,050,689	14.93%
Finance	626,123	680,210	8.64%	1,771,611	2,093,904	18.19%
Human Resources	60,277	71,420	18.49%	697,432	808,566	15.93%
Medical Examiner	170,720	172,720	1.17%	278,835	301,988	8.30%
Non-Departmental	6,883,466	7,194,546	4.52%	2,056,671	2,129,349	3.53%
Planning & Conservation	1,477,612	1,229,938	-16.76%	2,861,027	2,511,839	-12.20%
Register of Deeds	1,046,949	929,431	-11.22%	738,372	756,265	2.42%
Sheriff	2,199,181	2,035,660	-7.44%	23,781,965	24,182,483	1.68%
Transportation - Airport Division	599,473	775,963	29.44%	846,627	1,103,234	30.31%
Treasurer	179,925	148,863	-17.26%	764,719	871,770	14.00%
UW Extension	28,951	31,235	7.89%	412,484	434,534	5.35%
UW Green Bay - Sheboygan Campus				152,537	111,609	-26.83%
Veterans Commission				18,970	20,812	9.71%
Veterans Service	17,673	14,300	-19.09%	324,071	328,160	1.26%
Operating Transfers In/Out	1,090,850	1,294,629 (2)	18.68%	2,063,711	2,844,960 (2)	37.86%
Use/Restriction of Fund Balance		206,553 (1)	100.00%	33,298		-100.00%
GENERAL FUND OPERATIONS	\$ 17,240,963	\$ 17,688,383	2.60%	\$ 46,289,421	\$ 48,313,353	4.37%
Health & Human Services	\$ 27,763,774	30,017,793	8.12%	\$ 42,439,654	44,889,372	5.77%
Operating Transfers In/Out		544,218 (5)	100.00%			
SPECIAL REVENUE OPERATIONS	\$ 27,763,774	\$ 30,562,011	10.08%	\$ 42,439,654	\$ 44,889,372	5.77%
Debt Service	\$ 558,476	\$	-100.00%	\$ 6,361,099	\$ 6,406,851	0.72%
Operating Transfers In	1,000,000	1,149,409 (3)	14.94%			
Use of Fund Balance		23,551 (1)	100.00%	199,322		-100.00%
DEBT SERVICE OPERATIONS	\$ 1,558,476	\$ 1,172,960	-24.74%	\$ 6,560,421	\$ 6,406,851	-2.34%

ESTIMATED ACTUALS (2022 VERSUS PRELIMINARY BUDGET 2023)

<u>DEPARTMENTS</u>	<u>REVENUES</u>			<u>EXPENSES</u>		
	<u>2022 Estimated Revenues</u>	<u>2023 Preliminary Budget</u>	<u>% of Change</u>	<u>2022 Estimated Expenses</u>	<u>2023 Preliminary Budget</u>	<u>% of Change</u>
<u>OPERATING BUDGETS</u>						
Capital Projects	\$ 937,917	\$ 3,125,000	233.19%	\$ 7,721,913	\$ 9,618,740	24.56%
Proceeds from LT Debt	7,195,000	6,331,456 (1)	-12.00%			
Operating Transfer In/Out	3,424,055		-100.00%			
Use of Capital Project Fund Balance	<u>720,379</u>	<u>162,284</u> (1)	100.00%			
CAPITAL PROJECT OPERATIONS	\$ 12,277,351	\$ 9,618,740	-21.65%	\$ 7,721,913	\$ 9,618,740	24.56%
Transportation Fund	\$ 10,897,228	\$ 11,161,729	2.43%	\$ 11,295,000	\$ 11,097,822	-1.75%
Operating Transfers Out				5,250,100	2,356,000 (4)	-55.12%
Use of Fund Balance	<u>\$ 5,647,872</u>	<u>2,292,093</u> (1)	-59.42%			
TRANSPORTATION FUND OPERATIONS	\$ 16,545,100	\$ 13,453,822	-18.68%	\$ 16,545,100	\$ 13,453,822	-18.68%
Rocky Knoll	\$ 12,082,135	\$ 13,794,347	14.17%	\$ 13,941,842	\$ 15,928,460	14.25%
Operating Transfer In/Out	880,170	970,113 (5)	10.22%			
Use of Net Position						
HEALTH CARE CENTERS	\$ 12,962,305	\$ 14,764,460	13.90%	\$ 13,941,842	\$ 15,928,460	14.25%
Employee Benefits	\$ 16,644,480	\$ 17,660,450	6.10%	\$ 16,482,914	\$ 17,956,902	8.94%
Information Technology	2,532,005	2,604,187	2.85%	2,518,997	2,604,187	3.38%
Property/Liability Insurance	695,740	723,285	3.96%	698,036	723,285	3.62%
Transportation - Highway Division	22,206,059	24,618,768	10.87%	25,478,971	27,495,122	7.91%
Operating Transfers In/Out	1,746,500	1,392,000 (6)	-20.30%	827,764	149,409 (6)	-81.95%
Use of Net Position	<u>855,764</u>	<u>445,861</u> (1)	-47.90%			
INTERNAL SERVICES OPERATIONS	\$ 44,680,548	\$ 47,444,551	6.19%	\$ 46,006,682	\$ 48,928,905	6.35%
TOTAL OPERATIONS	<u>\$ 133,028,517</u>	<u>\$ 134,704,927</u>	1.26%	<u>\$ 179,505,033</u>	<u>\$ 187,539,503</u>	4.48%

(1) Includes use of unassigned General Fund balance of \$62,695, use of assigned fund balance of \$96,000 for airport maintenance, contribution of \$27,500 to Jail Assessment fund, use of \$75,358 of land record funds, use of \$23,551 of Debt Service restricted fund balance, use of \$162,284 of Capital Project fund balance, use of \$2,292,093 of Transportation Fund committed fund balance, use of \$296,452 of Employee Benefit net position, use of Highway net position of \$149,409, and issuance of \$6,331,456 of general obligation notes.

(2) General Fund operating transfers in of \$230,858 of land records fees reduces tax levy in Planning & Conservation, Register of Deeds, Sheriff and Treasurer departments; transfers in of \$223,474 of jail assessment fees which reduces the tax levy for the Sheriff Department and Building Services; transfer in of assigned fund balance of \$96,000 for airport, unassigned fund balance of \$147,812 for Finance, transfer in of \$596,485 of American rescue funds for County Administrator, County Board, Sheriff, Human Resources. Operating transfers out of \$734,144 which is made up of \$266,858 of land record fees and \$223,474 jail assessment fees, and fund balance of \$243,812 to Planning & Conservation, Register of Deeds, Treasurer, Sheriff, Building Services, Highway, Finance, and Airport departments and \$2,110,816 of American rescue funds for County Administrator, County Board, Sheriff, Human Resources, Health and Human Services, and Rocky Knoll.

(3) Debt Service operating transfers in of \$1,000,000 from Transportation Fund for tax levy relief and \$149,409 from Highway for the asphalt plant contribution.

(4) Transportation Fund operating transfers out of \$1,000,000 to the Debt Service Fund for tax levy relief and \$1,356,000 to Highway department for equipment.

(5) Health and Human Services operating transfers in of \$544,218 and Rocky Knoll operating transfers in of \$970,113 from General Fund American rescue plan funds.

(6) Highway Department transfer in of \$1,356,000 from Transportation fund. Highway Department transfer in of \$36,000 from the General fund land record fees. Highway transfer out of \$149,409 for their asphalt plant contribution.

Estimated Actuals (2021) Versus Preliminary Budget (2022) By Category

REVENUES	General Fund		Special Revenue Fund		Debt Service		Capital Projects					
	2022	2023	2022	2023	2022	2023	2022	2023				
Taxes												
Property Tax - Real	\$ 29,852,247	2.59%	\$ 30,624,970	\$ 14,612,218	-1.95%	\$ 14,327,361	\$ 5,001,945	4.64%	\$ 5,233,891			
Property Tax - Personal												
Property Tax - O/T Assess Val.	25,676	-69.61%	7,803									
Property Tax - Bridge Aid												
County Sales Tax												
Sales Tax distribution												
Sales & Use Tax	200	0.00%	200									
Ag Use Penalty & Interest	18,200	10.00%	20,020									
In Rem Fees	1,800	0.00%	1,800									
Intergovernmental Revenue												
Federal Grants	2,041,263	14.47%	2,336,712	1,698,227	-4.43%	1,622,999	905,991	-100.00%				
State Grants	5,296,813	0.08%	5,300,945	17,610,833	1.07%	17,799,526		100.00%	3,125,000			
Charges to State of Wisconsin												
St Govt Payments in Lieu	71,136	-0.05%	71,100									
Charges to Other Local Govts	119,140	-0.04%	119,090									
Licenses & Permits												
Nonbusiness Licenses	100,684	0.41%	101,100									
Zoning Permits & Fees	291,563	-1.88%	286,093									
Other Reg. Permit & Fees	42,000	0.00%	42,000									
Business Licenses				455,048	-1.11%	450,000						
Fines, Forfeits & Penalties												
Law & Ordinance Violation Fees	322,156	2.43%	330,000									
Charges for Services												
General Government Charges	1,936,941	-6.87%	1,803,841	121,452	-0.25%	121,150						
Public Safety	1,531,858	3.84%	1,590,711	81	-100.00%							
Public Works Charges	265,356	-0.39%	264,327									
Health Care Services Fees	28,400	-1.50%	27,974	6,000	0.00%	6,000						
Health & Human Services Fees				7,776,512	26.54%	9,840,675						
Conservation & Development	179,947	-1.92%	176,500									
Interest & Other Revenue												
Interest Income	472,104	-5.18%	447,667				12,728	-100.00%				
Interest - Taxes	426,362	-23.77%	325,000									
Penalty - Taxes	186,580	-5.67%	176,000									
Premium on Issuance - GO						558,476	-100.00%					
Rent Revenue	111,764	10.44%	123,427	24,754	3.72%	25,675						
Donations	4,660	-67.81%	1,500	61,156	124.83%	137,500						
Other Miscellaneous Revenue	1,115,854	-11.32%	989,503	9,711	43.84%	13,968	19,198	-100.00%				
Non Specific Grants												
Interdepartmental Revenue												
Insurance & Employee Related												
Repairs & Maintenance Service	24,375	4.51%	25,475									
System Operations Revenue	74	-56.76%	32									
Public Safety Revenue	1,200	0.00%	1,200									
Other Indepartmental Revenue	1,534,007	5.42%	1,617,181		100.00%	300						
Refunding/Bonding Proceeds							7,195,000	-12.00%	6,331,456			
Use (Restriction) of Fund Balance	(33,298)	-720.32%	206,553			(199,322)	-111.82%	23,551	720,379	-77.47%	162,284	
Total Revenues	\$ 45,969,062	2.28%	\$ 47,018,724	\$ 42,375,992	4.65%	\$ 44,345,154	5,361,099	-1.93%	5,257,442	\$ 8,853,296	8.65%	\$ 9,618,740

Estimated Actuals (2021) Versus Preliminary Budget (2022) By Category

EXPENSES	General Fund		Special Revenue Fund		Debt Service		Capital Projects					
	2022	2023	2022	2023	2022	2023	2022	2023				
Wages & Benefits												
Salaries & Wages	\$ 21,163,465	4.55%	\$ 22,125,549	\$ 12,855,300	9.45%	\$ 14,069,706						
Employee Benefits	3,225,962	6.66%	3,440,701	1,724,030	14.48%	1,973,749						
Operating Expenses												
Purchased Services	6,042,686	-4.21%	5,788,210	20,062,420	1.17%	20,297,047						
Repairs & Maintenance	1,238,381	3.04%	1,276,027	36,357	7.55%	39,103						
General Operating Expense	4,036,157	2.28%	4,128,006	1,825,393	0.26%	1,830,139						
State Charitable												
Fixed Charges	550,092	-3.69%	529,812	77,465	-46.85%	41,175						
Bad Debt Expense	3,404	-22.83%	2,627									
Principal & Refunding Escrow						5,628,000	1.81%	5,730,000				
Interest	200	150.00%	500			693,924	-2.46%	676,851				
Debt Issuance						39,175	-100.00%					
Interdepartmental Charges												
Employee Related Insurance	5,595,128	5.40%	5,897,286	3,756,479	13.83%	4,276,065						
Insurance Charges	268,594	4.62%	280,997	90,267	4.37%	94,212						
Repairs & Maintenance	92,342	-34.69%	60,306	674,078	-8.37%	617,691						
System Operation Charges	1,072,879	0.98%	1,083,396	1,062,010	2.89%	1,092,743						
Public Safety Charges				1,200	0.00%	1,200						
Health & Human Services				(140,407)	-100.00%							
Other Interdepartmental Charges	91,673	8.09%	99,091	415,062	11.20%	461,542						
Capital Outlay												
Land	2,939	-100.00%										
Building												
Building Improvements	148,575	-100.00%										
Improvements Non-Building	48,000	-100.00%										
Machinery & Equipment	174,902	27.07%	222,251									
Office Furniture & Equipment												
Communication Equipment												
Computer Equipment	13,294	673.43%	102,820									
Vehicles	423,739	1.67%	430,814		100.00%	95,000						
Depreciation												
Capital Project Expenditures							7,721,913	24.56%	9,618,740			
Transportation Fund Expenditures												
TOTAL OPERATING EXPENSES	<u>44,192,412</u>	2.89%	<u>45,468,393</u>	<u>42,439,654</u>	5.77%	<u>44,889,372</u>	\$ <u>6,361,099</u>	0.72%	\$ <u>6,406,851</u>	\$ <u>7,721,913</u>	24.56%	\$ <u>9,618,740</u>
OPERATING TRANSFERS												
Operating Transfers - In	1,090,850	18.68%	1,294,629			544,218	1,000,000	14.94%	1,149,409	3,424,055	-100.00%	
Operating Transfers - Out	<u>2,063,711</u>	37.86%	<u>2,844,960</u>									
TOTAL EXPENSES	<u>\$ 45,165,273</u>	4.10%	<u>\$ 47,018,724</u>	<u>\$ 42,439,654</u>	4.49%	<u>\$ 44,345,154</u>	<u>\$ 5,361,099</u>	-1.93%	<u>\$ 5,257,442</u>	<u>\$ 4,297,858</u>	123.80%	<u>\$ 9,618,740</u>
REVENUES over(under) EXPENSES	\$ 803,789		\$ -	\$ (63,662)		\$ -	\$ -		\$ -	\$ 4,555,438		\$ -

