



WISCONSIN

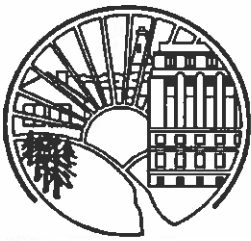
**2023 ADOPTED BUDGET**

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# SHEBOYGAN COUNTY

**Vernon Koch**  
*Chairman of the Board*

**Adam N. Payne**  
*County Administrator*

November 1, 2022

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

Ladies and Gentlemen:

We are pleased to present the Sheboygan County Annual Budget for Fiscal Year 2023. This document builds on past accomplishments and existing strengths, while continuously striving to improve and meet the future needs of Sheboygan County residents.

Sheboygan County is recognized as a leader of responsive and cost-effective local government. We strive to provide excellent service in a fiscally responsible manner, and the 2023 budget continues this track record. The 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%, along with a small Tax Incremental District closing, for an increase of \$652,485. There is a 1.41% increase in aid to local libraries, or \$23,046. Debt service will increase by 4.64%, or \$231,946. There is a decrease in Bridge Aid of 41.95%, or \$45,016. With the increase of equalized value (without Tax Incremental Districts) of 10.83%, the tax rate will decrease to \$4.37, a 40-cent reduction from the 2022 rate, or a reduction of 8.28%. The tax rate of \$4.37 is the lowest our property tax has been since 1985.

Some of the key components in the 2023 budget include:

- **Investments in staffing and facility upgrades at Rocky Knoll Healthcare Center**
- **Investments in staffing for Corrections and Emergency Dispatch**
- **Repairs and equipment replacement at the Jail and Detention Center**
- **Investments in our judicial system**
- **Enhanced child welfare and behavioral health services**
- **Neighborhood Social Worker 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**
- **Mobile Mental Health Crisis Response Pilot Program in Partnership with the City of Sheboygan Police**
- **Maintaining and improving our transportation system**
- **Taxiway Reconstruction at the Sheboygan County Memorial Airport**
- **Building improvements and expansion for the North Side Highway Shed**
- **Broughton Sheboygan Marsh Bypass/Dam Reconstruction**
- **Roof replacements at the University of Green Bay – Sheboygan Campus and Law Enforcement Center**

Honorable Members of the Sheboygan County Board of Supervisors and  
Residents of Sheboygan County  
November 1, 2022  
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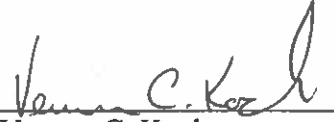
The budget supports 19 departments, 850 employees, implementing over 200 programs and services. Our programs and services include maintaining the safety of our highways and roads, law enforcement, protecting our environment and natural resources, providing vital records, land records, and critical health and human services for the mentally ill, elderly, physically disabled children, and the financially poor.


We also operate a thriving airport and provide the facilities for the UW-Green Bay-Sheboygan Campus, both vital to economic development.

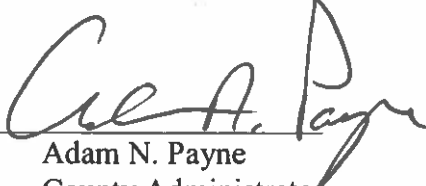
Sheboygan County has a solid and stable fiscal track record. We have healthy fiscal reserves, an excellent bond rating, and are effectively meeting the demands of providing high quality services in a fiscally responsible manner. To accomplish this, we have made numerous cost-saving changes, conducted department operational reviews, completed county-wide program evaluation and prioritization processes, proactively sought community input, and made timely decisions that helped position us for success. Since 2012, the average annual percentage change to the budget is 1.29%.

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

We want to thank the Sheboygan County Board, Department Heads and staff for the hard work and support in preparing the 2023 Budget. Our commitment to the citizens of Sheboygan County will continue to influence our decisions regarding future budgets, programs and the services we provide.

  
Vernon C. Koch  
Chairman of the Board

  
Roger Te Stroete  
Chairman of the Finance Committee

  
Adam N. Payne  
County Administrator

**COUNTY OF SHEBOYGAN, WISCONSIN**

**COUNTY BOARD OF SUPERVISORS**

**Term Expires April, 2024**

Vernon C. Koch .....Chairperson

Keith Abler.....Vice-Chairperson

Al Bosman

Marilyn Montemayor

Curt A. Brauer

Henry Nelson

Rebecca Clarke

John Nelson

James Coulson

Carl Nonhof

Kathleen Donovan

Edward J. Procek

Christian Ellis

Wendy A. Schobert

William C. Goehring

Brian Smith

Paul A. Gruber

Suzanne Speltz

Jacob Immel

Roger L. TeStroete

Gerald Jorgensen

Jacqueline Veldman

Jon Kuhlow

Thomas Wegner

George H. Kulow

**OFFICIALS OF THE COUNTY OF SHEBOYGAN, WISCONSIN**

**COUNTY BOARD OF SUPERVISORS**

**BOARD YEAR 2022 - 2023**

**(Term Expires April, 2024)**

Chairperson..... Vernon C. Koch  
Vice-Chairperson ..... Keith Abler

**ELECTED**

**EXECUTIVE COMMITTEE**

Vernon C. Koch, Chairperson  
Keith Abler, Vice-Chairperson  
William C. Goehring, Secretary

Edward J. Procek  
Curt A. Brauer

**APPOINTED**

**FINANCE COMMITTEE**

Roger L. TeStroete, Chairperson  
Kathleen Donovan, Vice-Chairperson  
William C. Goehring, Secretary

Keith Abler  
Thomas Wegner

**HEALTH & HUMAN SERVICES COMMITTEE**

Curt A. Brauer, Chairperson  
William C. Goehring, Vice-Chairperson  
Marilyn Montemayor, Secretary  
Rebecca Clarke  
James Coulson

Wendy Schobert  
Jeanne Kliejunas (\*)  
Diane Oppeneer (\*)  
Larry Samet (\*)

(\*) Not a County Board Member

HEALTH CARE CENTER COMMITTEE

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

Marilyn Montemayor  
Suzanne Speltz

HUMAN RESOURCES COMMITTEE

Edward J. Procek, Chairperson  
Thomas Wegner, Vice-Chairperson  
Christian Ellis, Secretary

Kathleen Donovan  
Carl Nonhof

LAW COMMITTEE

Gerald Jorgensen, Chairperson  
Paul Gruber, Vice-Chairperson  
Wendy Schobert, Secretary

Jacob Immel  
Carl Nonhof

PLANNING, RESOURCES, AGRICULTURE & EXTENSION COMMITTEE

Keith Abler, Chairperson  
Rebecca Clarke, Vice-Chairperson  
John Nelson, Secretary

Paul Gruber  
Henry M. Nelson

PROPERTY COMMITTEE

Henry M. Nelson, Chairperson  
George Kulow, Vice-Chairperson  
Gerald Jorgensen, Secretary

Jon Kuhlow  
Brian Smith

TRANSPORTATION COMMITTEE

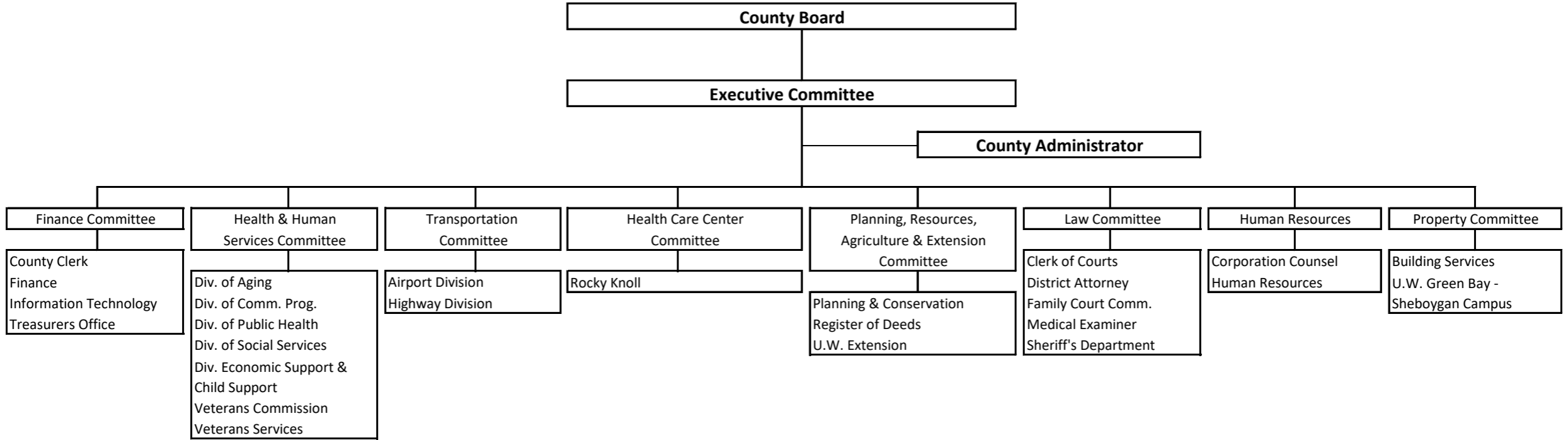
Thomas Wegner, Chairperson  
Roger L. TeStroete, Vice-Chairperson  
Al J. Bosman, Secretary

Jon Kuhlow  
Jacqueline Veldman

(\*) Not a County Board Member



**COUNTY OF SHEBOYGAN, WISCONSIN  
ORGANIZATIONAL CHART**



**COUNTY OF SHEBOYGAN, WISCONSIN**

**OFFICES AND DEPARTMENTS**

Chief Administrative Officer

County Administrator ..... Adam N. Payne

Department Heads

Building Services ..... James TeBeest

Clerk of Courts\* ..... Melody Lorge

County Clerk\* ..... Jon Dolson

Court Commissioner ..... Ryan O'Rourke

Corporation Counsel\*\* ..... Atty. Crystal Fieber

District Attorney\* ..... Joel Urmanski

Finance ..... Wendy A. Charnon

Health & Human Services ..... Matt Strittmater

Health Care Center ..... Kayla Clinton

Human Resources ..... Vacant

Information Technology ..... Chris Lewinski

Medical Examiner ..... Chris Nehring

Planning & Conservation ..... Aaron Brault

Register of Deeds\* ..... Ellen Schleicher

Sheriff\* ..... Cory Roeseler

Transportation ..... Greg Schnell

Treasurer\* ..... Laura M. Henning-Lorenz

University of Wisconsin-Extension\*\*\* ..... Cindy Sarkady

University of Wisconsin Green Bay – Sheboygan Campus\*\*\* ..... James Schramm

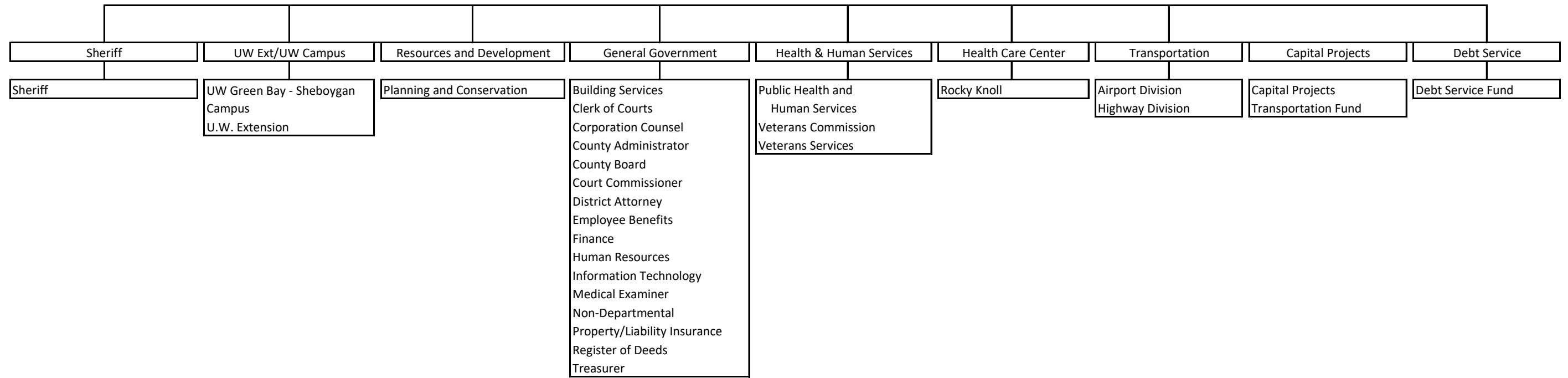
Veterans Service ..... Todd Richter

\* Elected Position

\*\* Contracted Employee

\*\*\* State Employee

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



## **COUNTY OF SHEBOYGAN, WISCONSIN ANNUAL BUDGET PROCESS**

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

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

### **February - March**

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

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

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

### **April – May**

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

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

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

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

### **May – June**

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

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

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

## **July**

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

## **July – August**

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

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

## **August – September**

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

## **October**

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

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

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

## **November**

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

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

The Finance Department finalizes the annual budget document.

