

2025 PRELIMINARY BUDGET

For The

County of Sheboygan

Wisconsin

Finance Committee

**VERNON KOCH
KATHLEEN DONOVAN
WILLIAM C. GOEHRING
CURT BRAUER
THOMAS WEGNER**

**CHAIRPERSON
VICE-CHAIRPERSON
SECRETARY
MEMBER
MEMBER**

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SHEBOYGAN COUNTY

Keith Abler
Chairman of the Board

Alayne Krause
County Administrator

WISCONSIN

Date: October 22, 2024
To: Sheboygan County Board of Supervisors
From: Alayne Krause, County Administrator
Subject: 2025 Proposed Budget

I am pleased to present the proposed 2025 Sheboygan County Budget. The annual budget reflects tremendous teamwork among County Board Supervisors and staff. It is a continuation of our strong track record of being fiscally responsible while providing quality programs and services.

The proposed 2025 budget will increase the property tax levy by 0.02%, or \$9,336. This change in tax levy reflects increases allowed due to net new construction, which increased 1.41% (+\$661,124), three closed Tax Incremental Districts (+\$101,096), and the WI Act 12 removal of Personal Property from the property tax rolls (-\$933,151). Our debt service payments will decrease by 0.07% (-\$3,666). There is a 4.0% increase in aid to local libraries (+\$70,633) and a 293% increase in Bridge Aid (+\$113,298). With the County increase in equalized property value (without Tax Incremental Districts) of 8.63%, the tax rate will decrease by 7.93% to \$3.58 per \$1,000 of assessed value, a 31-cent reduction from the 2024 rate.

Of the \$204 million annual budget, the County property tax levy is \$53.7 million. The balance of the budget is primarily state and federal revenue, sales tax, and user fees. The annual budget supports 875 employees working in 19 departments administering over 200 programs and services.

Some of the significant components in the 2025 budget include:

- Continued utilization of American Rescue Plan Act funds to support various programs and projects
- Construction of a multipurpose storage and household hazardous waste building
- Investments in staffing and equipment at Rocky Knoll Health Care Center
- Implementing a new Enterprise Resource Planning software and other technology upgrades
- Enhanced Health and Human Services to meet referral demand and ensure caseload size is maintained at best practice levels
- Equipment replacement and investments in staffing for the Sheriff's Department
- Improving our transportation infrastructure, including highway shed improvements and reconstruction of an airport taxiway
- Window replacement at the Courthouse for increased energy efficiency and historic preservation

I want to thank and acknowledge the County Board Chairman, Finance Committee, Finance Department, and all of the liaison committees, department heads, and their staff for their efforts in developing this budget.

SHEBOYGAN COUNTY BUDGET SUMMARY PUBLICATION
 NOTICE OF PUBLIC HEARING
 2025 SHEBOYGAN COUNTY BUDGET

Notice is hereby given pursuant to Sec. 65.90 of the Wisconsin Statutes that a public hearing will be held by the County Board of Supervisors on the proposed 2025 budget at 6:00 P.M., October 29, 2024 in the County Board room on the Fifth Floor of the Courthouse located at 615 North 6th Street, Sheboygan, Wisconsin. Any resident or taxpayer of Sheboygan County will have the opportunity to give written and/or oral comment.

The proposed budget for 2025, in detail, is now available for public inspection in the Finance Department of Sheboygan County, located in Room 208 of the Administration Building, 508 New York Avenue, Sheboygan, Wisconsin. Information is also available at www.SheboyganCounty.com

BUDGET SUMMARY

	<u>2024 Adopted Budget</u>	<u>2024 Estimates</u>	<u>2025 Finance Committee Budget</u>	<u>Percent Change from 2024 Adopted Budget</u>	
<u>Revenues</u>					
Property Taxes	\$ 53,725,737	\$ 53,725,737	\$ 53,735,073	0.02%	* Increase to Property Tax Levy
Sales Tax	13,356,565	14,018,822	14,229,105	6.53%	
Less Sales Tax distribution to local municipalities	(2,156,072)	(2,156,072)	(2,244,783)	4.11%	
Intergovernmental Charges & Grants	41,602,379	44,440,705	44,653,300	7.33%	
Licenses & Permits	929,638	882,967	932,600	0.32%	
Fines, Forfeitures & Penalties	330,500	332,128	335,000	1.36%	
Public Charges for Services	35,756,388	43,256,154	47,563,275	33.02%	
Interdepartmental Revenues	28,768,804	26,271,294	27,868,437	-3.13%	
Miscellaneous Revenues	2,653,302	9,078,822	2,844,398	7.20%	
Other Financing Sources	<u>16,539,408</u> (a)	<u>6,619,210</u> (b)	<u>14,203,582</u> (c)	-14.12%	
Total Revenues	\$ 191,506,649	\$ 196,469,767	\$ 204,119,987	6.59%	** Increase to overall budget
<u>Expenditures</u>					
General Government	\$ 39,901,838	\$ 38,287,586	\$ 41,134,431	3.09%	
Public Safety	25,130,889	25,602,896	25,400,668	1.07%	
Public Works	21,644,687	23,684,386	24,759,055	14.39%	
Health & Human Services	67,382,723	69,986,890	75,937,391	12.70%	
Culture, Recreation and Education	552,520	559,018	557,693	0.94%	
Conservation & Development	2,356,717	2,474,325	2,501,353	6.14%	
Capital Outlay	8,618,936	13,125,187	7,389,087 (d)	-14.27%	
Capital Projects	18,738,891	15,645,747	19,958,534 (e)	6.51%	
Debt Service	<u>7,179,448</u>	<u>7,103,732</u>	<u>6,481,775</u>	-9.72%	
Total Expenditures	\$ 191,506,649	\$ 196,469,767	\$ 204,119,987	6.59%	

BUDGET/FUND BALANCE SUMMARY - - ALL FUNDS

	General Fund	Special Revenue	Enterprise	Internal Service	Debt Service	Capital Projects	Transportation Fund	Totals
Estimated Fund Balance 1/1/2025	39,782,975	1,042,008	15,384,877	49,666,418	2,483	3,333,068	5,757,499	114,969,328
Budgeted Revenues	19,758,564	39,065,935	24,156,280	41,206,231	-	10,318,603	11,984,322	146,489,935
Tax Levy	31,760,146	14,826,866	903,732	1,096,083	5,148,246	-	-	53,735,073
Budgeted Expenditures	(49,623,385)	(54,690,208)	(24,715,943)	(44,900,142)	(6,481,775)	(12,908,259)	(10,800,275)	(204,119,987)
Excess of Revenues Over (Under) Expenditures	1,895,325	(797,407)	344,069	(2,597,828)	(1,333,529)	(2,589,656)	1,184,047	(3,894,979)
Operating Transfers	(2,907,875)	797,407	-	812,460	1,331,046	2,466,962	(2,500,000)	-
Estimated Fund Balance 12/31/25	<u>\$ 38,770,425</u> (f)	<u>\$ 1,042,008</u> (g)	<u>\$ 15,728,946</u> (h)	<u>\$ 47,881,050</u> (i)	<u>\$ -</u>	<u>\$ 3,210,374</u> (j)	<u>\$ 4,441,546</u>	<u>\$ 111,074,349</u>

<u>TAX BASE</u>	<u>COMPOSITE RATES (k)</u>	<u>LEVIES</u>		
Equalized Valuation 2024	\$ 15,012,054,000	2015\$5.77	Actual 2015 Tax Levy	\$ 48,359,637
Equalized Valuation 2023	\$ 13,819,113,500	2016\$5.65	Actual 2016 Tax Levy	\$ 47,861,055
		2017\$5.45	Actual 2017 Tax Levy	\$ 48,521,152
Change in Valuation 2024 to 2023	\$ 1,192,940,500	2018\$5.30	Actual 2018 Tax Levy	\$ 49,407,461
	8.63%	2019\$5.22	Actual 2019 Tax Levy	\$ 50,598,151
		2020\$4.96	Actual 2020 Tax Levy	\$ 51,386,685
		2021\$4.77	Actual 2021 Tax Levy	\$ 51,972,115
		2022\$4.37	Actual 2022 Tax Levy	\$ 52,834,576
		2023\$3.89	Actual 2023 Tax Levy	\$ 53,725,737
		Preliminary 2024\$3.58	Preliminary 2024 Tax Levy	\$ 53,735,073

* Property tax levied in 2024 for the 2025 Budget will increase by 0.02%. Since 2016, the average annual percentage change for property taxes is 1.35%.