Estimated Actuals (2021) Versus Preliminary Budget (2022) By Category

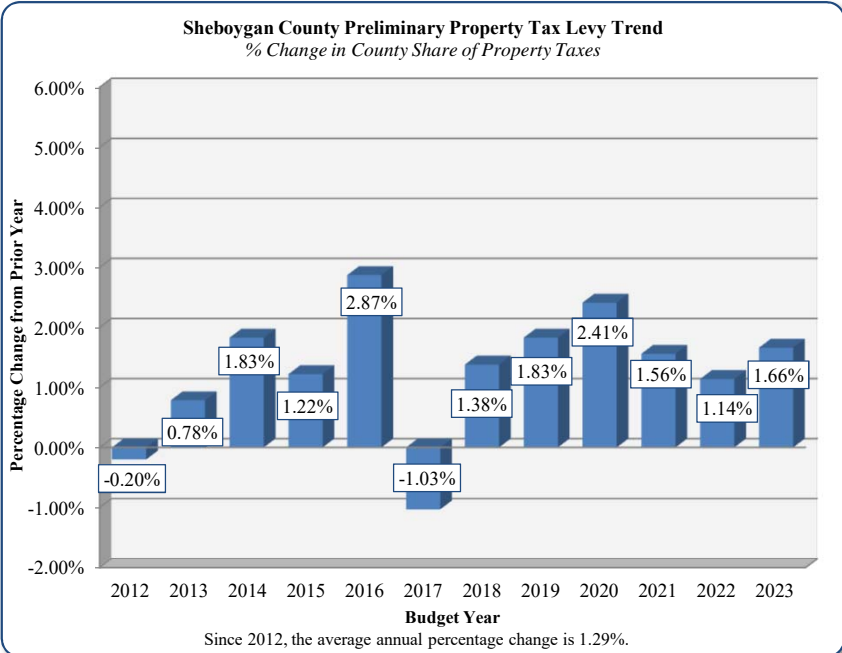
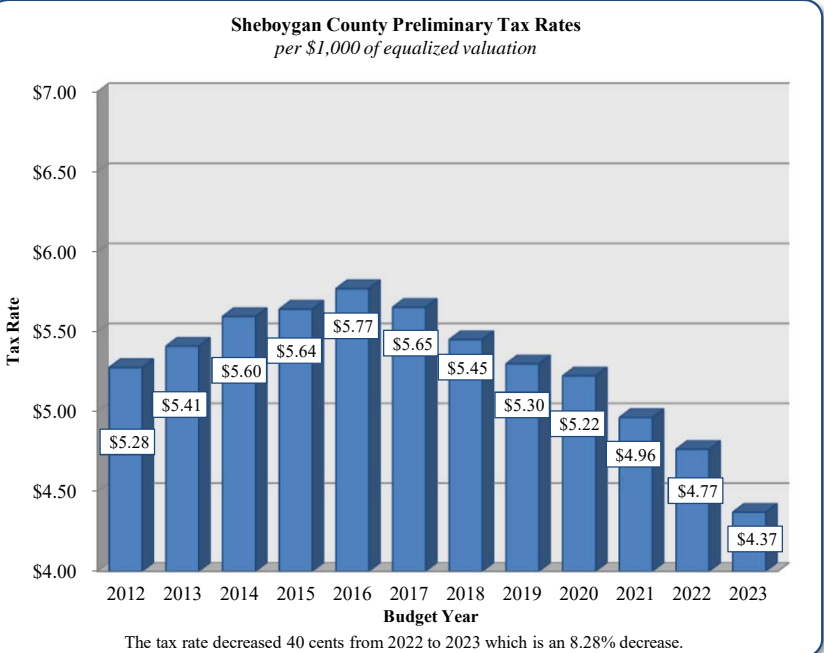
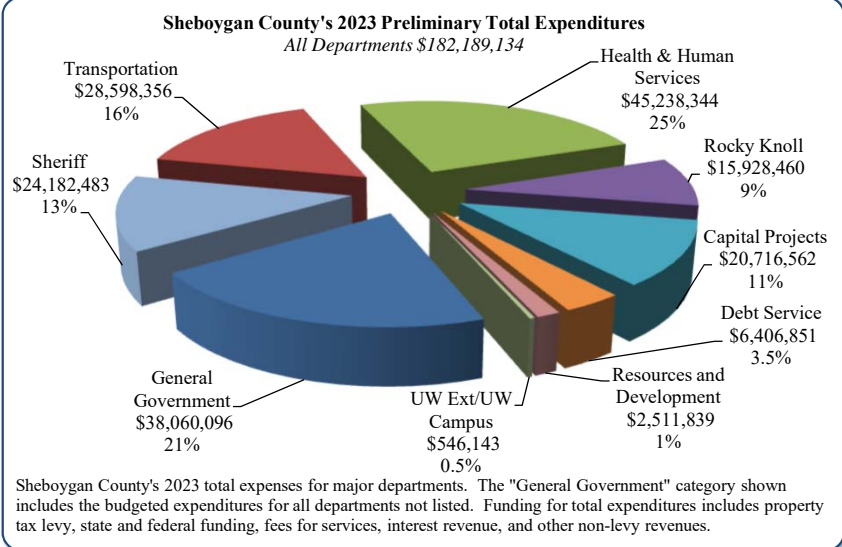
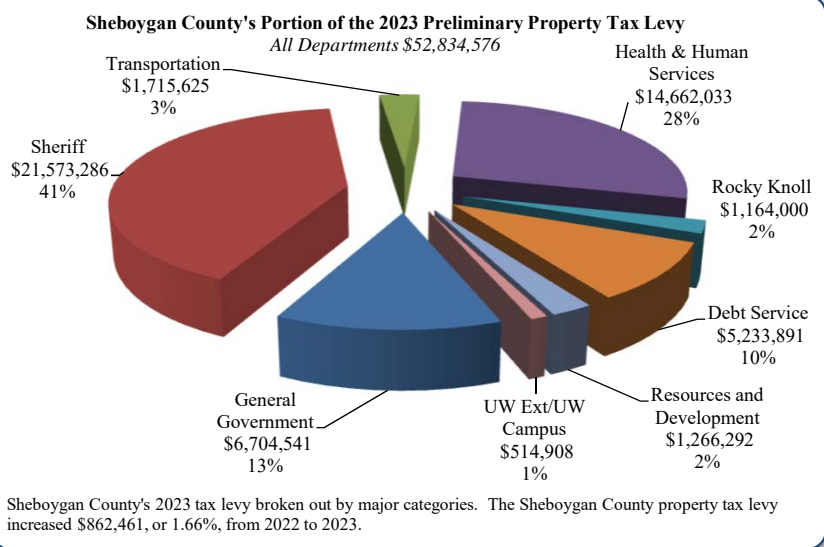
REVENUES	Transportation Fund		Enterprise Fund		Internal Services		Consolidated					
	2022	2023	2022	2023	2022	2023	2022	2023	2023			
Taxes												
Property Tax - Real			\$ 1,004,693	15.86%	\$ 1,164,000	\$ 1,393,697	2.03%	\$ 1,422,055	\$ 51,864,800	1.75%	\$ 52,772,277	
Property Tax - Personal												
Property Tax - O/T Assess Val.									25,676	-69.61%	7,803	
Property Tax - Bridge Aid						107,315	-41.95%	62,299	107,315	-41.95%	62,299	
County Sales Tax	12,592,514	4.50%	13,159,177						12,592,514	4.50%	13,159,177	
Sales Tax distribution	(1,695,286)	17.82%	(1,997,448)						(1,695,286)	17.82%	(1,997,448)	
Sales & Use Tax									200	0.00%	200	
Ag Use Penalty & Interest									18,200	10.00%	20,020	
In Rem Fees									1,800	0.00%	1,800	
Intergovernmental Revenue												
Federal Grants			14,775	-100.00%					4,660,256	-15.03%	3,959,711	
State Grants						3,638,063	95.06%	7,096,468	26,545,709	25.53%	33,321,939	
Charges to State of Wisconsin			1,527,850	-2.14%	1,495,090	2,229,625	-6.24%	2,090,600	3,757,475	-4.57%	3,585,690	
St Govt Payments in Lieu									71,136	-0.05%	71,100	
Charges to Other Local Govts						4,809,720	-12.74%	4,197,200	4,928,860	-12.43%	4,316,290	
Licenses & Permits												
Nonbusiness Licenses									100,684	0.41%	101,100	
Zoning Permits & Fees									291,563	-1.88%	286,093	
Other Reg. Permit & Fees									42,000	0.00%	42,000	
Business Licenses									455,048	-1.11%	450,000	
Fines, Forfeits & Penalties												
Law & Ordinance Violation Fees									322,156	2.43%	330,000	
Charges for Services												
General Government Charges			54	-5.56%	51	52,000	-15.84%	43,761	2,110,447	-6.71%	1,968,803	
Public Safety									1,531,939	3.84%	1,590,711	
Public Works Charges						40,000	-62.50%	15,000	305,356	-8.52%	279,327	
Health Care Services Fees			10,496,918	16.71%	12,251,386	2,842,776	8.71%	3,090,251	13,374,094	14.97%	15,375,611	
Health & Human Services Fees									7,776,512	26.54%	9,840,675	
Conservation & Development									179,947	-1.92%	176,500	
Interest & Other Revenue												
Interest Income			164	-100.00%					484,996	-7.70%	447,667	
Interest - Taxes									426,362	-23.77%	325,000	
Penalty - Taxes									186,580	-5.67%	176,000	
Premium on Issuance - GO									558,476	-100.00%		
Rent Revenue						78,980	0.93%	79,717	215,498	6.18%	228,819	
Donations									65,816	111.19%	139,000	
Other Miscellaneous Revenue			12,818	-2.95%	12,440	144,196	-4.26%	138,052	1,301,777	-11.35%	1,153,963	
Non Specific Grants												
Interdepartmental Revenue												
Insurance & Employee Related						14,275,559	5.42%	15,048,952	14,275,559	5.42%	15,048,952	
Repairs & Maintenance Service			5,500	18.18%	6,500	130,000	-49.51%	65,641	159,875	-38.94%	97,616	
System Operations Revenue						2,481,565	3.66%	2,572,426	2,481,639	3.66%	2,572,458	
Public Safety Revenue									1,200	0.00%	1,200	
Other Indepartmental Revenue			24,056	20.05%	28,880	11,355,800	-1.65%	11,168,622	12,913,863	-0.77%	12,814,983	
Refunding/Bonding Proceeds									7,195,000	-12.00%	6,331,456	
Use (Restriction) of Fund Balance	5,647,872	-59.42%	2,292,093			855,764	-47.90%	445,861	6,991,395	-55.23%	3,130,342	
Total Revenues	\$ 16,545,100	-18.68%	\$ 13,453,822	\$ 13,086,828	14.30%	\$ 14,958,347	\$ 44,435,060	6.98%	\$ 47,536,905	\$ 176,626,437	3.15%	\$ 182,189,134

Estimated Actuals (2021) Versus Preliminary Budget (2022) By Category

EXPENSES	Transportation Fund		Enterprise Fund		Internal Services		Consolidated					
	2022	2023	2022	2023	2022	2023	2022	2023	2023			
Wages & Benefits												
Salaries & Wages			\$ 6,582,053	14.92%	\$ 7,564,264	\$ 6,766,708	0.80%	\$ 6,821,103	\$ 47,367,526	6.78%	\$ 50,580,622	
Employee Benefits			878,061	20.60%	1,058,921	17,175,968	8.81%	18,689,339	23,004,021	9.38%	25,162,710	
Operating Expenses												
Purchased Services			2,723,236	11.77%	3,043,658	6,630,776	7.58%	7,133,392	35,459,118	2.27%	36,262,307	
Repairs & Maintenance			319,899	-13.97%	275,215	1,099,173	-0.87%	1,089,600	2,693,810	-0.51%	2,679,945	
General Operating Expense			951,460	14.54%	1,089,800	7,716,438	28.36%	9,904,528	14,529,448	16.68%	16,952,473	
State Charitable												
Fixed Charges			27,758	7.57%	29,860	958,427	-1.65%	942,570	1,613,742	-4.36%	1,543,417	
Bad Debt Expense			5,000	50.00%	7,500				8,404	20.50%	10,127	
Principal & Refunding Escrow									5,628,000	1.81%	5,730,000	
Interest									694,124	-2.42%	677,351	
Debt Issuance									39,175	-100.00%	-	
Interdepartmental Charges												
Employee Related Insurance			1,851,672	19.32%	2,209,450	2,065,032	-2.22%	2,019,114	13,268,311	8.54%	14,401,915	
Insurance Charges			59,045	0.08%	59,093	275,801	3.95%	286,683	693,707	3.93%	720,985	
Repairs & Maintenance			17,950	3.12%	18,510	19,969	-9.86%	18,000	804,339	-11.17%	714,507	
System Operation Charges			265,103	0.75%	267,097	117,248	10.21%	129,222	2,517,240	2.19%	2,572,458	
Public Safety Charges									1,200	0.00%	1,200	
Health & Human Services									(140,407)	-100.00%		
Other Interdepartmental Charges			245,278	-3.70%	236,192	222,633	1.04%	224,945	974,646	4.83%	1,021,770	
Capital Outlay												
Land						5,745	-100.00%		8,684	-100.00%		
Building												
Building Improvements									148,575	-100.00%		
Improvements Non-Building							100.00%	75,000	48,000	56.25%	75,000	
Machinery & Equipment			15,327	349.53%	68,900	1,575,000	-23.11%	1,211,000	1,765,229	-14.90%	1,502,151	
Office Furniture & Equipment												
Communication Equipment												
Computer Equipment								90,000	13,294	1350.43%	192,820	
Vehicles						550,000	-73.64%	145,000	973,739	-31.11%	670,814	
Depreciation												
Capital Project Expenditures									7,721,913	24.56%	9,618,740	
Transportation Fund Expenditures	<u>11,295,000</u>	-1.75%	<u>11,097,822</u>						<u>11,295,000</u>	-1.75%	<u>11,097,822</u>	
TOTAL OPERATING EXPENSES	<u>\$ 11,295,000</u>	-1.75%	<u>\$ 11,097,822</u>	<u>\$ 13,941,842</u>	14.25%	<u>\$ 15,928,460</u>	<u>\$ 45,178,918</u>	7.97%	<u>\$ 48,779,496</u>	<u>\$ 171,130,838</u>	6.46%	<u>\$ 182,189,134</u>
OPERATING TRANSFERS												
Operating Transfers - In			880,170	10.22%	970,113	1,746,500	-20.30%	1,392,000	8,141,575	-34.28%	5,350,369	
Operating Transfers - Out	<u>5,250,100</u>	-55.12%	<u>2,356,000</u>			<u>827,764</u>	-81.95%	<u>149,409</u>	<u>8,141,575</u>	-34.28%	<u>5,350,369</u>	
TOTAL EXPENSES	<u>\$ 16,545,100</u>	-18.68%	<u>\$ 13,453,822</u>	<u>\$ 13,061,672</u>	14.52%	<u>\$ 14,958,347</u>	<u>\$ 44,260,182</u>	7.40%	<u>\$ 47,536,905</u>	<u>\$ 171,130,838</u>	6.46%	<u>\$ 182,189,134</u>
REVENUES over(under) EXPENSES	\$ -		\$ -	\$ 25,156		\$ -	\$ 174,878		\$ -	\$ 5,495,599		\$ -

Sheboygan County Budget Summary

2023 Preliminary Budget



If you have questions, please do not hesitate to contact your County Board Supervisor or County Administrator Adam Payne.

Respectfully Submitted:

Vernon C. Koch, County Board Chairman
 Roger L. Te Stroete, Chairperson, Finance Committee
 Kathleen Donovan, Vice-Chairperson, Finance Committee

William C. Goehring, Secretary, Finance Committee
 Keith Ablor, Member, Finance Committee
 Thomas Wegner, Member, Finance Committee

2023 Adopted Capital Projects

Department	Project Title	Proj. No.	Budget	Other Sources	Bonded Cost
Planning & Conservation	Marsh Bypass/Dam Reconstruction	917	2,210,000	(1,200,000)	1,010,000
Building Services	Roof Replacements	1040	617,000		617,000
	HVAC N4 Controls	1068	82,000		82,000
	Jail/Detention Center Equipment Replacement and Remodel	1065	1,143,500		1,143,500
	HHS Remodel Updates	1069	127,000		127,000
Sheriff	Expansion of Sheboygan County Detention Center	1951	120,000	(120,000)	
Rocky Knoll	A&B Bldg Ground Floor Hallway Remodel	CDBG	234,117	(42,284)	191,833
	WV Resident & Bathroom Floor Replacement	CDBG	143,227		143,227
	WV Dining Room Area & Ground FL Activity Room Remodel	CDBG	184,446		184,446
	WV Roofing Insulation and Ventilation	2767	142,000		142,000
IT	Rocky Knoll Infrastructure Refresh	3011	97,854		97,854
Airport	Reconstruct Taxiways	289	2,396,250	(1,925,000)	471,250
Highway	Outlying Highway Sheds Building Improvements and Replacement	2962	2,121,346		2,121,346
TOTAL			<u>\$9,618,740</u>	<u>\$(3,287,284)</u>	<u>\$6,331,456</u>

