



WISCONSIN

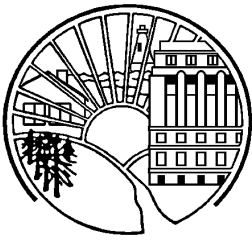
**2024 ADOPTED BUDGET**

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# SHEBOYGAN COUNTY

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

**Alayne Krause**  
*County Administrator*

November 7, 2023

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 2024. This document builds on past accomplishments and existing strengths, while continuously striving to improve and meet the future needs of Sheboygan County residents.

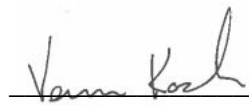
The 2024 Sheboygan County Budget will increase the property tax levy 1.69%, or \$891,161. The tax levy increase includes capturing net new construction, which increased 1.16%, along with a small Tax Incremental District closing, for an increase of \$535,013. There is a 6.45% increase in aid to local libraries, or \$107,120. Debt service will decrease by 1.57%, or \$81,979. There is a decrease in Bridge Aid of 37.99%, or \$23,670. With the increase of equalized value (without Tax Incremental Districts) of 14.32%, the tax rate will decrease to \$3.89, a 48-cent reduction from the 2023 rate, or a reduction of 11.05%.


Some of the key components in the 2024 budget include:

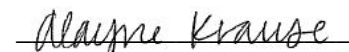
- Investments in staffing and facility upgrades at Rocky Knoll Health Care Center to continue our 5-star quality care
- Tuckpointing and window replacement at the Courthouse to preserve the historic building
- Enhanced child welfare and behavioral health services to meet referral demand and ensure caseload size is maintained at best practice levels
- Improving our local transportation system, including our roads, bridges, and airport
- Investments in staffing and equipment replacement for the Sheriff's Department, including application of new State Supplemental Shared Revenue

The budget supports 19 departments with approximately 850 employees implementing over 200 programs and services. Sheboygan County is recognized as a leader of responsive and cost-effective local government. We have healthy fiscal reserves, an excellent bond rating, and provide high quality services in a fiscally responsible manner.

The budget reflects a tremendous team effort among County Board Supervisors, Department Heads, and staff to build on our organization's past accomplishments and to improve service delivery. Our commitment to the residents of Sheboygan County will continue to influence our decisions regarding future budgets and the programs and services we provide.

  
Vernon Koch  
Chairman of the Board

  
Roger Te Stroete  
Chairman of the Finance Committee

  
Alayne Krause  
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 2023 - 2024**

**(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

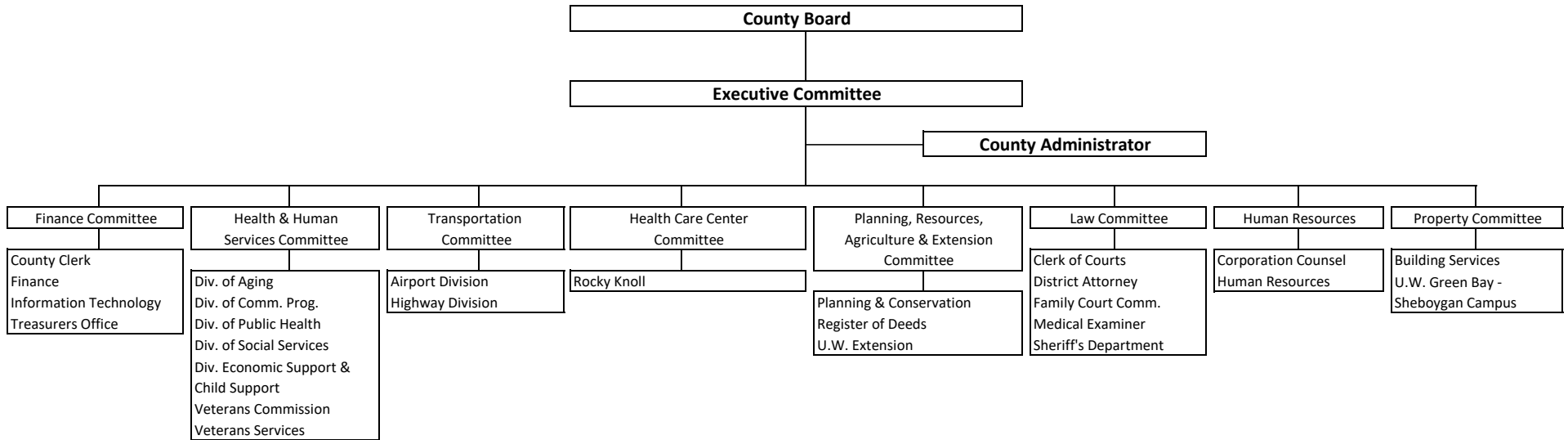
TRANSPORTATION COMMITTEE

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 ..... Alayne Krause

Department Heads

Building Services ..... James TeBeest

Clerk of Courts\* ..... Christine Koenig

County Clerk\* ..... Jon Dolson

Court Commissioner ..... Ryan O'Rourke

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

District Attorney\* ..... Joel Urmanski

Finance ..... Steve Hatton

Health & Human Services ..... Matt Strittmater

Health Care Center ..... Kayla Clinton

Human Resources ..... David Loomis

Information Technology ..... Chris Lewinski

Medical Examiner ..... Chris Nehring

Planning & Conservation ..... Aaron Brault

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

Sheriff\* ..... Cory Roeseler

Transportation ..... Bryan Olson

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

University of Wisconsin-Extension\*\*\* ..... Jayna Hintz

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

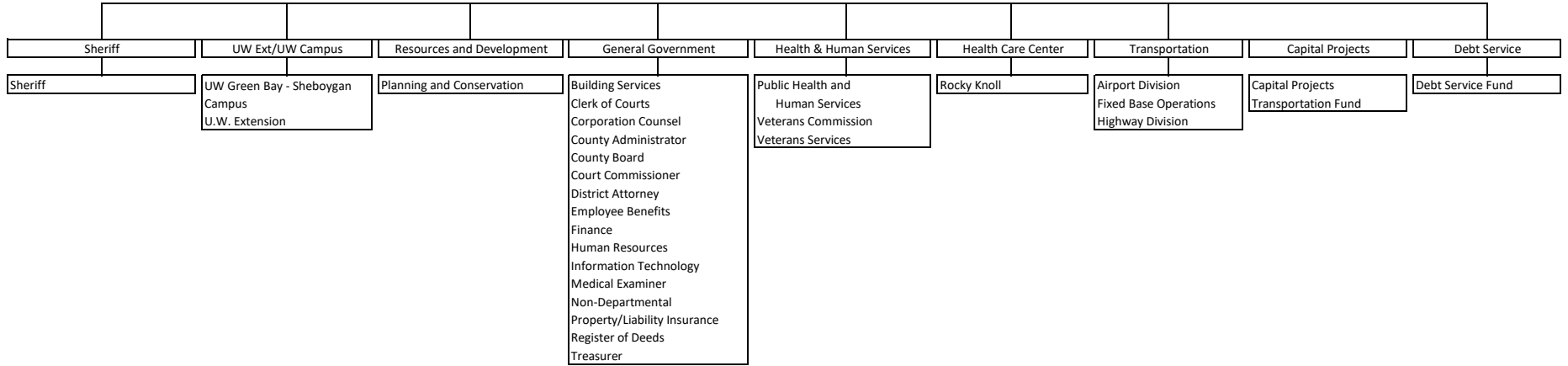
Veterans Service ..... Todd Richter

\* 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  
2024 BUDGET SUMMARY**

Page	OPERATING BUDGETS	REVENUES			EXPENDITURES			(Usage) Contribution of Fund Balance	Levy Required
		Preliminary Budget	Changes	Adopted Budget	Preliminary Budget	Changes	Adopted Budget		
51	Building Services	\$ 722,904	\$ -	\$ 722,904	\$ 3,783,527	\$ -	\$ 3,783,527	\$ -	\$ 3,060,623
55	Clerk of Courts	1,585,135	-	1,585,135	3,005,313	-	3,005,313	-	1,420,178
58	Corporation Counsel	313,075	-	313,075	645,530	-	645,530	-	332,455
61	County Administrator	104,925	-	104,925	501,206	-	501,206	-	396,281
64	County Board	-	-	-	246,921	-	246,921	-	246,921
66	County Clerk	144,588	-	144,588	368,851	-	368,851	-	224,263
69	Court Commissioner	46,592	-	46,592	374,988	-	374,988	-	328,396
72	District Attorney	207,047	-	207,047	1,069,948	-	1,069,948	-	862,901
78	Finance	1,010,185	-	1,010,185	2,327,313	-	2,327,313	-	1,317,128
85	Human Resources	206,929	-	206,929	865,830	-	865,830	-	658,901
92	Medical Examiner	168,828	-	168,828	328,645	-	328,645	-	159,817
95	Non-Departmental	8,807,824	-	8,807,824	12,613,497	-	12,613,497	(6,401,829)	(2,596,156)
98	Planning and Conservation	1,115,782	-	1,115,782	2,426,717	-	2,426,717	(33,000)	1,277,935
105	Register of Deeds	1,008,732	-	1,008,732	799,314	-	799,314	-	(209,418)
112	Sheriff	3,260,553	-	3,260,553	25,557,740	-	25,557,740	-	22,297,187
116	Transportation - Airport Division	480,209	-	480,209	711,222	-	711,222	-	231,013
126	Treasurer	174,729	-	174,729	793,678	-	793,678	-	618,949
129	UW Extension	29,735	-	29,735	437,061	-	437,061	-	407,326
132	UW Green Bay - Sheboygan Campus	-	-	-	115,459	-	115,459	-	115,459
134	Veterans Commission	-	-	-	20,812	-	20,812	-	20,812
136	Veterans Services	17,875	-	17,875	347,917	-	347,917	-	330,042
	<b>GENERAL FUND OPERATIONS</b>	\$ 19,405,647	\$ -	\$ 19,405,647	\$ 57,341,489	\$ -	\$ 57,341,489	\$ (6,434,829)	\$ 31,501,013
81	Health & Human Services	\$ 35,115,446	\$ -	\$ 35,115,446	\$ 49,611,994	\$ -	\$ 49,611,994	\$ -	\$ 14,496,548
	<b>SPECIAL REVENUE OPERATIONS</b>	\$ 35,115,446	\$ -	\$ 35,115,446	\$ 49,611,994	\$ -	\$ 49,611,994	\$ -	\$ 14,496,548
36	Debt Service	\$ 1,351,191	\$ -	\$ 1,351,191	\$ 7,179,448	\$ -	\$ 7,179,448	\$ (676,345)	\$ 5,151,912
	<b>DEBT SERVICE OPERATIONS</b>	\$ 1,351,191	\$ -	\$ 1,351,191	\$ 7,179,448	\$ -	\$ 7,179,448	\$ (676,345)	\$ 5,151,912

**COUNTY OF SHEBOYGAN, WISCONSIN  
2024 BUDGET SUMMARY**

Page	OPERATING BUDGETS	REVENUES			EXPENDITURES			(Usage) Contribution of Fund Balance	Levy Required
		Preliminary Budget	Changes	Adopted Budget	Preliminary Budget	Changes	Adopted Budget		
38	Capital Projects	\$ 6,461,693	\$ -	\$ 6,461,693	\$ 6,615,373	\$ -	\$ 6,615,373	\$ (153,680)	\$ -
	<b>CAPITAL PROJECT OPERATIONS</b>	\$ 6,461,693	\$ -	\$ 6,461,693	\$ 6,615,373	\$ -	\$ 6,615,373	\$ (153,680)	\$ -
41	Transportation Fund	\$ 11,200,493	\$ -	\$ 11,200,493	\$ 15,050,283	\$ -	\$ 15,050,283	\$ (3,849,790)	\$ -
	<b>TRANSPORTATION FUND OPERATIONS</b>	\$ 11,200,493	\$ -	\$ 11,200,493	\$ 15,050,283	\$ -	\$ 15,050,283	\$ (3,849,790)	\$ -
108	Rocky Knoll	\$ 16,372,807	\$ -	\$ 16,372,807	\$ 17,412,000	\$ -	\$ 17,412,000	\$ -	\$ 1,039,193
119	Fixed Base Operations	6,273,400		6,273,400	6,273,400		6,273,400	-	-
	<b>ENTERPRISE FUND OPERATIONS</b>	\$ 22,646,207	\$ -	\$ 22,646,207	\$ 23,685,400	\$ -	\$ 23,685,400	\$ -	\$ 1,039,193
75	Employee Benefits Insurance	\$ 18,668,033	\$ -	\$ 18,668,033	\$ 18,743,033	\$ -	\$ 18,743,033	\$ (75,000)	\$ -
88	Information Technology	2,798,702	-	2,798,702	3,142,055	-	3,142,055	(343,353)	-
103	Property/Liability Insurance	753,413	-	753,413	753,413	-	753,413	-	-
121	Transportation - Highway Division	21,071,759	-	21,071,759	22,960,021	-	22,960,021	(351,191)	1,537,071
	<b>INTERNAL SERVICES OPERATIONS</b>	\$ 43,291,907	\$ -	\$ 43,291,907	\$ 45,598,522	\$ -	\$ 45,598,522	\$ (769,544)	\$ 1,537,071
	<b>TOTAL OPERATIONS</b>	\$ 139,472,584	\$ -	\$ 139,472,584	\$ 205,082,509	\$ -	\$ 205,082,509	\$ (11,884,188)	\$ 53,725,737
	<b>TAX LEVY REQUIRED</b>								\$ 53,725,737
	State Tax Due 2023	\$ -		2023 Equalized Value	\$ 13,819,113,500		Mill Rate Required 2023		\$ 3.8878
	State Tax Due 2022	\$ -		2022 Equalized Value	\$ 12,087,889,200		2022 Mill Rate		\$ 4.3709
				Increase in Value	\$ 1,731,224,300		14.32% INCREASE		

**COUNTY OF SHEBOYGAN, WISCONSIN  
2024 BUDGET VERSUS 2023 ESTIMATES**

Page	DEPARTMENTAL OPERATING BUDGETS	REVENUES		EXPENDITURES		(Usage) Contribution of Fund Balance		% of Change
		2023 Estimated Revenues	2024 Adopted Budget	2023 Estimated Expenditures	2024 Adopted Budget	2023 Estimated	2024 Adopted	
51	Building Services	\$ 741,372	\$ 722,904	\$ 3,961,032	\$ 3,783,527	\$ (409,762)	\$ -	8.92%
55	Clerk of Courts	1,564,413	1,585,135	2,938,843	3,005,313	-	-	3.33%
58	Corporation Counsel	283,353	313,075	597,008	645,530	-	-	5.99%
61	County Administrator		104,925	249,233	501,206	-	-	59.00%
64	County Board		-	221,058	246,921	-	-	11.70%
66	County Clerk	143,806	144,588	366,305	368,851	-	-	0.79%
69	Court Commissioner	45,593	46,592	363,351	374,988	-	-	3.35%
72	District Attorney	195,293	207,047	1,008,243	1,069,948	-	-	6.14%
78	Finance	915,277	1,010,185	2,019,581	2,327,313	-	-	19.27%
85	Human Resources	134,278	206,929	572,695	865,830	(15,000)	-	55.62%
92	Medical Examiner	174,283	168,828	302,507	328,645	-	-	24.64%
95	Non-Departmental	11,007,901	8,807,824	5,198,338	12,613,497	44,813	(6,401,829)	-54.96%
98	Planning and Conservation	1,268,079	1,115,782	2,528,722	2,426,717	(20,750)	(33,000)	3.07%
105	Register of Deeds	987,611	1,008,732	756,265	799,314	-	-	-9.48%
112	Sheriff	2,967,065	3,260,553	24,856,847	25,557,740	-	-	1.86%
116	Transportation - Airport Division	486,108	480,209	726,164	711,222	-	-	-3.77%
126	Treasurer	163,665	174,729	771,494	793,678	-	-	1.83%
129	UW Extension	23,273	29,735	361,306	437,061	-	-	20.50%
132	UW Green Bay - Sheboygan Campus	-	-	134,964	115,459	-	-	-14.45%
134	Veterans Commission	-	-	21,264	20,812	-	-	-2.13%
136	Veterans Services	37,032	17,875	291,554	347,917	-	-	29.67%
	<b>GENERAL FUND OPERATIONS</b>	\$ 21,138,402	\$ 19,405,647	\$ 48,246,774	\$ 57,341,489	\$ (400,699)	\$ (6,434,829)	17.95%
81	Health & Human Services	\$ 31,507,522	\$ 35,115,446	\$ 45,086,501	\$ 49,611,994	\$ -	\$ -	6.76%
	<b>SPECIAL REVENUE OPERATIONS</b>	\$ 31,507,522	\$ 35,115,446	\$ 45,086,501	\$ 49,611,994	\$ -	\$ -	6.76%
36	Debt Service	\$ 1,545,557	\$ 1,351,191	\$ 6,571,151	\$ 7,179,448	\$ (23,551)	\$ (676,345)	3.00%
	<b>DEBT SERVICE OPERATIONS</b>	\$ 1,545,557	\$ 1,351,191	\$ 6,571,151	\$ 7,179,448	\$ (23,551)	\$ (676,345)	3.00%

**COUNTY OF SHEBOYGAN, WISCONSIN  
2024 BUDGET VERSUS 2023 ESTIMATES**

Page	DEPARTMENTAL OPERATING BUDGETS	REVENUES		EXPENDITURES		(Usage) Contribution of Fund Balance		% of Change
		2023 Estimated Revenues	2024 Adopted Budget	2023 Estimated Expenditures	2024 Adopted Budget	2023 Estimated	2024 Adopted	
38	Capital Projects	\$ 11,486,906	\$ 6,461,693	\$ 10,286,656	\$ 6,615,373	\$ (42,284)	\$ (153,680)	-100.00%
	<b>CAPITAL PROJECT OPERATIONS</b>	\$ 11,486,906	\$ 6,461,693	\$ 10,286,656	\$ 6,615,373	\$ (42,284)	\$ (153,680)	-100.00%
41	Transportation Fund	\$ 11,500,802	\$ 11,200,493	\$ 11,686,000	\$ 15,050,283	\$ (185,198)	\$ (3,849,790)	0.00%
	<b>TRANSPORTATION FUND OPERATIONS</b>	\$ 11,500,802	\$ 11,200,493	\$ 11,686,000	\$ 15,050,283	\$ (185,198)	\$ (3,849,790)	0.00%
108	Rocky Knoll	\$ 16,147,186	\$ 16,372,807	\$ 17,242,424	\$ 17,412,000	\$ -	\$ -	-5.12%
119	Fixed Base Operations	-	6,273,400	\$ -	6,273,400	-	-	100.00%
	<b>ENTERPRISE FUND OPERATIONS</b>	\$ 16,147,186	\$ 22,646,207	\$ 17,242,424	\$ 23,685,400	\$ -	\$ -	-5.12%
75	Employee Benefits Insurance	\$ 15,394,582	\$ 18,668,033	\$ 15,694,344	\$ 18,743,033	\$ (221,452)	\$ (75,000)	-100.00%
88	Information Technology	2,681,391	2,798,702	2,747,447	3,142,055	(66,433)	(343,353)	0.00%
103	Property/Liability Insurance	723,285	753,413	716,151	753,413	-	-	0.00%
121	Transportation - Highway Division	21,056,870	21,071,759	23,829,066	22,960,021	(1,457,279)	(351,191)	16.89%
	<b>INTERNAL SERVICES OPERATIONS</b>	\$ 39,856,128	\$ 43,291,907	\$ 42,987,008	\$ 45,598,522	\$ (1,745,164)	\$ (769,544)	10.92%
	<b>TOTAL OPERATIONS</b>	\$ 133,182,503	\$ 139,472,584	\$ 182,106,514	\$ 205,082,509	\$ (2,396,896)	\$ (11,884,188)	51.00%

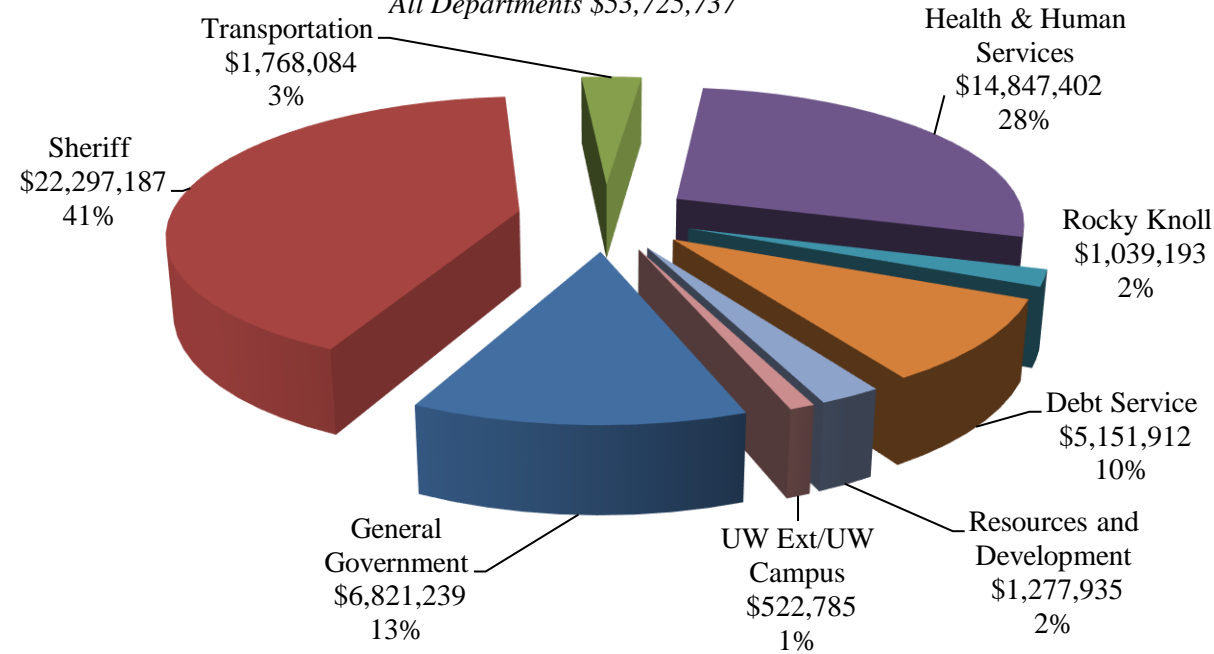


# Sheboygan County Budget Summary

## 2024 Adopted Budget

**Sheboygan County's Portion of the 2024 Adopted Property Tax Levy**

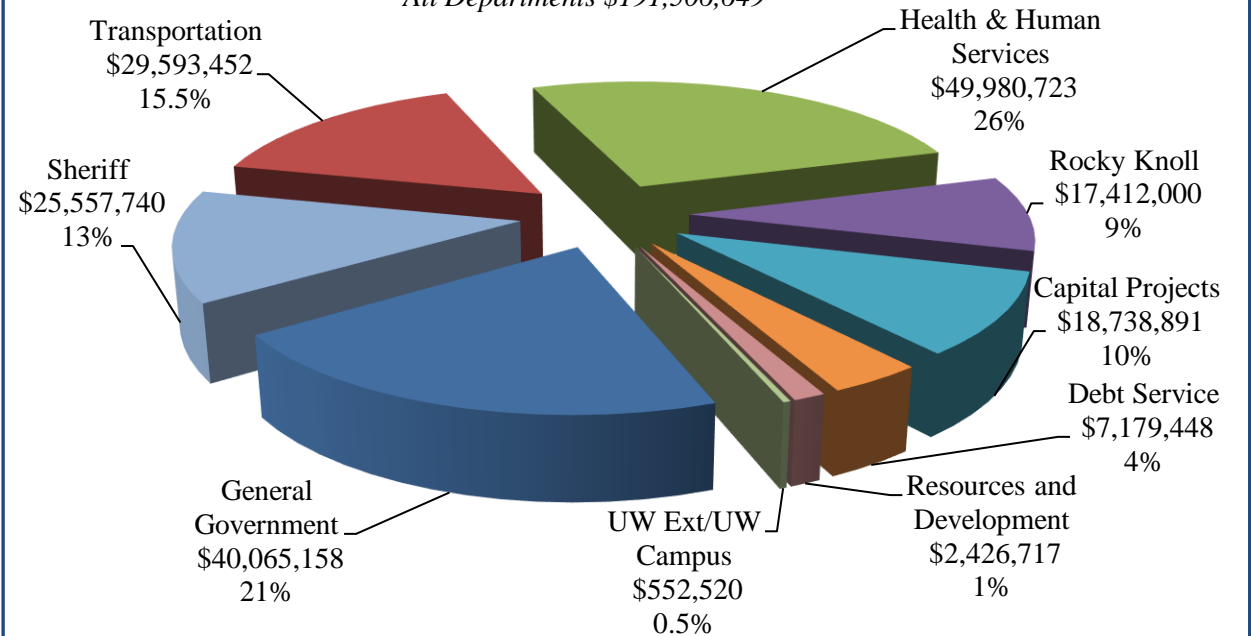
*All Departments \$53,725,737*



Sheboygan County's 2024 tax levy broken out by major categories. The Sheboygan County property tax levy increased \$891,161, or 1.69%, from 2023 to 2024.