** Increase of 6.59% over the 2024 Budget is due to addition of Lake Breeze Aviation, growth in Rocky Knoll census, larger capital projects and capital outlay planned for 2025.

(a) Includes use of unassigned General Fund balance of \$6,371,225, use of \$15,000 of assigned General Fund balance, use of \$13,072 of Jail Assessment fund, use of \$2,532 of land record fees, use of \$153,680 of Capital Project fund balance, use of \$3,849,790 of Transportation Fund committed fund balance, use of \$75,000 of Employee Benefit net position, use of IT net position of \$343,353, use of Highway net position of \$351,191, use of \$676,345 of Debt Service restricted fund balance and issuance of \$4,655,220 of general obligation notes.

(b) Includes use of unassigned General Fund balance of \$347,742 that includes a contribution of \$526,797 from Special Revenue to General Fund unassigned fund balance, usage of \$174,304 of Special Revenue fund balance, usage of \$600,629 of Debt Service restricted fund balance, contribution of \$681,629 of Lake Breeze Aviation net position, contribution of \$1,393,246 of Rocky Knoll net position, usage of \$101,569 of Information Technology net position, contribution of \$76,871 of Employee Benefits net position, usage of \$1,000,606 of Highway net position of, use of \$3,094,619 of committed Transportation Fund balance, and usage of \$5,095,403 of Capital Projects fund balance.

(c) Includes use of unassigned General Fund balance of \$891,723, contribution of \$4,760 of assigned General Fund balance, use of \$29,286 of Jail Assessment fund, contribution of \$55,685 of land record fees, use of \$274,680 of Capital Project fund balance, use of \$1,315,953 of Transportation Fund committed fund balance, contribution of \$331,881 to Employee Benefit net position, use of IT net position of \$353,498, use of Highway net position of 1,763,751, use of \$2,483 of Debt Service restricted fund balance.

(d) 2025 column includes classification of Federal Highway projects as Capital Outlay of \$3.75 million and \$2.93 million acquisition of Highway equipment fixed assets.

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

(f) Includes estimated unassigned fund balance of \$26,760,000.

(g) Includes estimated assigned fund balance of \$1,000,000.

(h) Includes estimated \$15,044,391 in capital assets net of related debt and estimated \$340,500 of unrestricted net position.

(i) Includes estimated \$39,430,000 of capital assets net of related debt and estimated \$5,925,000 of unrestricted net position.

(j) Reserved for capital projects.

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

Respectfully Submitted,
VERNON KOCH, Chairperson, Finance Committee
KATHLEEN DONOVAN, Vice Chairperson
WILLIAM C. GOEHRING, Secretary
CURT BRAUER, Member
THOMAS WEGNER, Member

BUDGET (2024) VERSUS BUDGET (PRELIMINARY 2025)

<u>DEPARTMENTS</u>	REVENUES			EXPENSES		
	<u>2024 Revenue Budget</u>	<u>2025 Preliminary Budget</u>	<u>% of Change</u>	<u>2024 Expense Budget</u>	<u>2025 Preliminary Budget</u>	<u>% of Change</u>
<u>OPERATING BUDGETS</u>						
Building Services	\$ 720,404	\$ 836,575	16.13%	\$ 3,783,527	\$ 3,942,318	4.20%
Clerk of Courts	1,585,135	1,685,423	6.33%	3,005,313	3,217,797	7.07%
Corporation Counsel	313,075	333,119	6.40%	645,530	690,555	6.97%
County Administrator				501,206	404,455	-19.30%
County Board				246,921	248,781	0.75%
County Clerk	144,588	145,580	0.69%	368,851	378,263	2.55%
Court Commissioner	46,592	46,592	0.00%	374,988	384,641	2.57%
District Attorney	207,047	243,036	17.38%	1,069,948	1,090,286	1.90%
Finance	854,350	869,463	1.77%	2,327,313	2,321,277	-0.26%
Human Resources	128,320	141,245	10.07%	865,830	1,164,641	34.51%
Medical Examiner	168,828	188,598	11.71%	328,645	349,180	6.25%
Non-Departmental	8,807,824	10,268,646	16.59%	2,658,946	3,708,829	39.48%
Planning & Conservation	1,070,554	1,172,190	9.49%	2,426,717	2,555,553	5.31%
Register of Deeds	936,177	920,084	-1.72%	799,314	793,938	-0.67%
Sheriff	2,416,241	2,184,813	-9.58%	25,557,740	25,825,190	1.05%
Transportation - Airport Division	465,209	532,040	14.37%	711,222	657,024	-7.62%
Treasurer	144,680	149,860	3.58%	793,678	958,419	20.76%
UW Extension	29,735	23,425	-21.22%	437,061	436,150	-0.21%
UW Green Bay - Sheboygan Campus				115,459	121,543	5.27%
Veterans Commission				20,812	20,812	0.00%
Veterans Service	17,875	17,875	0.00%	347,917	353,733	1.67%
Operating Transfers In/Out	1,349,013	1,262,167 (2)	-6.44%	9,954,551	4,170,042 (2)	-58.11%
Use/Contribution of/to Fund Balance	6,434,829	1,012,550 (1)	-84.26%			
GENERAL FUND OPERATIONS	\$ 25,840,476	\$ 22,033,281	-14.73%	\$ 57,341,489	\$ 53,793,427	-6.19%
Health & Human Services	34,318,800	39,065,935	13.83%	49,611,994	54,690,208	10.24%
Operating Transfers In/Out	796,646	797,407 (6)	0.10%			
SPECIAL REVENUE OPERATIONS	\$ 35,115,446	\$ 39,863,342	13.52%	\$ 49,611,994	\$ 54,690,208	10.24%
Debt Service	\$	\$		\$ 7,179,448	\$ 6,481,775	-9.72%
Operating Transfers In	1,351,191	1,331,046 (3)	-1.49%			
Use of Fund Balance	676,345	2,483 (1)	-99.63%			
DEBT SERVICE OPERATIONS	\$ 2,027,536	\$ 1,333,529	-34.23%	\$ 7,179,448	\$ 6,481,775	-9.72%

BUDGET (2024) VERSUS BUDGET (PRELIMINARY 2025)