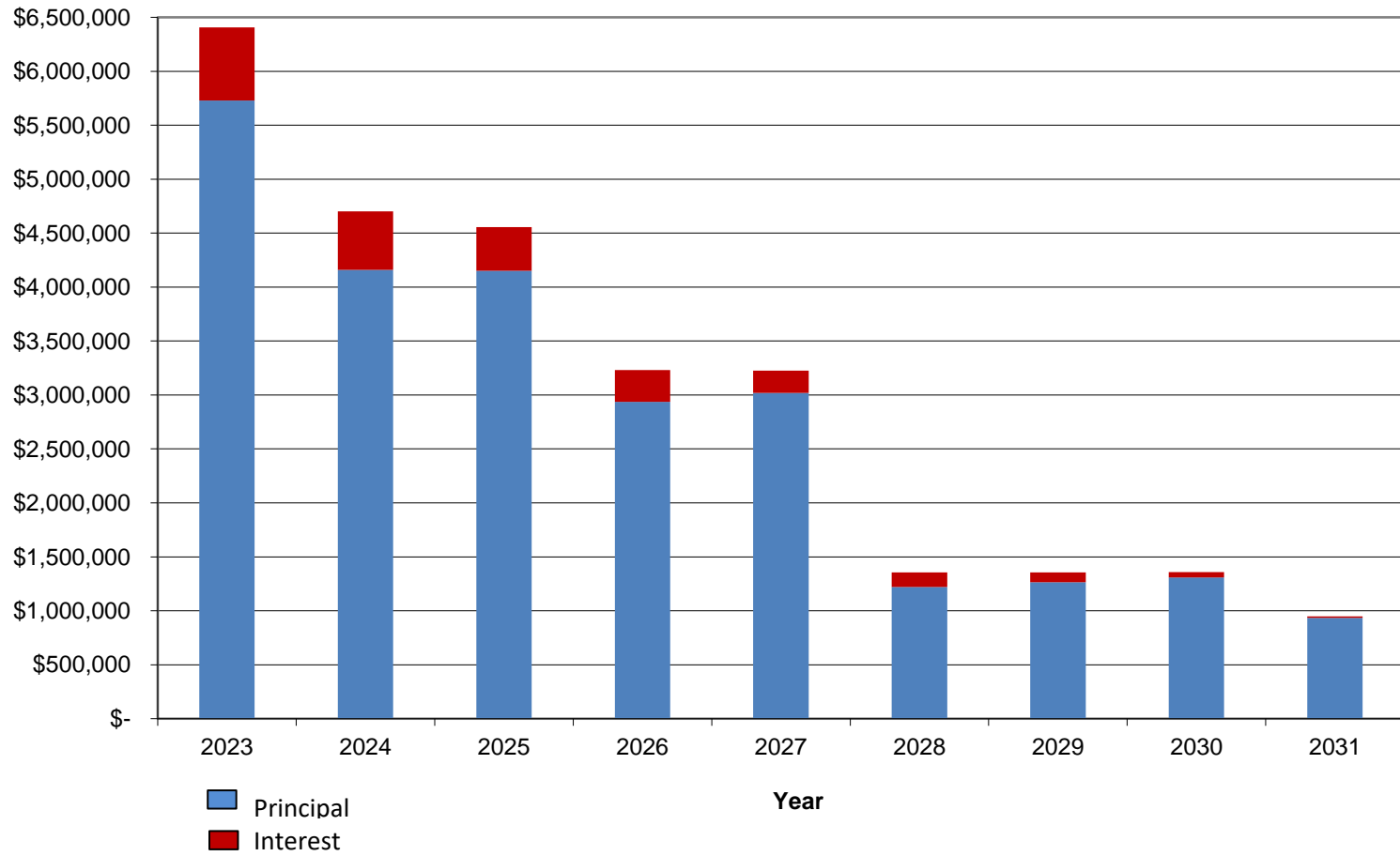
LONG-TERM DEBT
As of December 31, 2022

		GEN OBLIGATION PROMISSORY NOTES - 2015	GEN OBLIGATION PROMISSORY NOTES - 2017	GEN OBLIGATION PROMISSORY NOTES - 2018	GEN OBLIGATION PROMISSORY NOTES - 2020	GEN OBLIGATION REFUNDING BOND - 2020	GEN OBLIGATION PROMISSORY NOTES - 2022	
PRINCIPAL		12/30/2015	6/13/2017	1/10/2018	5/12/2020	11/3/2020	3/8/2022	
DATE OF ISSUE		5/1/2025	5/1/2027	5/1/2027	5/1/2030	5/1/2023	5/1/2031	Total
MATURITY DATE								
Due	2023	1,235,000.00	995,000.00	645,000.00	385,000.00	2,040,000.00	430,000.00	5,730,000.00
	2024	1,275,000.00	1,020,000.00	670,000.00	335,000.00		860,000.00	4,160,000.00
	2025	1,310,000.00	1,050,000.00	695,000.00	345,000.00		750,000.00	4,150,000.00
	2026		1,080,000.00	720,000.00	355,000.00		780,000.00	2,935,000.00
	2027		1,105,000.00	740,000.00	365,000.00		810,000.00	3,020,000.00
	2028				375,000.00		845,000.00	1,220,000.00
	2029				390,000.00		875,000.00	1,265,000.00
	2030				400,000.00		910,000.00	1,310,000.00
	2031						935,000.00	935,000.00
TOTAL		<u>\$ 3,820,000.00</u>	<u>\$ 5,250,000.00</u>	<u>\$ 3,470,000.00</u>	<u>\$ 2,950,000.00</u>	<u>\$ 2,040,000.00</u>	<u>\$ 7,195,000.00</u>	<u>\$ 24,725,000.00</u>

		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	
INTEREST		2% to 3%	2% to 3%	2% to 4%	2% to 3%	1% to 1.1%	3% to 4%	Total
MATURITY DATES								
RATE OF INTEREST								
Due	2023	96,075.00	123,975.00	104,350.00	82,725.00	8,976.00	260,750.00	676,851.00
	2024	58,425.00	98,725.00	78,050.00	71,925.00		234,950.00	542,075.00
	2025	19,650.00	67,675.00	54,225.00	61,725.00		202,750.00	406,025.00
	2026		39,775.00	33,000.00	51,225.00		172,150.00	296,150.00
	2027		13,812.50	11,100.00	40,425.00		140,350.00	205,687.50
	2028				29,325.00		107,250.00	136,575.00
	2029				17,850.00		72,850.00	90,700.00
	2030				6,000.00		41,700.00	47,700.00
	2031						14,025.00	14,025.00
TOTAL		<u>\$ 174,150.00</u>	<u>\$ 343,962.50</u>	<u>\$ 280,725.00</u>	<u>\$ 361,200.00</u>	<u>\$ 8,976.00</u>	<u>\$ 1,246,775.00</u>	<u>\$ 2,415,788.50</u>

TOTAL

Long-Term Financing Structure 2023 - 2031



County of Sheboygan
2023 Preliminary Budget Report

All Departments

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Revenue							
County Sales Tax	12,505,169	11,243,316	6,548,076	12,592,514	13,159,177	17.04	1,915,861
Less: Sales Tax Distribution	1,500,000-	1,695,286-		1,695,286-	1,997,448-	17.82	302,162-
Sales and Use Tax	195	200	120	200	200		
Interest and Penalty on Tax	34,714	18,200		18,200	20,020	10.00	1,820
In Rem Fees	1,950	1,800	1,800	1,800	1,800		
Federal Grants	2,865,001	2,026,197	2,029,920	4,660,256	3,959,711	95.43	1,933,514
State Grants	27,226,607	24,727,622	10,184,397	26,545,709	33,321,939	34.76	8,594,317
Charges to State of Wisconsin	4,565,535	3,609,318	2,335,962	3,757,475	3,585,690	.65	23,628-
State Gov't Pay't Lieu Tax	70,258	70,500	71,136	71,136	71,100	.85	600
Grants from Local Gov'ts		2,500		2,500	2,500		
Charges - Other Local Gov'ts	7,047,869	4,735,627	2,074,973	4,926,360	4,313,790	8.91	421,837-
Business Licenses	415,187	398,762	218,363	455,048	450,000	12.85	51,238
Non-Business Licenses	92,505	100,684	62,153	100,684	101,100	.41	416
Other Permits and Fees	290,944	297,563	153,033	291,563	286,093	3.85	11,470-
Recreation Fees	51,854	42,000	21,864	42,000	42,000		
Violations, Judgements, Damages	352,734	326,000	168,580	322,156	330,000	1.23	4,000
Public Charges for:							
General Government	2,214,438	1,782,202	1,164,605	2,110,447	1,968,803	10.47	186,601
Public Safety	2,087,075	1,704,480	794,328	1,531,939	1,590,711	6.67	113,769-
Public Works	293,122	280,106	153,520	305,356	279,327	.28	779-
Health Care Services	12,306,837	14,689,926	6,243,923	13,374,094	15,375,611	4.67	685,685
H & HS Services	7,080,032	8,283,820	3,259,054	7,776,512	9,840,675	18.79	1,556,855
Conservation and Development	205,572	111,400	174,301	179,947	176,500	58.44	65,100
Interest Income	761,962	731,963	476,205	911,358	772,667	5.56	40,704
Premium on Issuance - GO Debt			558,476	558,476			

County of Sheboygan
2023 Preliminary Budget Report

All Departments

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Block Grant Principal	60,064		65,785				
Rent Revenue	204,082	188,206	98,957	215,498	228,819	21.58	40,613
Property Sales	4,803						
Donations	374,547	142,150	83,767	65,816	139,000	2.22	3,150-
Other Misc. Revenue	2,075,689	1,639,293	874,284	1,514,033	1,337,766	18.39	301,527-
General Revenue	81,688,746	75,458,549	37,817,582	80,635,791	89,357,551	18.42	13,899,002
Interdepartmental Revenue							
Insurance & Employee Related	13,110,361	14,898,839	6,613,467	14,275,559	15,048,952	1.01	150,113
Repairs & Maintenance Services	959,532	118,110	143,345	159,875	97,616	17.35	20,494-
System Operation Revenue	2,410,982	2,458,421	1,232,090	2,481,639	2,572,458	4.64	114,037
Public Safety Revenue	1,200	1,200		1,200	1,200		
Other Interdept'l Revenue	7,195,268	11,179,985	5,263,864	12,913,863	12,814,983	14.62	1,634,998
Interdepartmental Revenue	23,677,344	28,656,555	13,252,767	29,832,136	30,535,209	6.56	1,878,654
Total Revenue	105,366,090	104,115,104	51,070,349	110,467,927	119,892,760	15.15	15,777,656
Expense							
Wages	45,901,428	47,285,049	23,163,611	47,367,526	50,580,622	6.97	3,295,573
Benefits	20,805,451	24,101,218	10,922,542	23,004,021	25,162,710	4.40	1,061,492
Personnel Related Expenses	66,706,879	71,386,267	34,086,153	70,371,547	75,743,332	6.10	4,357,065
Purchased Services	28,708,785	32,703,114	17,206,007	35,459,117	36,262,307	10.88	3,559,193
Repairs and Maintenance	2,327,574	2,381,409	1,147,552	2,693,810	2,679,945	12.54	298,536
General Operating	13,470,681	12,552,406	8,708,168	14,529,448	16,952,473	35.05	4,400,067
Fixed Charges	1,917,605	1,802,075	747,170	1,613,742	1,543,417	14.35	258,658-
Bad Debt Expense	28,409	8,400	90	8,404	10,127	20.55	1,727

County of Sheboygan
2023 Preliminary Budget Report

All Departments

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Building & Improvement Depreciation	1,026,932		466,250				
Other Improvements Depreciation	84,114		42,057				
Infrastructure & Improvements Depreciation	30,100		12,881				
Machinery & Equipment Depreciation	1,901,394		989,795				
Principal	5,735,000	5,628,000	5,628,000	5,628,000	5,730,000	1.81	102,000
Interest	647,800	520,095	283,565	694,124	677,351	30.24	157,256
Debt Issuance Costs/Financing	475	100,000	39,175	39,175		100.00	100,000-
Operating Expense	55,878,868	55,695,499	35,270,709	60,665,821	63,855,620	14.65	8,160,121
Employee Related Insurance	12,498,084	14,278,164	6,291,747	13,268,311	14,401,915	.87	123,751
Insurance Charges	657,277	693,440	346,720	693,707	720,985	3.97	27,545
Repairs & Maintenance Charges	815,246	736,712	401,674	804,339	714,507	3.01	22,205-
System Operation Charges	2,410,982	2,458,421	1,232,090	2,517,240	2,572,458	4.64	114,037
Public Safety Charges	1,200	1,200		1,200	1,200		
Health & Human Services				140,407-			
Other Interdepartmental Charges	981,657	1,016,383	479,039	974,646	1,021,770	.53	5,387
Interdepartmental Charges	17,364,446	19,184,320	8,751,270	18,119,036	19,432,835	1.30	248,515
Land and Land Improvements	25,118		8,584	8,684			
Buildings and Improvements	68,664	23,575	86,837	148,575		100.00	23,575-
Other Improvements	36,222	44,000		48,000	75,000	70.45	31,000
Machinery and Equipment	34,008	1,688,040	1,974,057	1,765,229	1,502,151	11.01	185,889-
Computer and Systems Equipment	77,626	10,000	3,294	13,294	192,820	1,828.20	182,820
Vehicles	369,842	1,088,135	323,714	973,739	670,814	38.35	417,321-
Capital Outlay	611,479	2,853,750	2,396,486	2,957,521	2,440,785	14.47	412,965-
Capital Project Expenditures	2,539,919	8,761,065	1,656,889	7,721,913	9,618,740	9.79	857,675

County of Sheboygan
2023 Preliminary Budget Report

All Departments

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Transportation Fund Expenditures	5,632,159	9,495,000	4,432,942	11,295,000	11,097,822	16.88	1,602,822
Capital Projects	8,172,078	18,256,065	6,089,831	19,016,913	20,716,562	13.48	2,460,497
Total Expense	148,733,749	167,375,901	86,594,449	171,130,838	182,189,134	8.85	14,813,233
Other Financing Sources:							
Proceeds from LT Debt		5,338,423	7,195,000	7,195,000	6,331,456	18.60	993,033
Operating Transfers In	5,254,708	6,060,190	4,048,312	8,141,575	5,350,369	11.71	709,821-
Operating Transfers Out	5,254,708	6,060,190	4,048,312	8,141,575	5,350,369	11.71	709,821-
Equity							
Use of Net Position		902,764		855,764	445,861	50.61	456,903-
Use of Gen Fund Assigned Fund Balance				4,000	96,000		96,000
Use of Unassigned Fund Balance		212,701-		93,469-	62,695	129.48	275,396
Use of Jail Assessment Fund Balance		11,128-		29,093-	27,500-	147.12	16,372-
Use of Land Records Fund Balance		117,225		85,264	75,358	35.72	41,867-
Use of Capital Project Fund Balance		511,379		720,379	162,284	68.27	349,095-
Use of Transportation Fund Balance		4,397,070		5,647,872	2,292,093	47.87	2,104,977-
Use of Debt Service Fund Balance		245,650		199,322-	23,551	90.41	222,099-
Total Equity		5,950,259		6,991,395	3,130,342	47.39	2,819,917-
Tax Levy Required / (Contributed)	51,476,585	51,972,115	27,730,091	51,972,115	52,834,576	1.66	862,461

**County of Sheboygan
2023 Preliminary Budget Report**

General Fund

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Revenue							
Sales and Use Tax	195	200	120	200	200		
Interest and Penalty on Tax	34,714	18,200		18,200	20,020	10.00	1,820
In Rem Fees	1,950	1,800	1,800	1,800	1,800		
Federal Grants	922,433	796,863	673,984	2,041,263	2,336,712	193.24	1,539,849
State Grants	5,178,604	5,104,529	779,489	5,296,813	5,300,945	3.85	196,416
State Gov't Pay't Lieu Tax	70,258	70,500	71,136	71,136	71,100	.85	600
Grants from Local Gov'ts		2,500		2,500	2,500		
Charges - Other Local Gov'ts	120,925	136,307	58,393	116,640	116,590	14.47	19,717-
Non-Business Licenses	92,505	100,684	62,153	100,684	101,100	.41	416
Other Permits and Fees	290,944	297,563	153,033	291,563	286,093	3.85	11,470-
Recreation Fees	51,854	42,000	21,864	42,000	42,000		
Violations, Judgements, Damages	352,653	326,000	168,580	322,156	330,000	1.23	4,000
Public Charges for:							
General Government	2,052,408	1,626,322	1,078,719	1,936,941	1,803,841	10.92	177,519
Public Safety	2,086,929	1,704,345	794,247	1,531,858	1,590,711	6.67	113,634-
Public Works	273,283	268,106	122,746	265,356	264,327	1.41	3,779-
Health Care Services	32,075	27,200	16,089	28,400	27,974	2.85	774
Conservation and Development	205,572	111,400	174,301	179,947	176,500	58.44	65,100
Interest Income	892,192	731,963	452,007	898,466	772,667	5.56	40,704
Rent Revenue	118,658	106,644	58,077	111,764	123,427	15.74	16,783
Donations	6,793	900	4,089	4,660	1,500	66.67	600
Other Misc. Revenue	1,825,653	1,150,364	718,369	1,328,110	1,173,306	1.99	22,942
General Revenue	14,610,596	12,624,390	5,409,196	14,590,457	14,543,313	15.20	1,918,923

County of Sheboygan
2023 Preliminary Budget Report

General Fund

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Interdepartmental Revenue							
Repairs & Maintenance Services	47,311	22,075	21,473	24,375	25,475	15.40	3,400
System Operation Revenue	128	32	42	74	32		
Public Safety Revenue	1,200	1,200		1,200	1,200		
Other Interdept'l Revenue	1,485,594	1,595,585	793,269	1,534,007	1,617,181	1.35	21,596
Interdepartmental Revenue	1,534,233	1,618,892	814,784	1,559,656	1,643,888	1.54	24,996
Total Revenue	16,144,828	14,243,282	6,223,980	16,150,113	16,187,201	13.65	1,943,919
Expense							
Wages	20,544,541	20,719,996	10,374,450	21,163,465	22,125,549	6.78	1,405,553
Benefits	3,077,160	3,155,926	1,538,853	3,225,962	3,440,701	9.02	284,775
Personnel Related Expenses	23,621,701	23,875,922	11,913,304	24,389,427	25,566,250	7.08	1,690,328
Purchased Services	5,483,497	5,913,362	2,683,670	6,042,685	5,788,210	2.12	125,152-
Repairs and Maintenance	938,857	1,070,493	441,368	1,238,381	1,276,027	19.20	205,534
General Operating	3,644,152	4,022,341	2,956,679	4,036,157	4,128,006	2.63	105,665
Fixed Charges	670,883	719,496	248,446	550,092	529,812	26.36	189,684-
Bad Debt Expense	18,180	3,400	90	3,404	2,627	22.75	773-
Interest	75	500	83	200	500		
Operating Expense	10,755,643	11,729,592	6,330,335	11,870,920	11,725,182	.04	4,410-
Employee Related Insurance	5,325,094	5,834,741	2,642,753	5,595,128	5,897,286	1.07	62,545
Insurance Charges	251,044	268,594	134,297	268,594	280,997	4.62	12,403
Repairs & Maintenance Charges	231,112	83,360	62,019	92,342	60,306	27.66	23,054-
System Operation Charges	1,032,727	1,050,900	530,873	1,072,879	1,083,396	3.09	32,496