**Sheboygan County's 2024 Adopted Total Expenditures**

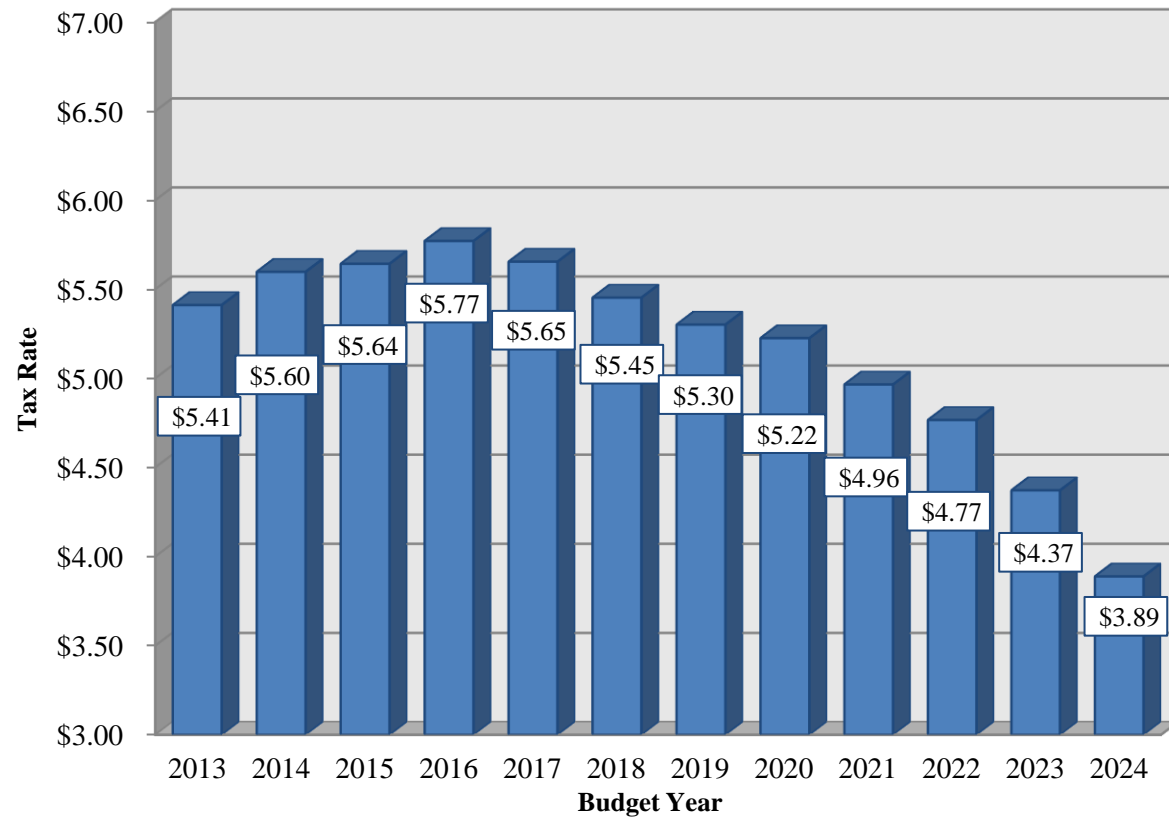
*All Departments \$191,506,649*



Sheboygan County's 2024 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**

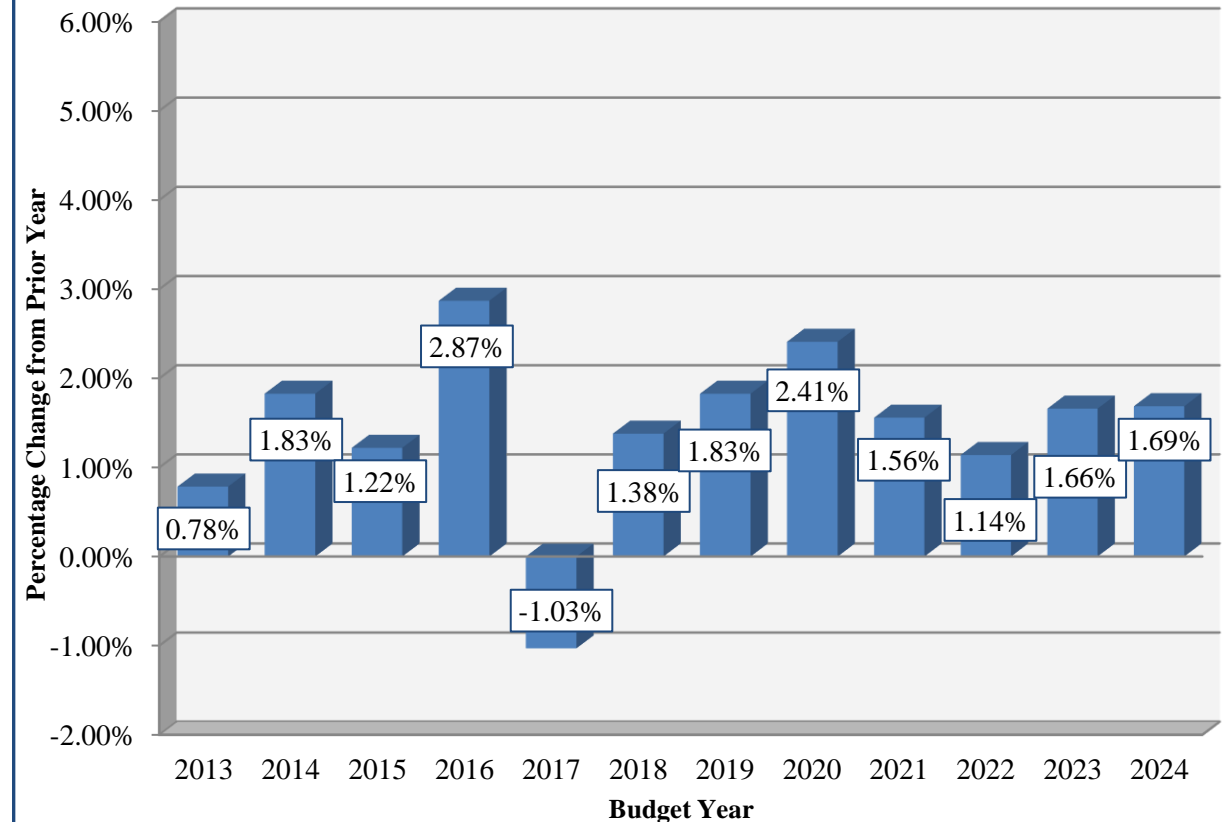
*per \$1,000 of equalized valuation*



The tax rate decreased 48 cents from 2023 to 2024 which is an 11.05% decrease.

**Sheboygan County Adopted Property Tax Levy Trend**

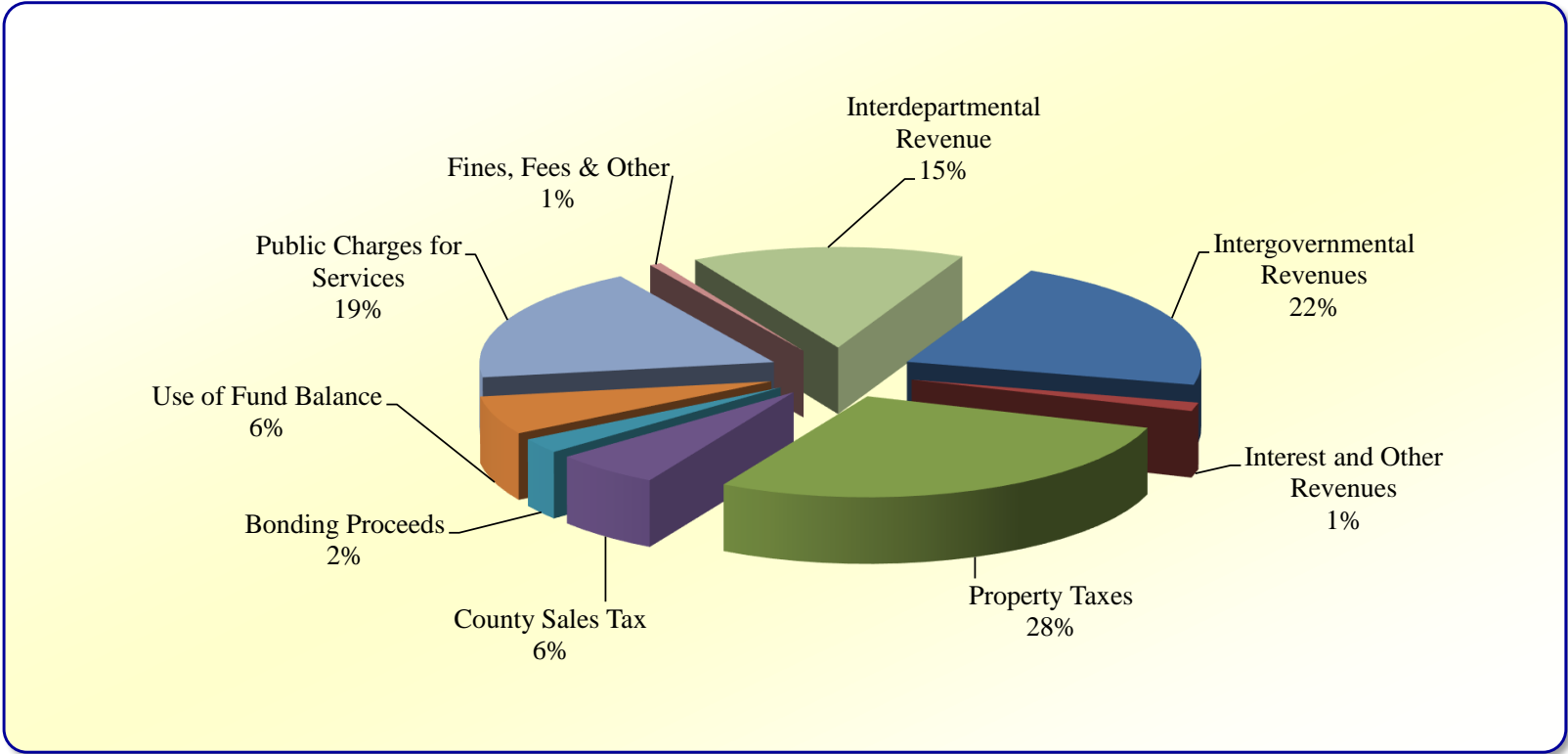
*% Change in County Share of Property Taxes*



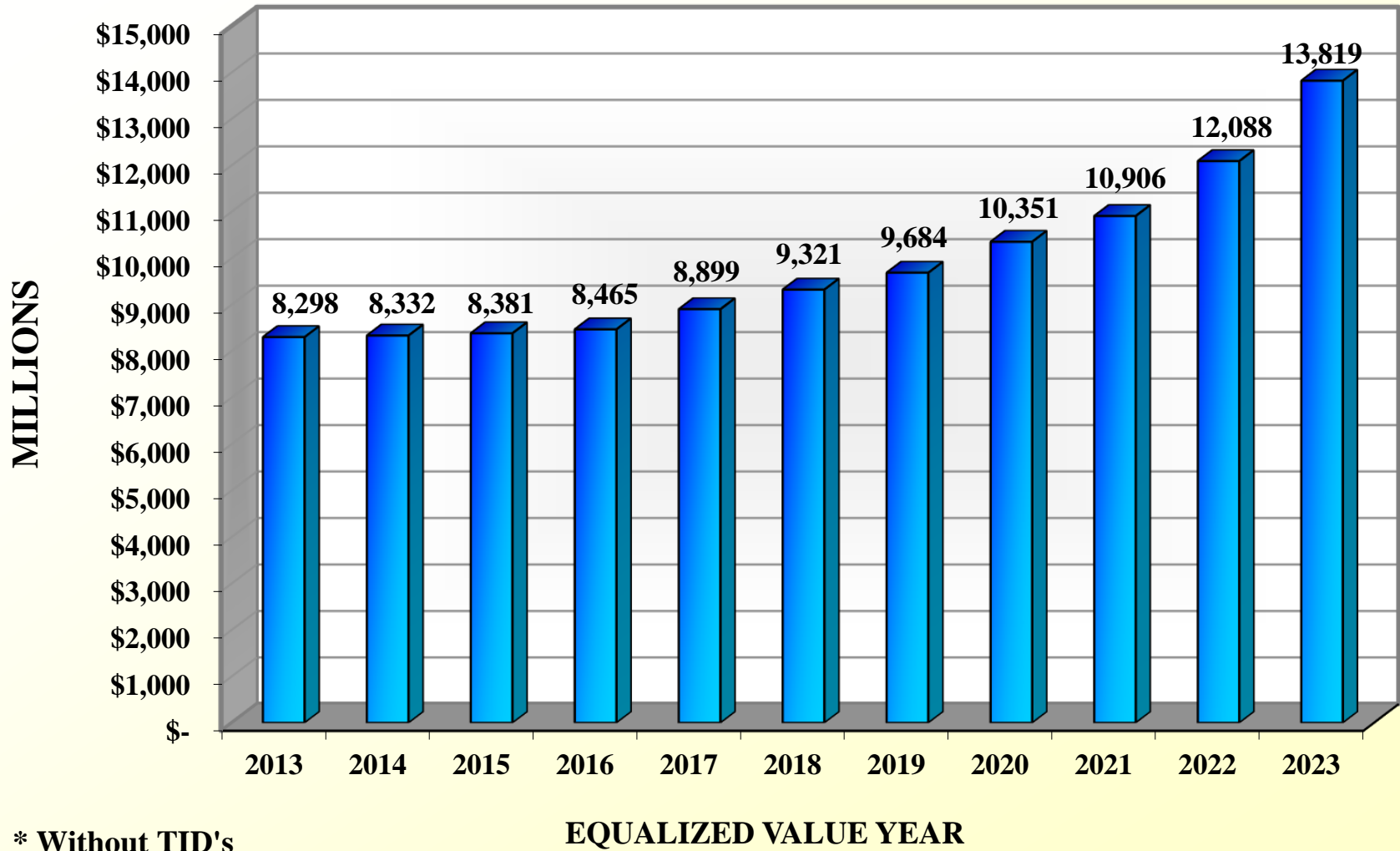
Since 2013, the average annual percentage change is 1.44%.

**COUNTY OF SHEBOYGAN, WISCONSIN**  
**2024 BUDGETED REVENUES**

Intergovernmental Revenues	\$ 41,602,379
Interest and Other Revenues	2,653,302
Property Taxes	53,725,737
County Sales Tax	11,200,493
Bonding Proceeds	4,655,220
Use of Fund Balance	11,884,188
Public Charges for Services	35,756,388
Fines, Fees & Other	1,260,138
Interdepartmental Revenue	28,768,804
Total	<u><u>\$ 191,506,649</u></u>



## COUNTY OF SHEBOYGAN EQUALIZED VALUES OF PROPERTY\*

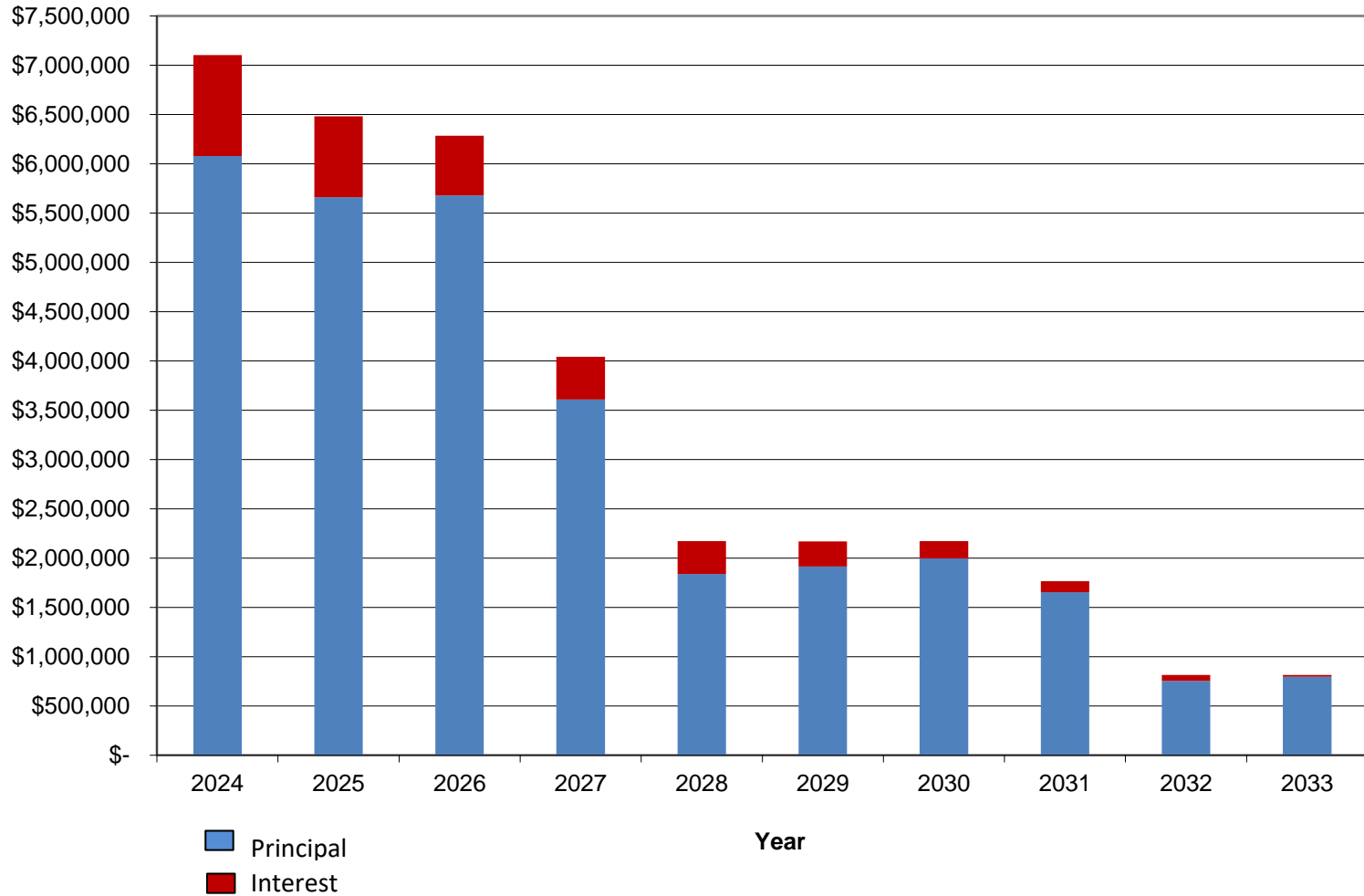


**LONG-TERM DEBT**  
As of December 31, 2023

PRINCIPAL DATE OF ISSUE MATURITY DATE		GEN OBLIGATION PROMISSORY NOTES - 2015	GEN OBLIGATION PROMISSORY NOTES - 2017	GEN OBLIGATION PROMISSORY NOTES - 2018	GEN OBLIGATION PROMISSORY NOTES - 2020	GEN OBLIGATION PROMISSORY NOTES - 2022	GEN OBLIGATION PROMISSORY NOTES - 2023	Total
		12/30/2015 5/1/2025	6/13/2017 5/1/2027	1/10/2018 5/1/2027	5/12/2020 5/1/2030	3/8/2022 5/1/2031	11/7/2023 11/1/2033	
Due	2024	1,275,000.00	1,020,000.00	670,000.00	335,000.00	860,000.00	1,920,000.00	6,080,000.00
	2025	1,310,000.00	1,050,000.00	695,000.00	345,000.00	750,000.00	1,510,000.00	5,660,000.00
	2026		1,080,000.00	720,000.00	355,000.00	780,000.00	2,745,000.00	5,680,000.00
	2027		1,105,000.00	740,000.00	365,000.00	810,000.00	590,000.00	3,610,000.00
	2028				375,000.00	845,000.00	620,000.00	1,840,000.00
	2029				390,000.00	875,000.00	650,000.00	1,915,000.00
	2030				400,000.00	910,000.00	685,000.00	1,995,000.00
	2031					935,000.00	720,000.00	1,655,000.00
	2032						755,000.00	755,000.00
	2033						795,000.00	795,000.00
TOTAL		<u>\$ 2,585,000.00</u>	<u>\$ 4,255,000.00</u>	<u>\$ 2,825,000.00</u>	<u>\$ 2,565,000.00</u>	<u>\$ 6,765,000.00</u>	<u>\$ 10,990,000.00</u>	<u>\$ 29,985,000.00</u>