<u>DEPARTMENTS</u>	REVENUES			EXPENSES		
	<u>2024 Revenue Budget</u>	<u>2025 Preliminary Budget</u>	<u>% of Change</u>	<u>2024 Expense Budget</u>	<u>2025 Preliminary Budget</u>	<u>% of Change</u>
<u>OPERATING BUDGETS</u>						
Capital Projects	\$ 405,000	\$ 10,000	-97.53%	\$ 6,615,373	\$ 12,908,259	95.13%
Proceeds from LT Debt	4,655,220	10,308,603 (1)	121.44%			
Operating Transfers In	1,401,473	2,466,962 (4)	76.03%			
Use of Capital Project Fund Balance	153,680	122,694 (1)	-20.16%			
CAPITAL PROJECT OPERATIONS	\$ 6,615,373	\$ 12,908,259	95.13%	\$ 6,615,373	\$ 12,908,259	95.13%
Transportation Fund	\$ 11,200,493	\$ 11,984,322	7.00%	\$ 12,123,518	\$ 10,800,275	-10.91%
Operating Transfers Out				2,926,765	2,500,000 (5)	-14.58%
Use of Fund Balance	3,849,790	1,315,953 (1)	-65.82%			
TRANSPORTATION FUND OPERATIONS	\$ 15,050,283	\$ 13,300,275	-11.63%	\$ 15,050,283	\$ 13,300,275	-11.63%
Rocky Knoll	\$ 15,924,635	\$ 20,055,566	25.94%	\$ 17,412,000	\$ 20,959,298	20.37%
Lake Breeze Aviation		4,100,714	100.00%	6,273,400	3,756,645	-40.12%
Operating Transfer In	6,721,572		-100.00%			
Use of Net Position					344,069 (1)	100.00%
ENTERPRISE FUND OPERATIONS	\$ 22,646,207	\$ 24,156,280	6.67%	\$ 23,685,400	\$ 25,060,012	5.80%
Employee Benefits	\$ 18,668,033	\$ 18,090,377	-3.09%	\$ 18,743,033	\$ 17,758,496	-5.25%
Information Technology	2,798,702	3,058,297	9.28%	2,798,702	3,054,401	9.14%
Property/Liability Insurance	753,413	809,154	7.40%	753,413	809,154	7.40%
Transportation - Highway Division	19,115,794	19,248,403	0.69%	22,608,830	23,278,091	2.96%
Operating Transfers In/Out	1,955,965	1,500,900 (7)	-23.27%	694,544	688,440 (7)	-0.88%
Use of Net Position	769,544	1,785,368 (1)	132.00%			
INTERNAL SERVICES OPERATIONS	\$ 44,061,451	\$ 44,492,499	0.98%	\$ 45,598,522	\$ 45,588,582	-0.02%
TOTAL OPERATIONS	\$ 151,356,772	\$ 158,087,465	4.45%	\$ 205,082,509	\$ 211,822,538	3.29%

(1) Includes use of unassigned General Fund balance of \$891,723, use of \$147,226 of assigned General Fund balance, use of \$29,286 of Jail Assessment fund, contribution of \$55,685 of land record fees, use of \$122,694 of Capital Project fund balance, use of \$1,315,953 of Transportation Fund committed fund balance, contribution of \$331,881 of Employee Benefit net position, use of IT net position of \$353,498, use of Highway net position of \$1,763,751, use of \$2,483 of Debt Service restricted fund balance and issuance of \$10,308,603 of general obligation notes.

(2) General Fund operating transfers in includes \$116,305 of land records fees which reduces the tax levy for the Planning & Conservation and Register of Deeds departments; transfers in of \$187,500 of jail assessment fees which reduces the tax levy for the Sheriff and Building Services departments, transfer in of \$79,969 of Supplemental Shared Revenue for Clerk of Courts and Sheriff Department, transfer in of \$654,355 of American rescue funds for Sheriff and Human Resources departments and transfer in of unassigned fund balance of \$72,916 for Finance project staffing. Operating transfers out of \$1,763,100 which includes \$116,305 of land record fees and \$187,500 jail assessment fees, \$144,820 of Opioid settlement Funds, \$79,969 of Supplemental Shared Revenue, \$72,916 of unassigned fund balance, and \$2,406,942 of American rescue funds for the Sheriff, Human Resources, Health and Human Services, and Capital Projects.

(3) Debt Service operating transfers in of \$1,000,000 from Transportation Fund for tax levy relief and \$331,046 from Highway for the asphalt plant contribution.

(4) Capital project operating transfers in of \$1,013,464 from General Fund, \$353,498 from IT net position, and \$1,100,000 from American Rescue Plan Act funds.

(5) Transportation Fund operating transfers out of \$1,000,000 to the Debt Service Fund for tax levy relief and \$1,500,000 to Highway department for equipment.

(6) Health and Human Services operating transfers in of \$652,587 from General Fund American rescue plan funds and \$144,820 from Opioid settlement funds.

(7) Highway Department transfer in of \$1,500,000 from Transportation fund. Highway Department transfer in of \$900 from the General fund land record fees. Highway transfer out of \$331,046 for their asphalt plant contribution. IT transfer out of \$353,498 for Capital projects and \$3,896 for reduced benefit costs.

ESTIMATED ACTUALS (2024 VERSUS PRELIMINARY BUDGET 2025)

<u>DEPARTMENTS</u>	<u>REVENUES</u>			<u>EXPENSES</u>		
	<u>2024 Estimated Revenues</u>	<u>2025 Preliminary Budget</u>	<u>% of Change</u>	<u>2024 Estimated Expenses</u>	<u>2025 Preliminary Budget</u>	<u>% of Change</u>
<u>OPERATING BUDGETS</u>						
Building Services	\$ 763,529	\$ 836,575	9.57%	\$ 4,223,042	\$ 3,942,318	-6.65%
Clerk of Courts	1,702,968	1,685,423	-1.03%	3,235,202	3,217,797	-0.54%
Corporation Counsel	313,559	333,119	6.24%	645,530	690,555	6.97%
County Administrator				330,417	404,455	22.41%
County Board				241,136	248,781	3.17%
County Clerk	180,784	145,580	-19.47%	393,976	378,263	-3.99%
Court Commissioner	47,342	46,592	-1.58%	375,009	384,641	2.57%
District Attorney	215,018	243,036	13.03%	1,026,103	1,090,286	6.26%
Finance	757,288	869,463	14.81%	2,051,522	2,321,277	13.15%
Human Resources	128,614	141,245	9.82%	1,038,337	1,164,641	12.16%
Medical Examiner	179,319	188,598	5.17%	323,136	349,180	8.06%
Non-Departmental	15,382,671	10,268,646	-33.25%	2,998,980	3,708,829	23.67%
Planning & Conservation	1,170,457	1,172,190	0.15%	2,544,125	2,555,553	0.45%
Register of Deeds	912,749	920,084	0.80%	793,614	793,938	0.04%
Sheriff	2,639,024	2,184,813	-17.21%	26,545,760	25,825,190	-2.71%
Transportation - Airport Division	488,872	532,040	8.83%	772,842	657,024	-14.99%
Treasurer	313,706	149,860	-52.23%	800,937	958,419	19.66%
UW Extension	11,067	23,425	111.67%	417,642	436,150	4.43%
UW Green Bay - Sheboygan Campus				166,376	121,543	-26.95%
Veterans Commission				20,812	20,812	0.00%
Veterans Service	31,859	17,875	-43.89%	357,656	353,733	-1.10%
Operating Transfers In/Out	1,625,684	1,262,167 (2)	-22.36%	9,937,908	4,170,042 (2)	-58.04%
Use/Restriction of Fund Balance	6,731,349	1,012,550 (1)	-84.96%			
GENERAL FUND OPERATIONS	\$ 33,595,859	\$ 22,033,281	-34.42%	\$ 59,240,062	\$ 53,793,427	-9.19%
Health & Human Services	\$ 35,011,846	39,065,935	11.58%	\$ 49,857,405	54,690,208	9.69%
Operating Transfers In/Out	\$ 701,504	797,407 (6)	13.67%			
Use of Fund Balance	174,304					
SPECIAL REVENUE OPERATIONS	\$ 35,887,654	\$ 39,863,342	11.08%	\$ 49,857,405	\$ 54,690,208	9.69%
Debt Service	\$	\$		\$ 7,103,732	\$ 6,481,775	-8.76%
Operating Transfers In	1,351,191	1,331,046 (3)	-1.49%			
Use of Fund Balance	600,629	2,483 (1)	-99.59%			
DEBT SERVICE OPERATIONS	\$ 1,951,820	\$ 1,333,529	-31.68%	\$ 7,103,732	\$ 6,481,775	-8.76%