County of Sheboygan
2023 Preliminary Budget Report

General Fund

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Other Interdepartmental Charges	89,466	91,673	45,516	91,673	99,091	8.09	7,418
Interdepartmental Charges	6,929,443	7,329,268	3,415,458	7,120,616	7,421,076	1.25	91,808
Land and Land Improvements	25,118		2,839	2,939			
Buildings and Improvements	68,664	23,575	86,837	148,575		100.00	23,575-
Other Improvements	36,222	44,000		48,000		100.00	44,000-
Machinery and Equipment	34,008	113,040	18,460	174,902	222,251	96.61	109,211
Computer and Systems Equipment	77,626	10,000	3,294	13,294	102,820	928.20	92,820
Vehicles	354,445	453,135	323,714	423,739	430,814	4.93	22,321-
Capital Outlay	596,081	643,750	435,144	811,449	755,885	17.42	112,135
Total Expense	41,902,869	43,578,532	22,094,241	44,192,412	45,468,393	4.34	1,889,861
Operating Transfers In	2,077,545	371,933	445,034	1,090,850	1,294,629	248.08	922,696
Operating Transfers Out	1,026,008	782,326	870,499	2,063,711	2,844,960	263.65	2,062,634
Equity							
Use of Gen Fund Assigned Fund Balance				4,000	96,000		96,000
Use of Unassigned Fund Balance		212,701-		93,469-	62,695	129.48	275,396
Use of Jail Assessment Fund Balance		11,128-		29,093-	27,500-	147.12	16,372-
Use of Land Records Fund Balance		117,225		85,264	75,358	35.72	41,867-
Total Equity		106,604-		33,298-	206,553	293.76	313,157
Tax Levy Required / (Contributed)	28,564,033	29,852,247	14,926,122	29,852,247	30,624,970	2.59	772,723

County of Sheboygan
2023 Preliminary Budget Report

Special Revenue Fund

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Revenue							
Federal Grants	1,365,160	1,229,334	809,928	1,698,227	1,622,999	32.02	393,665
State Grants	18,402,210	16,069,963	7,786,105	17,610,833	17,799,526	10.76	1,729,563
Business Licenses	415,187	398,762	218,363	455,048	450,000	12.85	51,238
Public Charges for:							
General Government	110,294	122,150	59,349	121,452	121,150	.82	1,000-
Public Safety	147	135	81	81		100.00	135-
Health Care Services	4,499	5,000	3,365	6,000	6,000	20.00	1,000
H & HS Services	7,080,032	8,283,820	3,259,054	7,776,512	9,840,675	18.79	1,556,855
Interest Income	9,065		11,307				
Block Grant Principal	60,064		65,785				
Rent Revenue			10,055	24,754	25,675		25,675
Property Sales	4,803						
Donations	84,800	141,250	79,678	61,156	137,500	2.65	3,750-
Other Misc. Revenue	15,904	19,802	12,834	9,711	13,968	29.46	5,834-
General Revenue	27,552,166	26,270,216	12,315,903	27,763,774	30,017,493	14.26	3,747,277
Interdepartmental Revenue							
Other Interdept'l Revenue	300	300			300		
Interdepartmental Revenue	300	300			300		
Total Revenue	27,552,466	26,270,516	12,315,903	27,763,774	30,017,793	14.26	3,747,277

County of Sheboygan
2023 Preliminary Budget Report

Special Revenue Fund

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Expense							
Wages	12,551,680	13,213,739	6,454,592	12,855,300	14,069,706	6.48	855,967
Benefits	1,702,120	1,811,708	861,104	1,724,030	1,973,749	8.94	162,041
Personnel Related Expenses	14,253,800	15,025,447	7,315,697	14,579,330	16,043,455	6.78	1,018,008
Purchased Services	18,495,014	17,612,312	10,659,704	20,062,420	20,297,047	15.24	2,684,735
Repairs and Maintenance	36,392	28,360	16,812	36,357	39,103	37.88	10,743
General Operating	1,757,550	1,654,512	938,684	1,825,393	1,830,139	10.62	175,627
Fixed Charges	122,220	73,066	61,041	77,465	41,175	43.65	31,891-
Operating Expense	20,411,176	19,368,250	11,676,240	22,001,635	22,207,464	14.66	2,839,214
Employee Related Insurance	3,464,550	4,229,714	1,813,148	3,756,479	4,276,065	1.10	46,351
Insurance Charges	86,469	90,000	45,000	90,267	94,212	4.68	4,212
Repairs & Maintenance Charges	533,609	619,402	324,803	674,078	617,691	.28	1,711-
System Operation Charges	1,022,904	1,049,095	523,756	1,062,010	1,092,743	4.16	43,648
Public Safety Charges	1,200	1,200		1,200	1,200		
Health & Human Services				140,407-			
Other Interdepartmental Charges	399,384	414,626	206,665	415,062	461,542	11.32	46,916
Interdepartmental Charges	5,508,116	6,404,037	2,913,371	5,858,689	6,543,453	2.18	139,416
Vehicles	15,397	85,000			95,000	11.76	10,000
Capital Outlay	15,397	85,000			95,000	11.76	10,000
Total Expense	40,188,490	40,882,734	21,905,308	42,439,654	44,889,372	9.80	4,006,638

**County of Sheboygan
2023 Preliminary Budget Report**

Special Revenue Fund

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
<i>Operating Transfers In</i>	62,518				544,218		544,218
<i>Operating Transfers Out</i>	1,766,417						
<i>Tax Levy Required / (Contributed)</i>	14,398,127	14,612,218	9,050,143	14,612,218	14,327,361	1.95	284,857-

County of Sheboygan
2023 Preliminary Budget Report

Debt Service

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Revenue							
Premium on Issuance - GO Debt			558,476	558,476			
General Revenue			558,476	558,476			
Total Revenue			558,476	558,476			
Expense							
Principal	5,735,000	5,628,000	5,628,000	5,628,000	5,730,000	1.81	102,000
Interest	647,725	519,595	283,482	693,924	676,851	30.27	157,256
Debt Issuance Costs/Financing	475	100,000	39,175	39,175		100.00	100,000-
Operating Expense	6,383,200	6,247,595	5,950,657	6,361,099	6,406,851	2.55	159,256
Total Expense	6,383,200	6,247,595	5,950,657	6,361,099	6,406,851	2.55	159,256
Operating Transfers In	1,000,000	1,000,000	1,000,000	1,000,000	1,149,409	14.94	149,409
Equity							
Use of Debt Service Fund Balance		245,650		199,322-	23,551	90.41	222,099-
Total Equity		245,650		199,322-	23,551	90.41	222,099-
Tax Levy Required / (Contributed)	5,405,086	5,001,945	2,500,974	5,001,945	5,233,891	4.64	231,946

County of Sheboygan
2023 Preliminary Budget Report

Capital Projects

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Revenue							
Federal Grants	109,179		531,233	905,991			
State Grants	123,424				3,125,000		3,125,000
Interest Income	1,136		12,728	12,728			
Other Misc. Revenue	1,712	317,127	17,600	19,198		100.00	317,127-
General Revenue	235,451	317,127	561,561	937,917	3,125,000	885.41	2,807,873
Total Revenue	235,451	317,127	561,561	937,917	3,125,000	885.41	2,807,873
Expense							
Capital Project Expenditures	2,539,919	8,761,065	1,656,889	7,721,913	9,618,740	9.79	857,675
Capital Projects	2,539,919	8,761,065	1,656,889	7,721,913	9,618,740	9.79	857,675
Total Expense	2,539,919	8,761,065	1,656,889	7,721,913	9,618,740	9.79	857,675
Other Financing Sources:							
Proceeds from LT Debt		5,338,423	7,195,000	7,195,000	6,331,456	18.60	993,033
Operating Transfers In	890,796	2,594,136	1,374,054	3,424,055		100.00	2,594,136-
Operating Transfers Out	954,788						

**County of Sheboygan
2023 Preliminary Budget Report**

Capital Projects

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Equity							
Use of Capital Project Fund Balance		511,379		720,379	162,284	68.27	349,095-
Total Equity		511,379		720,379	162,284	68.27	349,095-

Tax Levy Required / (Contributed)

County of Sheboygan
2023 Preliminary Budget Report

Transportation Fund

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Revenue							
County Sales Tax	12,505,169	11,243,316	6,548,076	12,592,514	13,159,177	17.04	1,915,861
Less: Sales Tax Distribution	1,500,000-	1,695,286-		1,695,286-	1,997,448-	17.82	302,162-
General Revenue	11,005,169	9,548,030	6,548,076	10,897,228	11,161,729	16.90	1,613,699
Total Revenue	11,005,169	9,548,030	6,548,076	10,897,228	11,161,729	16.90	1,613,699
Expense							
Transportation Fund Expenditures	5,632,159	9,495,000	4,432,942	11,295,000	11,097,822	16.88	1,602,822
Capital Projects	5,632,159	9,495,000	4,432,942	11,295,000	11,097,822	16.88	1,602,822
Total Expense	5,632,159	9,495,000	4,432,942	11,295,000	11,097,822	16.88	1,602,822
Operating Transfers Out	1,478,415	4,450,100	2,725,049	5,250,100	2,356,000	47.06	2,094,100-
Equity							
Use of Transportation Fund Balance		4,397,070		5,647,872	2,292,093	47.87	2,104,977-
Total Equity		4,397,070		5,647,872	2,292,093	47.87	2,104,977-

Tax Levy Required / (Contributed)

County of Sheboygan
2023 Preliminary Budget Report

Health Care Center - Enterprise Fund

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Revenue							
Federal Grants	468,230		14,775	14,775			
Charges to State of Wisconsin	2,153,530	1,518,718	780,950	1,527,850	1,495,090	1.56	23,628-
Public Charges for:							
General Government	86	50	27	54	51	2.00	1
Health Care Services	9,417,058	11,599,229	4,912,419	10,496,918	12,251,386	5.62	652,157
Interest Income	2,397		163	164			
Donations	156,379						
Other Misc. Revenue	23,911	9,000	9,646	12,818	12,440	38.22	3,440
General Revenue	12,221,590	13,126,997	5,717,980	12,052,579	13,758,967	4.81	631,970
Interdepartmental Revenue							
Repairs & Maintenance Services	4,408	8,450		5,500	6,500	23.08	1,950-
Other Interdept'l Revenue	21,484	28,300	7,254	24,056	28,880	2.05	580
Interdepartmental Revenue	25,892	36,750	7,254	29,556	35,380	3.73	1,370-
Total Revenue	12,247,482	13,163,747	5,725,234	12,082,135	13,794,347	4.79	630,600
Expense							
Wages	6,308,403	6,902,905	3,085,292	6,582,053	7,564,264	9.58	661,359
Benefits	217,308	946,878	409,430	878,061	1,058,921	11.83	112,043
Personnel Related Expenses	6,525,710	7,849,783	3,494,721	7,460,114	8,623,185	9.85	773,402
Purchased Services	2,485,035	2,687,613	1,166,678	2,723,236	3,043,658	13.25	356,045
Repairs and Maintenance	335,931	254,456	145,867	319,899	275,215	8.16	20,759

County of Sheboygan
2023 Preliminary Budget Report

Health Care Center - Enterprise Fund

<i>Description</i>	2021	2022	June, 2022	2022 Annual	2023 Budget	% Chg from	\$ Chg from
	<i>Actual</i>	<i>Budget</i>	<i>YTD</i>	<i>Projection</i>	<i>Request</i>	2022 Budget	2022 Budget
General Operating	993,642	958,810	467,690	951,460	1,089,800	13.66	130,990
Fixed Charges	28,805	30,830	13,868	27,758	29,860	3.15	970-
Bad Debt Expense	5,000	5,000		5,000	7,500	50.00	2,500
Building & Improvement Depreciation	432,098		207,750				
Other Improvements Depreciation	26,379		13,190				
Infrastructure & Improvements Depreciation	2,169		1,085-				
Machinery & Equipment Depreciation	178,949		92,824				
Operating Expense	4,488,008	3,936,709	2,106,781	4,027,353	4,446,033	12.94	509,324
Employee Related Insurance	1,857,778	2,171,157	894,003	1,851,672	2,209,450	1.76	38,293
Insurance Charges	56,274	59,045	29,523	59,045	59,093	.08	48
Repairs & Maintenance Charges	30,704	15,500	8,269	17,950	18,510	19.42	3,010
System Operation Charges	223,207	241,189	118,909	265,103	267,097	10.74	25,908
Other Interdepartmental Charges	239,588	245,278	121,697	245,278	236,192	3.70	9,086-
Interdepartmental Charges	2,407,552	2,732,169	1,172,401	2,439,048	2,790,342	2.13	58,173
Machinery and Equipment			15,327	15,327	68,900		68,900
Capital Outlay			15,327	15,327	68,900		68,900
Total Expense	13,421,270	14,518,661	6,789,231	13,941,842	15,928,460	9.71	1,409,799
Operating Transfers In	582,979	350,221	349,491	880,170	970,113	177.00	619,892
Tax Levy Required / (Contributed)	921,241	1,004,693	502,346	1,004,693	1,164,000	15.86	159,307

County of Sheboygan
2023 Preliminary Budget Report

Internal Service Fund

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Revenue							
State Grants	3,522,368	3,553,130	1,618,803	3,638,063	7,096,468	99.72	3,543,338
Charges to State of Wisconsin	2,412,005	2,090,600	1,555,012	2,229,625	2,090,600		
Charges - Other Local Gov'ts	6,926,944	4,599,320	2,016,580	4,809,720	4,197,200	8.74	402,120-
Violations, Judgements, Damages	81						
Public Charges for:							
General Government	51,650	33,680	26,510	52,000	43,761	29.93	10,081
Public Works	19,839	12,000	30,773	40,000	15,000	25.00	3,000
Health Care Services	2,853,206	3,058,497	1,312,051	2,842,776	3,090,251	1.04	31,754
Rent Revenue	85,424	81,562	30,825	78,980	79,717	2.26	1,845-
Donations	126,575						
Other Misc. Revenue	208,509	143,000	115,836	144,196	138,052	3.46	4,948-
General Revenue	16,206,601	13,571,789	6,706,389	13,835,360	16,751,049	23.43	3,179,260
Interdepartmental Revenue							
Insurance & Employee Related	13,110,361	14,898,839	6,613,467	14,275,559	15,048,952	1.01	150,113
Repairs & Maintenance Services	907,813	87,585	121,872	130,000	65,641	25.05	21,944-
System Operation Revenue	2,410,854	2,458,389	1,232,048	2,481,565	2,572,426	4.64	114,037
Other Interdept'l Revenue	5,687,891	9,555,800	4,463,342	11,355,800	11,168,622	16.88	1,612,822
Interdepartmental Revenue	22,116,920	27,000,613	12,430,729	28,242,924	28,855,641	6.87	1,855,028
Total Revenue	38,323,521	40,572,402	19,137,118	42,078,284	45,606,690	12.41	5,034,288

County of Sheboygan
2023 Preliminary Budget Report

Internal Service Fund

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Expense							
Wages	6,496,804	6,448,409	3,249,277	6,766,708	6,821,103	5.78	372,694
Benefits	15,808,863	18,186,706	8,113,154	17,175,968	18,689,339	2.76	502,633
Personnel Related Expenses	22,305,667	24,635,115	11,362,431	23,942,676	25,510,442	3.55	875,327
Purchased Services	2,245,239	6,489,827	2,695,955	6,630,776	7,133,392	9.92	643,565
Repairs and Maintenance	1,016,395	1,028,100	543,506	1,099,173	1,089,600	5.98	61,500
General Operating	7,075,337	5,916,743	4,345,116	7,716,438	9,904,528	67.40	3,987,785
Fixed Charges	1,095,697	978,683	423,815	958,427	942,570	3.69	36,113-
Bad Debt Expense	5,230						
Building & Improvement Depreciation	594,834		258,500				
Other Improvements Depreciation	57,734		28,867				
Infrastructure & Improvements Depreciation	27,931		13,965				
Machinery & Equipment Depreciation	1,722,445		896,972				
Operating Expense	13,840,841	14,413,353	9,206,696	16,404,814	19,070,090	32.31	4,656,737
Employee Related Insurance	1,850,662	2,042,552	941,843	2,065,032	2,019,114	1.15	23,438-
Insurance Charges	263,489	275,801	137,901	275,801	286,683	3.95	10,882
Repairs & Maintenance Charges	19,821	18,450	6,583	19,969	18,000	2.44	450-
System Operation Charges	132,144	117,237	58,552	117,248	129,222	10.22	11,985
Other Interdepartmental Charges	253,219	264,806	105,161	222,633	224,945	15.05	39,861-
Interdepartmental Charges	2,519,335	2,718,846	1,250,040	2,700,683	2,677,964	1.50	40,882-