INTEREST MATURITY DATES RATE OF INTEREST		5/01 and 11/01 2% to 3%	5/01 and 11/01 2% to 3%	5/01 and 11/01 2% to 4%	5/01 and 11/01 2% to 3%	5/01 and 11/01 3% to 4%	5/01 and 11/01 5.00%	Total
		Due	2024	58,425.00	98,725.00	78,050.00	71,925.00	
	2025	19,650.00	67,675.00	54,225.00	61,725.00	202,750.00	415,750.00	821,775.00
	2026		39,775.00	33,000.00	51,225.00	172,150.00	309,375.00	605,525.00
	2027		13,812.50	11,100.00	40,425.00	140,350.00	226,000.00	431,687.50
	2028				29,325.00	107,250.00	195,750.00	332,325.00
	2029				17,850.00	72,850.00	164,000.00	254,700.00
	2030				6,000.00	41,700.00	130,625.00	178,325.00
	2031					14,025.00	95,500.00	109,525.00
	2032						58,625.00	58,625.00
	2033						19,875.00	19,875.00
TOTAL		<u>\$ 78,075.00</u>	<u>\$ 219,987.50</u>	<u>\$ 176,375.00</u>	<u>\$ 278,475.00</u>	<u>\$ 986,025.00</u>	<u>\$ 2,097,156.94</u>	<u>\$ 3,836,094.44</u>

### Long-Term Financing Structure 2024 - 2033



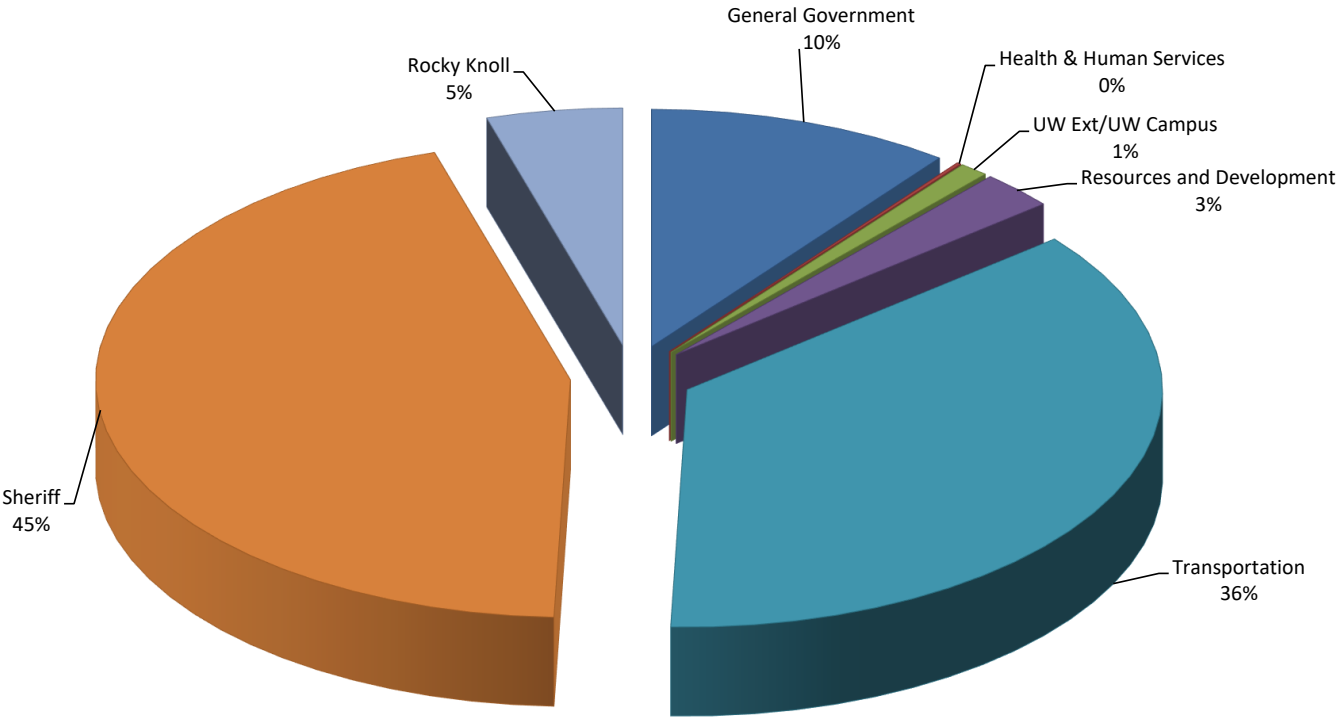
## 2024 Adopted Capital Projects

Department	Project Title	Proj. No.	Budget	Other Sources	Bonded Cost
Planning & Conservation	Multipurpose Storage and Semi-permanent HHW Collection Building	919	80,000		80,000
Building Services	Elevator Upgrades	1028	139,000	(115,581)	23,419
	Courthouse Tuckpointing & Window Replacement	1024	3,702,400		3,702,400
	HVAC N4 Controls	1068	95,000		95,000
	Jail/Detention Center Equipment Replacement and Remodel	1065	283,500	(283,500)	-
	Roof Replacements	1040	129,500	(643)	128,857
	HHS Remodel Updates	1069	79,000	(37,456)	41,544
UW GB - Sheboygan Campus	Parking Lot Reconstruction	1056	451,000		451,000
Sheriff	Radio Equipment Upgrades		250,000	(250,000)	-
Rocky Knoll	A Building HVAC equipment replacement		418,000	(418,000)	-
	B building boiler installation		53,000		53,000
IT	Replace Network Infrastructure	3011	57,620	(57,620)	-
	Microsoft Office Upgrade	3012	285,733	(285,733)	-
Airport	Reconstruct TWY B	289	714,375	(714,375)	-
	Runway 13/31 Precision Approach Path indicator (PAPI)		200,000	(180,000)	20,000
	Replace/repair Perimeter Fencing		240,000	(180,000)	60,000
TOTAL			<u>\$ 7,178,128</u>	<u>\$ (2,522,908)</u>	<u>\$ 4,655,220</u>

**County of Sheboygan, Wisconsin  
Five Year Capital Plan  
Years 2024 through 2028**

Five Year Capital Plan	Project Title	Proj #	Prior Years		2024		2025		2026		2027		2028		2024-2028 County Bonded Cost
			Budget	Reimburse- ment	Budget	Reimburse- ment	Budget	Reimburse- ment	Budget	Reimburse- ment	Budget	Reimburse- ment	Budget	Reimburse- ment	
	Marsh Bypass/Dam Reconstruction	917	\$ 3,000,000	\$ (1,706,014)	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
	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
	Old Plank Road Trail Updates	916	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
	Crystal Lake to Elkhart Lake Connector	906	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,000	\$ (47,500)	\$ 450,000	\$ (225,000)	\$ 272,500
	Elevator Upgrades	1028	\$ 744,600	\$ (78,812)	\$ 139,000	\$ (115,581)	\$ 453,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 476,419
	Courthouse Tuckpointing & Window Replacement	1024	\$ 220,000	\$ -	\$ 3,702,400	\$ -	\$ 1,593,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,295,400
	HVAC N4 Controls	1068	\$ 82,000	\$ -	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,000
	Jail/Detention Center Equipment Replacement and Remodel	1065	\$ 1,613,500	\$ (16,372)	\$ 283,500	\$ (283,500)	\$ 185,800	\$ (145,823)	\$ 333,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 373,477
	Roof Replacements	1040	\$ 958,500	\$ (33,493)	\$ 129,500	\$ (643)	\$ -	\$ -	\$ 86,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 214,857
	Courthouse Parking Lot Replacement	1067	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 178,500	\$ -	\$ 136,200	\$ -	\$ -	\$ -	\$ 314,700
	HHS Remodel Updates	1069	\$ 209,000	\$ -	\$ 79,000	\$ (37,456)	\$ -	\$ -	\$ 36,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,044
	Office LED Lights	1070	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,000	\$ -	\$ 348,000	\$ -	\$ 418,000	\$ -	\$ 991,000
	UW -Green Bay - Sheboygan Campus - Parking Lot Reconstruction	1056	\$ -	\$ -	\$ 451,000	\$ -	\$ 360,992	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 811,992
	Radio Equipment upgrades	1954	\$ -	\$ -	\$ 250,000	\$ (250,000)	\$ 500,000	\$ (100,000)	\$ 500,000	\$ (100,000)	\$ 500,000	\$ (100,000)	\$ 500,000	\$ (100,000)	\$ 1,600,000
	Expansion of Sheboygan County Detention Center	1951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ (120,000)	\$ 2,008,000	\$ -	\$ 31,495,000	\$ -	\$ 33,503,000
	A building HVAC equipment replacement	2771	\$ -	\$ -	\$ 418,000	\$ (418,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	C building chiller equipment	2772	\$ -	\$ -	\$ -	\$ -	\$ 313,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 313,000
	B building boiler installation	2773	\$ -	\$ -	\$ 53,000	\$ -	\$ 855,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 908,000
	Pneumatic control replacement	2774	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 788,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 788,000
	A building resident room renovations	2775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 848,000	\$ -	\$ -	\$ -	\$ 848,000
	A and B building office area renovations	2776	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 374,000	\$ -	\$ 374,000
	Replace Network Infrastructure	3011	\$ 77,764	\$ (77,764)	\$ 57,620	\$ (57,620)	\$ 73,412	\$ (73,412)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Microsoft Office Upgrade	3012	\$ -	\$ -	\$ 285,733	\$ (285,733)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Data Center Hardware	3013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 706,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 706,684
	Reconstruct TWY B	289	\$ 496,250	\$ -	\$ 714,375	\$ (714,375)	\$ 714,375	\$ (714,375)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Runway 13/31 Precision Approach Path Indicator (PAPI) Replacement	293	\$ -	\$ -	\$ 200,000	\$ (180,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
	Replace/repair Perimeter Fencing	294	\$ -	\$ -	\$ 240,000	\$ (180,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
	Solar Renewable Energy Project	295	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ 300,000	\$ (260,000)	\$ -	\$ -	\$ -	\$ -	\$ 390,000
	Runway 4-22 Reconstruction	296	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ (1,900,000)	\$ 4,000,000	\$ (3,800,000)	\$ 3,000,000	\$ (2,850,000)	\$ 3,000,000	\$ (2,850,000)	\$ 600,000
	Reconstruct TWY A	297	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ (950,000)	\$ 1,000,000	\$ (950,000)	\$ 100,000
	Airport Snow Removal/Maintenance Equipment Building	292	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000	\$ (1,250,000)	\$ 2,750,000
	Outlying Highway Sheds Building Improvements and Replacement	2962	\$ 2,121,346	\$ -	\$ -	\$ -	\$ 2,929,052	\$ -	\$ -	\$ -	\$ 6,409,665	\$ -	\$ -	\$ -	\$ 9,338,717
			\$ 9,522,960	\$ (1,912,455)	\$ 7,178,128	\$ (2,522,908)	\$ 11,597,631	\$ (2,933,610)	\$ 7,474,184	\$ (4,280,000)	\$ 14,344,865	\$ (3,947,500)	\$ 41,237,000	\$ (5,375,000)	\$ 62,772,790
<b>NET COUNTY BONDED COST</b>			\$ 7,610,505		\$ 4,655,220		\$ 8,664,021		\$ 3,194,184		\$ 10,397,365		\$ 35,862,000	\$ 62,772,790	

**COUNTY OF SHEBOYGAN, WISCONSIN  
FIVE YEAR CAPITAL PLAN  
(2024-2028)**





**County of Sheboygan**  
**2024 Summarized Budget Report**

**All Departments**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Revenue</b>							
County Sales Tax	13,498,250	13,159,177	6,482,914	13,498,250	13,356,565	13,356,565	1.50
Less: Sales Tax Distribution	1,695,286-	1,997,448-		1,997,448-	2,156,072-	2,156,072-	7.94
Sales and Use Tax	192	200	82	200	180	180	10.00
Interest and Penalty on Tax	16,661	20,020	416	20,188	20,500	20,500	2.40
In Rem Fees	1,800	1,800	1,875	1,875	1,875	1,875	4.17
Federal Grants	5,950,002	3,959,711	1,941,323	4,144,451	4,185,548	4,185,548	5.70
State Grants	27,458,967	33,321,939	13,355,216	26,571,053	29,391,017	29,391,017	12
Charges to State of Wisconsin	4,001,580	3,585,690	1,635,550	2,895,670	2,582,500	2,582,500	27.98
State Gov't Pay't Lieu Tax	71,136	71,100	68,773	68,773	68,800	68,800	3.23
Grants from Local Gov'ts		2,500		2,500	2,500	2,500	
Charges - Other Local Gov'ts	7,744,236	4,313,790	2,649,859	4,733,996	5,372,014	5,372,014	24.53
Business Licenses	441,675	450,000	220,530	450,000	494,099	494,099	9.80
Non-Business Licenses	99,735	101,100	65,607	106,100	103,000	103,000	1.88
Other Permits and Fees	282,225	286,093	149,330	281,573	284,539	284,539	.54
Recreation Fees	50,473	42,000	24,540	42,000	48,000	48,000	14.29
Violations, Judgements, Damages	317,201	330,000	167,988	323,589	330,500	330,500	.15
Public Charges for:							
General Government	2,081,057	1,968,803	915,854	1,906,658	1,938,536	1,938,536	1.54
Public Safety	1,563,338	1,590,711	772,529	1,482,593	1,588,337	1,588,337	.15
Public Works	366,923	279,327	124,176	283,453	282,881	282,881	1.27
Health Care Services	13,972,143	15,375,611	8,889,013	17,529,950	18,628,227	18,628,227	21.15
H & HS Services	8,874,105	9,840,675	4,152,540	10,768,413	13,128,407	13,128,407	33.41
Conservation and Development	183,836	176,500	212,299	217,797	190,000	190,000	7.65
Interest Income	1,550,459	772,667	2,103,757	3,631,348	939,963	939,963	21.65
Premium on Issuance - GO Debt	630,426			396,148			

**County of Sheboygan**  
**2024 Summarized Budget Report**

**All Departments**

<i>Description</i>	<b>2022</b>	<b>2023</b>	<b>June, 2023</b>	<b>2023 Annual</b>	<b>2024 Budget</b>	<b>2024 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>2023 Budget</i>
Block Grant Principal	100,913		71,961				
Rent Revenue	221,602	228,819	108,673	224,683	240,154	240,154	4.95
Property Sales			1,963				
Donations	1,971,355	139,000	50,328	74,160	86,600	86,600	37.70
Other Misc. Revenue	716,750	1,337,766	991,289	2,282,347	1,364,030	1,364,030	1.96
General Revenue	90,471,752	89,357,551	45,158,385	89,940,320	92,472,700	92,472,700	3.49
Interdepartmental Revenue							
Insurance & Employee Related	13,588,745	15,048,952	6,111,231	13,118,793	15,961,056	15,961,056	6.06
Repairs & Maintenance Services	587,117	97,616	82,648	98,836	580,095	580,095	494.26
System Operation Revenue	2,478,122	2,572,458	1,268,426	2,544,488	2,761,015	2,761,015	7.33
Public Safety Revenue	400	1,200	400	800	1,200	1,200	
Other Interdept'l Revenue	12,374,393	12,814,983	3,402,514	11,213,401	9,465,438	9,465,438	26.14
Interdepartmental Revenue	29,028,777	30,535,209	10,865,219	26,976,318	28,768,804	28,768,804	5.78
<b>Total Revenue .....</b>	<b>119,500,529</b>	<b>119,892,760</b>	<b>56,023,604</b>	<b>116,916,638</b>	<b>121,241,504</b>	<b>121,241,504</b>	<b>1.12</b>
<b>Expense</b>							
Wages	47,271,436	50,580,622	24,842,862	50,169,864	53,617,507	53,617,507	6.00
Benefits	20,798,657	25,162,710	11,245,491	22,822,425	26,417,085	26,417,085	4.99
Personnel Related Expenses	68,070,093	75,743,332	36,088,354	72,992,289	80,034,592	80,034,592	5.67
Purchased Services	37,396,282	36,262,307	17,420,683	37,103,092	36,251,000	36,251,000	.03
Repairs and Maintenance	2,461,016	2,679,945	1,264,279	2,718,351	2,476,262	2,476,262	7.60
General Operating	16,400,805	16,952,473	8,737,896	15,568,012	15,748,840	15,748,840	7.10
Fixed Charges	1,497,113	1,543,417	675,132	1,474,968	1,651,250	1,651,250	6.99

**County of Sheboygan**  
**2024 Summarized Budget Report**

**All Departments**

<i>Description</i>	<b>2022</b>	<b>2023</b>	<b>June, 2023</b>	<b>2023 Annual</b>	<b>2024 Budget</b>	<b>2024 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>2023 Budget</i>
Bad Debt Expense	11,137	10,127	13,609	23,626	21,962	21,962	116.87
Building & Improvement Depreciation	943,327		528,245				
Other Improvements Depreciation	84,114		42,052				
Infrastructure & Improvements Depreciation	27,931		15,050				
Machinery & Equipment Depreciation	1,957,396		1,008,456				
Principal	5,761,128	5,730,000	5,730,000	5,730,000	6,155,000	6,155,000	7.42
Interest	700,693	677,351	373,026	681,327	1,028,448	1,028,448	51.83
Debt Issuance Costs/Financing	111,600		238	164,300			
Operating Expense	67,352,541	63,855,620	35,808,667	63,463,676	63,332,762	63,332,762	.82
Employee Related Insurance	12,943,240	14,401,915	5,780,738	12,131,766	15,281,945	15,281,945	6.11
Insurance Charges	695,473	720,985	360,493	718,886	751,113	751,113	4.18
Repairs & Maintenance Charges	841,145	714,507	398,947	771,399	805,443	805,443	12.73
System Operation Charges	2,478,122	2,572,458	1,270,009	2,536,467	2,761,015	2,761,015	7.33
Public Safety Charges	400	1,200	400	1,200	1,200	1,200	
Health & Human Services				86,747-			
Other Interdepartmental Charges	968,523	1,021,770	553,373	1,118,241	1,283,572	1,283,572	25.62
Interdepartmental Charges	17,926,904	19,432,835	8,363,959	17,191,212	20,884,288	20,884,288	7.47
Land and Land Improvements	16,587						
Buildings and Improvements	133,258			17,598	6,000,000	6,000,000	
Other Improvements	32,491	75,000		50,000	60,000	60,000	20.00
Infrastructure and Improvements					4,700,000	4,700,000	
Machinery and Equipment	265,955	1,502,151	927,400	1,847,576	906,000	906,000	39.69
Office Furniture & Equipment			34,000	34,000	10,000	10,000	
Communication Equipment			4,502	51,310			

**County of Sheboygan  
2024 Summarized Budget Report**

**All Departments**

<i>Description</i>	<b>2022 <i>Actual</i></b>	<b>2023 <i>Budget</i></b>	<b>June, 2023 <i>YTD</i></b>	<b>2023 Annual <i>Projection</i></b>	<b>2024 Budget <i>Request</i></b>	<b>2024 Board <i>Adopted Budget</i></b>	<b>% Chg from <i>2023 Budget</i></b>
Computer and Systems Equipment	5,766	192,820	64,334	154,334	25,000	25,000	87.03
Vehicles	435,514	670,814	489,102	1,411,999	1,515,116	1,515,116	125.86
Capital Outlay	889,573	2,440,785	1,519,337	3,566,817	13,216,116	13,216,116	441.47
Capital Project Expenditures	7,471,416	9,618,740	5,259,548	10,286,656	6,615,373	6,615,373	31.22
Transportation Fund Expenditures	10,690,298	11,097,822	2,497,605	9,330,000	7,423,518	7,423,518	33.11
Capital Projects	18,161,715	20,716,562	7,757,153	19,616,656	14,038,891	14,038,891	32.23
<b>Total Expense .....</b>	<b>172,400,825</b>	<b>182,189,134</b>	<b>89,537,470</b>	<b>176,830,650</b>	<b>191,506,649</b>	<b>191,506,649</b>	<b>5.11</b>

**Other Financing Sources:**

Proceeds from LT Debt	7,195,000	6,331,456		10,990,000	4,655,220	4,655,220	26.47
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**Other Financing Uses:**

<b>Operating Transfers In</b>	<b>11,267,472</b>	<b>5,350,369</b>	<b>4,026,253</b>	<b>5,275,864</b>	<b>13,575,860</b>	<b>13,575,860</b>	<b>153.74</b>
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<b>Operating Transfers Out</b>	<b>11,267,472</b>	<b>5,350,369</b>	<b>4,026,253</b>	<b>5,275,864</b>	<b>13,575,860</b>	<b>13,575,860</b>	<b>153.74</b>
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**Equity**