## **December**

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

**COUNTY OF SHEBOYGAN, WISCONSIN  
2023 BUDGET SUMMARY**

Page	OPERATING BUDGETS	REVENUES			EXPENDITURES			(Usage) Contribution of Fund Balance	Levy Required
		Preliminary Budget	Changes	Adopted Budget	Preliminary Budget	Changes	Adopted Budget		
49	Building Services	\$ 740,551	\$ -	\$ 740,551	\$ 3,765,193	\$ -	\$ 3,765,193	\$ -	\$ 3,024,642
53	Clerk of Courts	1,554,933	-	1,554,933	2,961,554	-	2,961,554	-	1,406,621
56	Corporation Counsel	283,353	-	283,353	528,851	-	528,851	-	245,498
59	County Administrator	96,676	-	96,676	492,414	-	492,414	-	395,738
62	County Board	38,700	-	38,700	268,980	-	268,980	-	230,280
64	County Clerk	138,492	-	138,492	382,867	-	382,867	-	244,375
67	Court Commissioner	45,574	-	45,574	363,332	-	363,332	-	317,758
70	District Attorney	193,788	-	193,788	1,050,689	-	1,050,689	-	856,901
76	Finance	828,022	-	828,022	2,093,904	-	2,093,904	-	1,265,882
83	Human Resources	170,681	-	170,681	808,566	-	808,566	-	637,885
89	Medical Examiner	172,720	-	172,720	301,988	-	301,988	-	129,268
92	Non-Departmental	7,194,546	-	7,194,546	4,974,309	-	4,974,309	(206,553)	(2,426,790)
95	Planning and Conservation	1,245,547	-	1,245,547	2,511,839	-	2,511,839	-	1,266,292
102	Register of Deeds	987,611	-	987,611	756,265	-	756,265	-	(231,346)
109	Sheriff	2,609,197	-	2,609,197	24,182,483	-	24,182,483	-	21,573,286
113	Transportation - Airport Division	871,963	-	871,963	1,103,234	-	1,103,234	-	231,271
121	Treasurer	263,941	-	263,941	871,770	-	871,770	-	607,829
125	UW Extension	31,235	-	31,235	434,534	-	434,534	-	403,299
128	UW Green Bay - Sheboygan Campus	-	-	-	111,609	-	111,609	-	111,609
130	Veterans Commission	-	-	-	20,812	-	20,812	-	20,812
132	Veterans Services	14,300	-	14,300	328,160	-	328,160	-	313,860
	<b>GENERAL FUND OPERATIONS</b>	\$ 17,481,830	\$ -	\$ 17,481,830	\$ 48,313,353	\$ -	\$ 48,313,353	\$ (206,553)	\$ 30,624,970
79	Health & Human Services	\$ 30,562,011	\$ -	\$ 30,562,011	\$ 44,889,372	\$ -	\$ 44,889,372	\$ -	\$ 14,327,361
	<b>SPECIAL REVENUE OPERATIONS</b>	\$ 30,562,011	\$ -	\$ 30,562,011	\$ 44,889,372	\$ -	\$ 44,889,372	\$ -	\$ 14,327,361
35	Debt Service	\$ 1,149,409	\$ -	\$ 1,149,409	\$ 6,406,851	\$ -	\$ 6,406,851	\$ (23,551)	\$ 5,233,891
	<b>DEBT SERVICE OPERATIONS</b>	\$ 1,149,409	\$ -	\$ 1,149,409	\$ 6,406,851	\$ -	\$ 6,406,851	\$ (23,551)	\$ 5,233,891

**COUNTY OF SHEBOYGAN, WISCONSIN  
2023 BUDGET SUMMARY**

Page	OPERATING BUDGETS	REVENUES			EXPENDITURES			(Usage) Contribution of Fund Balance	Levy Required
		Preliminary Budget	Changes	Adopted Budget	Preliminary Budget	Changes	Adopted Budget		
37	Capital Projects	\$ 9,456,456	\$ -	\$ 9,456,456	\$ 9,618,740	\$ -	\$ 9,618,740	\$ (162,284)	\$ -
	<b>CAPITAL PROJECT OPERATIONS</b>	\$ 9,456,456	\$ -	\$ 9,456,456	\$ 9,618,740	\$ -	\$ 9,618,740	\$ (162,284)	\$ -
40	Transportation Fund	\$ 11,161,729	\$ -	\$ 11,161,729	\$ 13,453,822	\$ -	\$ 13,453,822	\$ (2,292,093)	\$ -
	<b>TRANSPORTATION FUND OPERATIONS</b>	\$ 11,161,729	\$ -	\$ 11,161,729	\$ 13,453,822	\$ -	\$ 13,453,822	\$ (2,292,093)	\$ -
105	Rocky Knoll	\$ 14,764,460	\$ -	\$ 14,764,460	\$ 15,928,460	\$ -	\$ 15,928,460	\$ -	\$ 1,164,000
	<b>ENTERPRISE FUND OPERATIONS</b>	\$ 14,764,460	\$ -	\$ 14,764,460	\$ 15,928,460	\$ -	\$ 15,928,460	\$ -	\$ 1,164,000
73	Employee Benefits Insurance	\$ 17,660,450	\$ -	\$ 17,660,450	\$ 17,956,902	\$ -	\$ 17,956,902	\$ (296,452)	\$ -
86	Information Technology	2,604,187	-	2,604,187	2,604,187	-	2,604,187	-	-
100	Property/Liability Insurance	723,285	-	723,285	723,285	-	723,285	-	-
116	Transportation - Highway Division	26,010,768	-	26,010,768	27,644,531	-	27,644,531	(149,409)	1,484,354
	<b>INTERNAL SERVICES OPERATIONS</b>	\$ 46,998,690	\$ -	\$ 46,998,690	\$ 48,928,905	\$ -	\$ 48,928,905	\$ (445,861)	\$ 1,484,354
	<b>TOTAL OPERATIONS</b>	\$ 131,574,585	\$ -	\$ 131,574,585	\$ 187,539,503	\$ -	\$ 187,539,503	\$ (3,130,342)	\$ 52,834,576
	<b>TAX LEVY REQUIRED</b>								\$ 52,834,576
	State Tax Due 2022	\$ -	2022 Equalized Value	\$ 12,087,889,200	Mill Rate Required 2022				\$ 4.3709
	State Tax Due 2021	\$ -	2021 Equalized Value	\$ 10,906,216,600	2021 Mill Rate				\$ 4.7654
			Increase in Value	\$ 1,181,672,600	10.83%	INCREASE			

Note: 2023 (usage) contribution of fund balance includes: use of unassigned/assigned General Fund balance of \$158,695, contribution of \$27,500 to Jail Assessment fees, use of \$75,358 of land record fees, 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, and use of Highway net position of \$149,409.

**COUNTY OF SHEBOYGAN, WISCONSIN  
2023 BUDGET VERSUS 2022 ESTIMATES**

Page	DEPARTMENTAL OPERATING BUDGETS	REVENUES		EXPENDITURES		(Usage) Contribution of Fund Balance		% of Change
		2022 Estimated Revenues	2023 Adopted Budget	2022 Estimated Expenditures	2023 Adopted Budget	2022 Estimated	2023 Adopted	
49	Building Services	\$ 683,441	\$ 740,551	\$ 3,740,451	\$ 3,765,193	\$ (195,567)	\$ -	5.70%
53	Clerk of Courts	1,579,405	1,554,933	2,857,759	2,961,554	-	-	10.03%
56	Corporation Counsel	250,948	283,353	496,538	528,851	-	-	-0.04%
59	County Administrator	61,167	96,676	448,273	492,414	-	-	2.23%
62	County Board	47,250	38,700	270,825	268,980	-	-	3.00%
64	County Clerk	139,576	138,492	409,922	382,867	-	-	-9.61%
67	Court Commissioner	45,800	45,574	349,104	363,332	-	-	4.77%
70	District Attorney	212,200	193,788	914,219	1,050,689	-	-	22.06%
76	Finance	626,123	828,022	1,771,611	2,093,904	-	-	10.51%
83	Human Resources	105,395	170,681	697,432	808,566	-	-	7.74%
89	Medical Examiner	170,720	172,720	278,835	301,988	-	-	19.57%
92	Non-Departmental	6,883,466	7,194,546	4,120,382	4,974,309	309,072	(206,553)	-1.11%
95	Planning and Conservation	1,637,612	1,245,547	2,861,027	2,511,839	(73,000)	-	10.07%
102	Register of Deeds	1,132,949	987,611	738,372	756,265	-	-	-41.37%
109	Sheriff	2,792,964	2,609,197	23,781,965	24,182,483	-	-	2.78%
113	Transportation - Airport Division	626,473	871,963	846,627	1,103,234	-	-	5.05%
121	Treasurer	198,850	263,941	764,719	871,770	-	-	7.42%
125	UW Extension	28,951	31,235	412,484	434,534	(7,207)	-	7.17%
128	UW Green Bay - Sheboygan Campus	-	-	152,537	111,609	-	-	-26.83%
130	Veterans Commission	-	-	18,970	20,812	-	-	9.71%
132	Veterans Services	17,673	14,300	324,071	328,160	-	-	2.44%
	<b>GENERAL FUND OPERATIONS</b>	\$ 17,240,963	\$ 17,481,830	\$ 46,256,123	\$ 48,313,353	\$ 33,298	\$ (206,553)	5.43%
79	Health & Human Services	\$ 27,763,774	\$ 30,562,011	\$ 42,439,654	\$ 44,889,372	\$ -	\$ -	-2.37%
	<b>SPECIAL REVENUE OPERATIONS</b>	\$ 27,763,774	\$ 30,562,011	\$ 42,439,654	\$ 44,889,372	\$ -	\$ -	-2.37%
35	Debt Service	\$ 1,558,476	\$ 1,149,409	\$ 6,361,099	\$ 6,406,851	\$ 199,322	\$ (23,551)	4.64%
	<b>DEBT SERVICE OPERATIONS</b>	\$ 1,558,476	\$ 1,149,409	\$ 6,361,099	\$ 6,406,851	\$ 199,322	\$ (23,551)	4.64%



**COUNTY OF SHEBOYGAN, WISCONSIN  
2023 BUDGET VERSUS 2022 ESTIMATES**

Page	DEPARTMENTAL OPERATING BUDGETS	REVENUES		EXPENDITURES		(Usage) Contribution of Fund Balance		% of Change
		2022 Estimated Revenues	2023 Adopted Budget	2022 Estimated Expenditures	2023 Adopted Budget	2022 Estimated	2023 Adopted	
37	Capital Projects	\$ 11,556,972	\$ 9,456,456	\$ 7,721,913	\$ 9,618,740	\$ (720,379)	\$ (162,284)	-100.00%
	<b>CAPITAL PROJECT OPERATIONS</b>	\$ 11,556,972	\$ 9,456,456	\$ 7,721,913	\$ 9,618,740	\$ (720,379)	\$ (162,284)	-100.00%
40	Transportation Fund	\$ 10,897,228	\$ 11,161,729	\$ 16,545,100	\$ 13,453,822	\$ (5,647,872)	\$ (2,292,093)	0.00%
	<b>TRANSPORTATION FUND OPERATIONS</b>	\$ 10,897,228	\$ 11,161,729	\$ 16,545,100	\$ 13,453,822	\$ (5,647,872)	\$ (2,292,093)	0.00%
105	Rocky Knoll	\$ 12,962,305	\$ 14,764,460	\$ 13,941,842	\$ 15,928,460	\$ -	\$ -	18.83%
	<b>ENTERPRISE FUND OPERATIONS</b>	\$ 12,962,305	\$ 14,764,460	\$ 13,941,842	\$ 15,928,460	\$ -	\$ -	18.83%
73	Employee Benefits Insurance	\$ 16,644,480	\$ 17,660,450	\$ 16,482,914	\$ 17,956,902		\$ (296,452)	-100.00%
86	Information Technology	2,534,605	2,604,187	2,596,761	2,604,187	(77,764)	-	0.00%
100	Property/Liability Insurance	695,740	723,285	698,036	723,285		-	0.00%
116	Transportation - Highway Division	23,949,959	26,010,768	26,228,971	27,644,531	(778,000)	(149,409)	-1.11%
	<b>INTERNAL SERVICES OPERATIONS</b>	\$ 43,824,784	\$ 46,998,690	\$ 46,006,682	\$ 48,928,905	\$ (855,764)	\$ (445,861)	11.93%
	<b>TOTAL OPERATIONS</b>	\$ 125,804,502	\$ 131,574,585	\$ 179,272,413	\$ 187,539,503	\$ (6,991,395)	\$ (3,130,342)	-2.26%

Notes:

2022 (usage) contribution of fund balance includes: contribution to unassigned General Fund balance of \$89,469, contribution of \$29,093 to Jail Assessment fees, use of \$85,264 of land record fees, restriction of \$199,322 of Debt Service restricted fund balance, use of \$720,379 of Capital Project fund balance, use of \$5,647,872 of Transportation Fund committed fund balance, use of \$77,764 of Information Technology unrestricted net position, and use of Highway net position of \$778,000.

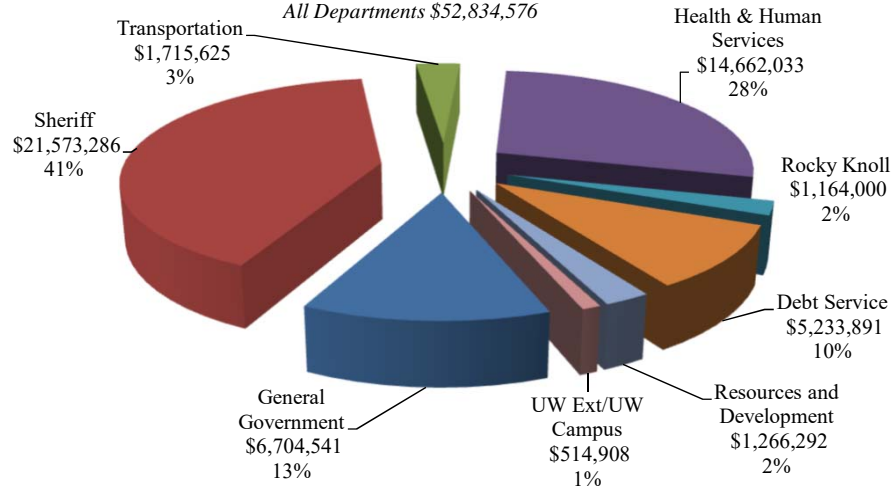
2023 (usage) contribution of fund balance includes: use of unassigned/assigned General Fund balance of \$158,695, contribution of \$27,500 to Jail Assessment fees, use of \$75,358 of land record fees, use of \$23,551 of Debt Service restricted fund balance, use of \$162,284 of Capital Project fund balance, use of \$2,292,093 of Transportation Fund committed fund balance, use of \$296,452 of Employee Benefit net position, and use of Highway net position of \$149,409.

# Sheboygan County Budget Summary

## 2023 Adopted Budget

**Sheboygan County's Portion of the 2023 Adopted Property Tax Levy**

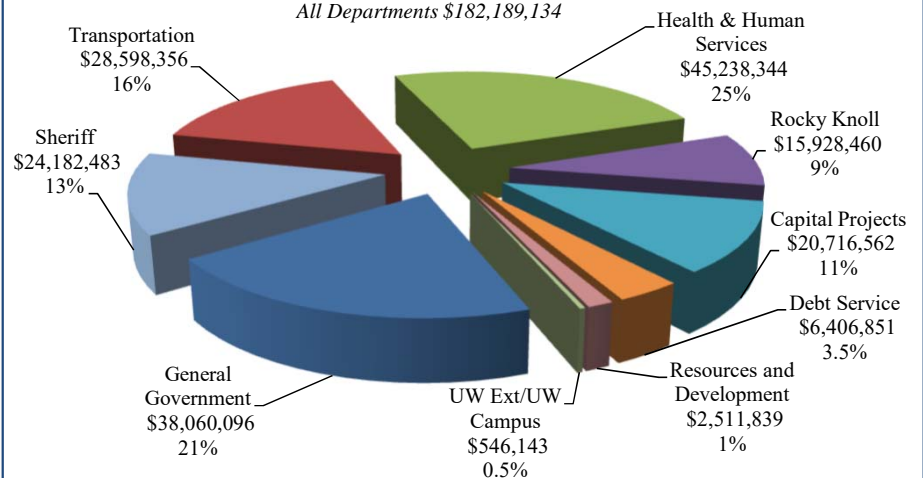
*All Departments \$52,834,576*



Sheboygan County's 2023 tax levy broken out by major categories. The Sheboygan County property tax levy increased \$862,461, or 1.66%, from 2022 to 2023.