County of Sheboygan
2023 Preliminary Budget Report

Internal Service Fund

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Land and Land Improvements			5,745	5,745			
Other Improvements					75,000		75,000
Machinery and Equipment		1,575,000	1,940,270	1,575,000	1,211,000	23.11	364,000-
Computer and Systems Equipment					90,000		90,000
Vehicles		550,000		550,000	145,000	73.64	405,000-
Capital Outlay		2,125,000	1,946,015	2,130,745	1,521,000	28.42	604,000-
Total Expense	38,665,843	43,892,314	23,765,182	45,178,918	48,779,496	11.13	4,887,182
Operating Transfers In	640,869	1,743,900	879,733	1,746,500	1,392,000	20.18	351,900-
Operating Transfers Out	29,079	827,764	452,764	827,764	149,409	81.95	678,355-
Equity							
Use of Net Position		902,764		855,764	445,861	50.61	456,903-
Total Equity		902,764		855,764	445,861	50.61	456,903-
Tax Levy Required / (Contributed)	2,188,098	1,501,012	750,506	1,501,012	1,484,354	1.11	16,658-

County of Sheboygan
2023 Preliminary Budget Report

Building Services

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Revenue							
Rent Revenue	3,105	2,760	3,985	4,080	3,360	21.74	600
Other Misc. Revenue	7,426	12,807	1,046	6,707	24,090	88.10	11,283
General Revenue	10,531	15,567	5,031	10,787	27,450	76.33	11,883
Interdepartmental Revenue							
Repairs & Maintenance Services	46,016	20,500	18,889	20,800	23,900	16.59	3,400
Other Interdept'l Revenue	536,453	618,602	326,913	644,846	635,391	2.71	16,789
Interdepartmental Revenue	582,469	639,102	345,802	665,646	659,291	3.16	20,189
Total Revenue	593,000	654,669	350,833	676,433	686,741	4.90	32,072
Expense							
Wages	1,352,744	1,449,208	707,221	1,441,497	1,554,823	7.29	105,615
Benefits	182,874	198,703	92,780	197,594	218,804	10.12	20,101
Personnel Related Expenses	1,535,617	1,647,911	800,001	1,639,091	1,773,627	7.63	125,716
Purchased Services	602,521	607,545	328,039	661,043	706,715	16.32	99,170
Repairs and Maintenance	350,461	481,413	166,839	560,979	329,467	31.56	151,946-
General Operating	118,133	243,235	48,056	129,485	220,003	9.55	23,232-
Fixed Charges			315	315			
Operating Expense	1,071,114	1,332,193	543,249	1,351,822	1,256,185	5.71	76,008-

County of Sheboygan
2023 Preliminary Budget Report

Building Services

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Employee Related Insurance	475,265	534,181	208,984	471,220	534,424	.05	243
Insurance Charges	24,163	25,363	12,681	25,363	25,882	2.05	519
Repairs & Maintenance Charges	26,528	13,200	8,916	17,440	14,200	7.58	1,000
System Operation Charges	58,705	57,290	28,490	56,940	62,415	8.95	5,125
Interdepartmental Charges	584,661	630,034	259,071	570,963	636,921	1.09	6,887
Buildings and Improvements	68,664	23,575	86,696	108,575		100.00	23,575-
Machinery and Equipment	4,960	76,040	9,135	70,000	98,460	29.48	22,420
Vehicles		30,000				100.00	30,000-
Capital Outlay	73,624	129,615	95,831	178,575	98,460	24.04	31,155-
<i>Total Expense</i>	<i>3,265,017</i>	<i>3,739,753</i>	<i>1,698,152</i>	<i>3,740,451</i>	<i>3,765,193</i>	<i>.68</i>	<i>25,440</i>
<i>Operating Transfers In</i>	<i>21,274</i>	<i>7,008</i>		<i>7,008</i>	<i>53,810</i>	<i>667.84</i>	<i>46,802</i>
<i>Equity</i>							
Use of Unassigned Fund Balance				195,567			
<i>Total Equity</i>				<i>195,567</i>			
<i>Tax Levy Required / (Contributed)</i>	<i>2,932,768</i>	<i>3,078,076</i>	<i>1,539,037</i>	<i>3,078,076</i>	<i>3,024,642</i>	<i>1.74</i>	<i>53,434-</i>

Capital Outlay Recommendation for 2023 - \$5000+

Department: Building Services

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>		<u>REIMBURSEMENT</u> <u>AMOUNT</u>	<u>A / R</u>	
Duress Alarm System	\$	51,310.00	\$	(51,310.00)	R
Detention Center Kubota Lawnmower/Snowblower		30,550.00		(22,000.00)	R
Sign Maker		6,100.00			R
AC System for LEC Camera Servers		10,500.00			A
Grand Total Amounts	\$	98,460.00	\$	(73,310.00)	

County of Sheboygan
2023 Preliminary Budget Report

Clerk of Courts

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Revenue							
State Grants	574,069	549,475	275,640	549,475	549,473		2-
Violations, Judgements, Damages	347,760	323,000	167,940	319,051	327,000	1.24	4,000
Public Charges for:							
General Government	690,217	576,656	389,032	626,100	636,100	10.31	59,444
General Revenue	1,612,046	1,449,131	832,612	1,494,626	1,512,573	4.38	63,442
Interdepartmental Revenue							
Other Interdept'l Revenue	41,968	42,673	20,154	40,000	42,360	.73	313-
Interdepartmental Revenue	41,968	42,673	20,154	40,000	42,360	.73	313-
Total Revenue	1,654,014	1,491,804	852,765	1,534,626	1,554,933	4.23	63,129
Expense							
Wages	1,149,778	1,217,508	557,524	1,191,950	1,230,486	1.07	12,978
Benefits	151,883	168,399	74,129	164,847	173,633	3.11	5,234
Personnel Related Expenses	1,301,662	1,385,907	631,654	1,356,797	1,404,119	1.31	18,212
Purchased Services	818,303	760,229	424,235	835,334	892,228	17.36	131,999
Repairs and Maintenance	4,782	4,415	2,200	4,415	4,415		
General Operating	61,102	51,656	31,420	55,894	50,478	2.28	1,178-
Fixed Charges	6,131	6,054	2,950	6,054	6,054		
Bad Debt Expense	1,000						
Operating Expense	891,319	822,354	460,805	901,697	953,175	15.91	130,821

County of Sheboygan
2023 Preliminary Budget Report

Clerk of Courts

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Employee Related Insurance	421,094	536,062	228,493	517,179	521,558	2.71	14,504-
Insurance Charges	16,367	16,918	8,459	16,918	16,837	.48	81-
System Operation Charges	57,887	60,141	31,257	64,881	65,578	9.04	5,437
Other Interdepartmental Charges	280	287	143	287	287		
Interdepartmental Charges	495,628	613,408	268,352	599,265	604,260	1.49	9,148-
<i>Total Expense</i>	<i>2,688,609</i>	<i>2,821,669</i>	<i>1,360,810</i>	<i>2,857,759</i>	<i>2,961,554</i>	<i>4.96</i>	<i>139,885</i>
<i>Operating Transfers In</i>	<i>6,489</i>		<i>17,495</i>	<i>44,779</i>			
<i>Tax Levy Required / (Contributed)</i>	<i>1,295,748</i>	<i>1,329,865</i>	<i>664,932</i>	<i>1,329,865</i>	<i>1,406,621</i>	<i>5.77</i>	<i>76,756</i>

County of Sheboygan
2023 Preliminary Budget Report

Corporation Counsel

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
<i>Revenue</i>							
Other Misc. Revenue	802	350	813	813	350		
General Revenue	802	350	813	813	350		
Interdepartmental Revenue							
Other Interdept'l Revenue	241,509	249,094	124,953	250,135	283,003	13.61	33,909
Interdepartmental Revenue	241,509	249,094	124,953	250,135	283,003	13.61	33,909
<i>Total Revenue</i>	<i>242,311</i>	<i>249,444</i>	<i>125,766</i>	<i>250,948</i>	<i>283,353</i>	<i>13.59</i>	<i>33,909</i>
<i>Expense</i>							
Wages	73,209	74,589	37,380	75,317	77,605	4.04	3,016
Benefits	10,513	10,368	5,289	10,469	11,020	6.29	652
Personnel Related Expenses	83,722	84,957	42,670	85,786	88,625	4.32	3,668
Purchased Services	390,158	403,863	203,038	403,863	433,863	7.43	30,000
General Operating	3,590	2,987	1,101	3,200	4,974	66.52	1,987
Operating Expense	393,748	406,850	204,138	407,063	438,837	7.86	31,987
Employee Related Insurance	98	101	51	102	104	2.97	3
Insurance Charges	964	996	498	996	1,000	.40	4
System Operation Charges	613	2,591	1,295	2,591	285	89.00	2,306-
Interdepartmental Charges	1,675	3,688	1,844	3,689	1,389	62.34	2,299-
<i>Total Expense</i>	<i>479,145</i>	<i>495,495</i>	<i>248,652</i>	<i>496,538</i>	<i>528,851</i>	<i>6.73</i>	<i>33,356</i>

**County of Sheboygan
2023 Preliminary Budget Report**

Corporation Counsel

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
<i>Operating Transfers In</i>	325						
<i>Tax Levy Required / (Contributed)</i>	233,438	246,051	123,024	246,051	245,498	.22	553-

County of Sheboygan
2023 Preliminary Budget Report

County Administrator

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Revenue							
Other Misc. Revenue	340	360	85	180	34	90.56	326-
General Revenue	340	360	85	180	34	90.56	326-
Total Revenue	340	360	85	180	34	90.56	326-
Expense							
Wages	267,800	275,059	152,054	322,419	352,644	28.21	77,585
Benefits	37,167	36,744	21,385	44,020	50,076	36.28	13,332
Personnel Related Expenses	304,967	311,803	173,439	366,439	402,720	29.16	90,917
Purchased Services	1,023	1,200	754	1,500	1,550	29.17	350
Repairs and Maintenance	217	900	1,354	1,600	620	31.11	280-
General Operating	8,130	15,081	7,292	15,849	11,900	21.09	3,181-
Operating Expense	9,371	17,181	9,399	18,949	14,070	18.11	3,111-
Employee Related Insurance	33,765	35,624	18,914	48,253	63,539	78.36	27,915
Insurance Charges	846	1,054	527	1,054	1,084	2.85	30
Repairs & Maintenance Charges	40	200	872	900	200		
System Operation Charges	8,861	12,878	6,284	12,678	10,801	16.13	2,077-
Interdepartmental Charges	43,511	49,756	26,598	62,885	75,624	51.99	25,868
Total Expense	357,849	378,740	209,436	448,273	492,414	30.01	113,674

**County of Sheboygan
2023 Preliminary Budget Report**

County Administrator

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
<i>Operating Transfers In</i>	2,252		14,964	60,987	96,642		96,642
<i>Tax Levy Required / (Contributed)</i>	365,345	378,380	189,191	378,380	395,738	4.59	17,358

County of Sheboygan
2023 Preliminary Budget Report

County Board

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
<i>Expense</i>							
Wages	127,732	134,550	66,080	134,550	135,340	.59	790
Benefits	11,186	11,677	5,703	11,677	11,868	1.64	191
Personnel Related Expenses	138,918	146,227	71,784	146,227	147,208	.67	981
General Operating	51,878	45,958	42,970	89,938	85,056	85.07	39,098
Operating Expense	51,878	45,958	42,970	89,938	85,056	85.07	39,098
Employee Related Insurance	177	168	87	168	168		
Insurance Charges	2,198	2,254	1,127	2,254	2,201	2.35	53-
System Operation Charges	30,940	31,738	17,318	32,238	34,347	8.22	2,609
Interdepartmental Charges	33,315	34,160	18,532	34,660	36,716	7.48	2,556
<i>Total Expense</i>	<i>224,112</i>	<i>226,345</i>	<i>133,286</i>	<i>270,825</i>	<i>268,980</i>	<i>18.84</i>	<i>42,635</i>
<i>Operating Transfers In</i>	<i>15,750</i>		<i>15,750</i>	<i>47,250</i>	<i>38,700</i>		<i>38,700</i>
<i>Tax Levy Required / (Contributed)</i>	<i>234,752</i>	<i>226,345</i>	<i>113,172</i>	<i>226,345</i>	<i>230,280</i>	<i>1.74</i>	<i>3,935</i>

County of Sheboygan
2023 Preliminary Budget Report

County Clerk

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Revenue							
State Grants	13,800						
Charges - Other Local Gov'ts	25,043	37,750	22,486	28,000	26,000	31.13	11,750-
Non-Business Licenses	92,469	100,584	62,131	100,584	101,000	.41	416
Public Charges for:							
General Government	611	510	144	510	510		
Public Safety	6,819	10,000	4,671	10,000	10,500	5.00	500
Other Misc. Revenue	561	450	259	450	450		
General Revenue	139,303	149,294	89,690	139,544	138,460	7.26	10,834-
Interdepartmental Revenue							
System Operation Revenue	128	32		32	32		
Interdepartmental Revenue	128	32		32	32		
Total Revenue	139,431	149,326	89,690	139,576	138,492	7.26	10,834-
Expense							
Wages	164,970	167,507	83,324	167,507	171,862	2.60	4,355
Benefits	22,535	23,283	11,213	23,283	24,362	4.63	1,079
Personnel Related Expenses	187,505	190,790	94,538	190,790	196,224	2.85	5,434
Purchased Services	60,473	46,870		46,870	46,870		
Repairs and Maintenance	20,906	20,653	11,620	20,653	20,653		
General Operating	14,930	60,727	17,355	30,455	16,647	72.59	44,080-
Operating Expense	96,309	128,250	28,975	97,978	84,170	34.37	44,080-

County of Sheboygan
2023 Preliminary Budget Report

County Clerk

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Employee Related Insurance	57,878	60,610	30,301	60,610	63,555	4.86	2,945
Insurance Charges	1,296	1,229	615	1,229	1,326	7.89	97
System Operation Charges	41,836	38,798	29,210	59,298	37,576	3.15	1,222-
Other Interdepartmental Charges	17	17	8	17	16	5.88	1-
Interdepartmental Charges	101,027	100,654	60,134	121,154	102,473	1.81	1,819
Total Expense	384,842	419,694	183,647	409,922	382,867	8.77	36,827-
Operating Transfers In	1,023						
Tax Levy Required / (Contributed)	217,573	270,368	135,185	270,368	244,375	9.61	25,993-

County of Sheboygan
2023 Preliminary Budget Report

Court Commissioner

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Revenue							
Public Charges for:							
General Government	3,160	3,500	1,503	3,500	3,300	5.71	200-
Health Care Services	28,820	25,000	13,965	26,000	25,474	1.90	474
Rent Revenue	3,780	4,500	2,025	4,100	4,200	6.67	300-
General Revenue	35,760	33,000	17,493	33,600	32,974	.08	26-
Interdepartmental Revenue							
Other Interdept'l Revenue	13,325	12,000	7,268	12,200	12,600	5.00	600
Interdepartmental Revenue	13,325	12,000	7,268	12,200	12,600	5.00	600
Total Revenue	49,085	45,000	24,761	45,800	45,574	1.28	574
Expense							
Wages	230,393	235,706	118,907	235,706	246,813	4.71	11,107
Benefits	32,270	32,763	16,394	32,763	35,047	6.97	2,284
Personnel Related Expenses	262,663	268,469	135,301	268,469	281,860	4.99	13,391
Purchased Services	22,050	25,000	11,340	25,000	26,000	4.00	1,000
Repairs and Maintenance	421	463		658	858	85.31	395
General Operating	1,737	4,650	1,760	4,649	5,732	23.27	1,082
Bad Debt Expense	13,221	3,348		3,348	2,575	23.10	773-
Operating Expense	37,429	33,461	13,100	33,655	35,165	5.09	1,704
Employee Related Insurance	33,420	34,995	17,496	34,995	36,702	4.88	1,707

**County of Sheboygan
2023 Preliminary Budget Report**

Court Commissioner

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Insurance Charges	1,315	1,348	674	1,348	1,353	.37	5
System Operation Charges	10,152	10,637	4,419	10,637	8,252	22.42	2,385-
Interdepartmental Charges	44,887	46,980	22,589	46,980	46,307	1.43	673-
Total Expense	344,980	348,910	170,990	349,104	363,332	4.13	14,422
Operating Transfers In	678						
Tax Levy Required / (Contributed)	294,687	303,910	151,956	303,910	317,758	4.56	13,848

**County of Sheboygan
2023 Preliminary Budget Report**

District Attorney

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Revenue							
State Grants	166,153	145,000		145,000	145,588	.41	588
Public Charges for:							
General Government	69,752	58,600	39,808	67,000	48,000	18.09	10,600-
General Revenue	235,905	203,600	39,808	212,000	193,588	4.92	10,012-
Interdepartmental Revenue							
Other Interdept'l Revenue	88	200	99	200	200		
Interdepartmental Revenue	88	200	99	200	200		
Total Revenue	235,993	203,800	39,907	212,200	193,788	4.91	10,012-
Expense							
Wages	641,831	656,426	310,957	609,753	678,302	3.33	21,876
Benefits	87,782	90,838	42,145	84,231	95,564	5.20	4,726
Personnel Related Expenses	729,613	747,264	353,102	693,984	773,866	3.56	26,602
Purchased Services	16,407	22,700	8,736	20,200	22,450	1.10	250-
Repairs and Maintenance	5,307	5,716	1,867	4,100	5,500	3.78	216-
General Operating	29,396	31,649	12,373	30,047	63,146	99.52	31,497
Fixed Charges	256	256	107	256	256		
Bad Debt Expense			61				
Operating Expense	51,366	60,321	23,142	54,603	91,352	51.44	31,031