Use of Net Position		445,861		370,861	769,544	769,544	72.60
Use of Gen Fund Assigned Fund Balance		96,000			48,000	48,000	50.00
Use of Unassigned Fund Balance		62,695		64,270-	6,371,225	6,371,225	10,062.25
Use of Jail Assessment Fund Balance		27,500-		31,876	13,072	13,072	147.53
Use of Capital Project Fund Balance		162,284		42,284	153,680	153,680	5.30
Use of Transportation Fund Balance		2,292,093		370,396	3,849,790	3,849,790	67.96
Use of Debt Service Fund Balance		23,551		23,551	676,345	676,345	2,771.83

**County of Sheboygan  
2024 Summarized Budget Report**

**All Departments**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
Use of Land Records Fund Balance		75,358		12,419-	2,532	2,532	96.64
Use of Fund Balance for Subseq't Yr				1,634,617-			
<b>Total Equity .....</b>		<b>3,130,342</b>		<b>762,279</b>	<b>11,884,188</b>	<b>11,884,188</b>	<b>279.65</b>
<b>Tax Levy Required / (Contributed)</b>	<b>51,976,268</b>	<b>52,834,576</b>	<b>25,905,592</b>	<b>52,765,814</b>	<b>53,725,737</b>	<b>53,725,737</b>	<b>1.69</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**  
**2024 Summarized Budget Report**

**General Fund**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Revenue</b>							
Sales and Use Tax	192	200	82	200	180	180	10.00
Interest and Penalty on Tax	16,661	20,020	416	20,188	20,500	20,500	2.40
In Rem Fees	1,800	1,800	1,875	1,875	1,875	1,875	4.17
Federal Grants	2,763,051	2,336,712	1,147,288	2,537,026	2,562,549	2,562,549	9.66
State Grants	5,239,024	5,300,945	911,490	5,124,908	6,462,157	6,462,157	22
State Gov't Pay't Lieu Tax	71,136	71,100	68,773	68,773	68,800	68,800	3.23
Grants from Local Gov'ts		2,500		2,500	2,500	2,500	
Charges - Other Local Gov'ts	123,548	116,590	60,607	117,076	125,514	125,514	7.65
Non-Business Licenses	99,735	101,100	65,607	106,100	103,000	103,000	1.88
Other Permits and Fees	282,225	286,093	149,330	281,573	284,539	284,539	.54
Recreation Fees	50,473	42,000	24,540	42,000	48,000	48,000	14.29
Violations, Judgements, Damages	317,201	330,000	167,988	323,589	330,500	330,500	.15
Public Charges for:							
General Government	1,937,291	1,803,841	840,954	1,752,691	1,774,687	1,774,687	1.62
Public Safety	1,563,115	1,590,711	772,471	1,482,535	1,588,337	1,588,337	.15
Public Works	269,710	264,327	119,994	268,453	267,881	267,881	1.34
Health Care Services	32,551	27,974	17,241	29,393	30,192	30,192	7.93
Conservation and Development	183,836	176,500	212,299	217,797	190,000	190,000	7.65
Interest Income	1,434,239	772,667	1,975,007	3,480,859	939,963	939,963	21.65
Rent Revenue	117,211	123,427	59,364	119,291	127,720	127,720	3.48
Donations	5,109	1,500	4,217	4,464	1,100	1,100	26.67
Other Misc. Revenue	275,730	1,173,306	859,364	2,104,014	1,168,810	1,168,810	.38
General Revenue	14,783,837	14,543,313	7,458,908	18,085,305	16,098,804	16,098,804	10.70

**County of Sheboygan  
2024 Summarized Budget Report**

**General Fund**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
Interdepartmental Revenue							
Repairs & Maintenance Services	41,217	25,475	6,252	25,503	27,995	27,995	9.89
System Operation Revenue	133	32	134	134	139	139	334.38
Public Safety Revenue	400	1,200	400	800	1,200	1,200	
Other Interdept'l Revenue	1,607,401	1,617,181	829,971	1,722,733	1,928,496	1,928,496	19.25
Interdepartmental Revenue	1,649,151	1,643,888	836,757	1,749,170	1,957,830	1,957,830	19.10
<b>Total Revenue .....</b>	<b>16,432,988</b>	<b>16,187,201</b>	<b>8,295,665</b>	<b>19,834,475</b>	<b>18,056,634</b>	<b>18,056,634</b>	<b>11.55</b>
 <b>Expense</b>							
Wages	21,152,265	22,125,549	11,137,639	22,665,655	23,066,081	23,066,081	4.25
Benefits	3,161,589	3,440,701	1,693,446	3,518,594	3,662,328	3,662,328	6.44
Personnel Related Expenses	24,313,855	25,566,250	12,831,085	26,184,249	26,728,409	26,728,409	4.55
Purchased Services	6,074,456	5,788,210	3,094,564	6,029,441	6,418,969	6,418,969	10.90
Repairs and Maintenance	1,047,484	1,276,027	559,971	1,175,589	995,745	995,745	21.97
General Operating	4,189,442	4,128,006	2,950,230	4,202,394	4,588,660	4,588,660	11.16
Fixed Charges	463,477	529,812	202,381	470,615	530,444	530,444	.12
Bad Debt Expense	6,137	2,627	46	2,562	1,962	1,962	25.31
Principal	133,128						
Interest	6,768	500	2,238	4,476	4,000	4,000	700.00
Operating Expense	11,920,892	11,725,182	6,809,429	11,885,076	12,539,780	12,539,780	6.95
Employee Related Insurance	5,438,394	5,897,286	2,362,331	5,016,737	5,962,288	5,962,288	1.10
Insurance Charges	269,669	280,997	140,498	278,135	291,361	291,361	3.69
Repairs & Maintenance Charges	141,354	60,306	68,390	74,058	70,195	70,195	16.40



**County of Sheboygan**  
**2024 Summarized Budget Report**

**General Fund**

<i>Description</i>	<b>2022</b>	<b>2023</b>	<b>June, 2023</b>	<b>2023 Annual</b>	<b>2024 Budget</b>	<b>2024 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>2023 Budget</i>
System Operation Charges	1,053,642	1,083,396	538,602	1,075,347	1,158,597	1,158,597	6.94
Other Interdepartmental Charges	91,832	99,091	50,444	97,391	103,957	103,957	4.91
Interdepartmental Charges	6,994,891	7,421,076	3,160,265	6,541,668	7,586,398	7,586,398	2.23
Land and Land Improvements	16,587						
Buildings and Improvements	133,258			17,598			
Other Improvements	32,491				60,000	60,000	
Machinery and Equipment	265,955	222,251	163,357	220,301	10,000	10,000	95.50
Office Furniture & Equipment			34,000	34,000			
Communication Equipment				51,310			
Computer and Systems Equipment	5,766	102,820	64,334	64,334			100.00
Vehicles	435,514	430,814	289,891	477,783	462,351	462,351	7.32
Capital Outlay	889,573	755,885	551,582	865,326	532,351	532,351	29.57
<b>Total Expense .....</b>	<b>44,119,210</b>	<b>45,468,393</b>	<b>23,352,361</b>	<b>45,476,320</b>	<b>47,386,938</b>	<b>47,386,938</b>	<b>4.22</b>
<b>Other Financing Uses:</b>							
<b>Operating Transfers In</b>	<b>3,038,667</b>	<b>1,294,629</b>	<b>648,311</b>	<b>1,303,926</b>	<b>1,349,013</b>	<b>1,349,013</b>	<b>4.20</b>
<b>Operating Transfers Out</b>	<b>2,819,907</b>	<b>2,844,960</b>	<b>1,205,743</b>	<b>2,770,455</b>	<b>9,954,551</b>	<b>9,954,551</b>	<b>249.90</b>

**County of Sheboygan  
2024 Summarized Budget Report**

**General Fund**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Equity</b>							
Use of Gen Fund Assigned Fund Balance		96,000			48,000	48,000	50.00
Use of Unassigned Fund Balance		62,695		64,270-	6,371,225	6,371,225	10,062.25
Use of Jail Assessment Fund Balance		27,500-		31,876	13,072	13,072	147.53
Use of Land Records Fund Balance		75,358		12,419-	2,532	2,532	96.64
Use of Fund Balance for Subseq't Yr				445,512-			
<b>Total Equity .....</b>		<b>206,553</b>		<b>44,813-</b>	<b>6,434,829</b>	<b>6,434,829</b>	<b>3,015.34</b>
<b>Tax Levy Required / (Contributed)</b>	<b>29,856,400</b>	<b>30,624,970</b>	<b>15,327,344</b>	<b>30,693,127</b>	<b>31,501,013</b>	<b>31,501,013</b>	<b>2.86</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**  
**2024 Summarized Budget Report**

**Special Revenue Fund**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Revenue</b>							
Federal Grants	1,698,521	1,622,999	777,575	1,590,965	1,622,999	1,622,999	
State Grants	18,544,311	17,799,526	10,661,893	18,062,035	18,825,914	18,825,914	6
Business Licenses	441,675	450,000	220,530	450,000	494,099	494,099	9.80
Public Charges for:							
General Government	98,544	121,150	55,753	110,682	113,897	113,897	5.99
Public Safety	135						
Health Care Services	5,229	6,000	3,865	8,617	9,000	9,000	50.00
H & HS Services	8,874,105	9,840,675	4,152,540	10,768,413	13,128,407	13,128,407	33.41
Interest Income	17,100		8,261				
Block Grant Principal	100,913		71,961				
Rent Revenue	24,762	25,675	10,719	25,675	26,187	26,187	1.99
Property Sales			1,963				
Donations	131,289	137,500	46,023	69,608	85,500	85,500	37.82
Other Misc. Revenue	68,348	13,968	5,188	9,227	12,497	12,497	10.53
General Revenue	30,004,931	30,017,493	16,016,272	31,095,222	34,318,500	34,318,500	14.33
Interdepartmental Revenue							
Other Interdept'l Revenue	225	300	300	300	300	300	
Interdepartmental Revenue	225	300	300	300	300	300	
<b>Total Revenue .....</b>	<b>30,005,156</b>	<b>30,017,793</b>	<b>16,016,572</b>	<b>31,095,522</b>	<b>34,318,800</b>	<b>34,318,800</b>	<b>14.33</b>

**County of Sheboygan  
2024 Summarized Budget Report**

**Special Revenue Fund**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Expense</b>							
Wages	12,896,510	14,069,706	6,569,858	13,152,770	15,344,470	15,344,470	9.06
Benefits	1,728,685	1,973,749	904,159	1,836,381	2,194,253	2,194,253	11.17
Personnel Related Expenses	14,625,194	16,043,455	7,474,017	14,989,151	17,538,723	17,538,723	9.32
Purchased Services	20,569,436	20,297,047	10,397,333	22,721,058	22,843,783	22,843,783	12.55
Repairs and Maintenance	31,971	39,103	14,213	42,871	43,062	43,062	10.12
General Operating	1,768,892	1,830,139	999,839	1,796,811	1,880,548	1,880,548	2.75
Fixed Charges	77,404	41,175	29,130	39,383	39,963	39,963	2.94
Operating Expense	22,447,702	22,207,464	11,440,515	24,600,123	24,807,356	24,807,356	11.71
Employee Related Insurance	3,701,350	4,276,065	1,610,114	3,241,858	4,801,409	4,801,409	12.29
Insurance Charges	90,475	94,212	47,106	94,975	99,253	99,253	5.35
Repairs & Maintenance Charges	663,808	617,691	316,906	652,339	677,148	677,148	9.63
System Operation Charges	1,042,458	1,092,743	535,014	1,065,562	1,174,637	1,174,637	7.49
Public Safety Charges	400	1,200	400	1,200	1,200	1,200	
Health & Human Services				86,747-			
Other Interdepartmental Charges	431,910	461,542	261,376	528,040	502,268	502,268	8.82
Interdepartmental Charges	5,930,402	6,543,453	2,770,916	5,497,227	7,255,915	7,255,915	10.89
Office Furniture & Equipment					10,000	10,000	
Vehicles		95,000					100.00
Capital Outlay		95,000			10,000	10,000	89.47
<b>Total Expense .....</b>	<b>43,003,298</b>	<b>44,889,372</b>	<b>21,685,448</b>	<b>45,086,501</b>	<b>49,611,994</b>	<b>49,611,994</b>	<b>10.52</b>

**County of Sheboygan**  
**2024 Summarized Budget Report**

***Special Revenue Fund***

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b><i>Other Financing Uses:</i></b>							
<b><i>Operating Transfers In</i></b>	<b>70,036</b>	<b>544,218</b>	<b>63,877</b>	<b>412,000</b>	<b>796,646</b>	<b>796,646</b>	<b>46.38</b>
<b><i>Operating Transfers Out</i></b>	<b>1,753,796</b>						
<b><i>Tax Levy Required / (Contributed)</i></b>	<b>14,612,218</b>	<b>14,327,361</b>	<b>6,605,975</b>	<b>14,259,204</b>	<b>14,496,548</b>	<b>14,496,548</b>	<b>1.18</b>

# 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  
2024 Summarized Budget Report**

**Debt Service**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Revenue</b>							
Premium on Issuance - GO Debt	630,426			396,148			
<b>Total Revenue .....</b>	<b>630,426</b>			<b>396,148</b>			
<b>Expense</b>							
Principal	5,628,000	5,730,000	5,730,000	5,730,000	6,155,000	6,155,000	7.42
Interest	693,924	676,851	370,789	676,851	1,024,448	1,024,448	51.36
Debt Issuance Costs/Financing	111,600		238	164,300			
Operating Expense	6,433,524	6,406,851	6,101,026	6,571,151	7,179,448	7,179,448	12.06
<b>Total Expense .....</b>	<b>6,433,524</b>	<b>6,406,851</b>	<b>6,101,026</b>	<b>6,571,151</b>	<b>7,179,448</b>	<b>7,179,448</b>	<b>12.06</b>
<b>Other Financing Uses:</b>							
<b>Operating Transfers In</b>	<b>1,000,000</b>	<b>1,149,409</b>	<b>1,149,409</b>	<b>1,149,409</b>	<b>1,351,191</b>	<b>1,351,191</b>	<b>17.56</b>
<b>Equity</b>							
Use of Debt Service Fund Balance		23,551		23,551	676,345	676,345	2,771.83
<b>Total Equity .....</b>		<b>23,551</b>		<b>23,551</b>	<b>676,345</b>	<b>676,345</b>	<b>2,771.83</b>
<b>Tax Levy Required / (Contributed)</b>	<b>5,001,945</b>	<b>5,233,891</b>	<b>2,616,946</b>	<b>5,233,891</b>	<b>5,151,912</b>	<b>5,151,912</b>	<b>1.57</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**  
**2024 Summarized Budget Report**

**Capital Projects**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Revenue</b>							
Federal Grants	1,473,654						
State Grants	14,187	3,125,000	175,000	175,000	360,000	360,000	88
Interest Income	98,129		120,000	150,000			
Other Misc. Revenue	74,998				45,000	45,000	
<b>Total Revenue .....</b>	<b>1,660,968</b>	<b>3,125,000</b>	<b>295,000</b>	<b>325,000</b>	<b>405,000</b>	<b>405,000</b>	<b>87.04</b>
<b>Expense</b>							
General Operating			112				
Machinery & Equipment Depreciation			10,870				
Operating Expense			10,982				
Capital Project Expenditures	7,471,416	9,618,740	5,259,548	10,286,656	6,615,373	6,615,373	31.22
Capital Projects	7,471,416	9,618,740	5,259,548	10,286,656	6,615,373	6,615,373	31.22
<b>Total Expense .....</b>	<b>7,471,416</b>	<b>9,618,740</b>	<b>5,270,530</b>	<b>10,286,656</b>	<b>6,615,373</b>	<b>6,615,373</b>	<b>31.22</b>
<b>Other Financing Sources:</b>							
Proceeds from LT Debt	7,195,000	6,331,456		10,990,000	4,655,220	4,655,220	26.47

**County of Sheboygan  
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**Capital Projects**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Other Financing Uses:</b>							
<i>Operating Transfers In</i>	4,306,396		1,134,045	171,906	1,401,473	1,401,473	
<i>Operating Transfers Out</i>			993,101				
<b>Equity</b>							
Use of Capital Project Fund Balance		162,284		42,284	153,680	153,680	5.30
<b>Total Equity .....</b>		<b>162,284</b>		<b>42,284</b>	<b>153,680</b>	<b>153,680</b>	<b>5.30</b>
<b>Tax Levy Required / (Contributed)</b>							

# 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  
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**Transportation Fund**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Revenue</b>							
County Sales Tax	13,498,250	13,159,177	6,482,914	13,498,250	13,356,565	13,356,565	1.50
Less: Sales Tax Distribution	1,695,286-	1,997,448-		1,997,448-	2,156,072-	2,156,072-	7.94
<b>Total Revenue .....</b>	<b>11,802,964</b>	<b>11,161,729</b>	<b>6,482,914</b>	<b>11,500,802</b>	<b>11,200,493</b>	<b>11,200,493</b>	<b>.35</b>
<b>Expense</b>							
Infrastructure and Improvements					4,700,000	4,700,000	
Capital Outlay					4,700,000	4,700,000	
Transportation Fund Expenditures	10,690,298	11,097,822	2,497,605	9,330,000	7,423,518	7,423,518	33.11
Capital Projects	10,690,298	11,097,822	2,497,605	9,330,000	7,423,518	7,423,518	33.11
<b>Total Expense .....</b>	<b>10,690,298</b>	<b>11,097,822</b>	<b>2,497,605</b>	<b>9,330,000</b>	<b>12,123,518</b>	<b>12,123,518</b>	<b>9.24</b>
<b>Other Financing Uses:</b>							
<b>Operating Transfers Out</b>	<b>5,250,100</b>	<b>2,356,000</b>	<b>1,678,000</b>	<b>2,356,000</b>	<b>2,926,765</b>	<b>2,926,765</b>	<b>24.23</b>
<b>Equity</b>							
Use of Transportation Fund Balance		2,292,093		185,198	3,849,790	3,849,790	67.96
<b>Total Equity .....</b>		<b>2,292,093</b>		<b>185,198</b>	<b>3,849,790</b>	<b>3,849,790</b>	<b>67.96</b>

**Tax Levy Required / (Contributed)**

# Enterprise Fund

This fund accounts for the operation and maintenance of a long-term skilled care nursing facility and a definitive agreement to acquire the FBO assets.

Made up of the following department:

*Rocky Knoll*

*Fixed Base Operations*

**County of Sheboygan  
2024 Summarized Budget Report**

**Enterprise Fund**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Revenue</b>							
Federal Grants	14,775		16,460	16,460			
Charges to State of Wisconsin	1,129,250	1,495,090	146,400	494,700	494,700	494,700	66.91
Public Charges for:							
General Government	80	51	63	54	126	126	147.06
Public Safety			58	58			
Health Care Services	11,137,910	12,251,386	7,477,504	14,711,132	15,380,375	15,380,375	25.54
Interest Income	992		489	489			
Donations	1,818,403		88	88			
Other Misc. Revenue	21,302	12,440	35,487	42,202	12,090	12,090	2.81
General Revenue	14,122,712	13,758,967	7,676,548	15,265,183	15,887,291	15,887,291	15.47
Interdepartmental Revenue							
Repairs & Maintenance Services	3,135	6,500		6,500	7,020	7,020	8.00
Other Interdept'l Revenue	15,736	28,880	10,017	28,880	30,324	30,324	5.00
Interdepartmental Revenue	18,871	35,380	10,017	35,380	37,344	37,344	5.55
<b>Total Revenue .....</b>	<b>14,141,583</b>	<b>13,794,347</b>	<b>7,686,565</b>	<b>15,300,563</b>	<b>15,924,635</b>	<b>15,924,635</b>	<b>15.44</b>
<b>Expense</b>							
Wages	6,638,443	7,564,264	3,526,560	7,363,978	7,890,939	7,890,939	4.32
Benefits	287,627	1,058,921	474,125	1,023,889	1,100,792	1,100,792	3.95
Personnel Related Expenses	6,926,070	8,623,185	4,000,685	8,387,867	8,991,731	8,991,731	4.27

**County of Sheboygan**  
**2024 Summarized Budget Report**

**Enterprise Fund**

<i>Description</i>	<b>2022</b>	<b>2023</b>	<b>June, 2023</b>	<b>2023 Annual</b>	<b>2024 Budget</b>	<b>2024 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>2023 Budget</i>
Purchased Services	3,548,852	3,043,658	2,295,988	4,448,939	3,330,495	3,330,495	9.42
Repairs and Maintenance	271,361	275,215	102,227	259,945	269,855	269,855	1.95
General Operating	986,601	1,089,800	781,893	1,549,082	1,881,220	1,881,220	72.62
Fixed Charges	86,167	29,860	15,678	30,560	30,860	30,860	3.35
Bad Debt Expense	5,000	7,500		7,500	20,000	20,000	166.67
Building & Improvement Depreciation	426,887		271,138				
Other Improvements Depreciation	26,379		13,185				
Infrastructure & Improvements Depreciation			1,085				
Machinery & Equipment Depreciation	181,689		92,650				
Operating Expense	5,532,936	4,446,033	3,573,845	6,296,026	5,532,430	5,532,430	24.44
Employee Related Insurance	1,873,584	2,209,450	882,256	1,841,981	2,393,360	2,393,360	8.32
Insurance Charges	58,469	59,093	29,547	59,093	60,573	60,573	2.50
Repairs & Maintenance Charges	18,414	18,510	11,365	27,002	37,800	37,800	104.21
System Operation Charges	263,909	267,097	131,963	266,255	281,854	281,854	5.52
Other Interdepartmental Charges	245,278	236,192	133,932	267,865	387,652	387,652	64.13
Interdepartmental Charges	2,459,654	2,790,342	1,189,062	2,462,196	3,161,239	3,161,239	13.29
Buildings and Improvements					6,000,000	6,000,000	
Machinery and Equipment		68,900	70,750	96,335			100.00
Communication Equipment			4,502				
Capital Outlay		68,900	75,251	96,335	6,000,000	6,000,000	8,608.27
<b>Total Expense .....</b>	<b>14,918,661</b>	<b>15,928,460</b>	<b>8,838,843</b>	<b>17,242,424</b>	<b>23,685,400</b>	<b>23,685,400</b>	<b>48.70</b>