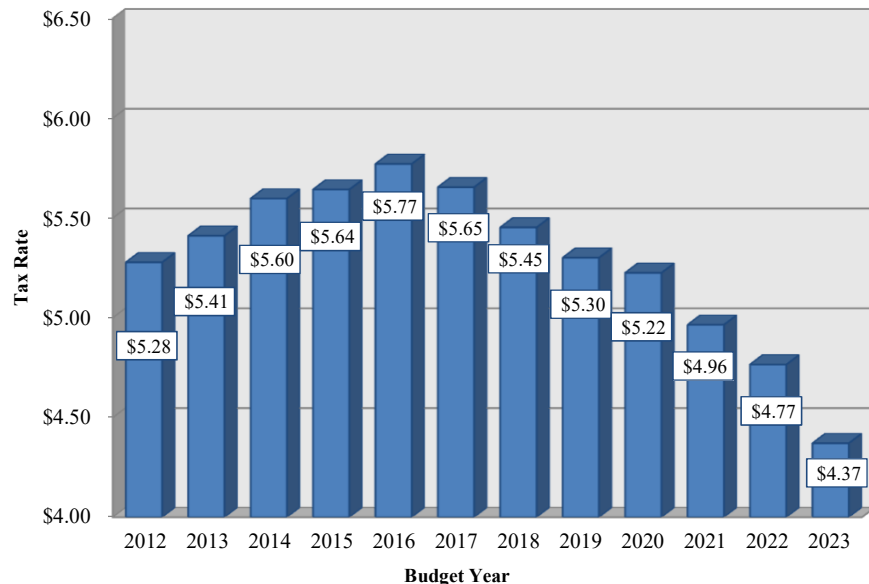
**Sheboygan County's 2023 Adopted Total Expenditures**

*All Departments \$182,189,134*



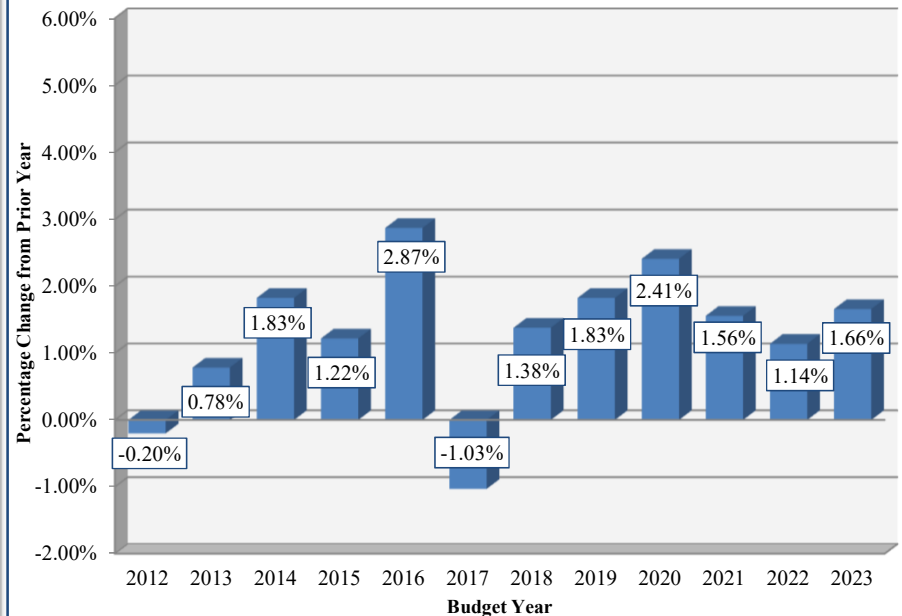
Sheboygan County's 2023 total expenses for major departments. The "General Government" category shown includes the budgeted expenditures for all departments not listed. Funding for total expenditures includes property tax levy, state and federal funding, fees for services, interest revenue, and other non-levy revenues.

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



The tax rate decreased 40 cents from 2022 to 2023 which is an 8.28% decrease. This is the lowest the property tax rate has been since 1985.

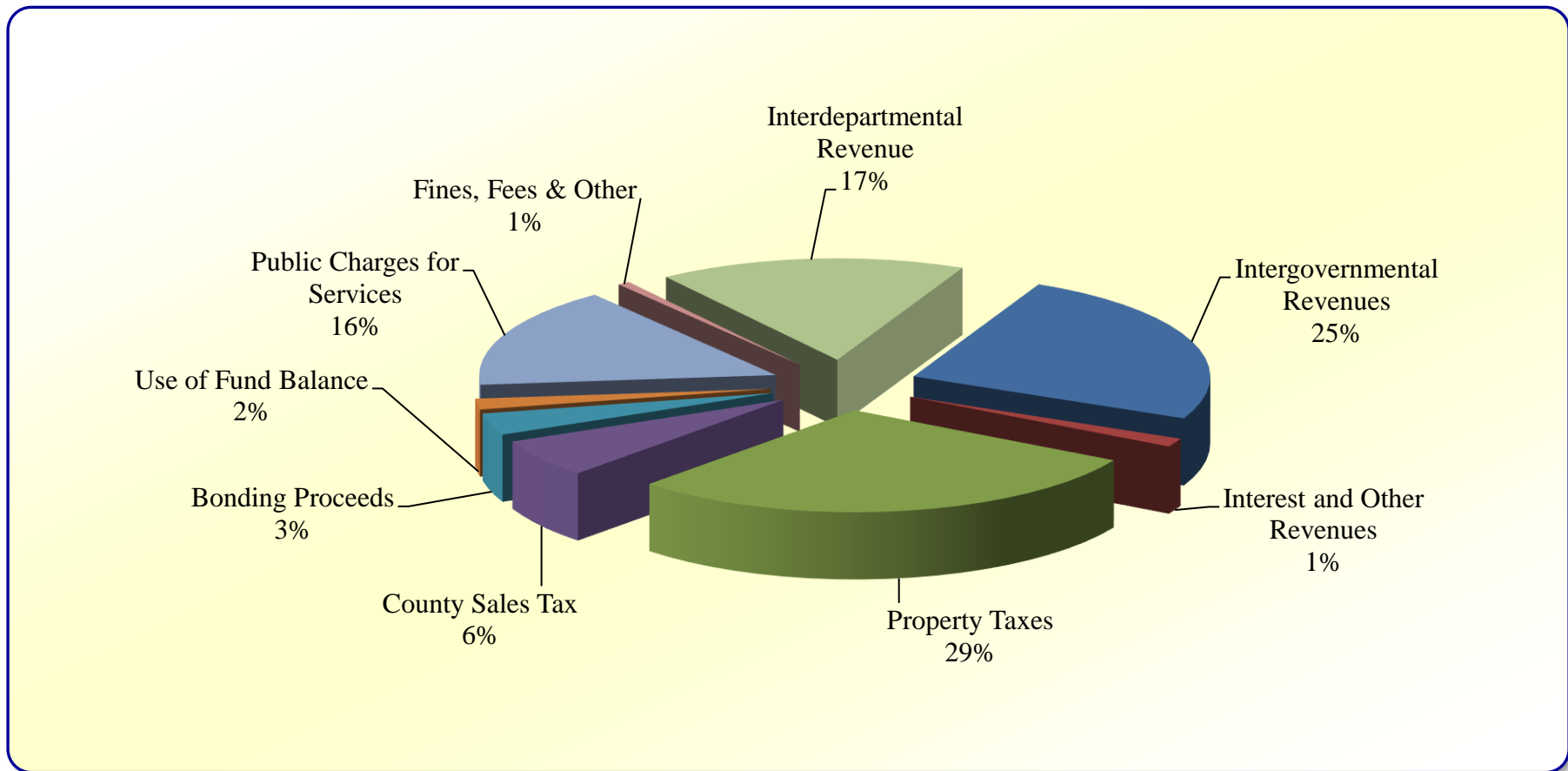
**Sheboygan County Adopted Property Tax Levy Trend**  
*% Change in County Share of Property Taxes*



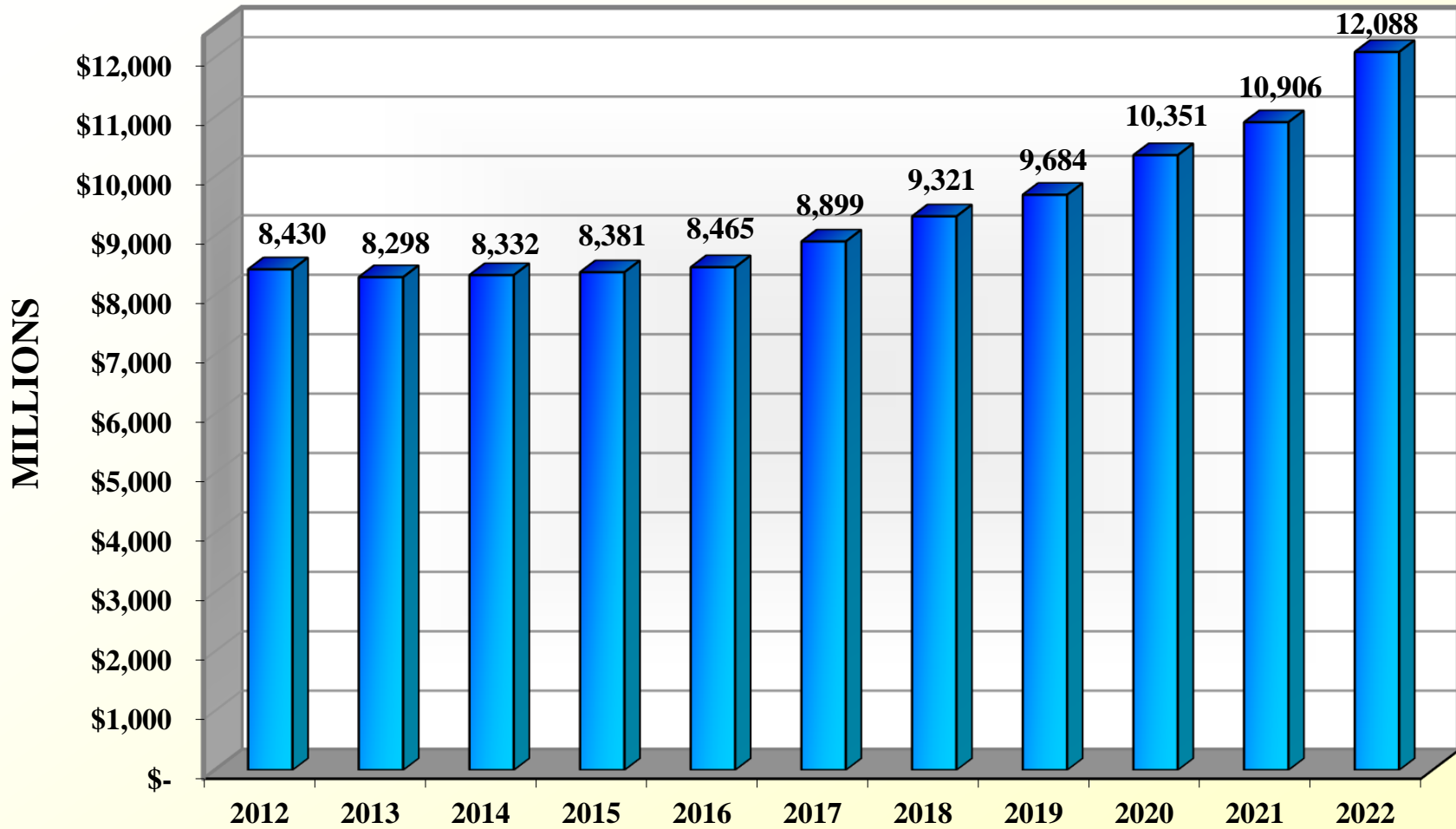
Since 2012, the average annual percentage change is 1.29%.