County of Sheboygan
2023 Preliminary Budget Report

District Attorney

Description	2021 Actual	2022 Budget	June, 2022 YTD	2022 Annual Projection	2023 Budget Request	% Chg from 2022 Budget	\$ Chg from 2022 Budget
Employee Related Insurance	171,395	207,194	73,921	141,447	161,808	21.91	45,386-
Insurance Charges	3,355	3,411	1,706	3,411	3,447	1.06	36
Repairs & Maintenance Charges	37		19				
System Operation Charges	22,233	21,574	10,328	20,774	20,216	6.29	1,358-
Interdepartmental Charges	197,020	232,179	85,974	165,632	185,471	20.12	46,708-
Total Expense	977,999	1,039,764	462,217	914,219	1,050,689	1.05	10,925
Operating Transfers In	3,799						
Tax Levy Required / (Contributed)	803,372	835,964	417,983	835,964	856,901	2.50	20,937

County of Sheboygan
2023 Preliminary Budget Report

Employee Benefits Insurance

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Revenue							
Public Charges for:							
Health Care Services	2,853,206	3,058,497	1,312,051	2,842,776	3,090,251	1.04	31,754
Rent Revenue	74,604	71,762	28,825	69,180	69,180	3.60	2,582-
Other Misc. Revenue	76,717	118,000	52,198	100,405	113,052	4.19	4,948-
General Revenue	3,004,526	3,248,259	1,393,074	3,012,361	3,272,483	.75	24,224
Interdepartmental Revenue							
Insurance & Employee Related	12,498,084	14,255,399	6,291,747	13,632,119	14,387,967	.93	132,568
Interdepartmental Revenue	12,498,084	14,255,399	6,291,747	13,632,119	14,387,967	.93	132,568
Total Revenue	15,502,611	17,503,658	7,684,821	16,644,480	17,660,450	.90	156,792
Expense							
Benefits	15,541,748	17,304,217	7,673,563	16,256,228	17,734,802	2.49	430,585
Personnel Related Expenses	15,541,748	17,304,217	7,673,563	16,256,228	17,734,802	2.49	430,585
Purchased Services	73,404	78,354	26,705	78,354	77,000	1.73	1,354-
General Operating	4,170	7,500	2,591	4,500	4,500	40.00	3,000-
Fixed Charges	69,180	71,762	34,590	69,180	69,180	3.60	2,582-
Operating Expense	146,753	157,616	63,886	152,034	150,680	4.40	6,936-

County of Sheboygan
2023 Preliminary Budget Report

Employee Benefits Insurance

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Other Interdepartmental Charges	114,789	116,825	38,942	74,652	71,420	38.87	45,405-
Interdepartmental Charges	114,789	116,825	38,942	74,652	71,420	38.87	45,405-
Total Expense	15,803,291	17,578,658	7,776,391	16,482,914	17,956,902	2.15	378,244
Equity							
Use of Net Position		75,000			296,452	295.27	221,452
Total Equity		75,000			296,452	295.27	221,452

Tax Levy Required / (Contributed)

County of Sheboygan
2023 Preliminary Budget Report

Finance

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Revenue							
Charges - Other Local Gov'ts	64,355	66,396	33,033	66,066	68,505	3.18	2,109
Other Misc. Revenue	54,821	52,682	21,919	54,838	53,933	2.37	1,251
General Revenue	119,176	119,078	54,952	120,904	122,438	2.82	3,360
Interdepartmental Revenue							
Other Interdept'l Revenue	531,687	549,276	273,060	505,219	557,772	1.55	8,496
Interdepartmental Revenue	531,687	549,276	273,060	505,219	557,772	1.55	8,496
Total Revenue	650,863	668,354	328,013	626,123	680,210	1.77	11,856
Expense							
Wages	1,155,038	1,302,430	556,045	1,201,281	1,456,496	11.83	154,066
Benefits	162,122	181,344	75,710	166,838	206,823	14.05	25,479
Personnel Related Expenses	1,317,161	1,483,774	631,755	1,368,119	1,663,319	12.10	179,545
Purchased Services	23,156	26,675	7,887	24,795	25,980	2.61	695-
Repairs and Maintenance	965	1,960	429	860	1,760	10.20	200-
General Operating	16,481	27,533	11,098	18,855	33,959	23.34	6,426
Fixed Charges	2,775	2,700	1,388	2,775	2,800	3.70	100
Operating Expense	43,377	58,868	20,801	47,285	64,499	9.57	5,631
Employee Related Insurance	253,848	267,148	125,031	290,971	297,389	11.32	30,241
Insurance Charges	3,987	4,341	2,171	4,341	4,483	3.27	142
System Operation Charges	125,495	61,378	29,193	60,876	64,195	4.59	2,817

County of Sheboygan
2023 Preliminary Budget Report

Finance

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Other Interdepartmental Charges	19	19	10	19	19		
Interdepartmental Charges	383,348	332,886	156,404	356,207	366,086	9.97	33,200
Total Expense	1,743,886	1,875,528	808,961	1,771,611	2,093,904	11.64	218,376
Operating Transfers In	6,080				147,812		147,812
Tax Levy Required / (Contributed)	1,155,913	1,207,174	603,588	1,207,174	1,265,882	4.86	58,708

County of Sheboygan
2023 Preliminary Budget Report

Health & Human Services

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Revenue							
Federal Grants	1,365,160	1,229,334	809,928	1,698,227	1,622,999	32.02	393,665
State Grants	18,402,210	16,069,963	7,786,105	17,610,833	17,799,526	10.76	1,729,563
Business Licenses	415,187	398,762	218,363	455,048	450,000	12.85	51,238
Public Charges for:							
General Government	110,294	122,150	59,349	121,452	121,150	.82	1,000-
Public Safety	147	135	81	81		100.00	135-
Health Care Services	4,499	5,000	3,365	6,000	6,000	20.00	1,000
H & HS Services	7,080,032	8,283,820	3,259,054	7,776,512	9,840,675	18.79	1,556,855
Rent Revenue			10,055	24,754	25,675		25,675
Donations	75,142	141,250	44,292	61,156	137,500	2.65	3,750-
Other Misc. Revenue	16,429	19,802	12,834	9,711	13,968	29.46	5,834-
General Revenue	27,469,101	26,270,216	12,203,425	27,763,774	30,017,493	14.26	3,747,277
Interdepartmental Revenue							
Other Interdept'l Revenue	300	300			300		
Interdepartmental Revenue	300	300			300		
Total Revenue	27,469,401	26,270,516	12,203,425	27,763,774	30,017,793	14.26	3,747,277
Expense							
Wages	12,551,680	13,213,739	6,454,592	12,855,300	14,069,706	6.48	855,967
Benefits	1,702,120	1,811,708	861,104	1,724,030	1,973,749	8.94	162,041
Personnel Related Expenses	14,253,800	15,025,447	7,315,697	14,579,330	16,043,455	6.78	1,018,008

County of Sheboygan
2023 Preliminary Budget Report

Health & Human Services

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Purchased Services	18,495,014	17,612,312	10,659,704	20,062,420	20,297,047	15.24	2,684,735
Repairs and Maintenance	36,392	28,360	15,318	36,357	39,103	37.88	10,743
General Operating	1,738,844	1,654,512	912,155	1,825,393	1,830,139	10.62	175,627
Fixed Charges	122,220	73,066	61,041	77,465	41,175	43.65	31,891-
Operating Expense	20,392,470	19,368,250	11,648,217	22,001,635	22,207,464	14.66	2,839,214
Employee Related Insurance	3,464,550	4,229,714	1,813,148	3,756,479	4,276,065	1.10	46,351
Insurance Charges	86,469	90,000	45,000	90,267	94,212	4.68	4,212
Repairs & Maintenance Charges	533,609	619,402	324,803	674,078	617,691	.28	1,711-
System Operation Charges	1,022,904	1,049,095	523,756	1,062,010	1,092,743	4.16	43,648
Public Safety Charges	1,200	1,200		1,200	1,200		
Health & Human Services				140,407-			
Other Interdepartmental Charges	399,384	414,626	206,635	415,062	461,542	11.32	46,916
Interdepartmental Charges	5,508,116	6,404,037	2,913,341	5,858,689	6,543,453	2.18	139,416
Vehicles	15,397	85,000			95,000	11.76	10,000
Capital Outlay	15,397	85,000			95,000	11.76	10,000
Total Expense	40,169,784	40,882,734	21,877,255	42,439,654	44,889,372	9.80	4,006,638
Operating Transfers In	62,518				544,218		544,218
Operating Transfers Out	1,766,417						
Tax Levy Required / (Contributed)	14,398,127	14,612,218	9,050,143	14,612,218	14,327,361	1.95	284,857-

Capital Outlay Recommendation for 2023 - \$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	\$ 95,000.00	\$ (76,000.00)	R
Grand Total Amounts	<u>\$ 95,000.00</u>	<u>\$ (76,000.00)</u>	

County of Sheboygan
2023 Preliminary Budget Report

Human Resources

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Revenue							
Other Misc. Revenue	7		2	5			
General Revenue	7		2	5			
Interdepartmental Revenue							
Other Interdept'l Revenue	114,789	116,825	38,942	60,272	71,420	38.87	45,405-
Interdepartmental Revenue	114,789	116,825	38,942	60,272	71,420	38.87	45,405-
Total Revenue	114,796	116,825	38,944	60,277	71,420	38.87	45,405-
Expense							
Wages	363,467	389,584	201,714	378,302	438,187	12.48	48,603
Benefits	50,721	54,153	26,612	52,558	62,224	14.90	8,071
Personnel Related Expenses	414,188	443,737	228,325	430,860	500,411	12.77	56,674
Purchased Services	49,607	97,200	16,596	93,700	89,000	8.44	8,200-
Repairs and Maintenance	3,037	5,000	1,642	5,000	5,000		
General Operating	38,141	74,706	18,111	54,744	70,605	5.49	4,101-
Operating Expense	90,785	176,906	36,349	153,444	164,605	6.95	12,301-
Employee Related Insurance	77,674	86,039	37,589	81,384	114,853	33.49	28,814
Insurance Charges	1,955	1,903	951	1,903	1,950	2.47	47
System Operation Charges	29,477	30,833	14,775	29,833	26,739	13.28	4,094-
Other Interdepartmental Charges	8	8	4	8	8		
Interdepartmental Charges	109,114	118,783	53,320	113,128	143,550	20.85	24,767
Total Expense	614,087	739,426	317,995	697,432	808,566	9.35	69,140

**County of Sheboygan
2023 Preliminary Budget Report**

Human Resources

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
<i>Operating Transfers In</i>	1,329		15,177	45,118	99,261		99,261
<i>Tax Levy Required / (Contributed)</i>	606,807	622,601	311,300	622,601	637,885	2.45	15,284

County of Sheboygan
2023 Preliminary Budget Report

Information Technology

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Revenue							
State Grants	30,875	3,450	3,450	3,450		100.00	3,450-
Public Charges for:							
General Government	40,250	21,680	21,510	40,000	31,761	46.50	10,081
Donations	126,575						
Other Misc. Revenue	7,194		255	6,990			
General Revenue	204,894	25,130	25,215	50,440	31,761	26.39	6,631
Interdepartmental Revenue							
System Operation Revenue	2,410,854	2,458,389	1,232,048	2,481,565	2,572,426	4.64	114,037
Interdepartmental Revenue	2,410,854	2,458,389	1,232,048	2,481,565	2,572,426	4.64	114,037
Total Revenue	2,615,748	2,483,519	1,257,263	2,532,005	2,604,187	4.86	120,668
Expense							
Wages	554,773	582,519	289,776	589,258	536,135	7.96	46,384-
Benefits	20,886	82,428	40,085	83,361	74,522	9.59	7,906-
Personnel Related Expenses	575,659	664,947	329,861	672,619	610,657	8.16	54,290-
Purchased Services	1,323,356	1,474,448	655,929	1,509,558	1,659,185	12.53	184,737
Repairs and Maintenance	77,625	79,500	35,879	75,819	79,500		
General Operating	107,288	52,748	41,770	63,807	73,257	38.88	20,509
Fixed Charges	35,744	41,181	19,617	41,181	45,005	9.29	3,824
Building & Improvement Depreciation	11,572		5,786				

County of Sheboygan
2023 Preliminary Budget Report

Information Technology

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Machinery & Equipment Depreciation	236,646		118,013				
Operating Expense	1,792,231	1,647,877	876,995	1,690,365	1,856,947	12.69	209,070
Employee Related Insurance	144,546	161,687	65,263	146,992	127,371	21.22	34,316-
Insurance Charges	6,730	7,025	3,512	7,025	7,490	6.62	465
System Operation Charges	1,920	1,964	989	1,977	1,702	13.34	262-
Other Interdepartmental Charges	19	19	10	19	20	5.26	1
Interdepartmental Charges	153,215	170,695	69,774	156,013	136,583	19.98	34,112-
Total Expense	2,521,105	2,483,519	1,276,630	2,518,997	2,604,187	4.86	120,668
Operating Transfers In	154,782		2,600	2,600			
Operating Transfers Out	29,079	77,764	77,764	77,764		100.00	77,764-
Equity							
Use of Net Position		77,764		77,764		100.00	77,764-
Total Equity		77,764		77,764		100.00	77,764-
Tax Levy Required / (Contributed)							

County of Sheboygan
2023 Preliminary Budget Report

Medical Examiner

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Revenue							
Public Charges for:							
General Government	1						
Other Misc. Revenue	161,567	146,000	84,825	155,720	165,220	13.16	19,220
General Revenue	161,568	146,000	84,825	155,720	165,220	13.16	19,220
Other Interdept'l Revenue				15,000	7,500		7,500
Interdepartmental Revenue				15,000	7,500		7,500
Total Revenue	161,568	146,000	84,825	170,720	172,720	18.30	26,720
Expense							
Wages	125,581	122,705	69,082	138,164	137,082	11.72	14,377
Benefits	9,607	9,080	5,285	10,223	10,145	11.73	1,065
Personnel Related Expenses	135,188	131,785	74,367	148,387	147,227	11.72	15,442
Purchased Services	67,289	61,750	51,637	82,885	108,250	75.30	46,500
Repairs and Maintenance	307	125		125	125		
General Operating	17,172	26,745	13,252	24,754	20,949	21.67	5,796-
Operating Expense	84,769	88,620	64,889	107,764	129,324	45.93	40,704
Employee Related Insurance	1,903	1,880	1,086	2,117	2,083	10.80	203
Insurance Charges	1,034	1,096	548	1,096	1,111	1.37	15
System Operation Charges	23,983	19,521	9,658	19,471	22,243	13.94	2,722
Interdepartmental Charges	26,920	22,497	11,291	22,684	25,437	13.07	2,940
Total Expense	246,877	242,902	150,547	278,835	301,988	24.33	59,086

**County of Sheboygan
2023 Preliminary Budget Report**

Medical Examiner

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
<i>Operating Transfers In</i>	650						
<i>Tax Levy Required / (Contributed)</i>	92,544	96,902	48,450	96,902	129,268	33.40	32,366

County of Sheboygan
2023 Preliminary Budget Report

Non Departmental

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Revenue							
Interest and Penalty on Tax	41						
Federal Grants	542,619	354,729	668,997	1,536,202	2,110,816	495.05	1,756,087
State Grants	3,663,554	3,633,758	310,978	3,669,032	3,651,387	.49	17,629
Public Charges for:							
General Government	184,888	165,000	74,296	165,000	165,000		
Public Safety	147,663	130,000	78,645	157,290	130,000		
Interest Income	892,133	731,813	451,952	898,366	772,517	5.56	40,704
Rent Revenue	7,762						
Other Misc. Revenue	934,423	386,572	269,708	457,576	364,826	5.63	21,746-
General Revenue	6,373,084	5,401,872	1,854,576	6,883,466	7,194,546	33.19	1,792,674
Total Revenue	6,373,084	5,401,872	1,854,576	6,883,466	7,194,546	33.19	1,792,674
Expense							
Purchased Services	2,512						
Repairs and Maintenance	1,507	1,000	3,095	3,500	1,000		
General Operating	1,934,241	2,054,479	1,953,570	2,050,020	2,124,925	3.43	70,446
Interest	75	500	83	200	500		
Operating Expense	1,938,335	2,055,979	1,956,747	2,053,720	2,126,425	3.43	70,446