**County of Sheboygan  
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**Enterprise Fund**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<i>Other Financing Uses:</i>							
<i>Operating Transfers In</i>	<i>1,085,264</i>	<i>970,113</i>	<i>352,483</i>	<i>846,623</i>	<i>6,721,572</i>	<i>6,721,572</i>	<i>592.86</i>
<i>Operating Transfers Out</i>	<i>483,730</i>						
<i>Tax Levy Required / (Contributed)</i>	<i>1,004,693</i>	<i>1,164,000</i>	<i>582,000</i>	<i>1,095,238</i>	<i>1,039,193</i>	<i>1,039,193</i>	<i>10.72</i>

# 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*

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2024 Summarized Budget Report**

**Internal Service Fund**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Revenue</b>							
State Grants	3,661,446	7,096,468	1,606,834	3,209,110	3,742,946	3,742,946	47
Charges to State of Wisconsin	2,872,330	2,090,600	1,489,150	2,400,970	2,087,800	2,087,800	.13
Charges - Other Local Gov'ts	7,620,688	4,197,200	2,589,252	4,616,920	5,246,500	5,246,500	25.00
Public Charges for:							
General Government	45,142	43,761	19,084	43,231	49,826	49,826	13.86
Public Safety	88						
Public Works	97,213	15,000	4,182	15,000	15,000	15,000	
Health Care Services	2,796,452	3,090,251	1,390,403	2,780,808	3,208,660	3,208,660	3.83
Rent Revenue	79,630	79,717	38,590	79,717	86,247	86,247	8.19
Donations	16,554						
Other Misc. Revenue	276,373	138,052	91,249	126,903	125,633	125,633	9.00
General Revenue	17,465,916	16,751,049	7,228,744	13,272,659	14,562,612	14,562,612	13.06
Interdepartmental Revenue							
Insurance & Employee Related	13,588,745	15,048,952	6,111,231	13,118,793	15,961,056	15,961,056	6.06
Repairs & Maintenance Services	542,765	65,641	76,397	66,833	545,080	545,080	730.40
System Operation Revenue	2,477,989	2,572,426	1,268,292	2,544,354	2,760,876	2,760,876	7.33
Other Interdept'l Revenue	10,751,030	11,168,622	2,562,226	9,461,488	7,506,318	7,506,318	32.79
Interdepartmental Revenue	27,360,529	28,855,641	10,018,145	25,191,468	26,773,330	26,773,330	7.22
<b>Total Revenue .....</b>	<b>44,826,445</b>	<b>45,606,690</b>	<b>17,246,889</b>	<b>38,464,128</b>	<b>41,335,942</b>	<b>41,335,942</b>	<b>9.36</b>

**County of Sheboygan  
2024 Summarized Budget Report**

**Internal Service Fund**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Expense</b>							
Wages	6,584,218	6,821,103	3,608,806	6,987,461	7,316,017	7,316,017	7.26
Benefits	15,620,756	18,689,339	8,173,761	16,443,561	19,459,712	19,459,712	4.12
Personnel Related Expenses	22,204,974	25,510,442	11,782,567	23,431,022	26,775,729	26,775,729	4.96
Purchased Services	7,203,537	7,133,392	1,632,799	3,903,654	3,657,753	3,657,753	48.72
Repairs and Maintenance	1,110,201	1,089,600	587,868	1,239,946	1,167,600	1,167,600	7.16
General Operating	9,455,870	9,904,528	4,005,822	8,019,725	7,398,412	7,398,412	25.30
Fixed Charges	870,066	942,570	427,942	934,410	1,049,983	1,049,983	11.40
Bad Debt Expense			13,564	13,564			
Building & Improvement Depreciation	516,440		257,107				
Other Improvements Depreciation	57,734		28,867				
Infrastructure & Improvements Depreciation	27,931		13,965				
Machinery & Equipment Depreciation	1,775,707		904,936				
Operating Expense	21,017,486	19,070,090	7,872,870	14,111,299	13,273,748	13,273,748	30.39
Employee Related Insurance	1,929,912	2,019,114	926,038	2,031,190	2,124,888	2,124,888	5.24
Insurance Charges	276,859	286,683	143,342	286,683	299,926	299,926	4.62
Repairs & Maintenance Charges	17,569	18,000	2,286	18,000	20,300	20,300	12.78
System Operation Charges	118,114	129,222	64,431	129,303	145,927	145,927	12.93
Other Interdepartmental Charges	199,502	224,945	107,621	224,945	289,695	289,695	28.78
Interdepartmental Charges	2,541,957	2,677,964	1,243,717	2,690,121	2,880,736	2,880,736	7.57

**County of Sheboygan**  
**2024 Summarized Budget Report**

**Internal Service Fund**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
Other Improvements		75,000		50,000			100.00
Machinery and Equipment		1,211,000	693,294	1,530,940	896,000	896,000	26.01
Computer and Systems Equipment		90,000		90,000	25,000	25,000	72.22
Vehicles		145,000	199,211	934,216	1,052,765	1,052,765	626.04
Capital Outlay		1,521,000	892,504	2,605,156	1,973,765	1,973,765	29.77
<b>Total Expense .....</b>	<b>45,764,417</b>	<b>48,779,496</b>	<b>21,791,658</b>	<b>42,837,599</b>	<b>44,903,978</b>	<b>44,903,978</b>	<b>7.94</b>
 <b>Other Financing Uses:</b>							
<b>Operating Transfers In</b>	<b>1,767,110</b>	<b>1,392,000</b>	<b>678,128</b>	<b>1,392,000</b>	<b>1,955,965</b>	<b>1,955,965</b>	<b>40.51</b>
<b>Operating Transfers Out</b>	<b>959,939</b>	<b>149,409</b>	<b>149,409</b>	<b>149,409</b>	<b>694,544</b>	<b>694,544</b>	<b>364.86</b>
 <b>Equity</b>							
Use of Net Position		445,861		370,861	769,544	769,544	72.60
Use of Transportation Fund Balance				185,198			
Use of Fund Balance for Subseq't Yr				1,189,105-			
<b>Total Equity .....</b>		<b>445,861</b>		<b>556,059</b>	<b>769,544</b>	<b>769,544</b>	<b>72.60</b>
<b>Tax Levy Required / (Contributed)</b>	<b>1,501,012</b>	<b>1,484,354</b>	<b>773,327</b>	<b>1,484,354</b>	<b>1,537,071</b>	<b>1,537,071</b>	<b>3.55</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>2024</b></u>	<u><b>2023</b></u>	<u><b>2022</b></u>	<u><b>2021</b></u>	<u><b>2020</b></u>
Full-Time Equivalents (adopted budget)	32.00	32.90	31.77	30.92	30.90

**County of Sheboygan  
2024 Summarized Budget Report**

**Building Services**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Revenue</b>							
Rent Revenue	4,735	3,360	4,814	5,360	5,280	5,280	57.14
Other Misc. Revenue	2,517	24,090	1,946	2,617	2,556	2,556	89.39
General Revenue	7,252	27,450	6,760	7,977	7,836	7,836	71.45
Interdepartmental Revenue							
Repairs & Maintenance Services	38,146	23,900	6,062	24,603	26,220	26,220	9.71
Other Interdept'l Revenue	665,601	635,391	315,120	654,982	686,348	686,348	8.02
Interdepartmental Revenue	703,747	659,291	321,181	679,585	712,568	712,568	8.08
<b>Total Revenue .....</b>	<b>710,999</b>	<b>686,741</b>	<b>327,942</b>	<b>687,562</b>	<b>720,404</b>	<b>720,404</b>	<b>4.90</b>
<b>Expense</b>							
Wages	1,346,615	1,554,823	675,506	1,512,665	1,560,872	1,560,872	.39
Benefits	179,211	218,804	92,986	212,808	221,133	221,133	1.06
Personnel Related Expenses	1,525,826	1,773,627	768,492	1,725,473	1,782,005	1,782,005	.47
Purchased Services	678,008	706,715	334,385	695,207	690,650	690,650	2.27
Repairs and Maintenance	370,312	329,467	195,171	550,964	388,502	388,502	17.92
General Operating	123,715	220,003	71,838	146,310	206,045	206,045	6.34
Operating Expense	1,172,035	1,256,185	601,395	1,392,481	1,285,197	1,285,197	2.31
Employee Related Insurance	447,476	534,424	216,973	502,438	574,869	574,869	7.57
Insurance Charges	25,443	25,882	12,941	23,020	26,952	26,952	4.13

**County of Sheboygan  
2024 Summarized Budget Report**

**Building Services**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
Repairs & Maintenance Charges	15,164	14,200	17,958	19,877	14,600	14,600	2.82
System Operation Charges	56,910	62,415	31,238	62,415	64,404	64,404	3.19
Interdepartmental Charges	544,993	636,921	279,110	607,750	680,825	680,825	6.89
Buildings and Improvements	90,977			17,598			
Machinery and Equipment		98,460	46,494	85,451			100.00
Office Furniture & Equipment			34,000	34,000			
Communication Equipment				51,310			
Vehicles			46,969	46,969	35,500	35,500	
Capital Outlay	90,977	98,460	127,462	235,328	35,500	35,500	63.94
<b>Total Expense .....</b>	<b>3,333,831</b>	<b>3,765,193</b>	<b>1,776,460</b>	<b>3,961,032</b>	<b>3,783,527</b>	<b>3,783,527</b>	<b>.49</b>
<b>Other Financing Uses:</b>							
<b>Operating Transfers In</b>		<b>53,810</b>		<b>53,810</b>	<b>2,500</b>	<b>2,500</b>	<b>95.35</b>
<b>Equity</b>							
Use of Fund Balance for Subseq't Yr				409,762			
<b>Total Equity .....</b>				<b>409,762</b>			
<b>Tax Levy Required / (Contributed)</b>	<b>3,078,076</b>	<b>3,024,642</b>	<b>1,512,321</b>	<b>3,024,642</b>	<b>3,060,623</b>	<b>3,060,623</b>	<b>1.19</b>



**Capital Outlay for 2024 - \$5000+**

**Department: Building Services**

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
Detention Center Pick-up Truck	\$ 57,500	\$ (22,000)	R
<b>Grand Total Amounts</b>	<u>\$ 57,500</u>	<u>\$ (22,000)</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>2024</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>
Full-Time Equivalents (adopted budget)	25.20	25.20	26.20	24.00	23.00

**County of Sheboygan  
2024 Summarized Budget Report**

**Clerk of Courts**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Revenue</b>							
State Grants	549,247	549,473	295,697	559,343	549,473	549,473	
Violations, Judgements, Damages	313,056	327,000	167,148	320,424	327,000	327,000	
Public Charges for:							
General Government	689,758	636,100	359,580	642,286	658,000	658,000	3.44
General Revenue	1,552,061	1,512,573	822,424	1,522,053	1,534,473	1,534,473	1.45
Interdepartmental Revenue							
Other Interdept'l Revenue	40,716	42,360	18,485	42,360	50,662	50,662	19.60
Interdepartmental Revenue	40,716	42,360	18,485	42,360	50,662	50,662	19.60
<b>Total Revenue .....</b>	<b>1,592,777</b>	<b>1,554,933</b>	<b>840,910</b>	<b>1,564,413</b>	<b>1,585,135</b>	<b>1,585,135</b>	<b>1.94</b>
<b>Expense</b>							
Wages	1,128,512	1,230,486	565,930	1,129,498	1,276,170	1,276,170	3.71
Benefits	150,979	173,633	77,484	159,717	181,911	181,911	4.77
Personnel Related Expenses	1,279,491	1,404,119	643,415	1,289,215	1,458,081	1,458,081	3.84
Purchased Services	855,818	892,228	678,615	1,088,000	953,663	953,663	6.89
Repairs and Maintenance	3,546	4,415	1,244	2,693	2,693	2,693	39.00
General Operating	64,618	50,478	30,661	61,088	60,840	60,840	20.53
Fixed Charges	6,227	6,054	2,752	6,054	6,054	6,054	
Bad Debt Expense	3,000		10	10			
Operating Expense	933,208	953,175	713,282	1,157,845	1,023,250	1,023,250	7.35

**County of Sheboygan  
2024 Summarized Budget Report**

**Clerk of Courts**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
Employee Related Insurance	456,025	521,558	171,740	411,970	439,432	439,432	15.75
Insurance Charges	16,949	16,837	8,418	16,837	17,382	17,382	3.24
System Operation Charges	63,013	65,578	31,194	62,689	66,881	66,881	1.99
Other Interdepartmental Charges	287	287	143	287	287	287	
Interdepartmental Charges	536,274	604,260	211,496	491,783	523,982	523,982	13.29
<b>Total Expense .....</b>	<b>2,748,974</b>	<b>2,961,554</b>	<b>1,568,193</b>	<b>2,938,843</b>	<b>3,005,313</b>	<b>3,005,313</b>	<b>1.48</b>
 <i>Other Financing Uses:</i>							
<i>Operating Transfers In</i>	44,571						
 <i>Tax Levy Required / (Contributed)</i>	 1,329,865	 1,406,621	 703,310	 1,406,621	 1,420,178	 1,420,178	 .96

# 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.

<b>Table of Organization Summary:</b>	<u><b>2024</b></u>	<u><b>2023</b></u>	<u><b>2022</b></u>	<u><b>2021</b></u>	<u><b>2020</b></u>
Full-Time Equivalents (adopted budget)	2.00	1.00	1.00	1.00	1.00

**County of Sheboygan**  
**2024 Summarized Budget Report**

**Corporation Counsel**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Revenue</b>							
Other Misc. Revenue	1,316	350	613	350	350	350	
General Revenue	1,316	350	613	350	350	350	
Interdepartmental Revenue							
Other Interdept'l Revenue	251,138	283,003	145,103	283,003	312,725	312,725	10.50
Interdepartmental Revenue	251,138	283,003	145,103	283,003	312,725	312,725	10.50
<b>Total Revenue .....</b>	<b>252,454</b>	<b>283,353</b>	<b>145,716</b>	<b>283,353</b>	<b>313,075</b>	<b>313,075</b>	<b>10.49</b>
<b>Expense</b>							
Wages	75,340	77,605	53,442	116,088	136,575	136,575	75.99
Benefits	10,698	11,020	7,695	16,485	19,531	19,531	77.23
Personnel Related Expenses	86,038	88,625	61,137	132,573	156,106	156,106	76.14
Purchased Services	404,990	433,863	216,932	433,863	472,563	472,563	8.92
General Operating	3,378	4,974	2,140	4,974	3,225	3,225	35.16
Operating Expense	408,368	438,837	219,072	438,837	475,788	475,788	8.42
Employee Related Insurance	105	104	1,291	24,313	11,254	11,254	10,721.15
Insurance Charges	1,001	1,000	500	1,000	1,058	1,058	5.80
System Operation Charges	2,591	285	144	285	1,324	1,324	364.56
Interdepartmental Charges	3,697	1,389	1,935	25,598	13,636	13,636	881.71
<b>Total Expense .....</b>	<b>498,103</b>	<b>528,851</b>	<b>282,144</b>	<b>597,008</b>	<b>645,530</b>	<b>645,530</b>	<b>22.06</b>

**County of Sheboygan  
2024 Summarized Budget Report**

**Corporation Counsel**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<i>Tax Levy Required / (Contributed)</i>	<i>246,051</i>	<i>245,498</i>	<i>137,613</i>	<i>313,655</i>	<i>332,455</i>	<i>332,455</i>	<i>35.42</i>

# County Administrator

Function: General Administration

Fund: General Fund

**Mission Statement:**

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

**Summary of Responsibilities:**

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

<b>Table of Organization Summary:</b>	<b><u>2024</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>
Full-Time Equivalents (adopted budget)	3.50	3.50	2.50	2.50	1.50



**County of Sheboygan**  
**2024 Summarized Budget Report**

**County Administrator**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Revenue</b>							
Other Misc. Revenue	170	34					100.00
<b>Total Revenue .....</b>	<b>170</b>	<b>34</b>					<b>100.00</b>
<b>Expense</b>							
Wages	310,729	352,644	95,518	193,036	353,409	353,409	.22
Benefits	42,903	50,076	12,299	26,596	50,109	50,109	.07
Personnel Related Expenses	353,632	402,720	107,817	219,632	403,518	403,518	.20
Purchased Services	1,521	1,550	263	596	1,550	1,550	
Repairs and Maintenance	1,379	620		50	100	100	83.87
General Operating	14,710	11,900	479	4,780	12,660	12,660	6.39
Operating Expense	17,610	14,070	742	5,426	14,310	14,310	1.71
Employee Related Insurance	46,530	63,539	5,914	12,440	66,250	66,250	4.27
Insurance Charges	1,054	1,084	542	1,084	1,135	1,135	4.70
Repairs & Maintenance Charges	942	200					100.00
System Operation Charges	13,045	10,801	5,287	10,651	15,993	15,993	48.07
Interdepartmental Charges	61,571	75,624	11,743	24,175	83,378	83,378	10.25
<b>Total Expense .....</b>	<b>432,813</b>	<b>492,414</b>	<b>120,302</b>	<b>249,233</b>	<b>501,206</b>	<b>501,206</b>	<b>1.79</b>

**County of Sheboygan  
2024 Summarized Budget Report**

**County Administrator**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<i>Other Financing Uses:</i>							
<i>Operating Transfers In</i>	54,286	96,642			104,925	104,925	8.57
<i>Tax Levy Required / (Contributed)</i>	378,380	395,738	197,868	395,738	396,281	396,281	.14

# 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>	<u><b>2024</b></u>	<u><b>2023</b></u>	<u><b>2022</b></u>	<u><b>2021</b></u>	<u><b>2020</b></u>
Full-Time Equivalent (adopted budget)	3.00	3.00	3.00	3.00	3.00

**County of Sheboygan  
2024 Summarized Budget Report**

**County Board**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b><i>Expense</i></b>							
Wages	132,867	135,340	62,151	132,500	139,265	139,265	2.90
Benefits	11,224	11,868	5,394	11,868	12,343	12,343	4.00
Personnel Related Expenses	144,091	147,208	67,545	144,368	151,608	151,608	2.99
General Operating	87,842	85,056	27,361	40,224	42,869	42,869	49.60
Operating Expense	87,842	85,056	27,361	40,224	42,869	42,869	49.60
Employee Related Insurance	182	168	83	168	169	169	.60
Insurance Charges	2,257	2,201	1,101	2,201	2,260	2,260	2.68
System Operation Charges	32,215	34,347	17,322	34,097	50,015	50,015	45.62
Interdepartmental Charges	34,655	36,716	18,505	36,466	52,444	52,444	42.84
<b><i>Total Expense .....</i></b>	<b><i>266,588</i></b>	<b><i>268,980</i></b>	<b><i>113,411</i></b>	<b><i>221,058</i></b>	<b><i>246,921</i></b>	<b><i>246,921</i></b>	<b><i>8.20</i></b>
<b><i>Other Financing Uses:</i></b>							
<b><i>Operating Transfers In</i></b>	<b><i>47,250</i></b>	<b><i>38,700</i></b>					<b><i>100.00</i></b>
<b><i>Tax Levy Required / (Contributed)</i></b>	<b><i>226,345</i></b>	<b><i>230,280</i></b>	<b><i>115,140</i></b>	<b><i>230,280</i></b>	<b><i>246,921</i></b>	<b><i>246,921</i></b>	<b><i>7.23</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>2024</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>
Full-Time Equivalents (adopted budget)	3.00	3.00	3.00	3.00	3.00

**County of Sheboygan**  
**2024 Summarized Budget Report**

**County Clerk**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b><i>Revenue</i></b>							
Charges - Other Local Gov'ts	29,073	26,000	26,223	26,223	29,500	29,500	13.46
Non-Business Licenses	99,691	101,000	65,607	106,000	103,000	103,000	1.98
Public Charges for:							
General Government	670	510	306	510	510	510	
Public Safety	9,467	10,500	5,876	10,500	11,000	11,000	4.76
Other Misc. Revenue	314	450	166	450	450	450	
General Revenue	139,215	138,460	98,178	143,683	144,460	144,460	4.33
Interdepartmental Revenue							
System Operation Revenue	112	32	123	123	128	128	300.00
Interdepartmental Revenue	112	32	123	123	128	128	300.00
<b><i>Total Revenue .....</i></b>	<b><i>139,327</i></b>	<b><i>138,492</i></b>	<b><i>98,301</i></b>	<b><i>143,806</i></b>	<b><i>144,588</i></b>	<b><i>144,588</i></b>	<b><i>4.40</i></b>
<b><i>Expense</i></b>							
Wages	168,931	171,862	102,465	181,460	180,693	180,693	5.14
Benefits	22,844	24,362	14,199	26,364	25,796	25,796	5.89
Personnel Related Expenses	191,775	196,224	116,663	207,824	206,489	206,489	5.23
Purchased Services	45,673	46,870		45,670	45,670	45,670	2.56
Repairs and Maintenance	21,898	20,653	12,677	20,653	20,653	20,653	
General Operating	27,915	16,647	16,281	17,239	17,453	17,453	4.84
Operating Expense	95,486	84,170	28,958	83,562	83,776	83,776	.47

**County of Sheboygan  
2024 Summarized Budget Report**

**County Clerk**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
Employee Related Insurance	62,035	63,555	17,191	37,201	38,814	38,814	38.93
Insurance Charges	1,234	1,326	663	1,326	1,385	1,385	4.45
System Operation Charges	50,680	37,576	23,617	36,376	38,370	38,370	2.11
Other Interdepartmental Charges	17	16	8	16	17	17	6.25
Interdepartmental Charges	113,967	102,473	41,479	74,919	78,586	78,586	23.31
<b><i>Total Expense .....</i></b>	<b><i>401,228</i></b>	<b><i>382,867</i></b>	<b><i>187,100</i></b>	<b><i>366,305</i></b>	<b><i>368,851</i></b>	<b><i>368,851</i></b>	<b><i>3.66</i></b>
<b><i>Tax Levy Required / (Contributed)</i></b>	<b><i>270,368</i></b>	<b><i>244,375</i></b>	<b><i>122,188</i></b>	<b><i>244,375</i></b>	<b><i>224,263</i></b>	<b><i>224,263</i></b>	<b><i>8.23</i></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>2024</b></u>	<u><b>2023</b></u>	<u><b>2022</b></u>	<u><b>2021</b></u>	<u><b>2020</b></u>
Full-Time Equivalents (adopted budget)	3.00	3.00	3.00	3.00	3.00