ESTIMATED ACTUALS (2024 VERSUS PRELIMINARY BUDGET 2025)

<u>DEPARTMENTS</u>	<u>REVENUES</u>			<u>EXPENSES</u>		
	<u>2024 Estimated Revenues</u>	<u>2025 Preliminary Budget</u>	<u>% of Change</u>	<u>2024 Estimated Expenses</u>	<u>2025 Preliminary Budget</u>	<u>% of Change</u>
<u>OPERATING BUDGETS</u>						
Capital Projects	\$ 404,000	\$ 10,000	-97.52%	\$ 6,615,143	\$ 12,908,259	95.13%
Proceeds from LT Debt		10,308,603 (1)	100.00%			
Operating Transfer In/Out	1,115,740	2,466,962 (4)	121.11%			
Use of Capital Project Fund Balance	153,680	122,694 (1)	-20.16%			
CAPITAL PROJECT OPERATIONS	\$ 1,673,420	\$ 12,908,259	671.37%	\$ 6,615,143	\$ 12,908,259	95.13%
Transportation Fund	\$ 11,862,750	\$ 11,984,322	1.02%	\$ 12,030,604	\$ 10,800,275	-10.23%
Operating Transfers Out				2,926,765	2,500,000 (5)	-14.58%
Use of Fund Balance	\$ 3,094,619	1,315,953 (1)	-57.48%			
TRANSPORTATION FUND OPERATIONS	\$ 14,957,369	\$ 13,300,275	-11.08%	\$ 14,957,369	\$ 13,300,275	-11.08%
Rocky Knoll	\$ 20,065,205	\$ 20,055,566	-0.05%	\$ 19,961,152	\$ 20,959,298	5.00%
Lake Breeze Aviation	\$ 3,891,819	\$ 4,100,714	5.37%	9,483,590	3,756,645	-60.39%
Operating Transfer In/Out	6,523,400		-100.00%			
Use of Net Position					344,069 (1)	100.00%
ENTERPRISE FUND OPERATIONS	\$ 30,480,424	\$ 24,156,280	-20.75%	\$ 29,444,742	\$ 25,060,012	-14.89%
Employee Benefits	\$ 16,488,802	\$ 18,090,377	9.71%	\$ 16,565,673	\$ 17,758,496	7.20%
Information Technology	2,786,528	3,058,297	9.75%	2,684,959	3,054,401	13.76%
Property/Liability Insurance	753,413	809,154	7.40%	751,294	809,154	7.70%
Transportation - Highway Division	19,621,631	19,248,403	-1.90%	22,114,061	23,278,091	5.26%
Operating Transfers In/Out	1,955,965	1,500,900 (7)	-23.27%	408,811	688,440 (7)	100.00%
Use of Net Position	408,811	1,785,368 (1)	100.00%			
INTERNAL SERVICES OPERATIONS	\$ 42,015,150	\$ 44,492,499	5.90%	\$ 42,524,798	\$ 45,588,582	7.20%
TOTAL OPERATIONS	\$ 160,561,696	\$ 158,087,465	-1.54%	\$ 209,743,251	\$ 211,822,538	0.99%

(1) Includes use of unassigned General Fund balance of \$891,723, use of \$147,226 of assigned General Fund balance, use of \$29,286 of Jail Assessment fund, contribution of \$55,685 of land record fees, use of \$122,694 of Capital Project fund balance, use of \$1,315,953 of Transportation Fund committed fund balance, contribution of \$331,881 of Employee Benefit net position, use of IT net position of \$353,498, use of Highway net position of \$1,763,751, use of \$2,483 of Debt Service restricted fund balance and issuance of \$10,308,603 of general obligation notes.

(2) General Fund operating transfers in includes \$116,305 of land records fees which reduces the tax levy for the Planning & Conservation and Register of Deeds departments; transfers in of \$187,500 of jail assessment fees which reduces the tax levy for the Sheriff and Building Services departments, transfer in of \$79,969 of Supplemental Shared Revenue for Clerk of Courts and Sheriff Department, transfer in of \$654,355 of American rescue funds for Sheriff and Human Resources departments and transfer in of unassigned fund balance of \$72,916 for Finance project staffing. Operating transfers out of \$1,763,100 which includes \$116,305 of land record fees and \$187,500 jail assessment fees, \$144,820 of Opioid settlement Funds, \$79,969 of Supplemental Shared Revenue, \$72,916 of unassigned fund balance, and \$2,406,942 of American rescue funds for the Sheriff, Human Resources, Health and Human Services, and Capital Projects.

(3) Debt Service operating transfers in of \$1,000,000 from Transportation Fund for tax levy relief and \$331,046 from Highway for the asphalt plant contribution.

(4) Capital project operating transfers in of \$1,013,464 from General Fund, \$353,498 from IT net position, and \$1,100,000 from American Rescue Plan Act funds.

(5) Transportation Fund operating transfers out of \$1,000,000 to the Debt Service Fund for tax levy relief and \$1,500,000 to Highway department for equipment.

(6) Health and Human Services operating transfers in of \$652,587 from General Fund American rescue plan funds and \$144,820 from Opioid settlement funds.

(7) Highway Department transfer in of \$1,500,000 from Transportation fund. Highway Department transfer in of \$900 from the General fund land record fees. Highway transfer out of \$331,046 for their asphalt plant contribution. IT transfer out of \$353,498 for Capital projects and \$3,896 for reduced benefit costs.

Estimated Actuals (2024) Versus Preliminary Budget (2025) By Category

REVENUES	General Fund		Special Revenue Fund		Debt Service		Capital Projects					
	2024	2025	2024	2025	2024	2025	2024	2025				
Taxes												
Property Tax - Real	\$ 31,501,013	0.82%	\$ 31,760,146	\$ 14,496,548	2.28%	\$ 14,826,866	\$ 5,151,912	-0.07%	\$ 5,148,246			
Property Tax - Personal												
Property Tax - O/T Assess Val.	7,746	-8.47%	7,090									
Property Tax - Bridge Aid												
County Sales Tax												
Sales Tax distribution												
Sales & Use Tax	180	0.56%	181									
Ag Use Penalty & Interest	184,150	-85.16%	27,337									
In Rem Fees	7,715	-2.79%	7,500									
Intergovernmental Revenue												
Federal Grants	3,813,128	-32.91%	2,558,121	2,921,878	5.00%	3,067,895						
State Grants	6,547,269	17.82%	7,713,676	18,867,264	0.82%	19,022,146						
Charges to State of Wisconsin												
St Govt Payments in Lieu	68,023	0.11%	68,100									
Charges to Other Local Govts	208,792	-18.24%	170,705									
Licenses & Permits												
Nonbusiness Licenses	100,000	3.00%	103,000									
Zoning Permits & Fees	284,967	-2.59%	277,600									
Other Reg. Permit & Fees	48,000	0.00%	48,000									
Business Licenses				450,000	12.00%	504,000						
Fines, Forfeits & Penalties												
Law & Ordinance Violation Fees	332,128	0.86%	335,000									
Charges for Services												
General Government Charges	1,875,853	-1.85%	1,841,199	111,140	-0.62%	110,455						
Public Safety	1,444,090	12.84%	1,629,478	63	-100.00%							
Public Works Charges	229,635	35.65%	311,500									
Health Care Services Fees	30,792	-0.32%	30,692	9,000	0.00%	9,000						
Health & Human Services Fees				12,521,228	29.67%	16,235,699						
Conservation & Development	188,247	-1.19%	186,000									
Interest & Other Revenue												
Interest Income	4,321,877	-85.84%	612,111				80,000	-100.00%				
Interest - Taxes	325,000	0.00%	325,000									
Penalty - Taxes	176,000	-7.95%	162,000									
Premium on Issuance - GO												
Rent Revenue	128,120	2.21%	130,951	9,455	-100.00%							
Donations	4,769	-76.93%	1,100	115,625	-4.43%	110,500						
Other Miscellaneous Revenue	3,054,496	-63.14%	1,125,999	5,893	0.80%	5,940	324,000	-96.91%	10,000			
Non Specific Grants												
Interdepartmental Revenue												
Insurance & Employee Related												
Repairs & Maintenance Service	41,635	-5.43%	39,375									
System Operations Revenue	139	-13.67%	120									
Public Safety Revenue	800	50.00%	1,200									
Other Indepartmental Revenue	1,815,275	12.68%	2,045,529	300	0.00%	300						
Refunding/Bonding Proceeds												
Use (Restriction) of Fund Balance	6,731,349	-84.96%	1,012,550	174,304		600,629	-99.59%	2,483	153,680	100.00%	10,308,603	
Total Revenues	\$ 63,471,188	-17.24%	\$ 52,531,260	\$ 49,682,698	8.47%	\$ 53,892,801	5,752,541	-10.46%	5,150,729	\$ 557,680	1772.27%	\$ 10,441,297