County of Sheboygan
2023 Preliminary Budget Report

Non Departmental

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Insurance Charges	2,554	2,775	1,388	2,775	2,749	.94	26-
Repairs & Maintenance Charges	632	175	1,172	175	175		
Interdepartmental Charges	3,186	2,950	2,560	2,950	2,924	.88	26-
Total Expense	1,941,522	2,058,929	1,959,307	2,056,670	2,129,349	3.42	70,420
Operating Transfers In	1,766,417						
Operating Transfers Out	1,026,008	782,326	870,499	2,063,711	2,844,960	263.65	2,062,634
Equity							
Use of Gen Fund Assigned Fund Balance					96,000		96,000
Use of Unassigned Fund Balance		212,701-		365,243-	62,695	129.48	275,396
Use of Jail Assessment Fund Balance		11,128-		29,093-	27,500-	147.12	16,372-
Use of Land Records Fund Balance		117,225		85,264	75,358	35.72	41,867-
Total Equity		106,604-		309,072-	206,553	293.76	313,157
Tax Levy Required / (Contributed)	2,666,081-	2,454,013-	1,227,006-	2,454,013-	2,426,790-	1.11	27,223

County of Sheboygan
2023 Preliminary Budget Report

Planning & Conservation

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Revenue							
Federal Grants	207,719	440,824	33,386-	440,824	224,621	49.05	216,203-
State Grants	524,503	471,778	84,269	471,778	445,143	5.65	26,635-
Grants from Local Gov'ts		2,500		2,500	2,500		
Charges - Other Local Gov'ts	10,570	12,461	2,874	2,874		100.00	12,461-
Non-Business Licenses	36	100	22	100	100		
Other Permits and Fees	290,944	297,563	153,033	291,563	286,093	3.85	11,470-
Recreation Fees	51,854	42,000	21,864	42,000	42,000		
Violations, Judgements, Damages	4,198	3,000	535	3,000	3,000		
Public Charges for:							
General Government	5,861	8,350	3,845	9,024	5,350	35.93	3,000-
Conservation and Development	199,579	105,500	174,048	174,047	170,500	61.61	65,000
Rent Revenue	26,774	27,800	15,317	32,000	42,136	51.57	14,336
Donations	374	200	30	200	200		
Other Misc. Revenue	64,726	5,000	1,407	5,407	6,000	20.00	1,000
General Revenue	1,387,137	1,417,076	423,858	1,475,317	1,227,643	13.37	189,433-
Interdepartmental Revenue							
Other Interdept'l Revenue	2,295	2,275		2,295	2,295	.88	20
Interdepartmental Revenue	2,295	2,275		2,295	2,295	.88	20
Total Revenue	1,389,432	1,419,351	423,858	1,477,612	1,229,938	13.35	189,413-
Expense							
Wages	811,427	867,037	423,132	858,668	983,448	13.43	116,411
Benefits	110,787	118,303	55,889	118,303	136,797	15.63	18,494
Personnel Related Expenses	922,214	985,340	479,021	976,971	1,120,245	13.69	134,905

County of Sheboygan
2023 Preliminary Budget Report

Planning & Conservation

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Purchased Services	440,599	814,432	126,828	817,077	363,129	55.41	451,303-
Repairs and Maintenance	317,497	257,726	111,693	257,929	257,584	.06	142-
General Operating	282,846	255,617	188,916	283,992	268,376	4.99	12,759
Fixed Charges	5,150	8,400	2,957	8,400	7,400	11.90	1,000-
Bad Debt Expense	16						
Operating Expense	1,046,108	1,336,175	430,394	1,367,398	896,489	32.91	439,686-
Employee Related Insurance	234,288	260,228	130,036	270,228	301,733	15.95	41,505
Insurance Charges	13,003	13,870	6,935	13,870	14,947	7.76	1,077
Repairs & Maintenance Charges	151,961	48,685	30,930	48,685	23,131	52.49	25,554-
System Operation Charges	62,148	67,660	33,621	67,661	72,978	7.86	5,318
Other Interdepartmental Charges	316	316	8	316	316		
Interdepartmental Charges	461,717	390,759	201,530	400,760	413,105	5.72	22,346
Buildings and Improvements			141	40,000			
Other Improvements	36,222						
Machinery and Equipment		37,000		37,000	35,000	5.41	2,000-
Computer and Systems Equipment	14,817		3,294	3,294			
Vehicles		35,000	35,604	35,604	47,000	34.29	12,000
Capital Outlay	51,038	72,000	39,039	115,898	82,000	13.89	10,000
Total Expense	2,481,077	2,784,274	1,149,983	2,861,027	2,511,839	9.78	272,435-
Operating Transfers In	46,888	160,000	44,840	160,000	15,609	90.24	144,391-

**County of Sheboygan
2023 Preliminary Budget Report**

Planning & Conservation

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Equity							
Use of Gen Fund Assigned Fund Balance				4,000			
Use of Unassigned Fund Balance				69,000			
Total Equity				73,000			
Tax Levy Required / (Contributed)	1,207,730	1,204,923	602,460	1,204,923	1,266,292	5.09	61,369

Capital Outlay Recommendation for 2023 - \$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 F-150 Ford Truck	\$ 47,000.00		R
New Utility Vehicle	35,000.00	(5,000.00)	R
Grand Total Amounts	<u>\$ 82,000.00</u>	<u>\$ (5,000.00)</u>	

**County of Sheboygan
2023 Preliminary Budget Report**

Property/Liability Insurance

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Revenue							
Other Misc. Revenue	7,404						
General Revenue	7,404						
Interdepartmental Revenue							
Insurance & Employee Related	612,277	643,440	321,720	643,440	660,985	2.73	17,545
Other Interdept'l Revenue	47,232	52,300	26,150	52,300	62,300	19.12	10,000
Interdepartmental Revenue	659,509	695,740	347,870	695,740	723,285	3.96	27,545
Total Revenue	666,913	695,740	347,870	695,740	723,285	3.96	27,545
Expense							
Fixed Charges	876,146	695,740	347,870	698,036	723,285	3.96	27,545
Operating Expense	876,146	695,740	347,870	698,036	723,285	3.96	27,545
Total Expense	876,146	695,740	347,870	698,036	723,285	3.96	27,545

Tax Levy Required / (Contributed)

County of Sheboygan
2023 Preliminary Budget Report

Register of Deeds

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Revenue							
Public Charges for:							
General Government	1,086,931	793,156	558,803	1,046,949	929,431	17.18	136,275
General Revenue	1,086,931	793,156	558,803	1,046,949	929,431	17.18	136,275
Total Revenue	1,086,931	793,156	558,803	1,046,949	929,431	17.18	136,275
Expense							
Wages	343,877	350,285	166,683	337,328	364,023	3.92	13,738
Benefits	46,579	48,691	22,423	46,889	51,691	6.16	3,000
Personnel Related Expenses	390,457	398,976	189,106	384,217	415,714	4.20	16,738
Purchased Services	102,125	125,700	63,237	125,700	110,500	12.09	15,200-
Repairs and Maintenance	5,359	6,483	3,546	6,483	6,483		
General Operating	10,944	23,664	8,578	27,570	25,702	8.61	2,038
Fixed Charges	30						
Bad Debt Expense	23						
Operating Expense	118,482	155,847	75,360	159,753	142,685	8.45	13,162-
Employee Related Insurance	122,122	125,734	56,310	142,148	142,485	13.32	16,751
Insurance Charges	2,436	2,376	1,188	2,376	2,465	3.75	89
System Operation Charges	53,228	49,795	24,406	49,795	52,833	6.10	3,038
Other Interdepartmental Charges	81	83	41	83	83		
Interdepartmental Charges	177,868	177,988	81,946	194,402	197,866	11.17	19,878
Total Expense	686,806	732,811	346,412	738,372	756,265	3.20	23,454

**County of Sheboygan
2023 Preliminary Budget Report**

Register of Deeds

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
<i>Operating Transfers In</i>	<i>51,163</i>	<i>86,000</i>	<i>46,851</i>	<i>86,000</i>	<i>58,180</i>	<i>32.35</i>	<i>27,820-</i>
<i>Tax Levy Required / (Contributed)</i>	<i>106,345-</i>	<i>146,345-</i>	<i>73,172-</i>	<i>146,345-</i>	<i>231,346-</i>	<i>58.08</i>	<i>85,001-</i>

County of Sheboygan
2023 Preliminary Budget Report

Rocky Knoll Health Care Center

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Revenue							
Federal Grants	468,230		14,775	14,775			
Charges to State of Wisconsin	2,153,530	1,518,718	780,950	1,527,850	1,495,090	1.56	23,628-
Public Charges for:							
General Government	86	50	27	54	51	2.00	1
Health Care Services	9,417,058	11,599,229	4,912,419	10,496,918	12,251,386	5.62	652,157
Interest Income	2,397		163	164			
Donations	156,379						
Other Misc. Revenue	23,911	9,000	9,646	12,818	12,440	38.22	3,440
General Revenue	12,221,590	13,126,997	5,717,980	12,052,579	13,758,967	4.81	631,970
Interdepartmental Revenue							
Repairs & Maintenance Services	4,408	8,450		5,500	6,500	23.08	1,950-
Other Interdept'l Revenue	21,484	28,300	7,254	24,056	28,880	2.05	580
Interdepartmental Revenue	25,892	36,750	7,254	29,556	35,380	3.73	1,370-
Total Revenue	12,247,482	13,163,747	5,725,234	12,082,135	13,794,347	4.79	630,600
Expense							
Wages	6,308,403	6,902,905	3,085,292	6,582,053	7,564,264	9.58	661,359
Benefits	217,308	946,878	409,430	878,061	1,058,921	11.83	112,043
Personnel Related Expenses	6,525,710	7,849,783	3,494,721	7,460,114	8,623,185	9.85	773,402
Purchased Services	2,485,035	2,687,613	1,166,678	2,723,236	3,043,658	13.25	356,045
Repairs and Maintenance	335,931	254,456	145,867	319,899	275,215	8.16	20,759

County of Sheboygan
2023 Preliminary Budget Report

Rocky Knoll Health Care Center

<i>Description</i>	2021	2022	June, 2022	2022 Annual	2023 Budget	% Chg from	\$ Chg from
	<i>Actual</i>	<i>Budget</i>	<i>YTD</i>	<i>Projection</i>	<i>Request</i>	<i>2022 Budget</i>	<i>2022 Budget</i>
General Operating	993,642	958,810	467,690	951,460	1,089,800	13.66	130,990
Fixed Charges	28,805	30,830	13,868	27,758	29,860	3.15	970-
Bad Debt Expense	5,000	5,000		5,000	7,500	50.00	2,500
Building & Improvement Depreciation	432,098		207,750				
Other Improvements Depreciation	26,379		13,190				
Infrastructure & Improvements Depreciation	2,169		1,085-				
Machinery & Equipment Depreciation	178,949		92,824				
Operating Expense	4,488,008	3,936,709	2,106,781	4,027,353	4,446,033	12.94	509,324
Employee Related Insurance	1,857,778	2,171,157	894,003	1,851,672	2,209,450	1.76	38,293
Insurance Charges	56,274	59,045	29,523	59,045	59,093	.08	48
Repairs & Maintenance Charges	30,704	15,500	8,269	17,950	18,510	19.42	3,010
System Operation Charges	223,207	241,189	118,909	265,103	267,097	10.74	25,908
Other Interdepartmental Charges	239,588	245,278	121,697	245,278	236,192	3.70	9,086-
Interdepartmental Charges	2,407,552	2,732,169	1,172,401	2,439,048	2,790,342	2.13	58,173
Machinery and Equipment			15,327	15,327	68,900		68,900
Capital Outlay			15,327	15,327	68,900		68,900
Total Expense	13,421,270	14,518,661	6,789,231	13,941,842	15,928,460	9.71	1,409,799
Operating Transfers In	582,979	350,221	349,491	880,170	970,113	177.00	619,892
Tax Levy Required / (Contributed)	921,241	1,004,693	502,346	1,004,693	1,164,000	15.86	159,307

Capital Outlay Recommendation for 2023 - \$5000+

Department: Rocky Knoll

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
Vital Signs Monitors - 3	\$ 9,000.00		R
Bariatric Beds - 9	\$ 19,350.00		R
Lift - Sit to Stand	\$ 5,550.00		R
Bath Chair Lift	\$ 7,850.00		R
Washer 60lb Capacity	\$ 20,750.00		R
Power Lift Recliners - 4	\$ 6,400.00		R
Grand Total Amounts	\$ 68,900.00	\$ -	

County of Sheboygan
2023 Preliminary Budget Report

Sheriff

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Revenue							
Federal Grants	170,999		37,927	62,927			
State Grants	210,931	186,904	94,302	327,228	200,054	7.04	13,150
Violations, Judgements, Damages	695		105	105			
Public Charges for:							
General Government	1,174	750	294	750	700	6.67	50-
Public Safety	1,932,447	1,564,345	710,932	1,364,568	1,450,211	7.30	114,134-
Health Care Services	3,255	2,200	2,124	2,400	2,500	13.64	300
Rent Revenue	70,237	71,584	36,750	71,584	73,731	3.00	2,147
Donations	1,314	700	798	1,200	1,300	85.71	600
Other Misc. Revenue	434,740	277,499	201,360	362,444	302,389	8.97	24,890
General Revenue	2,825,790	2,103,982	1,084,593	2,193,206	2,030,885	3.47	73,097-
Interdepartmental Revenue							
Repairs & Maintenance Services	1,295	1,575	2,584	3,575	1,575		
Public Safety Revenue	1,200	1,200		1,200	1,200		
Other Interdept'l Revenue	840	2,000	560	1,200	2,000		
Interdepartmental Revenue	3,335	4,775	3,144	5,975	4,775		
Total Revenue	2,829,125	2,108,757	1,087,737	2,199,181	2,035,660	3.47	73,097-
Expense							
Wages	12,917,719	12,594,514	6,514,517	13,240,333	13,419,328	6.55	824,814
Benefits	2,051,381	2,049,992	1,029,290	2,139,751	2,229,507	8.76	179,515
Personnel Related Expenses	14,969,100	14,644,506	7,543,807	15,380,084	15,648,835	6.86	1,004,329

County of Sheboygan
2023 Preliminary Budget Report

Sheriff

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Purchased Services	2,500,911	2,363,485	1,201,150	2,385,694	2,437,162	3.12	73,677
Repairs and Maintenance	110,468	119,221	59,652	176,853	123,245	3.38	4,024
General Operating	881,887	903,474	512,484	1,014,030	909,418	.66	5,944
Fixed Charges	610,523	664,381	213,759	492,557	500,097	24.73	164,284-
Operating Expense	4,103,790	4,050,561	1,987,046	4,069,134	3,969,922	1.99	80,639-
Employee Related Insurance	3,177,177	3,374,062	1,572,997	3,223,116	3,357,811	.48	16,251-
Insurance Charges	127,494	139,885	69,943	139,885	150,099	7.30	10,214
Repairs & Maintenance Charges	1,682	2,600	671	2,714	2,600		
System Operation Charges	408,492	479,078	237,955	478,718	492,338	2.77	13,260
Other Interdepartmental Charges	78,709	80,854	40,257	80,854	88,273	9.18	7,419
Interdepartmental Charges	3,793,554	4,076,479	1,921,823	3,925,287	4,091,121	.36	14,642
Machinery and Equipment	5,850		9,325	9,325	88,791		88,791
Computer and Systems Equipment	62,809	10,000		10,000		100.00	10,000-
Vehicles	282,646	388,135	288,110	388,135	383,814	1.11	4,321-
Capital Outlay	351,305	398,135	297,435	407,460	472,605	18.70	74,470
Total Expense	23,217,748	23,169,681	11,750,110	23,781,965	24,182,483	4.37	1,012,802
Operating Transfers In	138,857	100,000	285,526	593,783	573,537	473.54	473,537
Tax Levy Required / (Contributed)	20,283,840	20,960,924	10,480,463	20,960,924	21,573,286	2.92	612,362

Capital Outlay Recommendation for 2023 - \$5000+

Department: Sheriff

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
Patrol Vehicles - 7	\$ 329,812.00	\$ (49,000.00)	R
1-2023 Ford Transit T-350 Passenger Van	54,002.00	(41,664.00)	R
Furuno TZT16F Head Unit & Power Supply	6,800.00	(500.00)	R
3-Night Vision goggle sets	21,000.00		R
Utility Terrain Vehicle	19,000.00	(10,500.00)	
Drone	41,991.00	(41,991.00)	
Grand Total Amounts	\$ 472,605.00	\$ (143,655.00)	