**County of Sheboygan  
2024 Summarized Budget Report**

**Court Commissioner**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Revenue</b>							
Public Charges for:							
General Government	2,661	3,300	1,023	2,500	2,500	2,500	24.24
Health Care Services	28,770	25,474	15,615	26,893	27,692	27,692	8.71
Rent Revenue	4,230	4,200	2,520	4,200	4,400	4,400	4.76
General Revenue	35,661	32,974	19,158	33,593	34,592	34,592	4.91
Interdepartmental Revenue							
Other Interdept'l Revenue	15,168	12,600	6,693	12,000	12,000	12,000	4.76
Interdepartmental Revenue	15,168	12,600	6,693	12,000	12,000	12,000	4.76
<b>Total Revenue .....</b>	<b>50,829</b>	<b>45,574</b>	<b>25,851</b>	<b>45,593</b>	<b>46,592</b>	<b>46,592</b>	<b>2.23</b>
<b>Expense</b>							
Wages	239,643	246,813	124,669	248,810	258,227	258,227	4.62
Benefits	33,155	35,047	17,560	35,331	36,928	36,928	5.37
Personnel Related Expenses	272,798	281,860	142,229	284,141	295,155	295,155	4.72
Purchased Services	24,999	26,000	9,917	25,000	25,000	25,000	3.85
Repairs and Maintenance	615	858	290	657	657	657	23.43
General Operating	4,078	5,732	2,559	5,346	3,950	3,950	31.09
Bad Debt Expense	3,048	2,575	5	2,500	1,912	1,912	25.75
Operating Expense	32,740	35,165	12,771	33,503	31,519	31,519	10.37

**County of Sheboygan  
2024 Summarized Budget Report**

***Court Commissioner***

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
Employee Related Insurance	36,403	36,702	16,936	36,702	38,360	38,360	4.52
Insurance Charges	1,353	1,353	677	1,353	1,406	1,406	3.92
System Operation Charges	9,026	8,252	3,420	7,652	8,548	8,548	3.59
Interdepartmental Charges	46,783	46,307	21,032	45,707	48,314	48,314	4.33
<b><i>Total Expense .....</i></b>	<b><i>352,320</i></b>	<b><i>363,332</i></b>	<b><i>176,032</i></b>	<b><i>363,351</i></b>	<b><i>374,988</i></b>	<b><i>374,988</i></b>	<b><i>3.21</i></b>
 <i>Other Financing Uses:</i>							
<i>Operating Transfers In</i>	<i>3,802</i>						
 <i>Tax Levy Required / (Contributed)</i>	 <i>303,910</i>	 <i>317,758</i>	 <i>158,880</i>	 <i>317,758</i>	 <i>328,396</i>	 <i>328,396</i>	 <i>3.35</i>

# District Attorney

Function: Justice & Law  
Fund: General Fund

**Mission Statement:**

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

**Summary of Responsibilities:**

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

<b>Table of Organization Summary:</b>	<b><u>2024</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>
Full-Time Equivalents (adopted budget)	13.30	13.30	13.30	13.30	13.17

**County of Sheboygan  
2024 Summarized Budget Report**

***District Attorney***

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b><i>Revenue</i></b>							
State Grants	152,972	145,588		130,709	160,847	160,847	10
Public Charges for:							
General Government	63,111	48,000	31,352	64,384	46,000	46,000	4.17
General Revenue	216,083	193,588	31,352	195,093	206,847	206,847	6.85
Interdepartmental Revenue							
Other Interdept'l Revenue	99	200	18	200	200	200	
Interdepartmental Revenue	99	200	18	200	200	200	
<b><i>Total Revenue .....</i></b>	<b><i>216,182</i></b>	<b><i>193,788</i></b>	<b><i>31,370</i></b>	<b><i>195,293</i></b>	<b><i>207,047</i></b>	<b><i>207,047</i></b>	<b><i>6.84</i></b>
<b><i>Expense</i></b>							
Wages	613,484	678,302	308,184	662,396	699,381	699,381	3.11
Benefits	83,595	95,564	43,161	95,154	99,245	99,245	3.85
Personnel Related Expenses	697,079	773,866	351,345	757,550	798,626	798,626	3.20
Purchased Services	19,665	22,450	17,354	26,357	23,300	23,300	3.79
Repairs and Maintenance	3,843	5,500	1,424	2,418	3,500	3,500	36.36
General Operating	25,479	63,146	29,250	50,815	28,007	28,007	55.65
Fixed Charges	234	256	201	403			100.00
Bad Debt Expense	61						
Operating Expense	49,282	91,352	48,229	79,992	54,807	54,807	40.00

**County of Sheboygan**  
**2024 Summarized Budget Report**

***District Attorney***

<b>Description</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>June, 2023 YTD</b>	<b>2023 Annual Projection</b>	<b>2024 Budget Request</b>	<b>2024 Board Adopted Budget</b>	<b>% Chg from 2023 Budget</b>
Employee Related Insurance	143,735	161,808	65,526	147,525	190,528	190,528	17.75
Insurance Charges	3,426	3,447	1,724	3,447	3,595	3,595	4.29
Repairs & Maintenance Charges	19		61	61	100	100	
System Operation Charges	20,802	20,216	9,691	19,669	22,292	22,292	10.27
Interdepartmental Charges	167,982	185,471	77,002	170,702	216,515	216,515	16.74
<b>Total Expense .....</b>	<b>914,343</b>	<b>1,050,689</b>	<b>476,576</b>	<b>1,008,243</b>	<b>1,069,948</b>	<b>1,069,948</b>	<b>1.83</b>
<b>Tax Levy Required / (Contributed)</b>	<b>835,964</b>	<b>856,901</b>	<b>428,450</b>	<b>856,901</b>	<b>862,901</b>	<b>862,901</b>	<b>.70</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**  
**2024 Summarized Budget Report**

**Employee Benefits**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Revenue</b>							
Public Charges for:							
Health Care Services	2,796,452	3,090,251	1,390,403	2,780,808	3,208,660	3,208,660	3.83
Rent Revenue	69,180	69,180	34,590	69,180	76,797	76,797	11.01
Other Misc. Revenue	99,197	113,052	43,596	86,786	100,633	100,633	10.99
General Revenue	2,964,829	3,272,483	1,468,590	2,936,774	3,386,090	3,386,090	3.47
Interdepartmental Revenue							
Insurance & Employee Related	12,943,272	14,387,967	5,780,738	12,457,808	15,281,943	15,281,943	6.21
Interdepartmental Revenue	12,943,272	14,387,967	5,780,738	12,457,808	15,281,943	15,281,943	6.21
<b>Total Revenue .....</b>	<b>15,908,101</b>	<b>17,660,450</b>	<b>7,249,328</b>	<b>15,394,582</b>	<b>18,668,033</b>	<b>18,668,033</b>	<b>5.71</b>
<b>Expense</b>							
Benefits	15,341,207	17,734,802	7,678,477	15,479,460	18,454,765	18,454,765	4.06
Personnel Related Expenses	15,341,207	17,734,802	7,678,477	15,479,460	18,454,765	18,454,765	4.06
Purchased Services	62,318	77,000	41,497	70,634	82,308	82,308	6.89
General Operating	3,365	4,500	2,149	3,650	4,500	4,500	
Fixed Charges	63,415	69,180	34,590	69,180	73,140	73,140	5.72
Operating Expense	129,098	150,680	78,236	143,464	159,948	159,948	6.15
Other Interdepartmental Charges	63,238	71,420	35,710	71,420	128,320	128,320	79.67
Interdepartmental Charges	63,238	71,420	35,710	71,420	128,320	128,320	79.67

**County of Sheboygan  
2024 Summarized Budget Report**

***Employee Benefits***

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b><i>Total Expense .....</i></b>	<b><i>15,533,543</i></b>	<b><i>17,956,902</i></b>	<b><i>7,792,423</i></b>	<b><i>15,694,344</i></b>	<b><i>18,743,033</i></b>	<b><i>18,743,033</i></b>	<b><i>4.38</i></b>

***Equity***

Use of Net Position		296,452		221,452	75,000	75,000	74.70
<b><i>Total Equity .....</i></b>		<b><i>296,452</i></b>		<b><i>221,452</i></b>	<b><i>75,000</i></b>	<b><i>75,000</i></b>	<b><i>74.70</i></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>2024</b></u>	<u><b>2023</b></u>	<u><b>2022</b></u>	<u><b>2021</b></u>	<u><b>2020</b></u>
Full-Time Equivalents (adopted budget)	19.00	20.50	20.50	20.50	19.00

**County of Sheboygan  
2024 Summarized Budget Report**

**Finance**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Revenue</b>							
Charges - Other Local Gov'ts	66,088	68,505	34,384	68,768	71,644	71,644	4.58
Other Misc. Revenue	55,518	53,933	33,747	54,000	56,000	56,000	3.83
General Revenue	121,606	122,438	68,131	122,768	127,644	127,644	4.25
Interdepartmental Revenue							
Other Interdept'l Revenue	550,406	557,772	297,086	642,483	726,706	726,706	30.29
Interdepartmental Revenue	550,406	557,772	297,086	642,483	726,706	726,706	30.29
<b>Total Revenue .....</b>	<b>672,011</b>	<b>680,210</b>	<b>365,216</b>	<b>765,251</b>	<b>854,350</b>	<b>854,350</b>	<b>25.60</b>
<b>Expense</b>							
Wages	1,128,196	1,456,496	572,929	1,265,949	1,486,267	1,486,267	2.04
Benefits	154,487	206,823	79,596	175,642	212,536	212,536	2.76
Personnel Related Expenses	1,282,683	1,663,319	652,525	1,441,591	1,698,803	1,698,803	2.13
Purchased Services	44,244	25,980	70,068	194,275	195,095	195,095	650.94
Repairs and Maintenance	893	1,760	463	1,560	1,642	1,642	6.70
General Operating	21,072	33,959	17,550	31,271	25,287	25,287	25.54
Fixed Charges	2,775	2,800	820	2,800	2,800	2,800	
Operating Expense	68,985	64,499	88,900	229,906	224,824	224,824	248.57
Employee Related Insurance	252,048	297,389	99,254	279,387	330,794	330,794	11.23
Insurance Charges	4,367	4,483	2,241	4,483	4,717	4,717	5.22

**County of Sheboygan  
2024 Summarized Budget Report**

**Finance**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
System Operation Charges	59,955	64,195	30,628	64,195	68,156	68,156	6.17
Other Interdepartmental Charges	19	19	10	19	19	19	
Interdepartmental Charges	316,389	366,086	132,133	348,084	403,686	403,686	10.27
<b>Total Expense .....</b>	<b>1,668,058</b>	<b>2,093,904</b>	<b>873,559</b>	<b>2,019,581</b>	<b>2,327,313</b>	<b>2,327,313</b>	<b>11.15</b>
 <i>Other Financing Uses:</i>							
<i>Operating Transfers In</i>		147,812	73,908	150,026	155,835	155,835	5.43
<i>Tax Levy Required / (Contributed)</i>	1,207,174	1,265,882	632,940	1,265,882	1,317,128	1,317,128	4.05

# 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.

<b>Table of Organization Summary:</b>	<b><u>2024</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>
Full-Time Equivalents (adopted budget)	244.00	231.43	217.30	212.00	206.31

**County of Sheboygan  
2024 Summarized Budget Report**

**Health and Human Services**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Revenue</b>							
Federal Grants	1,698,521	1,622,999	777,575	1,590,965	1,622,999	1,622,999	
State Grants	18,544,311	17,799,526	10,661,893	18,062,035	18,825,914	18,825,914	6
Business Licenses	441,675	450,000	220,530	450,000	494,099	494,099	9.80
Public Charges for:							
General Government	98,544	121,150	55,753	110,682	113,897	113,897	5.99
Public Safety	135						
Health Care Services	5,229	6,000	3,865	8,617	9,000	9,000	50.00
H & HS Services	8,874,105	9,840,675	4,152,540	10,768,413	13,128,407	13,128,407	33.41
Rent Revenue	24,762	25,675	10,719	25,675	26,187	26,187	1.99
Donations	89,429	137,500	42,223	69,608	85,500	85,500	37.82
Other Misc. Revenue	68,348	13,968	5,188	9,227	12,497	12,497	10.53
General Revenue	29,845,058	30,017,493	15,930,288	31,095,222	34,318,500	34,318,500	14.33
Interdepartmental Revenue							
Other Interdept'l Revenue	225	300	300	300	300	300	
Interdepartmental Revenue	225	300	300	300	300	300	
<b>Total Revenue .....</b>	<b>29,845,283</b>	<b>30,017,793</b>	<b>15,930,588</b>	<b>31,095,522</b>	<b>34,318,800</b>	<b>34,318,800</b>	<b>14.33</b>
<b>Expense</b>							
Wages	12,896,510	14,069,706	6,569,858	13,152,770	15,344,470	15,344,470	9.06
Benefits	1,728,685	1,973,749	904,159	1,836,381	2,194,253	2,194,253	11.17
Personnel Related Expenses	14,625,194	16,043,455	7,474,017	14,989,151	17,538,723	17,538,723	9.32

**County of Sheboygan**  
**2024 Summarized Budget Report**

**Health and Human Services**

<i>Description</i>	<b>2022</b>	<b>2023</b>	<b>June, 2023</b>	<b>2023 Annual</b>	<b>2024 Budget</b>	<b>2024 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>2023 Budget</i>
Purchased Services	20,565,400	20,297,047	10,397,333	22,721,058	22,843,783	22,843,783	12.55
Repairs and Maintenance	30,351	39,103	14,213	42,871	43,062	43,062	10.12
General Operating	1,588,577	1,830,139	844,343	1,796,811	1,880,548	1,880,548	2.75
Fixed Charges	77,404	41,175	29,130	39,383	39,963	39,963	2.94
Operating Expense	22,261,732	22,207,464	11,285,019	24,600,123	24,807,356	24,807,356	11.71
Employee Related Insurance	3,701,350	4,276,065	1,610,114	3,241,858	4,801,409	4,801,409	12.29
Insurance Charges	90,475	94,212	47,106	94,975	99,253	99,253	5.35
Repairs & Maintenance Charges	663,808	617,691	316,906	652,339	677,148	677,148	9.63
System Operation Charges	1,042,458	1,092,743	535,014	1,065,562	1,174,637	1,174,637	7.49
Public Safety Charges	400	1,200	400	1,200	1,200	1,200	
Health & Human Services				86,747-			
Other Interdepartmental Charges	431,880	461,542	261,376	528,040	502,268	502,268	8.82
Interdepartmental Charges	5,930,372	6,543,453	2,770,916	5,497,227	7,255,915	7,255,915	10.89
Office Furniture & Equipment					10,000	10,000	
Vehicles		95,000					100.00
Capital Outlay		95,000			10,000	10,000	89.47
<b>Total Expense .....</b>	<b>42,817,298</b>	<b>44,889,372</b>	<b>21,529,952</b>	<b>45,086,501</b>	<b>49,611,994</b>	<b>49,611,994</b>	<b>10.52</b>
<b>Other Financing Uses:</b>							
Operating Transfers In	70,036	544,218	63,877	412,000	796,646	796,646	46.38
Operating Transfers Out	1,753,796						
<b>Tax Levy Required / (Contributed)</b>	<b>14,612,218</b>	<b>14,327,361</b>	<b>6,605,975</b>	<b>14,259,204</b>	<b>14,496,548</b>	<b>14,496,548</b>	<b>1.18</b>

**Capital Outlay for 2024 - \$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>
Modular reception desks	\$ 10,000		R
<b>Grand Total Amounts</b>	<hr/> <hr/> \$ 10,000	<hr/> <hr/> \$ -	

# Human Resources

Function: General Administration

Fund: General Fund

**Mission Statement:**

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

**Summary of Responsibilities:**

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

**Table of Organization Summary:**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Full-Time Equivalents (adopted budget)	6.00	6.00	5.00	5.00	6.00



**County of Sheboygan  
2024 Summarized Budget Report**

**Human Resources**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Revenue</b>							
Other Misc. Revenue	1,265		5	5			
General Revenue	1,265		5	5			
Interdepartmental Revenue							
Other Interdept'l Revenue	63,238	71,420	35,710	71,420	128,320	128,320	79.67
Interdepartmental Revenue	63,238	71,420	35,710	71,420	128,320	128,320	79.67
<b>Total Revenue .....</b>	<b>64,503</b>	<b>71,420</b>	<b>35,715</b>	<b>71,425</b>	<b>128,320</b>	<b>128,320</b>	<b>79.67</b>
<b>Expense</b>							
Wages	377,892	438,187	139,608	335,059	475,561	475,561	8.53
Benefits	47,587	62,224	17,510	42,024	68,005	68,005	9.29
Personnel Related Expenses	425,478	500,411	157,119	377,083	543,566	543,566	8.62
Purchased Services	53,344	89,000	24,126	49,426	85,000	85,000	4.49
Repairs and Maintenance	3,144	5,000	1,840	3,680	4,000	4,000	20.00
General Operating	74,556	70,605	18,048	42,146	67,022	67,022	5.07
Operating Expense	131,043	164,605	44,015	95,252	156,022	156,022	5.21
Employee Related Insurance	70,945	114,853	30,301	72,227	132,895	132,895	15.71
Insurance Charges	1,912	1,950	975	1,950	2,046	2,046	4.92

**County of Sheboygan  
2024 Summarized Budget Report**

**Human Resources**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
System Operation Charges	29,535	26,739	13,054	26,175	31,293	31,293	17.03
Other Interdepartmental Charges	8	8	4	8	8	8	
Interdepartmental Charges	102,401	143,550	44,334	100,360	166,242	166,242	15.81
<b>Total Expense .....</b>	<b>658,922</b>	<b>808,566</b>	<b>245,468</b>	<b>572,695</b>	<b>865,830</b>	<b>865,830</b>	<b>7.08</b>
 <b>Other Financing Uses:</b>							
<b>Operating Transfers In</b>	<b>15,177</b>	<b>99,261</b>	<b>26,189</b>	<b>62,853</b>	<b>78,609</b>	<b>78,609</b>	<b>20.81</b>
 <b>Equity</b>							
Use of Fund Balance for Subseq't Yr				15,000			
<b>Total Equity .....</b>				<b>15,000</b>			
 <b>Tax Levy Required / (Contributed)</b>	 <b>622,601</b>	 <b>637,885</b>	 <b>318,942</b>	 <b>637,885</b>	 <b>658,901</b>	 <b>658,901</b>	 <b>3.29</b>

# 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>2024</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>
Full-Time Equivalents (adopted budget)	7.00	6.75	7.75	7.50	7.50

**County of Sheboygan**  
**2024 Summarized Budget Report**

**Information Technology**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Revenue</b>							
State Grants	3,450						
Public Charges for:							
General Government	33,742	31,761	13,334	31,231	37,826	37,826	19.10
Donations	16,554						
Other Misc. Revenue	867		116	15,117			
General Revenue	54,613	31,761	13,450	46,348	37,826	37,826	19.10
Interdepartmental Revenue							
System Operation Revenue	2,477,989	2,572,426	1,268,292	2,544,354	2,760,876	2,760,876	7.33
Other Interdept'l Revenue			22,805	90,688			
Interdepartmental Revenue	2,477,989	2,572,426	1,291,096	2,635,042	2,760,876	2,760,876	7.33
<b>Total Revenue .....</b>	<b>2,532,602</b>	<b>2,604,187</b>	<b>1,304,547</b>	<b>2,681,391</b>	<b>2,798,702</b>	<b>2,798,702</b>	<b>7.47</b>
<b>Expense</b>							
Wages	591,280	536,135	413,529	604,300	607,986	607,986	13.40
Benefits	25,375	74,522	55,629	78,168	86,410	86,410	15.95
Personnel Related Expenses	616,656	610,657	469,157	682,468	694,396	694,396	13.71
Purchased Services	1,353,394	1,659,185	821,067	1,686,729	1,753,613	1,753,613	5.69
Repairs and Maintenance	73,771	79,500	41,413	93,750	92,600	92,600	16.48
General Operating	76,551	73,257	48,797	83,671	37,794	37,794	48.41
Fixed Charges	37,189	45,005	18,384	43,979	51,660	51,660	14.79
Building & Improvement Depreciation	11,572		5,786				

**County of Sheboygan  
2024 Summarized Budget Report**

**Information Technology**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
Machinery & Equipment Depreciation	235,608		114,569				
Operating Expense	1,788,084	1,856,947	1,050,016	1,908,129	1,935,667	1,935,667	4.24
Employee Related Insurance	136,946	127,371	73,694	147,637	133,687	133,687	4.96
Insurance Charges	7,056	7,490	3,745	7,490	7,687	7,687	2.63
Repairs & Maintenance Charges					400	400	
System Operation Charges	1,929	1,702	864	1,702	1,846	1,846	8.46
Other Interdepartmental Charges	19	20	10	20	19	19	5.00
Interdepartmental Charges	145,950	136,583	78,314	156,849	143,639	143,639	5.17
Computer and Systems Equipment					25,000	25,000	
Capital Outlay					25,000	25,000	
<b>Total Expense .....</b>	<b>2,550,690</b>	<b>2,604,187</b>	<b>1,597,487</b>	<b>2,747,447</b>	<b>2,798,702</b>	<b>2,798,702</b>	<b>7.47</b>
<b>Other Financing Uses:</b>							
<b>Operating Transfers In</b>	<b>34,618</b>						
<b>Operating Transfers Out</b>	<b>209,939</b>				<b>343,353</b>	<b>343,353</b>	
<b>Equity</b>							
Use of Net Position					343,353	343,353	
Use of Fund Balance for Subseq't Yr				66,433-			
<b>Total Equity .....</b>					<b>343,353</b>	<b>343,353</b>	

**Tax Levy Required / (Contributed)**

**Capital Outlay for 2024 - \$5000+**

**Department: Information Technology**

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
Hard Drive disks for backup server	\$ 25,000		A
<b>Grand Total Amounts</b>	<u>\$ 25,000</u>	<u>\$ -</u>	