Estimated Actuals (2024) Versus Preliminary Budget (2025) By Category

EXPENSES	General Fund		Special Revenue Fund		Debt Service		Capital Projects					
	2024	2025	2024	2025	2024	2025	2024	2025				
Wages & Benefits												
Salaries & Wages	\$ 23,324,244	2.05%	\$ 23,801,418	\$ 15,147,691	4.75%	\$ 15,866,529						
Employee Benefits	3,745,494	4.16%	3,901,155	2,124,206	7.17%	2,276,435						
Operating Expenses												
Purchased Services	6,970,056	-6.60%	6,510,128	24,384,509	11.60%	27,212,969						
Repairs & Maintenance	1,246,255	-17.66%	1,026,155	43,090	2.21%	44,042						
General Operating Expense	5,149,128	9.06%	5,615,607	2,079,898	-6.95%	1,935,350						
State Charitable												
Fixed Charges	412,950	29.91%	536,475	60,944	8.44%	66,088						
Bad Debt Expense	1,962	113.97%	4,198									
Principal & Refunding Escrow						6,080,000	-6.91%	5,660,000				
Interest	5,626	-28.90%	4,000			1,023,732	-19.73%	821,775				
Debt Issuance												
Interdepartmental Charges												
Employee Related Insurance	5,535,411	6.88%	5,916,209	3,744,485	17.57%	4,402,312						
Insurance Charges	291,087	5.30%	306,508	98,143	5.04%	103,089						
Repairs & Maintenance	93,090	-23.25%	71,446	641,801	21.84%	781,939						
System Operation Charges	1,171,060	2.79%	1,203,775	1,150,276	18.06%	1,357,998						
Public Safety Charges				1,200	0.00%	1,200						
Health & Human Services				(119,856)	-100.00%							
Other Interdepartmental Charges	104,287	2.21%	106,589	490,883	29.51%	635,757						
Capital Outlay												
Land												
Building												
Building Improvements	42,598	-100.00%										
Improvements Non-Building	60,000	-100.00%										
Machinery & Equipment	417,043	-89.88%	42,200									
Office Furniture & Equipment				10,135	-35.87%	6,500						
Communication Equipment												
Computer Equipment	213,570	-41.47%	125,000									
Vehicles	518,293	-12.69%	452,522									
Depreciation												
Capital Project Expenditures								6,615,143	95.13%	12,908,259		
Transportation Fund Expenditures												
TOTAL OPERATING EXPENSES	<u>49,302,154</u>	0.65%	<u>49,623,385</u>	<u>49,857,405</u>	9.69%	<u>54,690,208</u>	\$ <u>7,103,732</u>	-8.76%	\$ <u>6,481,775</u>	\$ <u>6,615,143</u>	95.13%	\$ <u>12,908,259</u>
OPERATING TRANSFERS												
Operating Transfers - In	1,625,684	-22.36%	1,262,167	701,504	13.67%	797,407	1,351,191	-1.49%	1,331,046	1,115,740	121.11%	2,466,962
Operating Transfers - Out	<u>9,937,908</u>	-58.04%	<u>4,170,042</u>									
TOTAL EXPENSES	<u>\$ 57,614,378</u>	-8.82%	<u>\$ 52,531,260</u>	<u>\$ 49,155,901</u>	9.64%	<u>\$ 53,892,801</u>	<u>\$ 5,752,541</u>	-10.46%	<u>\$ 5,150,729</u>	<u>\$ 5,499,403</u>	89.86%	<u>\$ 10,441,297</u>
REVENUES over(under) EXPENSES	\$ 5,856,810		\$ -	\$ 526,797		\$ -	\$ -		\$ -	\$ (4,941,723)		\$ -