**COUNTY OF SHEBOYGAN, WISCONSIN  
2023 BUDGETED REVENUES**

Intergovernmental Revenues	\$ 45,254,730
Interest and Other Revenues	2,500,272
Property Taxes	52,834,576
County Sales Tax	11,161,729
Bonding Proceeds	6,331,456
Use of Fund Balance	3,130,342
Public Charges for Services	29,231,627
Fines, Fees & Other	1,209,193
Interdepartmental Revenue	30,535,209
<b>Total</b>	<b><u><u>\$ 182,189,134</u></u></b>



## COUNTY OF SHEBOYGAN EQUALIZED VALUES OF PROPERTY\*



\* Without TID's

EQUALIZED VALUE YEAR

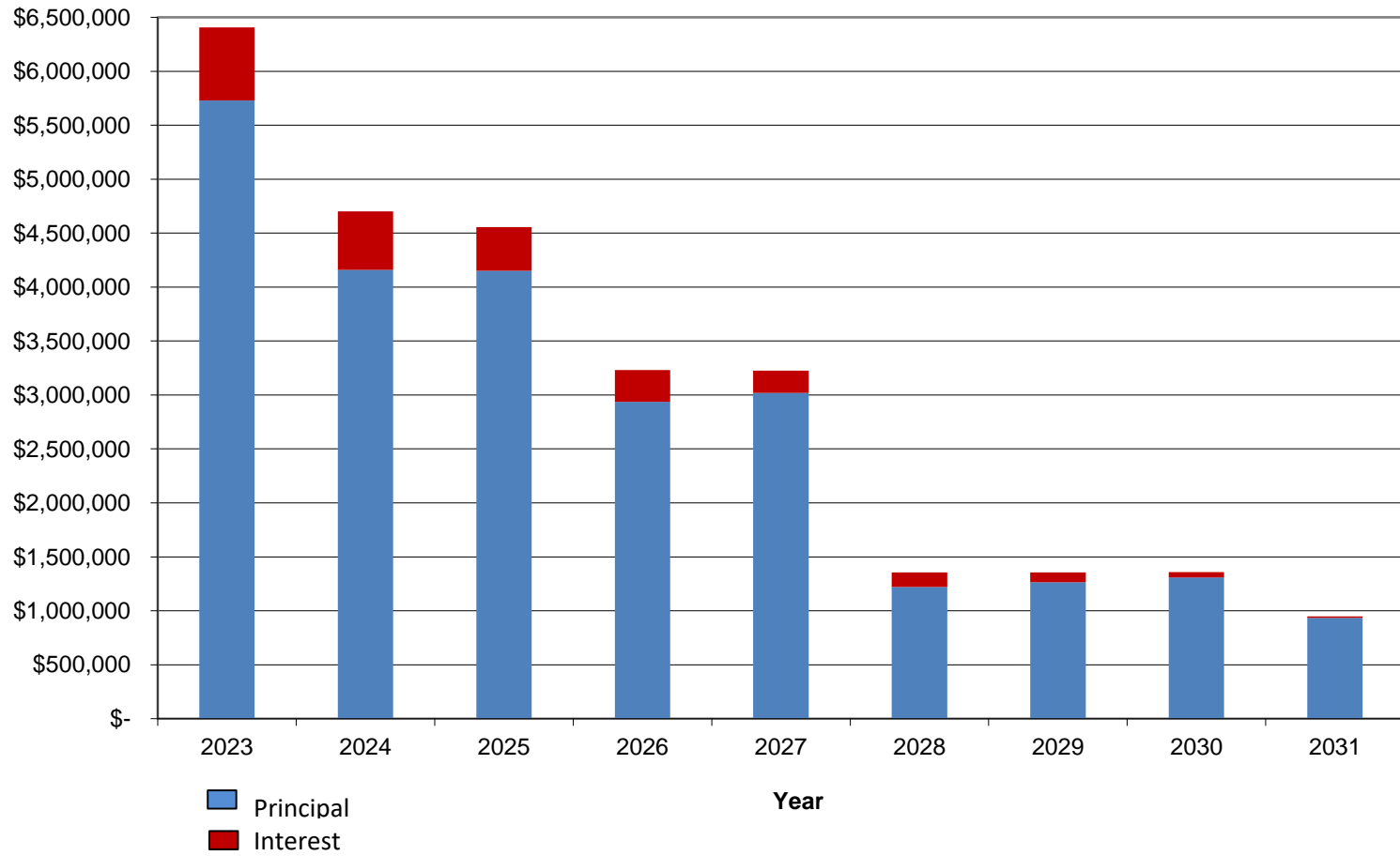
**LONG-TERM DEBT**  
As of December 31, 2022

		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



## 2023 Adopted Capital Projects

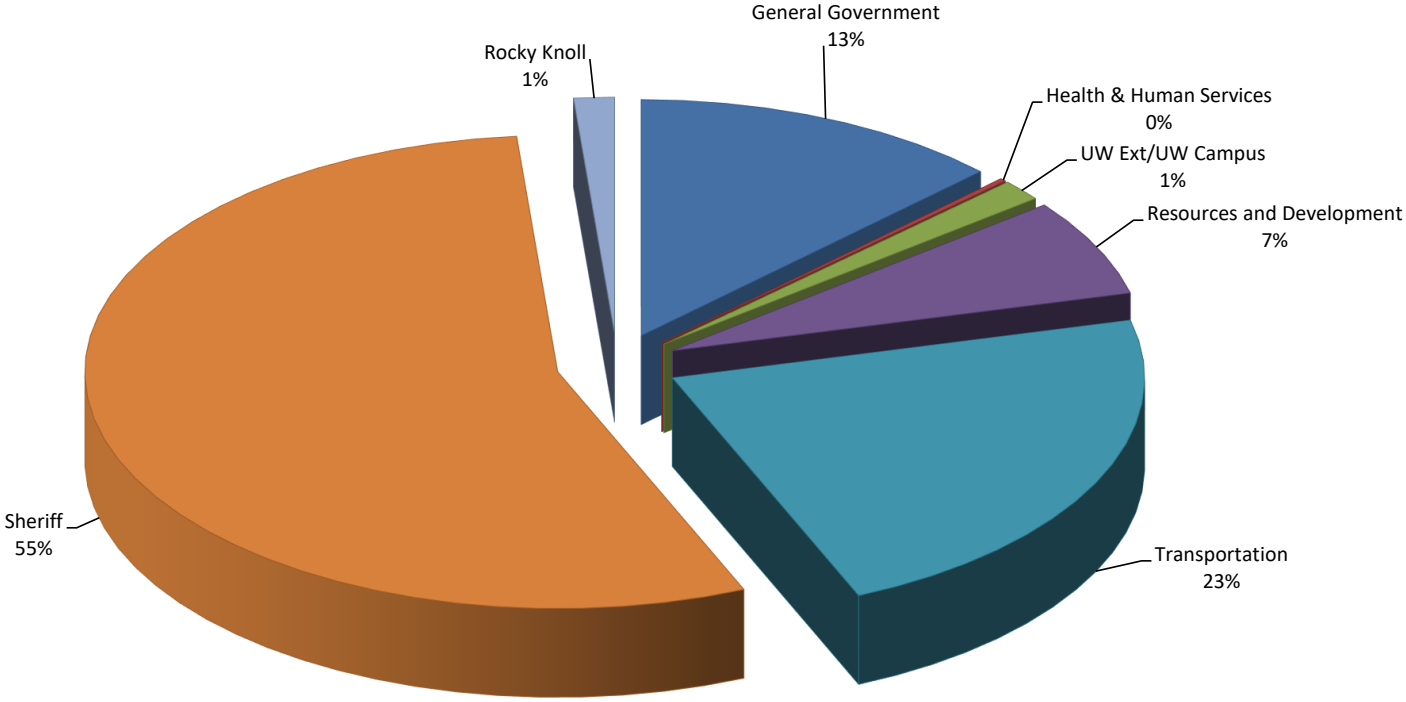
Department	Project Title	Proj. No.	Budget	Other Sources	Bonded Cost
Planning & Conservation	Marsh Bypass/Dam Reconstruction	917	2,210,000	(1,200,000)	1,010,000
Building Services	Roof Replacements	1040	617,000		617,000
	HVAC N4 Controls	1068	82,000		82,000
	Jail/Detention Center Equipment Replacement 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>

**County of Sheboygan, Wisconsin**  
**Five Year Capital Plan**  
**Years 2023 through 2027**

Five Year Capital Plan Project Title	Proj #	Prior Years		2023		2024		2025		2026		2027		2023-2027
		Budget	Reimbursement	Budget	Reimbursement	Budget	Reimbursement	Budget	Reimbursement	Budget	Reimbursement	Budget	Reimbursement	County Bonded Cost
Marsh Bypass/Dam Reconstruction	917	\$ 380,500	\$ (96,514)	\$ 2,210,000	\$ (1,200,000)	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,210,000
Multipurpose Storage and Semi-permanent HHW Collection Building	919	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 880,000
Marsh Storage Building	918	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 220,000
Crystal Lake to Elkhart Lake Connector	906	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,000	\$ (47,500)	\$ 400,000	\$ (200,000)	\$ 247,500
Courthouse Tuckpointing & Window Replacement	1024	\$ 220,000	\$ -	\$ -	\$ -	\$ 3,473,044	\$ -	\$ 1,579,456	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,052,500
Roof Replacements	1040	\$ 341,500	\$ (33,493)	\$ 617,000	\$ -	\$ 86,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 703,000
HVAC N4 Controls	1068	\$ -	\$ -	\$ 82,000	\$ -	\$ 101,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 183,500
Jail/Detention Center Equipment Replacement and Remodel	1065	\$ 470,000	\$ (16,372)	\$ 1,143,500	\$ -	\$ 277,000	\$ -	\$ 146,500	\$ -	\$ 318,000	\$ -	\$ -	\$ -	\$ 1,885,000
Elevator Upgrades	1028	\$ 744,600	\$ (78,812)	\$ -	\$ -	\$ -	\$ -	\$ 453,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 453,000
Courthouse Parking Lot Replacement	1067	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 178,500	\$ -	\$ 136,200	\$ -	\$ 314,700
HHS Remodel Updates	1069	\$ -	\$ -	\$ 127,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,000
UW -Green Bay - Sheboygan Campus - Parking Lot Reconstruction	1056	\$ -	\$ -	\$ -	\$ -	\$ 451,000	\$ -	\$ 360,992	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 811,992
Expansion of Sheboygan County Detention Center	1951	\$ -	\$ -	\$ 120,000	\$ (120,000)	\$ -	\$ -	\$ -	\$ -	\$ 1,869,000	\$ -	\$ 29,314,000	\$ -	\$ 31,183,000
A&B Bldg Ground Floor Hallway Remodel	2768	\$ -	\$ -	\$ 234,117	\$ (42,284)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 191,833
WV Resident & Bathroom Floor Replacement	2769	\$ -	\$ -	\$ 143,227	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143,227
WV Dining Room Area & Ground FL Activity Room Remodel	2770	\$ -	\$ -	\$ 184,446	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 184,446
WV Roofing Insulation and Ventilation	2767	\$ -	\$ -	\$ 142,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,000
Replace Network Infrastructure	3011	\$ 77,764	\$ (77,764)	\$ -	\$ -	\$ 57,620	\$ (57,620)	\$ 67,766	\$ (67,766)	\$ -	\$ -	\$ -	\$ -	\$ -
Rocky Knoll Infrastructure Refresh	3014	\$ -	\$ -	\$ 97,854	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97,854
Microsoft Office Upgrade	3012	\$ -	\$ -	\$ -	\$ -	\$ 285,733	\$ (285,733)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Data Center Hardware	3013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 677,238	\$ (677,238)	\$ -	\$ -	\$ -
Reconstruct Taxiways	289	\$ 85,000	\$ (60,000)	\$ 2,396,250	\$ (1,925,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 471,250
Outlying Highway Sheds Building Improvements and Replacement	2962	\$ -	\$ -	\$ 2,121,346	\$ -	\$ -	\$ -	\$ 2,629,052	\$ -	\$ -	\$ -	\$ 6,409,665	\$ -	\$ 11,160,063
		\$ 2,319,364	\$ (362,955)	\$ 9,618,740	\$ (3,287,284)	\$ 5,011,897	\$ (343,353)	\$ 6,056,766	\$ (67,766)	\$ 3,337,738	\$ (724,738)	\$ 36,259,865	\$ (200,000)	\$ 55,661,865
<b>NET COUNTY BONDED COST</b>		<b>\$1,956,409</b>		<b>\$6,331,456</b>		<b>\$4,668,544</b>		<b>\$5,989,000</b>		<b>\$2,613,000</b>		<b>\$36,059,865</b>		<b>\$55,661,865</b>



**COUNTY OF SHEBOYGAN, WISCONSIN  
FIVE YEAR CAPITAL PLAN  
(2023-2027)**



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

**County of Sheboygan**  
**2023 Summarized Budget Report**

**All Departments**

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

**County of Sheboygan**  
**2023 Summarized 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>2023 Board Adopted 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	5,730,000	1.81
Interest	647,800	520,095	283,565	694,124	677,351	677,351	30.24
Debt Issuance Costs/Financing	475	100,000	39,175	39,175			100.00
Operating Expense	55,878,868	55,695,499	35,270,709	60,665,821	63,855,620	63,855,620	14.65
Employee Related Insurance	12,498,084	14,278,164	6,291,747	13,268,311	14,401,915	14,401,915	.87
Insurance Charges	657,277	693,440	346,720	693,707	720,985	720,985	3.97
Repairs & Maintenance Charges	815,246	736,712	401,674	804,339	714,507	714,507	3.01
System Operation Charges	2,410,982	2,458,421	1,232,090	2,517,240	2,572,458	2,572,458	4.64
Public Safety Charges	1,200	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	1,021,770	.53
Interdepartmental Charges	17,364,446	19,184,320	8,751,270	18,119,036	19,432,835	19,432,835	1.30
Land and Land Improvements	25,118		8,584	8,684			
Buildings and Improvements	68,664	23,575	86,837	148,575			100.00
Other Improvements	36,222	44,000		48,000	75,000	75,000	70.45
Machinery and Equipment	34,008	1,688,040	1,974,057	1,765,229	1,502,151	1,502,151	11.01
Computer and Systems Equipment	77,626	10,000	3,294	13,294	192,820	192,820	1,828.20
Vehicles	369,842	1,088,135	323,714	973,739	670,814	670,814	38.35
Capital Outlay	611,479	2,853,750	2,396,486	2,957,521	2,440,785	2,440,785	14.47
Capital Project Expenditures	2,539,919	8,761,065	1,656,889	7,721,913	9,618,740	9,618,740	9.79

**County of Sheboygan**  
**2023 Summarized 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>2023 Board Adopted 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	11,097,822	16.88
Capital Projects	8,172,078	18,256,065	6,089,831	19,016,913	20,716,562	20,716,562	13.48
<b>Total Expense .....</b>	<b>148,733,749</b>	<b>167,375,901</b>	<b>86,594,449</b>	<b>171,130,838</b>	<b>182,189,134</b>	<b>182,189,134</b>	<b>8.85</b>
<b>Other Financing Sources:</b>							
Proceeds from LT Debt		5,338,423	7,195,000	7,195,000	6,331,456	6,331,456	18.60
<b>Operating Transfers In</b>	<b>5,254,708</b>	<b>6,060,190</b>	<b>4,048,312</b>	<b>8,141,575</b>	<b>5,350,369</b>	<b>5,350,369</b>	<b>11.71</b>
<b>Operating Transfers Out</b>	<b>5,254,708</b>	<b>6,060,190</b>	<b>4,048,312</b>	<b>8,141,575</b>	<b>5,350,369</b>	<b>5,350,369</b>	<b>11.71</b>
<b>Equity</b>							
Use of Net Position		902,764		855,764	445,861	445,861	50.61
Use of Gen Fund Assigned Fund Balance				4,000	96,000	96,000	
Use of Unassigned Fund Balance		212,701-		93,469-	62,695	62,695	129.48
Use of Jail Assessment Fund Balance		11,128-		29,093-	27,500-	27,500-	147.12
Use of Land Records Fund Balance		117,225		85,264	75,358	75,358	35.72
Use of Capital Project Fund Balance		511,379		720,379	162,284	162,284	68.27
Use of Transportation Fund Balance		4,397,070		5,647,872	2,292,093	2,292,093	47.87
Use of Debt Service Fund Balance		245,650		199,322-	23,551	23,551	90.41
<b>Total Equity .....</b>		<b>5,950,259</b>		<b>6,991,395</b>	<b>3,130,342</b>	<b>3,130,342</b>	<b>47.39</b>
<b>Tax Levy Required / (Contributed)</b>	<b>51,476,585</b>	<b>51,972,115</b>	<b>27,730,091</b>	<b>51,972,115</b>	<b>52,834,576</b>	<b>52,834,576</b>	<b>1.66</b>