# 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>2024</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>
Full-Time Equivalents (adopted budget)	1.65	1.15	1.15	1.15	1.36

**County of Sheboygan**  
**2024 Summarized Budget Report**

**Medical Examiner**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Revenue</b>							
Other Misc. Revenue	163,096	165,220	82,965	164,283	163,828	163,828	.84
General Revenue	163,096	165,220	82,965	164,283	163,828	163,828	.84
Interdepartmental Revenue							
Other Interdept'l Revenue	15,000	7,500	10,000	10,000	5,000	5,000	33.33
Interdepartmental Revenue	15,000	7,500	10,000	10,000	5,000	5,000	33.33
<b>Total Revenue .....</b>	<b>178,096</b>	<b>172,720</b>	<b>92,965</b>	<b>174,283</b>	<b>168,828</b>	<b>168,828</b>	<b>2.25</b>
<b>Expense</b>							
Wages	134,776	137,082	67,710	137,082	139,691	139,691	1.90
Benefits	10,328	10,145	5,180	10,145	10,337	10,337	1.89
Personnel Related Expenses	145,103	147,227	72,890	147,227	150,028	150,028	1.90
Purchased Services	91,857	108,250	46,499	98,328	104,508	104,508	3.46
Repairs and Maintenance		125		125	125	125	
General Operating	22,305	20,949	6,757	20,490	20,325	20,325	2.98
Operating Expense	114,163	129,324	53,256	118,943	124,958	124,958	3.38
Employee Related Insurance	2,144	2,083	949	12,983	29,508	29,508	1,316.61
Insurance Charges	1,099	1,111	556	1,111	1,151	1,151	3.60
System Operation Charges	19,276	22,243	11,072	22,243	23,000	23,000	3.40
Interdepartmental Charges	22,520	25,437	12,576	36,337	53,659	53,659	110.95



**County of Sheboygan  
2024 Summarized Budget Report**

***Medical Examiner***

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b><i>Total Expense .....</i></b>	<b>281,785</b>	<b>301,988</b>	<b>138,722</b>	<b>302,507</b>	<b>328,645</b>	<b>328,645</b>	<b>8.83</b>
<b><i>Tax Levy Required / (Contributed)</i></b>	<b>96,902</b>	<b>129,268</b>	<b>64,633</b>	<b>129,268</b>	<b>159,817</b>	<b>159,817</b>	<b>23.63</b>

# 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**  
**2024 Summarized Budget Report**

**Non-Departmental**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Revenue</b>							
Interest and Penalty on Tax	5		168	168			
Federal Grants	2,216,700	2,110,816	1,051,777	2,361,791	2,434,852	2,434,852	15.35
State Grants	3,643,478	3,651,387	376,574	3,755,214	4,809,562	4,809,562	32
Public Charges for:							
General Government	134,120	165,000	51,072	102,100	109,700	109,700	33.52
Public Safety	144,492	130,000	68,894	137,788	139,428	139,428	7.25
Interest Income	1,433,762	772,517	1,974,152	3,479,460	939,813	939,813	21.66
Other Misc. Revenue	689,320-	364,826	307,460	1,171,380	374,469	374,469	2.64
<b>Total Revenue .....</b>	<b>6,883,237</b>	<b>7,194,546</b>	<b>3,830,096</b>	<b>11,007,901</b>	<b>8,807,824</b>	<b>8,807,824</b>	<b>22.42</b>
<b>Expense</b>							
Purchased Services	2,750						
Repairs and Maintenance	4,822	1,000	328	1,000	1,000	1,000	
General Operating	2,214,578	2,124,925	1,991,358	2,419,483	2,650,748	2,650,748	24.75
Fixed Charges	100,103-						
Principal	133,128						
Interest	6,768	500	2,238	4,476	4,000	4,000	700.00
Operating Expense	2,261,943	2,126,425	1,993,924	2,424,959	2,655,748	2,655,748	24.89
Insurance Charges	2,805	2,749	1,374	2,749	3,023	3,023	9.97
Repairs & Maintenance Charges	1,272	175	30	175	175	175	
Interdepartmental Charges	4,077	2,924	1,404	2,924	3,198	3,198	9.37
<b>Total Expense .....</b>	<b>2,266,020</b>	<b>2,129,349</b>	<b>1,995,329</b>	<b>2,427,883</b>	<b>2,658,946</b>	<b>2,658,946</b>	<b>24.87</b>

**County of Sheboygan  
2024 Summarized Budget Report**

**Non-Departmental**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Other Financing Uses:</b>							
<i>Operating Transfers In</i>	1,753,796						
<i>Operating Transfers Out</i>	2,819,907	2,844,960	1,205,743	2,770,455	9,954,551	9,954,551	249.90
<b>Equity</b>							
Use of Gen Fund Assigned Fund Balance		96,000			15,000	15,000	84.38
Use of Unassigned Fund Balance		62,695		64,270-	6,371,225	6,371,225	10,062.25
Use of Jail Assessment Fund Balance		27,500-		31,876	13,072	13,072	147.53
Use of Land Records Fund Balance		75,358		12,419-	2,532	2,532	96.64
<b>Total Equity .....</b>		<b>206,553</b>		<b>44,813-</b>	<b>6,401,829</b>	<b>6,401,829</b>	<b>2,999.36</b>
<b>Tax Levy Required / (Contributed)</b>	<b>2,449,860-</b>	<b>2,426,790-</b>	<b>1,213,395-</b>	<b>2,426,790-</b>	<b>2,596,156-</b>	<b>2,596,156-</b>	<b>6.98</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>2024</b></u>	<u><b>2023</b></u>	<u><b>2022</b></u>	<u><b>2021</b></u>	<u><b>2020</b></u>
Full-Time Equivalent (adopted budget)	15.15	16.52	15.63	14.14	14.01

**County of Sheboygan**  
**2024 Summarized Budget Report**

**Planning and Conservation**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Revenue</b>							
Federal Grants	461,913	224,621	66,333	136,333	107,429	107,429	52.17
State Grants	433,417	445,143	122,763	445,143	388,041	388,041	13
Grants from Local Gov'ts		2,500		2,500	2,500	2,500	
Charges - Other Local Gov'ts	5,250						
Non-Business Licenses	44	100		100			100.00
Other Permits and Fees	282,225	286,093	149,330	281,573	284,539	284,539	.54
Recreation Fees	50,473	42,000	24,540	42,000	48,000	48,000	14.29
Violations, Judgements, Damages	3,835	3,000	675	3,000	3,500	3,500	16.67
Public Charges for:							
General Government	6,480	5,350	3,078	5,350	5,550	5,550	3.74
Conservation and Development	175,107	170,500	212,097	212,097	185,500	185,500	8.80
Rent Revenue	34,333	42,136	14,575	36,000	37,000	37,000	12.19
Donations	224	200	610	610	200	200	
Other Misc. Revenue	10,529	6,000	14,879	18,600	6,000	6,000	
General Revenue	1,463,830	1,227,643	608,880	1,183,306	1,068,259	1,068,259	12.98
Interdepartmental Revenue							
Other Interdept'l Revenue	2,295	2,295		2,295	2,295	2,295	
Interdepartmental Revenue	2,295	2,295		2,295	2,295	2,295	
<b>Total Revenue .....</b>	<b>1,466,125</b>	<b>1,229,938</b>	<b>608,880</b>	<b>1,185,601</b>	<b>1,070,554</b>	<b>1,070,554</b>	<b>12.96</b>

**County of Sheboygan**  
**2024 Summarized Budget Report**

**Planning and Conservation**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Expense</b>							
Wages	873,168	983,448	454,818	983,586	975,660	975,660	.79
Benefits	115,724	136,797	61,642	136,797	137,276	137,276	.35
Personnel Related Expenses	988,893	1,120,245	516,460	1,120,383	1,112,936	1,112,936	.65
Purchased Services	781,900	363,129	168,318	341,380	262,920	262,920	27.60
Repairs and Maintenance	255,314	257,584	141,934	225,520	256,926	256,926	.26
General Operating	332,924	268,376	213,820	274,881	289,806	289,806	7.99
Fixed Charges	4,824	7,400	5,039	6,900	7,100	7,100	4.05
Operating Expense	1,374,961	896,489	529,112	848,681	816,752	816,752	8.89
Employee Related Insurance	279,602	301,733	129,161	301,733	301,615	301,615	.04
Insurance Charges	13,924	14,947	7,474	14,947	15,565	15,565	4.13
Repairs & Maintenance Charges	76,573	23,131	30,488	31,400	30,380	30,380	31.34
System Operation Charges	67,091	72,978	36,591	72,978	79,153	79,153	8.46
Other Interdepartmental Charges	241	316	308	316	316	316	
Interdepartmental Charges	437,432	413,105	204,022	421,374	427,029	427,029	3.37
Buildings and Improvements	42,281						
Other Improvements					60,000	60,000	
Machinery and Equipment	45,416	35,000	26,950	26,950	10,000	10,000	71.43
Computer and Systems Equipment	5,766		64,334	64,334			
Vehicles	35,604	47,000		47,000			100.00
Capital Outlay	129,067	82,000	91,284	138,284	70,000	70,000	14.63
<b>Total Expense .....</b>	<b>2,930,353</b>	<b>2,511,839</b>	<b>1,340,878</b>	<b>2,528,722</b>	<b>2,426,717</b>	<b>2,426,717</b>	<b>3.39</b>

**County of Sheboygan  
2024 Summarized Budget Report**

**Planning and Conservation**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Other Financing Uses:</b>							
<b>Operating Transfers In</b>	<b>176,043</b>	<b>15,609</b>	<b>18,144</b>	<b>82,478</b>	<b>45,228</b>	<b>45,228</b>	<b>189.76</b>
<b>Equity</b>							
Use of Gen Fund Assigned Fund Balance					33,000	33,000	
Use of Fund Balance for Subseq't Yr				20,750-			
<b>Total Equity .....</b>					<b>33,000</b>	<b>33,000</b>	
<b>Tax Levy Required / (Contributed)</b>	<b>1,204,923</b>	<b>1,266,292</b>	<b>633,145</b>	<b>1,266,292</b>	<b>1,277,935</b>	<b>1,277,935</b>	<b>.92</b>



**Capital Outlay for 2024 - \$5000+**

**Department: Planning and Conservation**

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>		<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
Tuck Pointing Shoreland 400 Bridge Piers	\$	60,000	\$ (33,000)	R
New Trailer	\$	11,000	\$ (1,000)	R
<b>Grand Total Amounts</b>	\$	71,000	\$ (34,000)	

# 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**  
**2024 Summarized Budget Report**

**Property/Liability Insurance**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Revenue</b>							
Other Misc. Revenue	84,904						
General Revenue	84,904						
Interdepartmental Revenue							
Insurance & Employee Related	645,473	660,985	330,493	660,985	679,113	679,113	2.74
Other Interdept'l Revenue	52,232	62,300	31,150	62,300	74,300	74,300	19.26
Interdepartmental Revenue	697,705	723,285	361,642	723,285	753,413	753,413	4.17
<b>Total Revenue .....</b>	<b>782,609</b>	<b>723,285</b>	<b>361,642</b>	<b>723,285</b>	<b>753,413</b>	<b>753,413</b>	<b>4.17</b>
<b>Expense</b>							
Fixed Charges	697,705	723,285	361,642	716,151	753,413	753,413	4.17
Operating Expense	697,705	723,285	361,642	716,151	753,413	753,413	4.17
<b>Total Expense .....</b>	<b>697,705</b>	<b>723,285</b>	<b>361,642</b>	<b>716,151</b>	<b>753,413</b>	<b>753,413</b>	<b>4.17</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>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Full-Time Equivalents (adopted budget)	7.00	7.00	7.00	7.00	7.00

**County of Sheboygan**  
**2024 Summarized Budget Report**

**Register of Deeds**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Revenue</b>							
Public Charges for:							
General Government	1,025,576	929,431	391,690	929,431	936,177	936,177	.73
<b>Total Revenue .....</b>	<b>1,025,576</b>	<b>929,431</b>	<b>391,690</b>	<b>929,431</b>	<b>936,177</b>	<b>936,177</b>	<b>.73</b>
<b>Expense</b>							
Wages	342,955	364,023	172,921	364,023	377,868	377,868	3.80
Benefits	46,171	51,691	23,690	51,691	53,954	53,954	4.38
Personnel Related Expenses	389,126	415,714	196,612	415,714	431,822	431,822	3.87
Purchased Services	124,350	110,500	61,100	110,500	114,328	114,328	3.46
Repairs and Maintenance	6,244	6,483	2,131	6,483	1,070	1,070	83.50
General Operating	17,562	25,702	7,727	25,702	25,415	25,415	1.12
Fixed Charges	100				5,300	5,300	
Operating Expense	148,256	142,685	70,957	142,685	146,113	146,113	2.40
Employee Related Insurance	129,719	142,485	67,147	142,485	160,109	160,109	12.37
Insurance Charges	2,388	2,465	1,233	2,465	2,571	2,571	4.30
System Operation Charges	50,172	52,833	25,667	52,833	58,616	58,616	10.95
Other Interdepartmental Charges	83	83	41	83	83	83	
Interdepartmental Charges	182,362	197,866	94,088	197,866	221,379	221,379	11.88
<b>Total Expense .....</b>	<b>719,744</b>	<b>756,265</b>	<b>361,657</b>	<b>756,265</b>	<b>799,314</b>	<b>799,314</b>	<b>5.69</b>

**County of Sheboygan  
2024 Summarized Budget Report**

**Register of Deeds**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<i>Other Financing Uses:</i>							
<i>Operating Transfers In</i>	<i>85,613</i>	<i>58,180</i>	<i>45,726</i>	<i>58,180</i>	<i>72,555</i>	<i>72,555</i>	<i>24.71</i>
<i>Tax Levy Required / (Contributed)</i>	<i>146,345-</i>	<i>231,346-</i>	<i>115,674-</i>	<i>231,346-</i>	<i>209,418-</i>	<i>209,418-</i>	<i>9.48</i>

# Rocky Knoll

Function: Health Care Center

Fund: Enterprise Fund

**Mission Statement:**

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

**Summary of Responsibilities:**

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

**Table of Organization Summary:**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Full-Time Equivalents (adopted budget)	161.53	140.70	139.54	138.08	153.49

**County of Sheboygan**  
**2024 Summarized Budget Report**

**Rocky Knoll Health Care Center**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Revenue</b>							
Federal Grants	14,775		16,460	16,460			
Charges to State of Wisconsin	1,129,250	1,495,090	146,400	494,700	494,700	494,700	66.91
Public Charges for:							
General Government	80	51	63	54	126	126	147.06
Public Safety			58	58			
Health Care Services	11,137,910	12,251,386	7,477,504	14,711,132	15,380,375	15,380,375	25.54
Interest Income	992		489	489			
Donations	1,818,403		88	88			
Other Misc. Revenue	21,302	12,440	35,487	42,202	12,090	12,090	2.81
General Revenue	14,122,712	13,758,967	7,676,548	15,265,183	15,887,291	15,887,291	15.47
Interdepartmental Revenue							
Repairs & Maintenance Services	3,135	6,500		6,500	7,020	7,020	8.00
Other Interdept'l Revenue	15,736	28,880	10,017	28,880	30,324	30,324	5.00
Interdepartmental Revenue	18,871	35,380	10,017	35,380	37,344	37,344	5.55
<b>Total Revenue .....</b>	<b>14,141,583</b>	<b>13,794,347</b>	<b>7,686,565</b>	<b>15,300,563</b>	<b>15,924,635</b>	<b>15,924,635</b>	<b>15.44</b>
<b>Expense</b>							
Wages	6,638,443	7,564,264	3,526,560	7,363,978	7,890,939	7,890,939	4.32
Benefits	287,627	1,058,921	474,125	1,023,889	1,100,792	1,100,792	3.95
Personnel Related Expenses	6,926,070	8,623,185	4,000,685	8,387,867	8,991,731	8,991,731	4.27



**County of Sheboygan**  
**2024 Summarized Budget Report**

**Rocky Knoll Health Care Center**

<i>Description</i>	<b>2022</b>	<b>2023</b>	<i>June, 2023</i>	<i>2023 Annual</i>	<i>2024 Budget</i>	<i>2024 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>2023 Budget</i>
Purchased Services	3,548,852	3,043,658	2,295,988	4,448,939	3,330,495	3,330,495	9.42
Repairs and Maintenance	271,361	275,215	102,227	259,945	269,855	269,855	1.95
General Operating	986,601	1,089,800	781,893	1,549,082	1,607,820	1,607,820	47.53
Fixed Charges	86,167	29,860	15,678	30,560	30,860	30,860	3.35
Bad Debt Expense	5,000	7,500		7,500	20,000	20,000	166.67
Building & Improvement Depreciation	426,887		271,138				
Other Improvements Depreciation	26,379		13,185				
Infrastructure & Improvements Depreciation			1,085				
Machinery & Equipment Depreciation	181,689		92,650				
Operating Expense	5,532,936	4,446,033	3,573,845	6,296,026	5,259,030	5,259,030	18.29
Employee Related Insurance	1,873,584	2,209,450	882,256	1,841,981	2,393,360	2,393,360	8.32
Insurance Charges	58,469	59,093	29,547	59,093	60,573	60,573	2.50
Repairs & Maintenance Charges	18,414	18,510	11,365	27,002	37,800	37,800	104.21
System Operation Charges	263,909	267,097	131,963	266,255	281,854	281,854	5.52
Other Interdepartmental Charges	245,278	236,192	133,932	267,865	387,652	387,652	64.13
Interdepartmental Charges	2,459,654	2,790,342	1,189,062	2,462,196	3,161,239	3,161,239	13.29
Machinery and Equipment		68,900	70,750	96,335			100.00
Communication Equipment			4,502				
Capital Outlay		68,900	75,251	96,335			100.00
<b>Total Expense .....</b>	<b>14,918,661</b>	<b>15,928,460</b>	<b>8,838,843</b>	<b>17,242,424</b>	<b>17,412,000</b>	<b>17,412,000</b>	<b>9.31</b>

**County of Sheboygan  
2024 Summarized Budget Report**

**Rocky Knoll Health Care Center**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<i>Other Financing Uses:</i>							
<i>Operating Transfers In</i>	<i>1,085,264</i>	<i>970,113</i>	<i>352,483</i>	<i>846,623</i>	<i>448,172</i>	<i>448,172</i>	<i>53.80</i>
<i>Operating Transfers Out</i>	<i>483,730</i>						
<i>Tax Levy Required / (Contributed)</i>	<i>1,004,693</i>	<i>1,164,000</i>	<i>582,000</i>	<i>1,095,238</i>	<i>1,039,193</i>	<i>1,039,193</i>	<i>10.72</i>

# 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>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Full-Time Equivalents (adopted budget)	196.45	187.00	191.70	192.00	197.30

**County of Sheboygan**  
**2024 Summarized Budget Report**

**Sheriff**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Revenue</b>							
Federal Grants	83,349		10,000	18,449	19,028	19,028	
State Grants	307,204	200,054	102,156	220,199	536,359	536,359	168
Violations, Judgements, Damages	310		165	165			
Public Charges for:							
General Government	874	700	688	900	900	900	28.57
Public Safety	1,409,156	1,450,211	697,701	1,334,247	1,437,909	1,437,909	.85
Health Care Services	3,781	2,500	1,626	2,500	2,500	2,500	
Rent Revenue	73,913	73,731	37,456	73,731	81,040	81,040	9.91
Donations	1,625	1,300	253	500	900	900	30.77
Other Misc. Revenue	439,811	302,389	266,082	429,003	333,030	333,030	10.13
General Revenue	2,320,022	2,030,885	1,116,127	2,079,694	2,411,666	2,411,666	18.75
Interdepartmental Revenue							
Repairs & Maintenance Services	3,072	1,575	190	900	1,775	1,775	12.70
Public Safety Revenue	400	1,200	400	800	1,200	1,200	
Other Interdept'l Revenue	1,100	2,000	436	1,350	1,600	1,600	20.00
Interdepartmental Revenue	4,572	4,775	1,026	3,050	4,575	4,575	4.19
<b>Total Revenue .....</b>	<b>2,324,594</b>	<b>2,035,660</b>	<b>1,117,153</b>	<b>2,082,744</b>	<b>2,416,241</b>	<b>2,416,241</b>	<b>18.70</b>
<b>Expense</b>							
Wages	13,458,085	13,419,328	7,311,666	14,545,885	14,074,877	14,074,877	4.89
Benefits	2,143,314	2,229,507	1,176,516	2,399,219	2,402,593	2,402,593	7.76
Personnel Related Expenses	15,601,399	15,648,835	8,488,182	16,945,104	16,477,470	16,477,470	5.30

**County of Sheboygan**  
**2024 Summarized Budget Report**

**Sheriff**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
Purchased Services	2,449,181	2,437,162	1,216,064	2,458,897	2,931,707	2,931,707	20.29
Repairs and Maintenance	226,216	123,245	111,524	169,491	169,097	169,097	37.20
General Operating	953,544	909,418	433,634	871,500	940,154	940,154	3.38
Fixed Charges	508,676	500,097	187,730	441,250	495,340	495,340	.95
Operating Expense	4,137,617	3,969,922	1,948,951	3,941,138	4,536,298	4,536,298	14.27
Employee Related Insurance	3,219,348	3,357,811	1,418,911	2,747,836	3,346,773	3,346,773	.33
Insurance Charges	140,941	150,099	75,049	150,099	155,717	155,717	3.74
Repairs & Maintenance Charges	2,122	2,600	1,877	2,845	2,600	2,600	
System Operation Charges	474,704	492,338	243,057	489,838	518,893	518,893	5.39
Other Interdepartmental Charges	81,156	88,273	44,885	88,273	93,138	93,138	5.51
Interdepartmental Charges	3,918,272	4,091,121	1,783,780	3,478,891	4,117,121	4,117,121	.64
Machinery and Equipment	220,539	88,791	89,913	107,900			100.00
Vehicles	399,911	383,814	242,922	383,814	426,851	426,851	11.21
Capital Outlay	620,450	472,605	332,835	491,714	426,851	426,851	9.68
<b>Total Expense .....</b>	<b>24,277,738</b>	<b>24,182,483</b>	<b>12,553,748</b>	<b>24,856,847</b>	<b>25,557,740</b>	<b>25,557,740</b>	<b>5.69</b>
<b>Other Financing Uses:</b>							
<b>Operating Transfers In</b>	<b>837,913</b>	<b>573,537</b>	<b>479,727</b>	<b>884,321</b>	<b>844,312</b>	<b>844,312</b>	<b>47.21</b>
<b>Tax Levy Required / (Contributed)</b>	<b>20,960,924</b>	<b>21,573,286</b>	<b>10,786,644</b>	<b>21,573,286</b>	<b>22,297,187</b>	<b>22,297,187</b>	<b>3.36</b>