Estimated Actuals (2024) Versus Preliminary Budget (2025) By Category

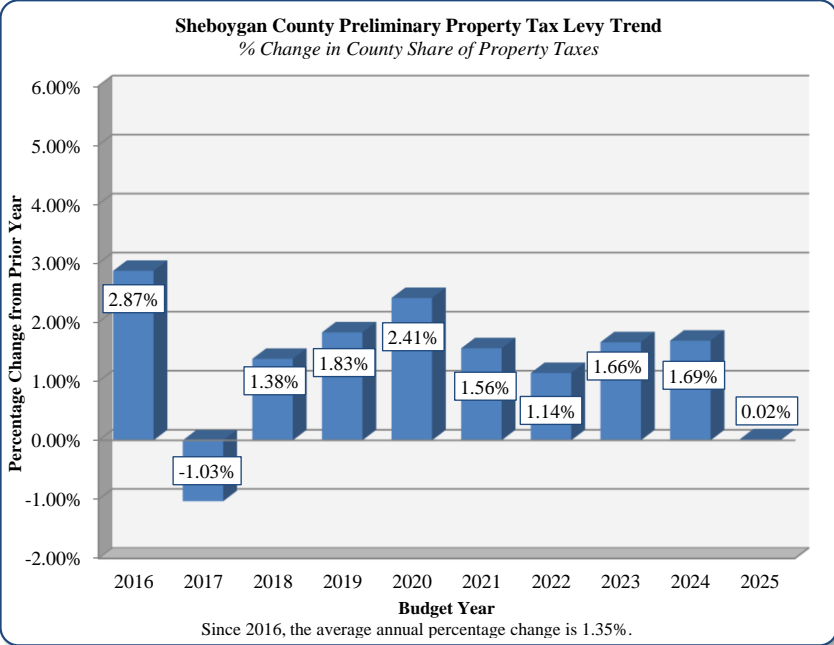
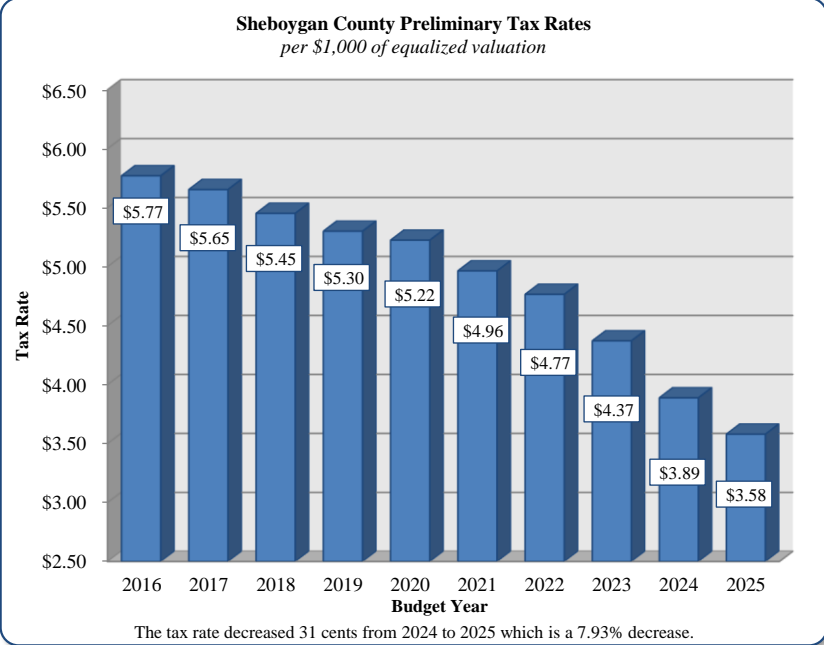
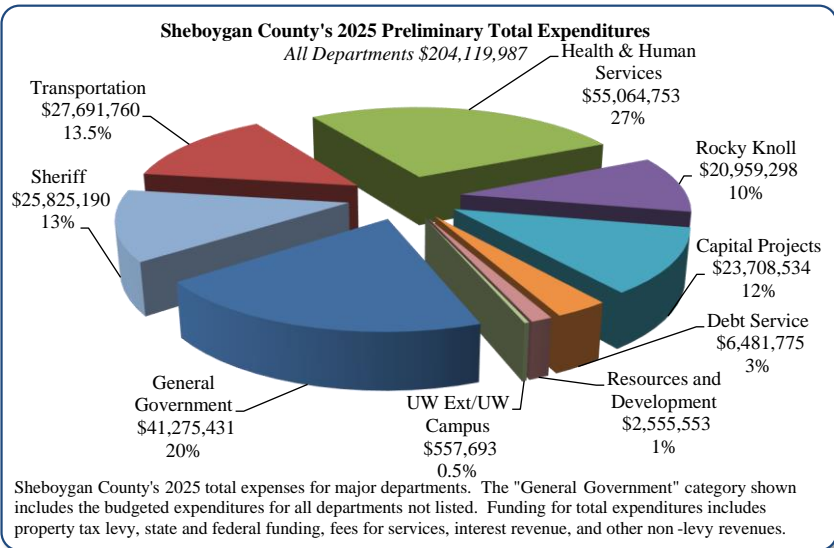
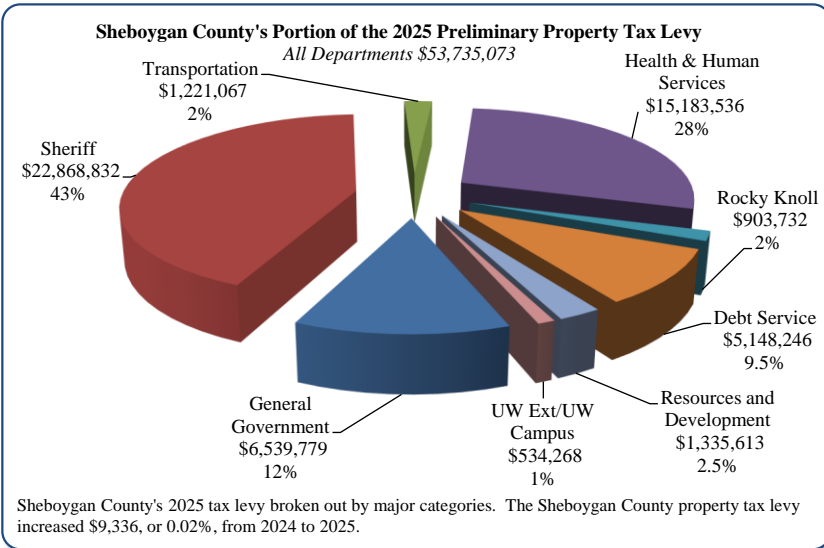
REVENUES	Transportation Fund		Enterprise Fund		Internal Services		Consolidated				
	2024	2025	2024	2025	2024	2025	2024	2025			
Taxes											
Property Tax - Real			\$ 1,039,193	-13.04%	\$ 903,732	\$ 1,498,442	-36.99%	\$ 944,156	\$ 53,687,108	-0.19%	\$ 53,583,146
Property Tax - Personnel									7,746	-8.47%	7,090
Property Tax - O/T Assess Val.						38,629	293.30%	151,927	38,629	293.30%	151,927
Property Tax - Bridge Aid									14,018,822	1.50%	14,229,105
County Sales Tax	14,018,822	1.50%	14,229,105						(2,156,072)	4.11%	(2,244,783)
Sales Tax distribution	(2,156,072)	4.11%	(2,244,783)						180	0.56%	181
Sales & Use Tax									184,150	-85.16%	27,337
Ag Use Penalty & Interest									7,715	-2.79%	7,500
In Rem Fees											
Intergovernmental Revenue											
Federal Grants									6,735,006	-16.47%	5,626,016
State Grants						3,618,551	13.67%	4,113,379	29,033,084	6.26%	30,849,201
Charges to State of Wisconsin						2,100,000	0.00%	2,100,000	2,100,000	0.00%	2,100,000
St Govt Payments in Lieu									68,023	0.11%	68,100
Charges to Other Local Govts						6,295,800	-7.25%	5,839,278	6,504,592	-7.60%	6,009,983
Licenses & Permits											
Nonbusiness Licenses									100,000	3.00%	103,000
Zoning Permits & Fees									284,967	-2.59%	277,600
Other Reg. Permit & Fees									48,000	0.00%	48,000
Business Licenses									450,000	12.00%	504,000
Fines, Forfeits & Penalties											
Law & Ordinance Violation Fees									332,128	0.86%	335,000
Charges for Services											
General Government Charges			150	0.00%	150	40,920	-11.24%	36,319	2,028,063	-1.97%	1,988,123
Public Safety									1,444,153	12.83%	1,629,478
Public Works Charges			3,870,314	5.33%	4,076,550	15,000	0.00%	15,000	4,114,949	7.00%	4,403,050
Health Care Services Fees			19,944,353	0.21%	19,986,602	2,975,369	4.01%	3,094,631	22,959,514	0.70%	23,120,925
Health & Human Services Fees									12,521,228	29.67%	16,235,699
Conservation & Development									188,247	-1.19%	186,000
Interest & Other Revenue											
Interest Income			43,473	-94.25%	2,500		100.00%	70,000	4,445,350	-84.60%	684,611
Interest - Taxes									325,000	0.00%	325,000
Penalty - Taxes									176,000	-7.95%	162,000
Premium on Issuance - GO											
Rent Revenue			21,505	12.36%	24,164	92,660	-7.69%	85,534	251,740	-4.41%	240,649
Donations									120,394	-7.30%	111,600
Other Miscellaneous Revenue			49,696	-44.68%	27,490	126,462	-13.81%	109,001	3,560,547	-64.09%	1,278,430
Non Specific Grants											
Interdepartmental Revenue											
Insurance & Employee Related						14,011,228	10.72%	15,513,053	14,011,228	10.72%	15,513,053
Repairs & Maintenance Service			7,020	21.08%	8,500	536,580	-86.07%	74,771	585,235	-79.04%	122,646
System Operations Revenue						2,755,004	10.13%	3,033,978	2,755,143	10.12%	3,034,098
Public Safety Revenue									800	50.00%	1,200
Other Indepartmental Revenue			20,513	47.83%	30,324	7,082,800	0.54%	7,121,287	8,918,888	3.12%	9,197,440
Refunding/Bonding Proceeds										100.00%	10,308,603
Use (Restriction) of Fund Balance	3,094,619	-57.48%	1,315,953		(344,069)	408,811	100.00%	1,785,368	11,163,392	-65.11%	3,894,979
Total Revenues	\$ 14,957,369	-11.08%	\$ 13,300,275		\$ 24,996,217	-1.12%	\$ 24,715,943		\$ 41,596,256	5.99%	\$ 44,087,682
									\$ 201,013,949	1.55%	\$ 204,119,987