# General Fund

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

Made up of the following departments:

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

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

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



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

# Special Revenue Fund

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

Made up of the following departments:

*Health & Human Services*

*Public Safety\**

\* Not budgeted for

**County of Sheboygan**  
**2023 Summarized 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>2023 Board Adopted Budget</i>	<i>% Chg from 2022 Budget</i>
<b>Revenue</b>							
Federal Grants	1,365,160	1,229,334	809,928	1,698,227	1,622,999	1,622,999	32.02
State Grants	18,402,210	16,069,963	7,786,105	17,610,833	17,799,526	17,799,526	10.76
Business Licenses	415,187	398,762	218,363	455,048	450,000	450,000	12.85
Public Charges for:							
General Government	110,294	122,150	59,349	121,452	121,150	121,150	.82
Public Safety	147	135	81	81			100.00
Health Care Services	4,499	5,000	3,365	6,000	6,000	6,000	20.00
H & HS Services	7,080,032	8,283,820	3,259,054	7,776,512	9,840,675	9,840,675	18.79
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	137,500	2.65
Other Misc. Revenue	15,904	19,802	12,834	9,711	13,968	13,968	29.46
General Revenue	27,552,166	26,270,216	12,315,903	27,763,774	30,017,493	30,017,493	14.26
Interdepartmental Revenue							
Other Interdept'l Revenue	300	300			300	300	
Interdepartmental Revenue	300	300			300	300	
<b>Total Revenue .....</b>	<b>27,552,466</b>	<b>26,270,516</b>	<b>12,315,903</b>	<b>27,763,774</b>	<b>30,017,793</b>	<b>30,017,793</b>	<b>14.26</b>

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

**County of Sheboygan  
2023 Summarized 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>2023 Board Adopted 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	14,327,361	1.95

# Debt Service Fund

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

Made up of the following department:

*Debt Service*

**County of Sheboygan**  
**2023 Summarized 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>2023 Board Adopted Budget</i>	<i>% Chg from 2022 Budget</i>
<b>Revenue</b>							
Premium on Issuance - GO Debt			558,476	558,476			
General Revenue			558,476	558,476			
<b>Total Revenue .....</b>			<b>558,476</b>	<b>558,476</b>			
<b>Expense</b>							
Principal	5,735,000	5,628,000	5,628,000	5,628,000	5,730,000	5,730,000	1.81
Interest	647,725	519,595	283,482	693,924	676,851	676,851	30.27
Debt Issuance Costs/Financing	475	100,000	39,175	39,175			100.00
Operating Expense	6,383,200	6,247,595	5,950,657	6,361,099	6,406,851	6,406,851	2.55
<b>Total Expense .....</b>	<b>6,383,200</b>	<b>6,247,595</b>	<b>5,950,657</b>	<b>6,361,099</b>	<b>6,406,851</b>	<b>6,406,851</b>	<b>2.55</b>
<b>Operating Transfers In</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,149,409</b>	<b>1,149,409</b>	<b>14.94</b>
<b>Equity</b>							
Use of Debt Service Fund Balance		245,650		199,322-	23,551	23,551	90.41
<b>Total Equity .....</b>		<b>245,650</b>		<b>199,322-</b>	<b>23,551</b>	<b>23,551</b>	<b>90.41</b>
<b>Tax Levy Required / (Contributed)</b>	<b>5,405,086</b>	<b>5,001,945</b>	<b>2,500,974</b>	<b>5,001,945</b>	<b>5,233,891</b>	<b>5,233,891</b>	<b>4.64</b>

# Capital Projects Fund

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

Made up of the following department:

*Capital Projects*



**County of Sheboygan**  
**2023 Summarized 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>2023 Board Adopted Budget</i>	<i>% Chg from 2022 Budget</i>
<b>Revenue</b>							
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
General Revenue	235,451	317,127	561,561	937,917	3,125,000	3,125,000	885.41
<b>Total Revenue .....</b>	<b>235,451</b>	<b>317,127</b>	<b>561,561</b>	<b>937,917</b>	<b>3,125,000</b>	<b>3,125,000</b>	<b>885.41</b>
<b>Expense</b>							
Capital Project Expenditures	2,539,919	8,761,065	1,656,889	7,721,913	9,618,740	9,618,740	9.79
Capital Projects	2,539,919	8,761,065	1,656,889	7,721,913	9,618,740	9,618,740	9.79
<b>Total Expense .....</b>	<b>2,539,919</b>	<b>8,761,065</b>	<b>1,656,889</b>	<b>7,721,913</b>	<b>9,618,740</b>	<b>9,618,740</b>	<b>9.79</b>
<b>Other Financing Sources:</b>							
Proceeds from LT Debt		5,338,423	7,195,000	7,195,000	6,331,456	6,331,456	18.60
<b>Operating Transfers In</b>	<b>890,796</b>	<b>2,594,136</b>	<b>1,374,054</b>	<b>3,424,055</b>			<b>100.00</b>
<b>Operating Transfers Out</b>	<b>954,788</b>						

**County of Sheboygan  
2023 Summarized 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>2023 Board Adopted Budget</i>	<i>% Chg from 2022 Budget</i>
<b>Equity</b>							
Use of Capital Project Fund Balance		511,379		720,379	162,284	162,284	68.27
<b>Total Equity .....</b>		<b>511,379</b>		<b>720,379</b>	<b>162,284</b>	<b>162,284</b>	<b>68.27</b>

**Tax Levy Required / (Contributed)**

# Transportation Fund

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

Made up of the following department:

*Transportation Fund*

**County of Sheboygan**  
**2023 Summarized 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>2023 Board Adopted Budget</i>	<i>% Chg from 2022 Budget</i>
<b>Revenue</b>							
County Sales Tax	12,505,169	11,243,316	6,548,076	12,592,514	13,159,177	13,159,177	17.04
Less: Sales Tax Distribution	1,500,000-	1,695,286-		1,695,286-	1,997,448-	1,997,448-	17.82
General Revenue	11,005,169	9,548,030	6,548,076	10,897,228	11,161,729	11,161,729	16.90
<b>Total Revenue .....</b>	<b>11,005,169</b>	<b>9,548,030</b>	<b>6,548,076</b>	<b>10,897,228</b>	<b>11,161,729</b>	<b>11,161,729</b>	<b>16.90</b>
<b>Expense</b>							
Transportation Fund Expenditures	5,632,159	9,495,000	4,432,942	11,295,000	11,097,822	11,097,822	16.88
Capital Projects	5,632,159	9,495,000	4,432,942	11,295,000	11,097,822	11,097,822	16.88
<b>Total Expense .....</b>	<b>5,632,159</b>	<b>9,495,000</b>	<b>4,432,942</b>	<b>11,295,000</b>	<b>11,097,822</b>	<b>11,097,822</b>	<b>16.88</b>
<b>Operating Transfers Out</b>	<b>1,478,415</b>	<b>4,450,100</b>	<b>2,725,049</b>	<b>5,250,100</b>	<b>2,356,000</b>	<b>2,356,000</b>	<b>47.06</b>
<b>Equity</b>							
Use of Transportation Fund Balance		4,397,070		5,647,872	2,292,093	2,292,093	47.87
<b>Total Equity .....</b>		<b>4,397,070</b>		<b>5,647,872</b>	<b>2,292,093</b>	<b>2,292,093</b>	<b>47.87</b>

# Enterprise Fund

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

Made up of the following department:

*Rocky Knoll*

**County of Sheboygan**  
**2023 Summarized 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>2023 Board Adopted Budget</i>	<i>% Chg from 2022 Budget</i>
<b>Revenue</b>							
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	1,495,090	1.56
Public Charges for:							
General Government	86	50	27	54	51	51	2.00
Health Care Services	9,417,058	11,599,229	4,912,419	10,496,918	12,251,386	12,251,386	5.62
Interest Income	2,397		163	164			
Donations	156,379						
Other Misc. Revenue	23,911	9,000	9,646	12,818	12,440	12,440	38.22
General Revenue	12,221,590	13,126,997	5,717,980	12,052,579	13,758,967	13,758,967	4.81
Interdepartmental Revenue							
Repairs & Maintenance Services	4,408	8,450		5,500	6,500	6,500	23.08
Other Interdept'l Revenue	21,484	28,300	7,254	24,056	28,880	28,880	2.05
Interdepartmental Revenue	25,892	36,750	7,254	29,556	35,380	35,380	3.73
<b>Total Revenue .....</b>	<b>12,247,482</b>	<b>13,163,747</b>	<b>5,725,234</b>	<b>12,082,135</b>	<b>13,794,347</b>	<b>13,794,347</b>	<b>4.79</b>
<b>Expense</b>							
Wages	6,308,403	6,902,905	3,085,292	6,582,053	7,564,264	7,564,264	9.58
Benefits	217,308	946,878	409,430	878,061	1,058,921	1,058,921	11.83
Personnel Related Expenses	6,525,710	7,849,783	3,494,721	7,460,114	8,623,185	8,623,185	9.85
Purchased Services	2,485,035	2,687,613	1,166,678	2,723,236	3,043,658	3,043,658	13.25
Repairs and Maintenance	335,931	254,456	145,867	319,899	275,215	275,215	8.16

**County of Sheboygan**  
**2023 Summarized Budget Report**

**Health Care Center - Enterprise Fund**

<i>Description</i>	<b>2021</b>	<b>2022</b>	<i>June, 2022</i>	<i>2022 Annual</i>	<i>2023 Budget</i>	<i>2023 Board</i>	<i>% Chg from</i>
	<i>Actual</i>	<i>Budget</i>	<i>YTD</i>	<i>Projection</i>	<i>Request</i>	<i>Adopted Budget</i>	<i>2022 Budget</i>
General Operating	993,642	958,810	467,690	951,460	1,089,800	1,089,800	13.66
Fixed Charges	28,805	30,830	13,868	27,758	29,860	29,860	3.15
Bad Debt Expense	5,000	5,000		5,000	7,500	7,500	50.00
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	4,446,033	12.94
Employee Related Insurance	1,857,778	2,171,157	894,003	1,851,672	2,209,450	2,209,450	1.76
Insurance Charges	56,274	59,045	29,523	59,045	59,093	59,093	.08
Repairs & Maintenance Charges	30,704	15,500	8,269	17,950	18,510	18,510	19.42
System Operation Charges	223,207	241,189	118,909	265,103	267,097	267,097	10.74
Other Interdepartmental Charges	239,588	245,278	121,697	245,278	236,192	236,192	3.70
Interdepartmental Charges	2,407,552	2,732,169	1,172,401	2,439,048	2,790,342	2,790,342	2.13
Machinery and Equipment			15,327	15,327	68,900	68,900	
Capital Outlay			15,327	15,327	68,900	68,900	
<b>Total Expense .....</b>	<b>13,421,270</b>	<b>14,518,661</b>	<b>6,789,231</b>	<b>13,941,842</b>	<b>15,928,460</b>	<b>15,928,460</b>	<b>9.71</b>
<b>Operating Transfers In</b>	<b>582,979</b>	<b>350,221</b>	<b>349,491</b>	<b>880,170</b>	<b>970,113</b>	<b>970,113</b>	<b>177.00</b>
<b>Tax Levy Required / (Contributed)</b>	<b>921,241</b>	<b>1,004,693</b>	<b>502,346</b>	<b>1,004,693</b>	<b>1,164,000</b>	<b>1,164,000</b>	<b>15.86</b>

# Internal Services Fund

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

Made up of the following departments:

*Employee Benefits*

*Information Technology*

*Property/Liability Insurance*

*Transportation - Highway Division*



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

**County of Sheboygan**  
**2023 Summarized 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>2023 Board Adopted Budget</i>	<i>% Chg from 2022 Budget</i>
<b>Expense</b>							
Wages	6,496,804	6,448,409	3,249,277	6,766,708	6,821,103	6,821,103	5.78
Benefits	15,808,863	18,186,706	8,113,154	17,175,968	18,689,339	18,689,339	2.76
Personnel Related Expenses	22,305,667	24,635,115	11,362,431	23,942,676	25,510,442	25,510,442	3.55
Purchased Services	2,245,239	6,489,827	2,695,955	6,630,776	7,133,392	7,133,392	9.92
Repairs and Maintenance	1,016,395	1,028,100	543,506	1,099,173	1,089,600	1,089,600	5.98
General Operating	7,075,337	5,916,743	4,345,116	7,716,438	9,904,528	9,904,528	67.40
Fixed Charges	1,095,697	978,683	423,815	958,427	942,570	942,570	3.69
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	19,070,090	32.31
Employee Related Insurance	1,850,662	2,042,552	941,843	2,065,032	2,019,114	2,019,114	1.15
Insurance Charges	263,489	275,801	137,901	275,801	286,683	286,683	3.95
Repairs & Maintenance Charges	19,821	18,450	6,583	19,969	18,000	18,000	2.44
System Operation Charges	132,144	117,237	58,552	117,248	129,222	129,222	10.22
Other Interdepartmental Charges	253,219	264,806	105,161	222,633	224,945	224,945	15.05
Interdepartmental Charges	2,519,335	2,718,846	1,250,040	2,700,683	2,677,964	2,677,964	1.50

**County of Sheboygan**  
**2023 Summarized 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>2023 Board Adopted 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	1,211,000	23.11
Computer and Systems Equipment					90,000	90,000	
Vehicles		550,000		550,000	145,000	145,000	73.64
Capital Outlay		2,125,000	1,946,015	2,130,745	1,521,000	1,521,000	28.42
<b>Total Expense .....</b>	<b>38,665,843</b>	<b>43,892,314</b>	<b>23,765,182</b>	<b>45,178,918</b>	<b>48,779,496</b>	<b>48,779,496</b>	<b>11.13</b>
<b>Operating Transfers In</b>	<b>640,869</b>	<b>1,743,900</b>	<b>879,733</b>	<b>1,746,500</b>	<b>1,392,000</b>	<b>1,392,000</b>	<b>20.18</b>
<b>Operating Transfers Out</b>	<b>29,079</b>	<b>827,764</b>	<b>452,764</b>	<b>827,764</b>	<b>149,409</b>	<b>149,409</b>	<b>81.95</b>
<b>Equity</b>							
Use of Net Position		902,764		855,764	445,861	445,861	50.61
<b>Total Equity .....</b>		<b>902,764</b>		<b>855,764</b>	<b>445,861</b>	<b>445,861</b>	<b>50.61</b>
<b>Tax Levy Required / (Contributed)</b>	<b>2,188,098</b>	<b>1,501,012</b>	<b>750,506</b>	<b>1,501,012</b>	<b>1,484,354</b>	<b>1,484,354</b>	<b>1.11</b>