# Capital Outlay for 2024 - \$5000+

Department: Sheriff

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
5 - 2024 Ford Explorer SUV (Patrol)	\$ 270,505	\$ (26,000)	R
1 - 2024 Ford Explorer SUV - Clean Top Supervisor (Patrol)	55,177	(6,500)	R
1 - 2024 Ford Explorer SUV - Clean Top K-9 (Patrol)	55,750	(6,500)	R
1 - 2024 Ford T-350 Transit Passenger Van (Drone)	56,646	(13,000)	R
1 - Ford Explorer SUV (CID)	40,774	-	A
<b>Grand Total Amounts</b>	<b>\$ 478,851</b>	<b>\$ (52,000)</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>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Full-Time Equivalents (adopted budget)	4.70	4.20	4.20	3.20	3.38

**County of Sheboygan**  
**2024 Summarized Budget Report**

**Transportation - Airport Division**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Revenue</b>							
State Grants	138,406	295,000					100
Public Charges for:							
Public Works	269,710	264,327	119,994	268,453	267,881	267,881	1.34
Other Misc. Revenue	216,579	213,996	107,399	215,015	194,688	194,688	9.02
General Revenue	624,694	773,323	227,393	483,468	462,569	462,569	40.18
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>627,334</b>	<b>775,963</b>	<b>228,713</b>	<b>486,108</b>	<b>465,209</b>	<b>465,209</b>	<b>40.05</b>
<b>Expense</b>							
Wages	212,902	220,801	111,553	221,801	226,392	226,392	2.53
Benefits	28,643	30,134	15,255	30,134	31,454	31,454	4.38
Personnel Related Expenses	241,545	250,935	126,809	251,935	257,846	257,846	2.75
Purchased Services	269,984	275,882	129,232	275,893	261,591	261,591	5.18
Repairs and Maintenance	42,739	420,514	25,508	70,637	50,263	50,263	88.05
General Operating	83,576	73,138	26,207	48,582	51,558	51,558	29.51
Fixed Charges	28,138	500	642-	503	1,145	1,145	129.00
Operating Expense	424,437	770,034	180,305	395,615	364,557	364,557	52.66



**County of Sheboygan  
2024 Summarized Budget Report**

**Transportation - Airport Division**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
Employee Related Insurance	29,529	29,736	13,741	29,736	30,848	30,848	3.74
Insurance Charges	15,324	16,294	8,147	16,294	16,753	16,753	2.82
Repairs & Maintenance Charges	41,033	17,000	15,475	15,200	17,840	17,840	4.94
System Operation Charges	9,614	10,735	5,294	10,584	14,878	14,878	38.59
Other Interdepartmental Charges	8,500	8,500	4,250	6,800	8,500	8,500	
Interdepartmental Charges	104,000	82,265	46,907	78,614	88,819	88,819	7.97
<b>Total Expense .....</b>	<b>769,982</b>	<b>1,103,234</b>	<b>354,020</b>	<b>726,164</b>	<b>711,222</b>	<b>711,222</b>	<b>35.53</b>
 <i>Other Financing Uses:</i>							
<i>Operating Transfers In</i>		<i>96,000</i>			<i>15,000</i>	<i>15,000</i>	<i>84.38</i>
<i>Tax Levy Required / (Contributed)</i>	<i>220,154</i>	<i>231,271</i>	<i>115,636</i>	<i>231,271</i>	<i>231,013</i>	<i>231,013</i>	<i>.11</i>

# Transportation - Fixed Base Operations

Function: Public Works

Fund: Enterprise Fund

## **General Information**

Fixed Base Operations (FBO) activity includes services provided to aircraft and their passengers on a fee for service basis. Examples include fuel, de-icing, parking, supplies, and lavatory services.

As of the 2024 County Budget Adoption, the County had approved a definitive agreement to acquire the FBO assets from the current owner to close January 31, 2024 and is reflected in the adopted budget. As the County's due diligence process remains underway, an operating budget for FBO activity will be brought to the Transportation and Finance Committees for approval in January 2024. FBO operations are expected to generate an operating surplus and require no support from property tax levy.

**County of Sheboygan  
2024 Summarized Budget Report**

**Transportation - Fixed Base Operations**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
General Operating					273,400	273,400	
Operating Expense					273,400	273,400	
Buildings and Improvements					6,000,000	6,000,000	
Capital Outlay					6,000,000	6,000,000	
<b>Total Expense .....</b>					<b>6,273,400</b>	<b>6,273,400</b>	
 <i>Other Financing Uses:</i>							
<b>Operating Transfers In</b>					<b>6,273,400</b>	<b>6,273,400</b>	
 <b>Tax Levy Required / (Contributed)</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>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Full-Time Equivalent (adopted budget)	100.65	100.25	99.76	99.07	100.91

**County of Sheboygan**  
**2024 Summarized Budget Report**

**Transportation - Highway Division**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Revenue</b>							
State Grants	3,657,996	7,096,468	1,606,834	3,209,110	3,742,946	3,742,946	47
Charges to State of Wisconsin	2,872,330	2,090,600	1,489,150	2,400,970	2,087,800	2,087,800	.13
Charges - Other Local Gov'ts	7,620,688	4,197,200	2,589,252	4,616,920	5,246,500	5,246,500	25.00
Public Charges for:							
General Government	11,400	12,000	5,750	12,000	12,000	12,000	
Public Safety	88						
Public Works	97,213	15,000	4,182	15,000	15,000	15,000	
Rent Revenue	10,450	10,537	4,000	10,537	9,450	9,450	10.32
Other Misc. Revenue	91,405	25,000	47,536	25,000	25,000	25,000	
General Revenue	14,361,569	13,446,805	5,746,704	10,289,537	11,138,696	11,138,696	17.16
Interdepartmental Revenue							
Repairs & Maintenance Services	542,765	65,641	76,397	66,833	545,080	545,080	730.40
Other Interdept'l Revenue	10,698,798	11,106,322	2,508,271	9,308,500	7,432,018	7,432,018	33.08
Interdepartmental Revenue	11,241,563	11,171,963	2,584,668	9,375,333	7,977,098	7,977,098	28.60
<b>Total Revenue .....</b>	<b>25,603,132</b>	<b>24,618,768</b>	<b>8,331,372</b>	<b>19,664,870</b>	<b>19,115,794</b>	<b>19,115,794</b>	<b>22.35</b>
<b>Expense</b>							
Wages	5,992,938	6,284,968	3,195,278	6,383,161	6,708,031	6,708,031	6.73
Benefits	254,174	880,015	439,656	885,933	918,537	918,537	4.38
Personnel Related Expenses	6,247,112	7,164,983	3,634,933	7,269,094	7,626,568	7,626,568	6.44

**County of Sheboygan**  
**2024 Summarized Budget Report**

**Transportation - Highway Division**

<i>Description</i>	<b>2022</b>	<b>2023</b>	<b>June, 2023</b>	<b>2023 Annual</b>	<b>2024 Budget</b>	<b>2024 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>2023 Budget</i>
Purchased Services	5,787,825	5,397,207	770,235	2,146,291	1,821,832	1,821,832	66.24
Repairs and Maintenance	1,036,431	1,010,100	546,455	1,146,196	1,075,000	1,075,000	6.43
General Operating	9,375,955	9,826,771	3,954,875	7,932,404	7,356,118	7,356,118	25.14
Fixed Charges	71,756	105,100	13,325	105,100	171,770	171,770	63.43
Bad Debt Expense			13,564	13,564			
Building & Improvement Depreciation	504,867		251,321				
Other Improvements Depreciation	57,734		28,867				
Infrastructure & Improvements Depreciation	27,931		13,965				
Machinery & Equipment Depreciation	1,540,099		790,367				
Operating Expense	18,402,599	16,339,178	6,382,975	11,343,555	10,424,720	10,424,720	36.20
Employee Related Insurance	1,792,966	1,891,743	852,344	1,883,553	1,991,201	1,991,201	5.26
Insurance Charges	269,803	279,193	139,596	279,193	292,239	292,239	4.67
Repairs & Maintenance Charges	17,569	18,000	2,286	18,000	19,900	19,900	10.56
System Operation Charges	116,185	127,520	63,566	127,601	144,081	144,081	12.99
Other Interdepartmental Charges	136,245	153,505	71,901	153,505	161,356	161,356	5.11
Interdepartmental Charges	2,332,769	2,469,961	1,129,693	2,461,852	2,608,777	2,608,777	5.62
Other Improvements		75,000		50,000			100.00
Machinery and Equipment		1,211,000	693,294	1,530,940	896,000	896,000	26.01
Computer and Systems Equipment		90,000		90,000			100.00
Vehicles		145,000	199,211	934,216	1,052,765	1,052,765	626.04
Capital Outlay		1,521,000	892,504	2,605,156	1,948,765	1,948,765	28.12
<b>Total Expense .....</b>	<b>26,982,480</b>	<b>27,495,122</b>	<b>12,040,106</b>	<b>23,679,657</b>	<b>22,608,830</b>	<b>22,608,830</b>	<b>17.77</b>

**County of Sheboygan  
2024 Summarized Budget Report**

**Transportation - Highway Division**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Other Financing Uses:</b>							
<b>Operating Transfers In</b>	<b>1,732,492</b>	<b>1,392,000</b>	<b>678,128</b>	<b>1,392,000</b>	<b>1,955,965</b>	<b>1,955,965</b>	<b>40.51</b>
<b>Operating Transfers Out</b>	<b>750,000</b>	<b>149,409</b>	<b>149,409</b>	<b>149,409</b>	<b>351,191</b>	<b>351,191</b>	<b>135.05</b>
<b>Equity</b>							
Use of Net Position		149,409		149,409	351,191	351,191	135.05
Use of Transportation Fund Balance				185,198			
Use of Fund Balance for Subseq't Yr				1,122,672-			
<b>Total Equity .....</b>		<b>149,409</b>		<b>334,607</b>	<b>351,191</b>	<b>351,191</b>	<b>135.05</b>
<b>Tax Levy Required / (Contributed)</b>	<b>1,501,012</b>	<b>1,484,354</b>	<b>773,327</b>	<b>1,484,354</b>	<b>1,537,071</b>	<b>1,537,071</b>	<b>3.55</b>

# Capital Outlay for 2024 - \$5000+

Department: Highway

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
Tandem Plow Truck	\$ 324,255	\$ (20,245)	R
Tandem Plow Truck	324,255	(15,071)	R
Tandem Plow Truck	324,255	-	A
Dozer D-5	424,000	(5,623)	R
Chip Spreader	450,000	(20,000)	R
Crew Cab	80,000	(5,651)	R
GPS Receiver	22,000	-	A
<b>Grand Total Amounts</b>	<b>\$ 1,948,765</b>	<b>\$ (66,590)</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>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Full-Time Equivalents (adopted budget)	7.45	7.08	7.78	7.09	8.00

**County of Sheboygan  
2024 Summarized Budget Report**

**Treasurer**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Revenue</b>							
Sales and Use Tax	192	200	82	200	180	180	10.00
Interest and Penalty on Tax	16,657	20,020	248	20,020	20,500	20,500	2.40
In Rem Fees	1,800	1,800	1,875	1,875	1,875	1,875	4.17
Federal Grants	1,090	1,275		1,275	1,240	1,240	2.75
State Gov't Pay't Lieu Tax	71,136	71,100	68,773	68,773	68,800	68,800	3.23
Charges - Other Local Gov'ts	23,137	22,085		22,085	24,370	24,370	10.35
Public Charges for:							
General Government	2,352	2,650	796	2,650	2,550	2,550	3.77
Other Misc. Revenue	66,891	29,733	39,470	34,518	25,154	25,154	15.40
General Revenue	183,254	148,863	111,245	151,396	144,669	144,669	2.82
Interdepartmental Revenue							
System Operation Revenue	21		11	11	11	11	
Interdepartmental Revenue	21		11	11	11	11	
<b>Total Revenue .....</b>	<b>183,275</b>	<b>148,863</b>	<b>111,255</b>	<b>151,407</b>	<b>144,680</b>	<b>144,680</b>	<b>2.81</b>
<b>Expense</b>							
Wages	348,411	375,505	178,531	375,505	405,242	405,242	7.92
Benefits	46,800	53,324	24,772	53,324	56,762	56,762	6.45
Personnel Related Expenses	395,212	428,829	203,303	428,829	462,004	462,004	7.74

**County of Sheboygan**  
**2024 Summarized Budget Report**

**Treasurer**

<i>Description</i>	<b>2022</b>	<b>2023</b>	<b>June, 2023</b>	<b>2023 Annual</b>	<b>2024 Budget</b>	<b>2024 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>2023 Budget</i>
Purchased Services	39,269	44,308	22,667	44,308	42,175	42,175	4.81
Repairs and Maintenance	4,225	11,890	638	11,890	6,860	6,860	42.30
General Operating	67,908	77,507	20,495	79,249	87,751	87,751	13.22
Fixed Charges	1,405	1,533	894	1,533	1,533	1,533	
Bad Debt Expense	28	52	31	52	50	50	3.85
Operating Expense	112,834	135,290	44,723	137,032	138,369	138,369	2.28
Employee Related Insurance	132,637	137,118	46,206	137,118	132,160	132,160	3.62
Insurance Charges	2,258	2,277	1,139	2,277	2,380	2,380	4.52
System Operation Charges	48,913	63,847	32,362	64,649	57,176	57,176	10.45
Other Interdepartmental Charges	1,521	1,589	794	1,589	1,589	1,589	
Interdepartmental Charges	185,329	204,831	80,500	205,633	193,305	193,305	5.63
Land and Land Improvements	16,587						
Computer and Systems Equipment		102,820					100.00
Capital Outlay	16,587	102,820					100.00
<b>Total Expense .....</b>	<b>709,962</b>	<b>871,770</b>	<b>328,527</b>	<b>771,494</b>	<b>793,678</b>	<b>793,678</b>	<b>8.96</b>
<b>Other Financing Uses:</b>							
<b>Operating Transfers In</b>	<b>15,210</b>	<b>115,078</b>	<b>4,617</b>	<b>12,258</b>	<b>30,049</b>	<b>30,049</b>	<b>73.89</b>
<b>Tax Levy Required / (Contributed)</b>	<b>581,536</b>	<b>607,829</b>	<b>303,914</b>	<b>607,829</b>	<b>618,949</b>	<b>618,949</b>	<b>1.83</b>

# 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>2024</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>
Full-Time Equivalents (adopted budget)	2.20	2.20	2.20	2.20	2.20

**County of Sheboygan**  
**2024 Summarized Budget Report**

***UW Extension***

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b><i>Revenue</i></b>							
Public Charges for:							
General Government	11,690	12,800	1,369	2,580	12,800	12,800	
Conservation and Development	8,729	6,000	202	5,700	4,500	4,500	25.00
Interest Income	477	150	855	1,399	150	150	
Other Misc. Revenue	6,931	12,285	4,534	13,593	12,285	12,285	
General Revenue	27,826	31,235	6,960	23,273	29,735	29,735	4.80
<b><i>Total Revenue .....</i></b>	<b><i>27,826</i></b>	<b><i>31,235</i></b>	<b><i>6,960</i></b>	<b><i>23,273</i></b>	<b><i>29,735</i></b>	<b><i>29,735</i></b>	<b><i>4.80</i></b>
<b><i>Expense</i></b>							
Wages	81,302	94,544	47,498	94,544	98,901	98,901	4.61
Benefits	10,305	13,085	6,025	13,015	13,797	13,797	5.44
Personnel Related Expenses	91,606	107,629	53,523	107,559	112,698	112,698	4.71
Purchased Services	180,125	194,500	93,980	130,779	199,299	199,299	2.47
Repairs and Maintenance	7,014	7,000	2,610	6,000	7,000	7,000	
General Operating	26,566	36,203	10,648	27,304	27,643	27,643	23.64
Fixed Charges	11,172	11,172	5,586	11,172	11,172	11,172	
Operating Expense	224,878	248,875	112,825	175,255	245,114	245,114	1.51
Employee Related Insurance	51,263	52,906	24,409	53,368	55,177	55,177	4.29
Insurance Charges	2,011	1,985	992	1,985	2,058	2,058	3.68
System Operation Charges	24,941	23,139	11,573	23,139	22,014	22,014	4.86
Interdepartmental Charges	78,214	78,030	36,975	78,492	79,249	79,249	1.56

**County of Sheboygan  
2024 Summarized Budget Report**

***UW Extension***

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b><i>Total Expense .....</i></b>	<b><i>394,699</i></b>	<b><i>434,534</i></b>	<b><i>203,323</i></b>	<b><i>361,306</i></b>	<b><i>437,061</i></b>	<b><i>437,061</i></b>	<b><i>.58</i></b>
<b><i>Tax Levy Required / (Contributed)</i></b>	<b><i>408,443</i></b>	<b><i>403,299</i></b>	<b><i>201,648</i></b>	<b><i>403,299</i></b>	<b><i>407,326</i></b>	<b><i>407,326</i></b>	<b><i>1.00</i></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**  
**2024 Summarized Budget Report**

**UW Green Bay Sheboygan Campus**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b><i>Expense</i></b>							
Repairs and Maintenance	94,696	79,423	62,189	101,278	81,117	81,117	2.13
General Operating		610	360	610	610	610	
Operating Expense	94,696	80,033	62,549	101,888	81,727	81,727	2.12
Insurance Charges	29,024	28,576	14,288	28,576	29,232	29,232	2.30
Repairs & Maintenance Charges	4,229	3,000	2,501	4,500	4,500	4,500	50.00
Interdepartmental Charges	33,252	31,576	16,789	33,076	33,732	33,732	6.83
Other Improvements	32,491						
Capital Outlay	32,491						
<b><i>Total Expense .....</i></b>	<b><i>160,439</i></b>	<b><i>111,609</i></b>	<b><i>79,338</i></b>	<b><i>134,964</i></b>	<b><i>115,459</i></b>	<b><i>115,459</i></b>	<b><i>3.45</i></b>
<b><i>Tax Levy Required / (Contributed)</i></b>	<b><i>155,609</i></b>	<b><i>111,609</i></b>	<b><i>55,806</i></b>	<b><i>111,609</i></b>	<b><i>115,459</i></b>	<b><i>115,459</i></b>	<b><i>3.45</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>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Full-Time Equivalents (adopted budget)	0.20	0.20	0.20	0.20	0.20

**County of Sheboygan  
2024 Summarized Budget Report**

**Veterans Commission**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b><i>Expense</i></b>							
Wages		2,000		1,333	2,016	2,016	.80
Benefits		148		99	150	150	1.35
Personnel Related Expenses		2,148		1,432	2,166	2,166	.84
Purchased Services	4,683	7,651	3,782	8,790	8,078	8,078	5.58
General Operating	2,629	10,971	5,515	11,000	10,520	10,520	4.11
Operating Expense	7,312	18,622	9,297	19,790	18,598	18,598	.13
Employee Related Insurance					4	4	
Insurance Charges	41	42	21	42	44	44	4.76
Interdepartmental Charges	41	42	21	42	48	48	14.29
<b><i>Total Expense .....</i></b>	<b><i>7,353</i></b>	<b><i>20,812</i></b>	<b><i>9,318</i></b>	<b><i>21,264</i></b>	<b><i>20,812</i></b>	<b><i>20,812</i></b>	
<b><i>Tax Levy Required / (Contributed)</i></b>	<b><i>20,812</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>2024</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>
Full-Time Equivalents (adopted budget)	3.00	3.00	3.00	3.00	3.00

**County of Sheboygan**  
**2024 Summarized Budget Report**

**Veterans Services**

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<b>Revenue</b>							
Federal Grants			19,178	19,178			
State Grants	14,300	14,300	14,300	14,300	17,875	17,875	25
Donations	3,260		3,354	3,354			
Other Misc. Revenue	113		99	200			
<b>Total Revenue .....</b>	<b>17,674</b>	<b>14,300</b>	<b>36,931</b>	<b>37,032</b>	<b>17,875</b>	<b>17,875</b>	<b>25.00</b>
<b>Expense</b>							
Wages	178,458	186,260	92,539	164,435	199,014	199,014	6.85
Benefits	23,621	26,449	12,481	22,182	28,468	28,468	7.63
Personnel Related Expenses	202,080	212,709	105,020	186,617	227,482	227,482	6.95
Purchased Services	2,097	2,172	1,261	2,172	1,872	1,872	13.81
Repairs and Maintenance	583	490		490	540	540	10.20
General Operating	20,487	17,707	17,544	19,400	16,772	16,772	5.28
Fixed Charges	30						
Operating Expense	23,197	20,369	18,805	22,062	19,184	19,184	5.82
Employee Related Insurance	78,665	79,314	36,598	67,107	82,729	82,729	4.31
Insurance Charges	860	889	445	889	931	931	4.72
System Operation Charges	21,155	14,879	7,392	14,879	17,591	17,591	18.23
Interdepartmental Charges	100,680	95,082	44,434	82,875	101,251	101,251	6.49
<b>Total Expense .....</b>	<b>325,957</b>	<b>328,160</b>	<b>168,260</b>	<b>291,554</b>	<b>347,917</b>	<b>347,917</b>	<b>6.02</b>

**County of Sheboygan  
2024 Summarized Budget Report**

***Veterans Services***

<i>Description</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>June, 2023 YTD</i>	<i>2023 Annual Projection</i>	<i>2024 Budget Request</i>	<i>2024 Board Adopted Budget</i>	<i>% Chg from 2023 Budget</i>
<i>Other Financing Uses:</i>							
<i>Operating Transfers In</i>	5,007						
<i>Tax Levy Required / (Contributed)</i>	304,568	313,860	156,930	313,860	330,042	330,042	5.16