Estimated Actuals (2024) Versus Preliminary Budget (2025) By Category

EXPENSES	Transportation Fund		Enterprise Fund		Internal Services		Consolidated					
	2024	2025	2024	2025	2024	2025	2024	2025				
Wages & Benefits												
Salaries & Wages			\$ 7,915,176	0.93%	\$ 7,989,039	\$ 6,811,702	9.34%	\$ 7,447,790	\$ 53,198,813	3.58%	\$ 55,104,776	
Employee Benefits			1,139,743	-0.71%	1,131,624	17,202,518	8.66%	18,691,812	24,211,961	7.39%	26,001,026	
Operating Expenses												
Purchased Services			6,163,483	15.10%	7,094,135	3,126,235	13.28%	3,541,277	40,644,283	9.14%	44,358,509	
Repairs & Maintenance			308,049	1.15%	311,577	1,079,541	13.62%	1,226,617	2,676,935	-2.56%	2,608,391	
General Operating Expense			4,575,607	5.60%	4,831,727	7,631,650	-4.86%	7,260,956	19,436,283	1.07%	19,643,640	
State Charitable												
Fixed Charges			56,895	2.63%	58,390	893,999	17.11%	1,046,936	1,424,788	19.87%	1,707,889	
Bad Debt Expense			66,646	-24.98%	50,000				68,608	-21.00%	54,198	
Principal & Refunding Escrow									6,080,000	-6.91%	5,660,000	
Interest									1,029,358	-19.78%	825,775	
Debt Issuance												
Interdepartmental Charges												
Employee Related Insurance			2,125,889	9.08%	2,318,817	2,116,047	0.62%	2,129,073	13,521,832	9.20%	14,766,411	
Insurance Charges			82,306	5.91%	87,174	299,626	3.45%	309,971	771,162	4.61%	806,742	
Repairs & Maintenance			40,169	-34.03%	26,500	23,247	2.81%	23,900	798,307	13.21%	903,785	
System Operation Charges			288,262	12.34%	323,822	122,097	21.63%	148,503	2,731,695	11.07%	3,034,098	
Public Safety Charges									1,200	0.00%	1,200	
Health & Human Services									(119,856)	-100.00%		
Other Interdepartmental Charges			387,652	6.53%	412,978	240,642	-41.57%	140,602	1,223,464	5.92%	1,295,926	
Capital Outlay												
Land						189,871	-100.00%		189,871			
Building			5,998,465	-100.00%					5,998,465	100.00%		
Building Improvements	3,000,000	25.00%	3,750,000						3,042,598	23.25%	3,750,000	
Improvements Non-Building									60,000	-100.00%		
Machinery & Equipment			200,000	-59.92%	80,160	1,312,300	-37.07%	825,829	1,929,343	-50.85%	948,189	
Office Furniture & Equipment									10,135	-35.87%	6,500	
Communication Equipment												
Computer Equipment						36,018	-100.00%		249,588	-49.92%	125,000	
Vehicles			96,400	-100.00%		1,030,494	104.45%	2,106,876	1,645,187	55.57%	2,559,398	
Depreciation												
Capital Project Expenditures									6,615,143	95.13%	12,908,259	
Transportation Fund Expenditures	<u>9,030,604</u>	-21.93%	<u>7,050,275</u>						<u>9,030,604</u>	-21.93%	<u>7,050,275</u>	
TOTAL OPERATING EXPENSES	<u>\$ 12,030,604</u>	-10.23%	<u>\$ 10,800,275</u>	<u>\$ 29,444,742</u>	-16.06%	<u>\$ 24,715,943</u>	<u>\$ 42,115,987</u>	6.61%	<u>\$ 44,900,142</u>	<u>\$ 196,469,767</u>	3.89%	<u>\$ 204,119,987</u>
OPERATING TRANSFERS												
Operating Transfers - In			6,523,400	-100.00%		1,955,965	-23.27%	1,500,900	13,273,484	-44.56%	7,358,482	
Operating Transfers - Out	<u>2,926,765</u>	-14.58%	<u>2,500,000</u>			<u>408,811</u>	100.00%	<u>688,440</u>	<u>13,273,484</u>	-44.56%	<u>7,358,482</u>	
TOTAL EXPENSES	<u>\$ 14,957,369</u>	-11.08%	<u>\$ 13,300,275</u>	<u>\$ 22,921,342</u>	7.83%	<u>\$ 24,715,943</u>	<u>\$ 40,568,833</u>	8.67%	<u>\$ 44,087,682</u>	<u>\$ 196,469,767</u>	3.89%	<u>\$ 204,119,987</u>
REVENUES over(under) EXPENSES	\$ -		\$ -	\$ 2,074,875		\$ -	\$ 1,027,423		\$ -	\$ 4,544,182		\$ -

Sheboygan County Budget Summary

2025 Preliminary Budget



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

Respectfully Submitted:
 Keith Ablor, County Board Chairman
 Vernon Koch, Chairperson, Finance Committee
 Kathleen Donovan, Vice-Chairperson, Finance Committee

William C. Goehring, Secretary, Finance Committee
 Curt Brauer, Member, Finance Committee
 Thomas Wegner, Member, Finance Committee