County of Sheboygan
2023 Preliminary Budget Report

Transportation - Airport Division

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Revenue							
State Grants	12,594	103,964		120,000	295,000	183.75	191,036
Public Charges for:							
General Government	385						
Public Works	273,283	268,106	122,746	265,356	264,327	1.41	3,779-
Rent Revenue	7,000						
Other Misc. Revenue	114,790	210,986	100,123	211,477	213,996	1.43	3,010
General Revenue	408,052	583,056	222,870	596,833	773,323	32.63	190,267
Interdepartmental Revenue							
Other Interdept'l Revenue	2,640	2,640	1,320	2,640	2,640		
Interdepartmental Revenue	2,640	2,640	1,320	2,640	2,640		
Total Revenue	410,692	585,696	224,190	599,473	775,963	32.49	190,267
Expense							
Wages	205,806	236,801	104,852	181,101	220,801	6.76	16,000-
Benefits	28,108	32,370	14,130	32,370	30,134	6.91	2,236-
Personnel Related Expenses	233,914	269,171	118,982	213,471	250,935	6.77	18,236-
Purchased Services	145,437	269,636	127,631	271,497	275,882	2.32	6,246
Repairs and Maintenance	32,601	71,751	32,694	102,459	420,514	486.07	348,763
General Operating	56,718	65,740	35,878	65,571	73,138	11.25	7,398
Fixed Charges	33,312	25,000	20,716	27,000	500	98.00	24,500-
Bad Debt Expense	4,118						
Operating Expense	272,186	432,127	216,920	466,527	770,034	78.20	337,907

County of Sheboygan
2023 Preliminary Budget Report

Transportation - Airport Division

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Employee Related Insurance	27,129	53,888	14,166	53,888	29,736	44.82	24,152-
Insurance Charges	14,758	15,604	7,802	15,604	16,294	4.42	690
Repairs & Maintenance Charges	48,191	16,500	17,011	20,000	17,000	3.03	500
System Operation Charges	8,092	10,060	4,955	10,060	10,735	6.71	675
Other Interdepartmental Charges	8,500	8,500	4,250	8,500	8,500		
Interdepartmental Charges	106,670	104,552	48,184	108,052	82,265	21.32	22,287-
Machinery and Equipment	23,198			58,577			
Vehicles	71,799						
Capital Outlay	94,997			58,577			
Total Expense	707,767	805,850	384,086	846,627	1,103,234	36.90	297,384
Operating Transfers In	1,139			27,000	96,000		96,000
Tax Levy Required / (Contributed)	211,025	220,154	110,076	220,154	231,271	5.05	11,117

County of Sheboygan
2023 Preliminary Budget Report

Transportation - Highway Division

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Revenue							
State Grants	3,491,493	3,549,680	1,615,353	3,634,613	7,096,468	99.92	3,546,788
Charges to State of Wisconsin	2,412,005	2,090,600	1,555,012	2,229,625	2,090,600		
Charges - Other Local Gov'ts	6,926,944	4,599,320	2,016,580	4,809,720	4,197,200	8.74	402,120-
Violations, Judgements, Damages	81						
Public Charges for:							
General Government	11,400	12,000	5,000	12,000	12,000		
Public Works	19,839	12,000	30,773	40,000	15,000	25.00	3,000
Rent Revenue	10,820	9,800	2,000	9,800	10,537	7.52	737
Other Misc. Revenue	117,194	25,000	63,382	36,801	25,000		
General Revenue	12,989,777	10,298,400	5,288,101	10,772,559	13,446,805	30.57	3,148,405
Interdepartmental Revenue							
Repairs & Maintenance Services	907,813	87,585	121,872	130,000	65,641	25.05	21,944-
Other Interdept'l Revenue	5,640,659	9,503,500	4,437,192	11,303,500	11,106,322	16.87	1,602,822
Interdepartmental Revenue	6,548,472	9,591,085	4,559,064	11,433,500	11,171,963	16.48	1,580,878
Total Revenue	19,538,249	19,889,485	9,847,165	22,206,059	24,618,768	23.78	4,729,283
Expense							
Wages	5,942,031	5,865,890	2,959,501	6,177,450	6,284,968	7.14	419,078
Benefits	246,229	800,061	399,506	836,379	880,015	9.99	79,954
Personnel Related Expenses	6,188,260	6,665,951	3,359,007	7,013,829	7,164,983	7.49	499,032

County of Sheboygan
2023 Preliminary Budget Report

Transportation - Highway Division

<i>Description</i>	<i>2021</i>	<i>2022</i>	<i>June, 2022</i>	<i>2022 Annual</i>	<i>2023 Budget</i>	<i>% Chg from</i>	<i>\$ Chg from</i>
	<i>Actual</i>	<i>Budget</i>	<i>YTD</i>	<i>Projection</i>	<i>Request</i>	<i>2022 Budget</i>	<i>2022 Budget</i>
Purchased Services	848,479	4,937,025	2,013,321	5,042,864	5,397,207	9.32	460,182
Repairs and Maintenance	938,770	948,600	507,627	1,023,354	1,010,100	6.48	61,500
General Operating	6,963,879	5,856,495	4,300,755	7,648,131	9,826,771	67.79	3,970,276
Fixed Charges	114,627	170,000	21,738	150,030	105,100	38.18	64,900-
Bad Debt Expense	5,230						
Building & Improvement Depreciation	583,262		252,714				
Other Improvements Depreciation	57,734		28,867				
Infrastructure & Improvements Depreciation	27,931		13,965				
Machinery & Equipment Depreciation	1,485,799		778,958				
Operating Expense	11,025,711	11,912,120	7,917,946	13,864,379	16,339,178	37.16	4,427,058
Employee Related Insurance	1,706,116	1,880,865	876,580	1,918,040	1,891,743	.58	10,878
Insurance Charges	256,759	268,776	134,388	268,776	279,193	3.88	10,417
Repairs & Maintenance Charges	19,821	18,450	6,583	19,969	18,000	2.44	450-
System Operation Charges	130,224	115,273	57,563	115,271	127,520	10.62	12,247
Other Interdepartmental Charges	138,411	147,962	66,210	147,962	153,505	3.75	5,543
Interdepartmental Charges	2,251,331	2,431,326	1,141,325	2,470,018	2,469,961	1.59	38,635
Land and Land Improvements			5,745	5,745			
Other Improvements					75,000		75,000
Machinery and Equipment		1,575,000	1,940,270	1,575,000	1,211,000	23.11	364,000-
Computer and Systems Equipment					90,000		90,000
Vehicles		550,000		550,000	145,000	73.64	405,000-
Capital Outlay		2,125,000	1,946,015	2,130,745	1,521,000	28.42	604,000-
Total Expense	19,465,301	23,134,397	14,364,292	25,478,971	27,495,122	18.85	4,360,725

County of Sheboygan
2023 Preliminary Budget Report

Transportation - Highway Division

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
<i>Operating Transfers In</i>	486,087	1,743,900	877,133	1,743,900	1,392,000	20.18	351,900-
<i>Operating Transfers Out</i>		750,000	375,000	750,000	149,409	80.08	600,591-
Equity							
Use of Net Position		750,000		778,000	149,409	80.08	600,591-
Total Equity		750,000		778,000	149,409	80.08	600,591-
Tax Levy Required / (Contributed)	2,188,098	1,501,012	750,506	1,501,012	1,484,354	1.11	16,658-

Capital Outlay Recommendation for 2023 - \$5000+

Department: Highway

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
Excavator	\$ 250,000.00	\$	R
Grade Control for Grader	\$ 80,000.00		A
LP Tank/Pumps & Piping	\$ 383,500.00		R
Tack Tank & Installation	\$ 127,500.00		R
Wood Chipper	\$ 52,000.00		R
Wood Chipper	\$ 52,000.00		R
Crew Cab	\$ 80,000.00		R
Trailer	\$ 1,000.00		R
Skid Steer	\$ 50,000.00		A
Ford Expedition SUV (Director's Vehicle)	\$ 65,000.00		R
Tool Cat	\$ 55,000.00		R
Black Top Heater	\$ 80,000.00		R
Power Broom	\$ 80,000.00		R
Seal Parking Lot	\$ 75,000.00		
Fuel Software at 3 Sheds	\$ 90,000.00		A
Grand Total Amounts	\$ 1,521,000.00	\$	

County of Sheboygan
2023 Preliminary Budget Report

Treasurer

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Revenue							
Sales and Use Tax	195	200	120	200	200		
Interest and Penalty on Tax	34,673	18,200		18,200	20,020	10.00	1,820
In Rem Fees	1,950	1,800	1,800	1,800	1,800		
Federal Grants	1,095	1,310	446	1,310	1,275	2.67	35-
State Gov't Pay't Lieu Tax	70,258	70,500	71,136	71,136	71,100	.85	600
Charges - Other Local Gov'ts	20,958	19,700		19,700	22,085	12.11	2,385
Public Charges for:							
General Government	3,082	2,650	570	2,650	2,650		
Other Misc. Revenue	39,332	45,373	33,004	64,887	29,733	34.47	15,640-
General Revenue	171,543	159,733	107,077	179,883	148,863	6.81	10,870-
System Operation Revenue			42	42			
Interdepartmental Revenue			42	42			
Total Revenue	171,543	159,733	107,120	179,925	148,863	6.81	10,870-
Expense							
Wages	369,295	382,664	176,438	382,664	375,505	1.87	7,159-
Benefits	49,475	53,056	23,750	53,056	53,324	.51	268
Personnel Related Expenses	418,770	435,720	200,189	435,720	428,829	1.58	6,891-
Purchased Services	33,458	60,360	24,399	60,360	44,308	26.59	16,052-
Repairs and Maintenance	2,523	9,200	668	10,700	11,890	29.24	2,690
General Operating	72,778	68,990	18,631	69,072	77,507	12.35	8,517

County of Sheboygan
2023 Preliminary Budget Report

Treasurer

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Fixed Charges	1,533	1,533	639	1,533	1,533		
Bad Debt Expense	198-	52	29	56	52		
Operating Expense	110,093	140,135	44,366	141,721	135,290	3.46	4,845-
Employee Related Insurance	127,457	130,755	65,353	130,755	137,118	4.87	6,363
Insurance Charges	2,433	2,247	1,124	2,247	2,277	1.34	30
System Operation Charges	47,968	49,748	24,571	49,748	63,847	28.34	14,099
Other Interdepartmental Charges	1,536	1,589	794	1,589	1,589		
Interdepartmental Charges	179,394	184,339	91,843	184,339	204,831	11.12	20,492
Land and Land Improvements	25,118		2,839	2,939			
Computer and Systems Equipment					102,820		102,820
Capital Outlay	25,118		2,839	2,939	102,820		102,820
Total Expense	733,374	760,194	339,237	764,719	871,770	14.68	111,576
Operating Transfers In	12,101	18,925	4,432	18,925	115,078	508.07	96,153
Tax Levy Required / (Contributed)	564,117	581,536	290,767	581,536	607,829	4.52	26,293

Capital Outlay Recommendation for 2023 - \$5000+

Department: Treasurer

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
LandNav Web Conversion and Upgrade Project	\$ 102,820.00		R
Grand Total Amounts	<u>\$ 102,820.00</u>	<u>\$ -</u>	

County of Sheboygan
2023 Preliminary Budget Report

UW Extension

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
<i>Revenue</i>							
Public Charges for:							
General Government	6,346	17,150	10,424	15,458	12,800	25.36	4,350-
Conservation and Development	5,993	5,900	253	5,900	6,000	1.69	100
Interest Income	58	150	55	100	150		
Other Misc. Revenue	12,061	12,285	3,761	7,493	12,285		
General Revenue	24,459	35,485	14,493	28,951	31,235	11.98	4,250-
<i>Total Revenue</i>	<i>24,459</i>	<i>35,485</i>	<i>14,493</i>	<i>28,951</i>	<i>31,235</i>	<i>11.98</i>	<i>4,250-</i>
<i>Expense</i>							
Wages	73,819	88,429	39,986	86,503	94,544	6.92	6,115
Benefits	9,499	11,967	5,054	12,141	13,085	9.34	1,118
Personnel Related Expenses	83,318	100,396	45,040	98,644	107,629	7.20	7,233
Purchased Services	198,095	216,142	85,855	177,034	194,500	10.01	21,642-
Repairs and Maintenance	3,269	4,000	4,181	8,847	7,000	75.00	3,000
General Operating	22,214	34,105	18,798	38,707	36,203	6.15	2,098
Fixed Charges	11,172	11,172	5,586	11,172	11,172		
Operating Expense	234,750	265,419	114,420	235,760	248,875	6.23	16,544-
Employee Related Insurance	38,193	50,449	24,129	50,916	52,906	4.87	2,457
Insurance Charges	1,947	2,005	1,003	2,005	1,985	1.00	20-
System Operation Charges	21,595	25,659	12,426	25,159	23,139	9.82	2,520-
Interdepartmental Charges	61,735	78,113	37,558	78,080	78,030	.11	83-
<i>Total Expense</i>	<i>379,804</i>	<i>443,928</i>	<i>197,018</i>	<i>412,484</i>	<i>434,534</i>	<i>2.12</i>	<i>9,394-</i>

**County of Sheboygan
2023 Preliminary Budget Report**

UW Extension

Description	2021 Actual	2022 Budget	June, 2022 YTD	2022 Annual Projection	2023 Budget Request	% Chg from 2022 Budget	\$ Chg from 2022 Budget
<i>Operating Transfers In</i>	352						
<i>Equity</i>							
Use of Unassigned Fund Balance				7,207			
<i>Total Equity</i>				7,207			
<i>Tax Levy Required / (Contributed)</i>	413,450	408,443	204,222	408,443	403,299	1.26	5,144-

County of Sheboygan
2023 Preliminary Budget Report

UW Green Bay Sheboygan Campus

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
<i>Expense</i>							
Repairs and Maintenance	78,483	79,977	39,488	72,477	79,423	.69	554-
General Operating	510	610		610	610		
Operating Expense	78,993	80,587	39,488	73,087	80,033	.69	554-
Insurance Charges	28,095	29,022	14,511	29,022	28,576	1.54	446-
Repairs & Maintenance Charges	2,041	2,000	2,428	2,428	3,000	50.00	1,000
Interdepartmental Charges	30,136	31,022	16,939	31,450	31,576	1.79	554
Other Improvements		44,000		48,000		100.00	44,000-
Capital Outlay		44,000		48,000		100.00	44,000-
<i>Total Expense</i>	<i>109,128</i>	<i>155,609</i>	<i>56,427</i>	<i>152,537</i>	<i>111,609</i>	<i>28.28</i>	<i>44,000-</i>
<i>Tax Levy Required / (Contributed)</i>	<i>111,609</i>	<i>155,609</i>	<i>77,804</i>	<i>155,609</i>	<i>111,609</i>	<i>28.28</i>	<i>44,000-</i>

County of Sheboygan
2023 Preliminary Budget Report

Veterans Commission

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
<i>Expense</i>							
Wages		2,000		2,000	2,000		
Benefits		148		148	148		
Personnel Related Expenses		2,148		2,148	2,148		
Purchased Services	6,639	7,803	1,545	7,961	7,651	1.95	152-
General Operating	8,936	10,820	2,629	8,820	10,971	1.40	151
Operating Expense	15,576	18,623	4,175	16,781	18,622	.01	1-
Insurance Charges	43	41	20	41	42	2.44	1
System Operation Charges	561						
Interdepartmental Charges	604	41	20	41	42	2.44	1
<i>Total Expense</i>	<i>16,180</i>	<i>20,812</i>	<i>4,195</i>	<i>18,970</i>	<i>20,812</i>		
<i>Tax Levy Required / (Contributed)</i>	<i>20,797</i>	<i>20,812</i>	<i>10,405</i>	<i>20,812</i>	<i>20,812</i>		

County of Sheboygan
2023 Preliminary Budget Report

Veterans Services

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
Revenue							
State Grants	13,000	13,650	14,300	14,300	14,300	4.76	650
Donations	5,106		3,260	3,260			
Other Misc. Revenue	57		57	113			
General Revenue	18,163	13,650	17,617	17,673	14,300	4.76	650
Total Revenue	18,163	13,650	17,617	17,673	14,300	4.76	650
Expense							
Wages	170,054	172,994	88,552	178,422	186,260	7.67	13,266
Benefits	22,670	24,047	11,671	24,801	26,449	9.99	2,402
Personnel Related Expenses	192,724	197,041	100,223	203,223	212,709	7.95	15,668
Purchased Services	2,732	2,772	764	2,172	2,172	21.65	600-
Repairs and Maintenance	746	490	402	743	490		
General Operating	12,387	19,915	12,407	19,895	17,707	11.09	2,208-
Fixed Charges			30	30			
Operating Expense	15,866	23,177	13,603	22,840	20,369	12.12	2,808-
Employee Related Insurance	72,211	75,623	37,807	75,631	79,314	4.88	3,691
Insurance Charges	801	856	428	856	889	3.86	33
System Operation Charges	20,461	21,521	10,710	21,521	14,879	30.86	6,642-
Interdepartmental Charges	93,472	98,000	48,946	98,008	95,082	2.98	2,918-
Total Expense	302,062	318,218	162,772	324,071	328,160	3.12	9,942

**County of Sheboygan
2023 Preliminary Budget Report**

Veterans Services

<i>Description</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>June, 2022 YTD</i>	<i>2022 Annual Projection</i>	<i>2023 Budget Request</i>	<i>% Chg from 2022 Budget</i>	<i>\$ Chg from 2022 Budget</i>
<i>Operating Transfers In</i>	980						
<i>Tax Levy Required / (Contributed)</i>	290,944	304,568	152,285	304,568	313,860	3.05	9,292