# Building Services

Function: General Administration

Fund: General Fund

**Mission Statement:**

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

**Summary of Responsibilities:**

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

<b>Table of Organization Summary:</b>	<u><b>2023</b></u>	<u><b>2022</b></u>	<u><b>2021</b></u>	<u><b>2020</b></u>	<u><b>2019</b></u>
Full-Time Equivalents (adopted budget)	32.90	31.77	30.92	30.90	30.86

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

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

**Capital Outlay for 2023 - \$5000+**

**Department: Building Services**

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT 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
<b>Grand Total Amounts</b>	<u>\$ 98,460.00</u>	<u>\$ (73,310.00)</u>	

# Clerk of Courts

Function: Justice & Law

Fund: General Fund

## **Mission Statement:**

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

## **Summary of Responsibilities:**

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

<b>Table of Organization Summary:</b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>
Full-Time Equivalents (adopted budget)	25.20	26.20	24.00	23.00	24.00



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

**County of Sheboygan**  
**2023 Summarized 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>2023 Board Adopted Budget</i>	<i>% Chg from 2022 Budget</i>
Employee Related Insurance	421,094	536,062	228,493	517,179	521,558	521,558	2.71
Insurance Charges	16,367	16,918	8,459	16,918	16,837	16,837	.48
System Operation Charges	57,887	60,141	31,257	64,881	65,578	65,578	9.04
Other Interdepartmental Charges	280	287	143	287	287	287	
Interdepartmental Charges	495,628	613,408	268,352	599,265	604,260	604,260	1.49
<b>Total Expense .....</b>	<b>2,688,609</b>	<b>2,821,669</b>	<b>1,360,810</b>	<b>2,857,759</b>	<b>2,961,554</b>	<b>2,961,554</b>	<b>4.96</b>
<b>Operating Transfers In</b>	<b>6,489</b>		<b>17,495</b>	<b>44,779</b>			
<b>Tax Levy Required / (Contributed)</b>	<b>1,295,748</b>	<b>1,329,865</b>	<b>664,932</b>	<b>1,329,865</b>	<b>1,406,621</b>	<b>1,406,621</b>	<b>5.77</b>

# Corporation Counsel

Function: General Administration

Fund: General Fund

## **Mission Statement:**

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

## **Summary of Responsibilities:**

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

## **Table of Organization Summary:**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Full-Time Equivalents (adopted budget)	1.00	1.00	1.00	1.00	1.00

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

**County of Sheboygan  
2023 Summarized 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>2023 Board Adopted 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	245,498	.22

# County Administrator

Function: General Administration

Fund: General Fund

## Mission Statement:

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

## Summary of Responsibilities:

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

<b>Table of Organization Summary:</b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>
Full-Time Equivalent (adopted budget)	3.50	2.50	2.50	1.50	1.50

**County of Sheboygan**  
**2023 Summarized 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>2023 Board Adopted Budget</i>	<i>% Chg from 2022 Budget</i>
<b>Revenue</b>							
Other Misc. Revenue	340	360	85	180	34	34	90.56
General Revenue	340	360	85	180	34	34	90.56
<b>Total Revenue .....</b>	<b>340</b>	<b>360</b>	<b>85</b>	<b>180</b>	<b>34</b>	<b>34</b>	<b>90.56</b>
<b>Expense</b>							
Wages	267,800	275,059	152,054	322,419	352,644	352,644	28.21
Benefits	37,167	36,744	21,385	44,020	50,076	50,076	36.28
Personnel Related Expenses	304,967	311,803	173,439	366,439	402,720	402,720	29.16
Purchased Services	1,023	1,200	754	1,500	1,550	1,550	29.17
Repairs and Maintenance	217	900	1,354	1,600	620	620	31.11
General Operating	8,130	15,081	7,292	15,849	11,900	11,900	21.09
Operating Expense	9,371	17,181	9,399	18,949	14,070	14,070	18.11
Employee Related Insurance	33,765	35,624	18,914	48,253	63,539	63,539	78.36
Insurance Charges	846	1,054	527	1,054	1,084	1,084	2.85
Repairs & Maintenance Charges	40	200	872	900	200	200	
System Operation Charges	8,861	12,878	6,284	12,678	10,801	10,801	16.13
Interdepartmental Charges	43,511	49,756	26,598	62,885	75,624	75,624	51.99
<b>Total Expense .....</b>	<b>357,849</b>	<b>378,740</b>	<b>209,436</b>	<b>448,273</b>	<b>492,414</b>	<b>492,414</b>	<b>30.01</b>

**County of Sheboygan**  
**2023 Summarized 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>2023 Board Adopted 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	395,738	4.59



# County Board

Function: General Administration

Fund: General Fund

## **Mission Statement:**

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

## **Summary of Responsibilities:**

The County Board is the legislative branch of county government.

<b>Table of Organization Summary:</b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>
Full-Time Equivalents (adopted budget)	3.00	3.00	3.00	3.00	3.00

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

# County Clerk

Function: General Administration

Fund: General Fund

## **Mission Statement:**

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

## **Summary of Responsibilities:**

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

<b>Table of Organization Summary:</b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>
Full-Time Equivalents (adopted budget)	3.00	3.00	3.00	3.00	3.00

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

**County of Sheboygan**  
**2023 Summarized 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>2023 Board Adopted Budget</i>	<i>% Chg from 2022 Budget</i>
Employee Related Insurance	57,878	60,610	30,301	60,610	63,555	63,555	4.86
Insurance Charges	1,296	1,229	615	1,229	1,326	1,326	7.89
System Operation Charges	41,836	38,798	29,210	59,298	37,576	37,576	3.15
Other Interdepartmental Charges	17	17	8	17	16	16	5.88
Interdepartmental Charges	101,027	100,654	60,134	121,154	102,473	102,473	1.81
<b>Total Expense .....</b>	<b>384,842</b>	<b>419,694</b>	<b>183,647</b>	<b>409,922</b>	<b>382,867</b>	<b>382,867</b>	<b>8.77</b>
<b>Operating Transfers In</b>	<b>1,023</b>						
<b>Tax Levy Required / (Contributed)</b>	<b>217,573</b>	<b>270,368</b>	<b>135,185</b>	<b>270,368</b>	<b>244,375</b>	<b>244,375</b>	<b>9.61</b>

# Court Commissioner

Function: Justice & Law

Fund: General Fund

**Mission Statement:**

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

**Summary of Responsibilities:**

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

<b>Table of Organization Summary:</b>	<u><b>2023</b></u>	<u><b>2022</b></u>	<u><b>2021</b></u>	<u><b>2020</b></u>	<u><b>2019</b></u>
Full-Time Equivalents (adopted budget)	3.00	3.00	3.00	3.00	3.00

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

**County of Sheboygan**  
**2023 Summarized 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>2023 Board Adopted Budget</i>	<i>% Chg from 2022 Budget</i>
Insurance Charges	1,315	1,348	674	1,348	1,353	1,353	.37
System Operation Charges	10,152	10,637	4,419	10,637	8,252	8,252	22.42
Interdepartmental Charges	44,887	46,980	22,589	46,980	46,307	46,307	1.43
<b>Total Expense .....</b>	<b>344,980</b>	<b>348,910</b>	<b>170,990</b>	<b>349,104</b>	<b>363,332</b>	<b>363,332</b>	<b>4.13</b>
<b>Operating Transfers In</b>	<b>678</b>						
<b>Tax Levy Required / (Contributed)</b>	<b>294,687</b>	<b>303,910</b>	<b>151,956</b>	<b>303,910</b>	<b>317,758</b>	<b>317,758</b>	<b>4.56</b>



# District Attorney

Function: Justice & Law  
Fund: General Fund

**Mission Statement:**

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

**Summary of Responsibilities:**

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

<b>Table of Organization Summary:</b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>
Full-Time Equivalents (adopted budget)	13.30	13.30	13.30	13.17	14.18

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

**County of Sheboygan  
2023 Summarized Budget Report**

***District Attorney***

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

# Employee Benefits Insurance

Function: General Administration

Fund: Internal Services Fund

## **General Information:**

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

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

**County of Sheboygan**  
**2023 Summarized 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>2023 Board Adopted Budget</i>	<i>% Chg from 2022 Budget</i>
Other Interdepartmental Charges	114,789	116,825	38,942	74,652	71,420	71,420	38.87
Interdepartmental Charges	114,789	116,825	38,942	74,652	71,420	71,420	38.87
<b>Total Expense .....</b>	<b>15,803,291</b>	<b>17,578,658</b>	<b>7,776,391</b>	<b>16,482,914</b>	<b>17,956,902</b>	<b>17,956,902</b>	<b>2.15</b>
 <b>Equity</b>							
Use of Net Position		75,000			296,452	296,452	295.27
<b>Total Equity .....</b>		<b>75,000</b>			<b>296,452</b>	<b>296,452</b>	<b>295.27</b>

**Tax Levy Required / (Contributed)**

# Finance

Function: General Administration

Fund: General Fund

**Mission Statement:**

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

**Summary of Responsibilities:**

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

<b>Table of Organization Summary:</b>	<u><b>2023</b></u>	<u><b>2022</b></u>	<u><b>2021</b></u>	<u><b>2020</b></u>	<u><b>2019</b></u>
Full-Time Equivalents (adopted budget)	20.50	20.50	20.50	19.00	17.00

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



**County of Sheboygan**  
**2023 Summarized 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>2023 Board Adopted Budget</i>	<i>% Chg from 2022 Budget</i>
Other Interdepartmental Charges	19	19	10	19	19	19	
Interdepartmental Charges	383,348	332,886	156,404	356,207	366,086	366,086	9.97
<b>Total Expense .....</b>	<b>1,743,886</b>	<b>1,875,528</b>	<b>808,961</b>	<b>1,771,611</b>	<b>2,093,904</b>	<b>2,093,904</b>	<b>11.64</b>
<b>Operating Transfers In</b>	<b>6,080</b>				<b>147,812</b>	<b>147,812</b>	
<b>Tax Levy Required / (Contributed)</b>	<b>1,155,913</b>	<b>1,207,174</b>	<b>603,588</b>	<b>1,207,174</b>	<b>1,265,882</b>	<b>1,265,882</b>	<b>4.86</b>

# Health & Human Services

Function: Health & Human Services

Fund: Special Revenue Fund

**Mission Statement:**

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

**Summary of Responsibilities:**

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

**Table of Organization Summary:**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Full-Time Equivalents (adopted budget)	231.43	217.30	212.00	206.31	199.00

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

**County of Sheboygan**  
**2023 Summarized 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>2023 Board Adopted 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	20,297,047	15.24
Repairs and Maintenance	36,392	28,360	15,318	36,357	39,103	39,103	37.88
General Operating	1,738,844	1,654,512	912,155	1,825,393	1,830,139	1,830,139	10.62
Fixed Charges	122,220	73,066	61,041	77,465	41,175	41,175	43.65
Operating Expense	20,392,470	19,368,250	11,648,217	22,001,635	22,207,464	22,207,464	14.66
Employee Related Insurance	3,464,550	4,229,714	1,813,148	3,756,479	4,276,065	4,276,065	1.10
Insurance Charges	86,469	90,000	45,000	90,267	94,212	94,212	4.68
Repairs & Maintenance Charges	533,609	619,402	324,803	674,078	617,691	617,691	.28
System Operation Charges	1,022,904	1,049,095	523,756	1,062,010	1,092,743	1,092,743	4.16
Public Safety Charges	1,200	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	461,542	11.32
Interdepartmental Charges	5,508,116	6,404,037	2,913,341	5,858,689	6,543,453	6,543,453	2.18
Vehicles	15,397	85,000			95,000	95,000	11.76
Capital Outlay	15,397	85,000			95,000	95,000	11.76
<b>Total Expense .....</b>	<b>40,169,784</b>	<b>40,882,734</b>	<b>21,877,255</b>	<b>42,439,654</b>	<b>44,889,372</b>	<b>44,889,372</b>	<b>9.80</b>
<b>Operating Transfers In</b>	<b>62,518</b>				<b>544,218</b>	<b>544,218</b>	
<b>Operating Transfers Out</b>	<b>1,766,417</b>						
<b>Tax Levy Required / (Contributed)</b>	<b>14,398,127</b>	<b>14,612,218</b>	<b>9,050,143</b>	<b>14,612,218</b>	<b>14,327,361</b>	<b>14,327,361</b>	<b>1.95</b>

**Capital Outlay 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
<b>Grand Total Amounts</b>	<u>\$ 95,000.00</u>	<u>\$ (76,000.00)</u>	

# Human Resources

Function: General Administration

Fund: General Fund

**Mission Statement:**

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

**Summary of Responsibilities:**

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

<b>Table of Organization Summary:</b>	<u><b>2023</b></u>	<u><b>2022</b></u>	<u><b>2021</b></u>	<u><b>2020</b></u>	<u><b>2019</b></u>
Full-Time Equivalents (adopted budget)	6.00	5.00	5.00	6.00	5.00

**County of Sheboygan**  
**2023 Summarized 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>2023 Board Adopted Budget</i>	<i>% Chg from 2022 Budget</i>
<b>Revenue</b>							
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	71,420	38.87
Interdepartmental Revenue	114,789	116,825	38,942	60,272	71,420	71,420	38.87
<b>Total Revenue .....</b>	<b>114,796</b>	<b>116,825</b>	<b>38,944</b>	<b>60,277</b>	<b>71,420</b>	<b>71,420</b>	<b>38.87</b>
<b>Expense</b>							
Wages	363,467	389,584	201,714	378,302	438,187	438,187	12.48
Benefits	50,721	54,153	26,612	52,558	62,224	62,224	14.90
Personnel Related Expenses	414,188	443,737	228,325	430,860	500,411	500,411	12.77
Purchased Services	49,607	97,200	16,596	93,700	89,000	89,000	8.44
Repairs and Maintenance	3,037	5,000	1,642	5,000	5,000	5,000	
General Operating	38,141	74,706	18,111	54,744	70,605	70,605	5.49
Operating Expense	90,785	176,906	36,349	153,444	164,605	164,605	6.95
Employee Related Insurance	77,674	86,039	37,589	81,384	114,853	114,853	33.49
Insurance Charges	1,955	1,903	951	1,903	1,950	1,950	2.47
System Operation Charges	29,477	30,833	14,775	29,833	26,739	26,739	13.28
Other Interdepartmental Charges	8	8	4	8	8	8	
Interdepartmental Charges	109,114	118,783	53,320	113,128	143,550	143,550	20.85
<b>Total Expense .....</b>	<b>614,087</b>	<b>739,426</b>	<b>317,995</b>	<b>697,432</b>	<b>808,566</b>	<b>808,566</b>	<b>9.35</b>

**County of Sheboygan**  
**2023 Summarized 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>2023 Board Adopted 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	637,885	2.45



# Information Technology

Function: General Administration

Fund: Internal Services Fund

## **Mission Statement:**

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

## **Summary of Responsibilities:**

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

<b>Table of Organization Summary:</b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>
Full-Time Equivalents (adopted budget)	6.75	7.75	7.50	7.50	7.50

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

**County of Sheboygan**  
**2023 Summarized 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>2023 Board Adopted 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	1,856,947	12.69
Employee Related Insurance	144,546	161,687	65,263	146,992	127,371	127,371	21.22
Insurance Charges	6,730	7,025	3,512	7,025	7,490	7,490	6.62
System Operation Charges	1,920	1,964	989	1,977	1,702	1,702	13.34
Other Interdepartmental Charges	19	19	10	19	20	20	5.26
Interdepartmental Charges	153,215	170,695	69,774	156,013	136,583	136,583	19.98
<b>Total Expense .....</b>	<b>2,521,105</b>	<b>2,483,519</b>	<b>1,276,630</b>	<b>2,518,997</b>	<b>2,604,187</b>	<b>2,604,187</b>	<b>4.86</b>
<b>Operating Transfers In</b>	<b>154,782</b>		<b>2,600</b>	<b>2,600</b>			
<b>Operating Transfers Out</b>	<b>29,079</b>	<b>77,764</b>	<b>77,764</b>	<b>77,764</b>			<b>100.00</b>
<b>Equity</b>							
Use of Net Position		77,764		77,764			100.00
<b>Total Equity .....</b>		<b>77,764</b>		<b>77,764</b>			<b>100.00</b>
<b>Tax Levy Required / (Contributed)</b>							

# Medical Examiner

Function: Justice & Law

Fund: General Fund

**Mission Statement:**

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

**Summary of Responsibilities:**

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

<b>Table of Organization Summary:</b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>
Full-Time Equivalents (adopted budget)	1.15	1.15	1.15	1.36	1.41

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

**County of Sheboygan  
2023 Summarized 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>2023 Board Adopted 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	129,268	33.40

# Non-Departmental

Function: General Administration

Fund: General Fund

## **General Information**

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

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



**County of Sheboygan**  
**2023 Summarized 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>2023 Board Adopted Budget</i>	<i>% Chg from 2022 Budget</i>
Insurance Charges	2,554	2,775	1,388	2,775	2,749	2,749	.94
Repairs & Maintenance Charges	632	175	1,172	175	175	175	
Interdepartmental Charges	3,186	2,950	2,560	2,950	2,924	2,924	.88
<b>Total Expense .....</b>	<b>1,941,522</b>	<b>2,058,929</b>	<b>1,959,307</b>	<b>2,056,670</b>	<b>2,129,349</b>	<b>2,129,349</b>	<b>3.42</b>
<b>Operating Transfers In</b>	<b>1,766,417</b>						
<b>Operating Transfers Out</b>	<b>1,026,008</b>	<b>782,326</b>	<b>870,499</b>	<b>2,063,711</b>	<b>2,844,960</b>	<b>2,844,960</b>	<b>263.65</b>
<b>Equity</b>							
Use of Gen Fund Assigned Fund Balance					96,000	96,000	
Use of Unassigned Fund Balance		212,701-		365,243-	62,695	62,695	129.48
Use of Jail Assessment Fund Balance		11,128-		29,093-	27,500-	27,500-	147.12
Use of Land Records Fund Balance		117,225		85,264	75,358	75,358	35.72
<b>Total Equity .....</b>		<b>106,604-</b>		<b>309,072-</b>	<b>206,553</b>	<b>206,553</b>	<b>293.76</b>
<b>Tax Levy Required / (Contributed)</b>	<b>2,666,081-</b>	<b>2,454,013-</b>	<b>1,227,006-</b>	<b>2,454,013-</b>	<b>2,426,790-</b>	<b>2,426,790-</b>	<b>1.11</b>

# Planning & Conservation

Function: Environmental  
Fund: General Fund

**Mission Statement:**

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

**Summary of Responsibilities:**

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

<b>Table of Organization Summary:</b>	<u><b>2023</b></u>	<u><b>2022</b></u>	<u><b>2021</b></u>	<u><b>2020</b></u>	<u><b>2019</b></u>
Full-Time Equivalent (adopted budget)	16.52	15.63	14.14	14.01	14.10

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

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

**County of Sheboygan  
2023 Summarized 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>2023 Board Adopted Budget</i>	<i>% Chg from 2022 Budget</i>
<b>Equity</b>							
Use of Gen Fund Assigned Fund Balance				4,000			
Use of Unassigned Fund Balance				69,000			
<b>Total Equity .....</b>				<b>73,000</b>			
<b>Tax Levy Required / (Contributed)</b>	<b>1,207,730</b>	<b>1,204,923</b>	<b>602,460</b>	<b>1,204,923</b>	<b>1,266,292</b>	<b>1,266,292</b>	<b>5.09</b>

**Capital Outlay 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
<b>Grand Total Amounts</b>	<u>\$ 82,000.00</u>	<u>\$ (5,000.00)</u>	

# Property/Liability Insurance

Function: General Administration

Fund: Internal Services Fund

## **General Information:**

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

**County of Sheboygan**  
**2023 Summarized 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>2023 Board Adopted Budget</i>	<i>% Chg from 2022 Budget</i>
<b>Revenue</b>							
Other Misc. Revenue	7,404						
General Revenue	7,404						
Interdepartmental Revenue							
Insurance & Employee Related	612,277	643,440	321,720	643,440	660,985	660,985	2.73
Other Interdept'l Revenue	47,232	52,300	26,150	52,300	62,300	62,300	19.12
Interdepartmental Revenue	659,509	695,740	347,870	695,740	723,285	723,285	3.96
<b>Total Revenue .....</b>	<b>666,913</b>	<b>695,740</b>	<b>347,870</b>	<b>695,740</b>	<b>723,285</b>	<b>723,285</b>	<b>3.96</b>
<b>Expense</b>							
Fixed Charges	876,146	695,740	347,870	698,036	723,285	723,285	3.96
Operating Expense	876,146	695,740	347,870	698,036	723,285	723,285	3.96
<b>Total Expense .....</b>	<b>876,146</b>	<b>695,740</b>	<b>347,870</b>	<b>698,036</b>	<b>723,285</b>	<b>723,285</b>	<b>3.96</b>

**Tax Levy Required / (Contributed)**



# Register of Deeds

Function: General Administration

Fund: General Fund

**Mission Statement:**

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

**Summary of Responsibilities:**

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

**Table of Organization Summary:**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Full-Time Equivalents (adopted budget)	7.00	7.00	7.00	7.00	7.00

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

**County of Sheboygan**  
**2023 Summarized 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>2023 Board Adopted Budget</i>	<i>% Chg from 2022 Budget</i>
<i>Operating Transfers In</i>	51,163	86,000	46,851	86,000	58,180	58,180	32.35
<i>Tax Levy Required / (Contributed)</i>	106,345-	146,345-	73,172-	146,345-	231,346-	231,346-	58.08

# Rocky Knoll

Function: Health Care Center

Fund: Enterprise Fund

**Mission Statement:**

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

**Summary of Responsibilities:**

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

**Table of Organization Summary:**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Full-Time Equivalents (adopted budget)	140.70	139.54	138.08	153.49	159.05

**County of Sheboygan**  
**2023 Summarized 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>2023 Board Adopted Budget</i>	<i>% Chg from 2022 Budget</i>
<b>Revenue</b>							
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	1,495,090	1.56
Public Charges for:							
General Government	86	50	27	54	51	51	2.00
Health Care Services	9,417,058	11,599,229	4,912,419	10,496,918	12,251,386	12,251,386	5.62
Interest Income	2,397		163	164			
Donations	156,379						
Other Misc. Revenue	23,911	9,000	9,646	12,818	12,440	12,440	38.22
General Revenue	12,221,590	13,126,997	5,717,980	12,052,579	13,758,967	13,758,967	4.81
Interdepartmental Revenue							
Repairs & Maintenance Services	4,408	8,450		5,500	6,500	6,500	23.08
Other Interdept'l Revenue	21,484	28,300	7,254	24,056	28,880	28,880	2.05
Interdepartmental Revenue	25,892	36,750	7,254	29,556	35,380	35,380	3.73
<b>Total Revenue .....</b>	<b>12,247,482</b>	<b>13,163,747</b>	<b>5,725,234</b>	<b>12,082,135</b>	<b>13,794,347</b>	<b>13,794,347</b>	<b>4.79</b>
<b>Expense</b>							
Wages	6,308,403	6,902,905	3,085,292	6,582,053	7,564,264	7,564,264	9.58
Benefits	217,308	946,878	409,430	878,061	1,058,921	1,058,921	11.83
Personnel Related Expenses	6,525,710	7,849,783	3,494,721	7,460,114	8,623,185	8,623,185	9.85
Purchased Services	2,485,035	2,687,613	1,166,678	2,723,236	3,043,658	3,043,658	13.25
Repairs and Maintenance	335,931	254,456	145,867	319,899	275,215	275,215	8.16

**County of Sheboygan**  
**2023 Summarized Budget Report**

**Rocky Knoll Health Care Center**

<i>Description</i>	<b>2021</b>	<b>2022</b>	<b>June, 2022</b>	<b>2022 Annual</b>	<b>2023 Budget</b>	<b>2023 Board</b>	<b>% Chg from</b>
	<i>Actual</i>	<i>Budget</i>	<i>YTD</i>	<i>Projection</i>	<i>Request</i>	<i>Adopted Budget</i>	<i>2022 Budget</i>
General Operating	993,642	958,810	467,690	951,460	1,089,800	1,089,800	13.66
Fixed Charges	28,805	30,830	13,868	27,758	29,860	29,860	3.15
Bad Debt Expense	5,000	5,000		5,000	7,500	7,500	50.00
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	4,446,033	12.94
Employee Related Insurance	1,857,778	2,171,157	894,003	1,851,672	2,209,450	2,209,450	1.76
Insurance Charges	56,274	59,045	29,523	59,045	59,093	59,093	.08
Repairs & Maintenance Charges	30,704	15,500	8,269	17,950	18,510	18,510	19.42
System Operation Charges	223,207	241,189	118,909	265,103	267,097	267,097	10.74
Other Interdepartmental Charges	239,588	245,278	121,697	245,278	236,192	236,192	3.70
Interdepartmental Charges	2,407,552	2,732,169	1,172,401	2,439,048	2,790,342	2,790,342	2.13
Machinery and Equipment			15,327	15,327	68,900	68,900	
Capital Outlay			15,327	15,327	68,900	68,900	
<b>Total Expense .....</b>	<b>13,421,270</b>	<b>14,518,661</b>	<b>6,789,231</b>	<b>13,941,842</b>	<b>15,928,460</b>	<b>15,928,460</b>	<b>9.71</b>
<b>Operating Transfers In</b>	<b>582,979</b>	<b>350,221</b>	<b>349,491</b>	<b>880,170</b>	<b>970,113</b>	<b>970,113</b>	<b>177.00</b>
<b>Tax Levy Required / (Contributed)</b>	<b>921,241</b>	<b>1,004,693</b>	<b>502,346</b>	<b>1,004,693</b>	<b>1,164,000</b>	<b>1,164,000</b>	<b>15.86</b>

**Capital Outlay 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
<b>Grand Total Amounts</b>	<b>\$ 68,900.00</b>	<b>\$ -</b>	

# Sheriff

Function: Justice & Law

Fund: General Fund

## **Mission Statement:**

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

## **Summary of Responsibilities:**

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

## **Table of Organization Summary:**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Full-Time Equivalents (adopted budget)	187.00	191.70	192.00	197.30	193.05



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

**County of Sheboygan**  
**2023 Summarized 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>2023 Board Adopted 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	2,437,162	3.12
Repairs and Maintenance	110,468	119,221	59,652	176,853	123,245	123,245	3.38
General Operating	881,887	903,474	512,484	1,014,030	909,418	909,418	.66
Fixed Charges	610,523	664,381	213,759	492,557	500,097	500,097	24.73
Operating Expense	4,103,790	4,050,561	1,987,046	4,069,134	3,969,922	3,969,922	1.99
Employee Related Insurance	3,177,177	3,374,062	1,572,997	3,223,116	3,357,811	3,357,811	.48
Insurance Charges	127,494	139,885	69,943	139,885	150,099	150,099	7.30
Repairs & Maintenance Charges	1,682	2,600	671	2,714	2,600	2,600	
System Operation Charges	408,492	479,078	237,955	478,718	492,338	492,338	2.77
Other Interdepartmental Charges	78,709	80,854	40,257	80,854	88,273	88,273	9.18
Interdepartmental Charges	3,793,554	4,076,479	1,921,823	3,925,287	4,091,121	4,091,121	.36
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
Vehicles	282,646	388,135	288,110	388,135	383,814	383,814	1.11
Capital Outlay	351,305	398,135	297,435	407,460	472,605	472,605	18.70
<b>Total Expense .....</b>	<b>23,217,748</b>	<b>23,169,681</b>	<b>11,750,110</b>	<b>23,781,965</b>	<b>24,182,483</b>	<b>24,182,483</b>	<b>4.37</b>
<b>Operating Transfers In</b>	<b>138,857</b>	<b>100,000</b>	<b>285,526</b>	<b>593,783</b>	<b>573,537</b>	<b>573,537</b>	<b>473.54</b>
<b>Tax Levy Required / (Contributed)</b>	<b>20,283,840</b>	<b>20,960,924</b>	<b>10,480,463</b>	<b>20,960,924</b>	<b>21,573,286</b>	<b>21,573,286</b>	<b>2.92</b>

# Capital Outlay 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)	
<b>Grand Total Amounts</b>	<b>\$ 472,605.00</b>	<b>\$ (143,655.00)</b>	

# Transportation - Airport Division

Function: Public Works  
Fund: General Fund

## Mission Statement:

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

## Summary of Responsibilities:

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

## Table of Organization Summary:

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Full-Time Equivalents (adopted budget)	4.20	4.20	3.20	3.38	3.38

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

**County of Sheboygan**  
**2023 Summarized 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>2023 Board Adopted Budget</i>	<i>% Chg from 2022 Budget</i>
Employee Related Insurance	27,129	53,888	14,166	53,888	29,736	29,736	44.82
Insurance Charges	14,758	15,604	7,802	15,604	16,294	16,294	4.42
Repairs & Maintenance Charges	48,191	16,500	17,011	20,000	17,000	17,000	3.03
System Operation Charges	8,092	10,060	4,955	10,060	10,735	10,735	6.71
Other Interdepartmental Charges	8,500	8,500	4,250	8,500	8,500	8,500	
Interdepartmental Charges	106,670	104,552	48,184	108,052	82,265	82,265	21.32
Machinery and Equipment	23,198			58,577			
Vehicles	71,799						
Capital Outlay	94,997			58,577			
<b>Total Expense .....</b>	<b>707,767</b>	<b>805,850</b>	<b>384,086</b>	<b>846,627</b>	<b>1,103,234</b>	<b>1,103,234</b>	<b>36.90</b>
<b>Operating Transfers In</b>	<b>1,139</b>			<b>27,000</b>	<b>96,000</b>	<b>96,000</b>	
<b>Tax Levy Required / (Contributed)</b>	<b>211,025</b>	<b>220,154</b>	<b>110,076</b>	<b>220,154</b>	<b>231,271</b>	<b>231,271</b>	<b>5.05</b>

# Transportation - Highway Division

Function: Public Works

Fund: Internal Services Fund

## Mission Statement:

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

## Summary of Responsibilities:

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

## Table of Organization Summary:

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Full-Time Equivalents (adopted budget)	100.25	99.76	99.07	100.91	97.20

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



**County of Sheboygan**  
**2023 Summarized Budget Report**

**Transportation - Highway Division**

<i>Description</i>	<b>2021</b>	<b>2022</b>	<i>June, 2022</i>	<b>2022 Annual</b>	<b>2023 Budget</b>	<b>2023 Board</b>	<b>% Chg from</b>
	<i>Actual</i>	<i>Budget</i>	<i>YTD</i>	<i>Projection</i>	<i>Request</i>	<i>Adopted Budget</i>	<i>2022 Budget</i>
Purchased Services	848,479	4,937,025	2,013,321	5,042,864	5,397,207	5,397,207	9.32
Repairs and Maintenance	938,770	948,600	507,627	1,023,354	1,010,100	1,010,100	6.48
General Operating	6,963,879	5,856,495	4,300,755	7,648,131	9,826,771	9,826,771	67.79
Fixed Charges	114,627	170,000	21,738	150,030	105,100	105,100	38.18
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	16,339,178	37.16
Employee Related Insurance	1,706,116	1,880,865	876,580	1,918,040	1,891,743	1,891,743	.58
Insurance Charges	256,759	268,776	134,388	268,776	279,193	279,193	3.88
Repairs & Maintenance Charges	19,821	18,450	6,583	19,969	18,000	18,000	2.44
System Operation Charges	130,224	115,273	57,563	115,271	127,520	127,520	10.62
Other Interdepartmental Charges	138,411	147,962	66,210	147,962	153,505	153,505	3.75
Interdepartmental Charges	2,251,331	2,431,326	1,141,325	2,470,018	2,469,961	2,469,961	1.59
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	1,211,000	23.11
Computer and Systems Equipment					90,000	90,000	
Vehicles		550,000		550,000	145,000	145,000	73.64
Capital Outlay		2,125,000	1,946,015	2,130,745	1,521,000	1,521,000	28.42
<b>Total Expense .....</b>	<b>19,465,301</b>	<b>23,134,397</b>	<b>14,364,292</b>	<b>25,478,971</b>	<b>27,495,122</b>	<b>27,495,122</b>	<b>18.85</b>

**County of Sheboygan**  
**2023 Summarized 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>2023 Board Adopted 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	1,392,000	20.18
<i>Operating Transfers Out</i>		750,000	375,000	750,000	149,409	149,409	80.08
<b>Equity</b>							
Use of Net Position		750,000		778,000	149,409	149,409	80.08
<b>Total Equity .....</b>		<b>750,000</b>		<b>778,000</b>	<b>149,409</b>	<b>149,409</b>	<b>80.08</b>
<b>Tax Levy Required / (Contributed)</b>	<b>2,188,098</b>	<b>1,501,012</b>	<b>750,506</b>	<b>1,501,012</b>	<b>1,484,354</b>	<b>1,484,354</b>	<b>1.11</b>

# Capital Outlay 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
<b>Grand Total Amounts</b>	<b>\$ 1,521,000.00</b>	<b>\$</b>	

# Treasurer

Function: General Administration

Fund: General Fund

**Mission Statement:**

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

**Summary of Responsibilities:**

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

**Table of Organization Summary:**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Full-Time Equivalents (adopted budget)	7.08	7.78	7.09	8.00	8.10

**County of Sheboygan**  
**2023 Summarized 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>2023 Board Adopted Budget</i>	<i>% Chg from 2022 Budget</i>
<b><i>Revenue</i></b>							
Sales and Use Tax	195	200	120	200	200	200	
Interest and Penalty on Tax	34,673	18,200		18,200	20,020	20,020	10.00
In Rem Fees	1,950	1,800	1,800	1,800	1,800	1,800	
Federal Grants	1,095	1,310	446	1,310	1,275	1,275	2.67
State Gov't Pay't Lieu Tax	70,258	70,500	71,136	71,136	71,100	71,100	.85
Charges - Other Local Gov'ts	20,958	19,700		19,700	22,085	22,085	12.11
Public Charges for:							
General Government	3,082	2,650	570	2,650	2,650	2,650	
Other Misc. Revenue	39,332	45,373	33,004	64,887	29,733	29,733	34.47
General Revenue	171,543	159,733	107,077	179,883	148,863	148,863	6.81
System Operation Revenue			42	42			
Interdepartmental Revenue			42	42			
<b><i>Total Revenue .....</i></b>	<b><i>171,543</i></b>	<b><i>159,733</i></b>	<b><i>107,120</i></b>	<b><i>179,925</i></b>	<b><i>148,863</i></b>	<b><i>148,863</i></b>	<b><i>6.81</i></b>
<b><i>Expense</i></b>							
Wages	369,295	382,664	176,438	382,664	375,505	375,505	1.87
Benefits	49,475	53,056	23,750	53,056	53,324	53,324	.51
Personnel Related Expenses	418,770	435,720	200,189	435,720	428,829	428,829	1.58
Purchased Services	33,458	60,360	24,399	60,360	44,308	44,308	26.59
Repairs and Maintenance	2,523	9,200	668	10,700	11,890	11,890	29.24
General Operating	72,778	68,990	18,631	69,072	77,507	77,507	12.35
Fixed Charges	1,533	1,533	639	1,533	1,533	1,533	

**County of Sheboygan**  
**2023 Summarized 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>2023 Board Adopted Budget</i>	<i>% Chg from 2022 Budget</i>
Bad Debt Expense	198-	52	29	56	52	52	
Operating Expense	110,093	140,135	44,366	141,721	135,290	135,290	3.46
Employee Related Insurance	127,457	130,755	65,353	130,755	137,118	137,118	4.87
Insurance Charges	2,433	2,247	1,124	2,247	2,277	2,277	1.34
System Operation Charges	47,968	49,748	24,571	49,748	63,847	63,847	28.34
Other Interdepartmental Charges	1,536	1,589	794	1,589	1,589	1,589	
Interdepartmental Charges	179,394	184,339	91,843	184,339	204,831	204,831	11.12
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	
<b>Total Expense .....</b>	<b>733,374</b>	<b>760,194</b>	<b>339,237</b>	<b>764,719</b>	<b>871,770</b>	<b>871,770</b>	<b>14.68</b>
<b>Operating Transfers In</b>	<b>12,101</b>	<b>18,925</b>	<b>4,432</b>	<b>18,925</b>	<b>115,078</b>	<b>115,078</b>	<b>508.07</b>
<b>Tax Levy Required / (Contributed)</b>	<b>564,117</b>	<b>581,536</b>	<b>290,767</b>	<b>581,536</b>	<b>607,829</b>	<b>607,829</b>	<b>4.52</b>

**Capital Outlay 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
<b>Grand Total Amounts</b>	<u>\$ 102,820.00</u>	<u>\$ -</u>	

# UW Extension

Function: General Administration

Fund: General Fund

**Mission Statement:**

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

**Summary of Responsibilities:**

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

<b>Table of Organization Summary:</b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>
Full-Time Equivalents (adopted budget)	2.20	2.20	2.20	2.20	3.20



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

**County of Sheboygan  
2023 Summarized 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>2023 Board Adopted Budget</i>	<i>% Chg from 2022 Budget</i>
<i>Operating Transfers In</i>	352						
<b><i>Equity</i></b>							
Use of Unassigned Fund Balance				7,207			
<b><i>Total Equity .....</i></b>				<b>7,207</b>			
<b><i>Tax Levy Required / (Contributed)</i></b>	<b>413,450</b>	<b>408,443</b>	<b>204,222</b>	<b>408,443</b>	<b>403,299</b>	<b>403,299</b>	<b>1.26</b>

# UW Green Bay - Sheboygan Campus

Function: General Administration

Fund: General Fund

## **General Information:**

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

**County of Sheboygan**  
**2023 Summarized 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>2023 Board Adopted Budget</i>	<i>% Chg from 2022 Budget</i>
<b><i>Expense</i></b>							
Repairs and Maintenance	78,483	79,977	39,488	72,477	79,423	79,423	.69
General Operating	510	610		610	610	610	
Operating Expense	78,993	80,587	39,488	73,087	80,033	80,033	.69
Insurance Charges	28,095	29,022	14,511	29,022	28,576	28,576	1.54
Repairs & Maintenance Charges	2,041	2,000	2,428	2,428	3,000	3,000	50.00
Interdepartmental Charges	30,136	31,022	16,939	31,450	31,576	31,576	1.79
Other Improvements		44,000		48,000			100.00
Capital Outlay		44,000		48,000			100.00
<b><i>Total Expense .....</i></b>	<b><i>109,128</i></b>	<b><i>155,609</i></b>	<b><i>56,427</i></b>	<b><i>152,537</i></b>	<b><i>111,609</i></b>	<b><i>111,609</i></b>	<b><i>28.28</i></b>
<b><i>Tax Levy Required / (Contributed)</i></b>	<b><i>111,609</i></b>	<b><i>155,609</i></b>	<b><i>77,804</i></b>	<b><i>155,609</i></b>	<b><i>111,609</i></b>	<b><i>111,609</i></b>	<b><i>28.28</i></b>

# Veterans Commission

Function: General Administration

Fund: General Fund

**Mission Statement:**

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

**Summary of Responsibilities:**

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

**Table of Organization Summary:**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Full-Time Equivalents (adopted budget)	0.20	0.20	0.20	0.20	0.30

**County of Sheboygan**  
**2023 Summarized 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>2023 Board Adopted Budget</i>	<i>% Chg from 2022 Budget</i>
<b><i>Expense</i></b>							
Wages		2,000		2,000	2,000	2,000	
Benefits		148		148	148	148	
Personnel Related Expenses		2,148		2,148	2,148	2,148	
Purchased Services	6,639	7,803	1,545	7,961	7,651	7,651	1.95
General Operating	8,936	10,820	2,629	8,820	10,971	10,971	1.40
Operating Expense	15,576	18,623	4,175	16,781	18,622	18,622	.01
Insurance Charges	43	41	20	41	42	42	2.44
System Operation Charges	561						
Interdepartmental Charges	604	41	20	41	42	42	2.44
<b><i>Total Expense .....</i></b>	<b><i>16,180</i></b>	<b><i>20,812</i></b>	<b><i>4,195</i></b>	<b><i>18,970</i></b>	<b><i>20,812</i></b>	<b><i>20,812</i></b>	
<b><i>Tax Levy Required / (Contributed)</i></b>	<b><i>20,797</i></b>	<b><i>20,812</i></b>	<b><i>10,405</i></b>	<b><i>20,812</i></b>	<b><i>20,812</i></b>	<b><i>20,812</i></b>	

# Veterans Services

Function: General Administration

Fund: General Fund

**Mission Statement:**

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

**Summary of Responsibilities:**

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

<b>Table of Organization Summary:</b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>
Full-Time Equivalents (adopted budget)	3.00	3.00	3.00	3.00	3.00

**County of Sheboygan**  
**2023 Summarized 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>2023 Board Adopted Budget</i>	<i>% Chg from 2022 Budget</i>
<b>Revenue</b>							
State Grants	13,000	13,650	14,300	14,300	14,300	14,300	4.76
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	14,300	4.76
<b>Total Revenue .....</b>	<b>18,163</b>	<b>13,650</b>	<b>17,617</b>	<b>17,673</b>	<b>14,300</b>	<b>14,300</b>	<b>4.76</b>
<b>Expense</b>							
Wages	170,054	172,994	88,552	178,422	186,260	186,260	7.67
Benefits	22,670	24,047	11,671	24,801	26,449	26,449	9.99
Personnel Related Expenses	192,724	197,041	100,223	203,223	212,709	212,709	7.95
Purchased Services	2,732	2,772	764	2,172	2,172	2,172	21.65
Repairs and Maintenance	746	490	402	743	490	490	
General Operating	12,387	19,915	12,407	19,895	17,707	17,707	11.09
Fixed Charges			30	30			
Operating Expense	15,866	23,177	13,603	22,840	20,369	20,369	12.12
Employee Related Insurance	72,211	75,623	37,807	75,631	79,314	79,314	4.88
Insurance Charges	801	856	428	856	889	889	3.86
System Operation Charges	20,461	21,521	10,710	21,521	14,879	14,879	30.86
Interdepartmental Charges	93,472	98,000	48,946	98,008	95,082	95,082	2.98
<b>Total Expense .....</b>	<b>302,062</b>	<b>318,218</b>	<b>162,772</b>	<b>324,071</b>	<b>328,160</b>	<b>328,160</b>	<b>3.12</b>



**County of Sheboygan  
2023 Summarized 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>2023 Board Adopted 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	313,860	3.05