2025 Adopted Capital Projects

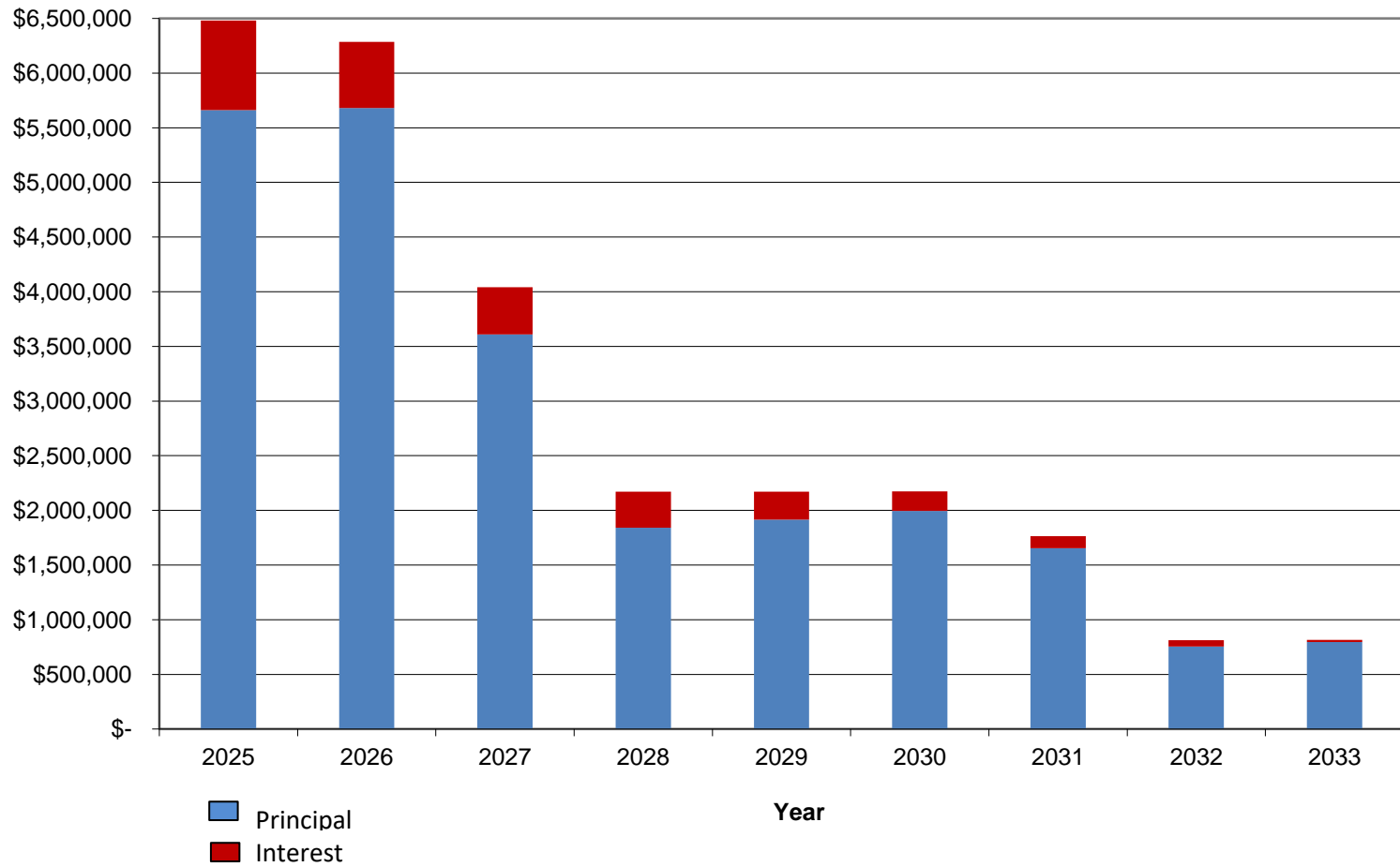
Department	Project Title	Proj. No.	Budget	Other Sources	Bonded Cost
Planning & Conservation	Multipurpose Storage and Semi-permanent HHW Collection Building	919	800,000		800,000
	Marsh Storage Building	918	20,000		20,000
	Old Plank Road Trail Upgrades	916	250,000		250,000
Building Services	County Wide Door Access Control Replacement		400,000	(400,000)	-
	Courthouse Tuckpointing & Window Replacement	1024	1,989,191	(828,857)	1,160,334
	Jail/Detention Center Equipment Replacement and Remodel	1068	225,000	(145,823)	79,177
	Office LED Lights	1070	215,000	(10,000)	205,000
	HHS Remodel Updates	1069	177,000		177,000
	LEC Squad Garage and Sally Port Floor Replacement		100,000		100,000
UW GB - Sheboygan Campus	Parking Lot Reconstruction	1056	360,992		360,992
Sheriff	Radio Equipment Upgrades	1954	500,000		500,000
Finance	Financial System Implementation/Transition	1140	861,478	(861,478)	-
Rocky Knoll	B building boiler installation	2773	855,000		855,000
	C building chiller equipment	2772	313,000		313,000
	RK Parking Lots		389,178		389,178
IT	Replace Network Infrastructure	3011	67,765	(67,765)	-
	Data Center Hardware	3013	752,205		752,205
	Microsoft Office Upgrade	3012	285,733	(285,733)	-
	Microsoft Licensing Refresh		246,717		246,717
Airport	Reconstruct TWY B	289	714,375	(714,375)	-
	Runway 4-22 Reconstruction	296	2,000,000	(2,000,000)	-
Highway	Outlying Highway Sheds Building Improvements and Replacement - South Side	2962a	4,100,000		4,100,000
TOTAL			<u>\$ 15,622,634</u>	<u>\$ (5,314,031)</u>	<u>\$ 10,308,603</u>

LONG-TERM DEBT
As of December 31, 2024

		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	
PRINCIPAL		12/30/2015	6/13/2017	1/10/2018	5/12/2020	3/8/2022	11/7/2023	
DATE OF ISSUE		5/1/2025	5/1/2027	5/1/2027	5/1/2030	5/1/2031	11/1/2033	Total
MATURITY DATE								
Due	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>\$ 1,310,000.00</u>	<u>\$ 3,235,000.00</u>	<u>\$ 2,155,000.00</u>	<u>\$ 2,230,000.00</u>	<u>\$ 5,905,000.00</u>	<u>\$ 9,070,000.00</u>	<u>\$ 23,905,000.00</u>

		5/01 and 11/01	5/01 and 11/01	5/01 and 11/01	5/01 and 11/01	5/01 and 11/01	5/01 and 11/01	
INTEREST		2% to 3%	2% to 3%	2% to 4%	2% to 3%	3% to 4%	5.00%	Total
MATURITY DATES								
RATE OF INTEREST								
Due	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>\$ 19,650.00</u>	<u>\$ 121,262.50</u>	<u>\$ 98,325.00</u>	<u>\$ 206,550.00</u>	<u>\$ 751,075.00</u>	<u>\$ 1,615,500.00</u>	<u>\$ 2,812,362.50</u>

Long-Term Financing Structure 2025 - 2033



**County of Sheboygan
2025 Preliminary Budget Report**

All Departments

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Revenue							
County Sales Tax	14,053,630	13,356,565	6,790,086	14,018,822	14,229,105	6.53	872,540
Less: Sales Tax Distribution	1,997,448-	2,156,072-		2,156,072-	2,244,783-	4.11	88,711-
Sales and Use Tax	182	180	112	180	181	.56	1
Interest and Penalty on Tax	35,778	20,500	184,103	184,150	27,337	33.35	6,837
In Rem Fees	1,875	1,875	7,715	7,715	7,500	300.00	5,625
Federal Grants	5,889,324	4,185,548	3,131,047	6,735,006	5,626,016	34.42	1,440,468
State Grants	27,859,267	29,391,017	14,396,131	29,033,084	30,849,201	4.96	1,458,184
Charges to State of Wisconsin	3,524,806	2,582,500	1,875,370	2,100,000	2,100,000	18.68	482,500-
State Gov't Pay't Lieu Tax	68,773	68,800	68,023	68,023	68,100	1.02	700-
Grants from Local Gov'ts	1,539	2,500		2,500	2,500		
Charges - Other Local Gov'ts	8,311,526	5,372,014	3,403,447	6,502,092	6,007,483	11.83	635,469
Business Licenses	423,579	494,099	291,668	450,000	504,000	2.00	9,901
Non-Business Licenses	107,368	103,000	63,777	100,000	103,000		
Other Permits and Fees	274,638	284,539	153,450	284,967	277,600	2.44	6,939-
Recreation Fees	53,375	48,000	22,327	48,000	48,000		
Violations, Judgements, Damages	330,496	330,500	169,550	332,128	335,000	1.36	4,500
Public Charges for:							
General Government	1,887,433	1,938,536	1,032,503	2,028,063	1,988,123	2.56	49,587
Public Safety	1,502,798	1,588,337	745,396	1,444,153	1,629,478	2.59	41,141
Public Works	283,401	282,881	1,568,010	4,114,949	4,403,050	1,456.50	4,120,169
Health Care Services	19,120,798	18,628,227	11,677,197	22,959,514	23,120,925	24.12	4,492,698
H & HS Services	9,755,844	13,128,407	4,441,051	12,521,228	16,235,699	23.67	3,107,292
Conservation and Development	240,091	190,000	188,247	188,247	186,000	2.11	4,000-
Interest Income	4,330,276	939,963	2,648,591	4,770,350	1,009,611	7.41	69,648
Premium on Issuance - GO Debt	322,357						

**County of Sheboygan
2025 Preliminary Budget Report**

All Departments

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Block Grant Principal	140,630		27,070				
Rent Revenue	229,892	240,154	116,955	251,740	240,649	.21	495
Property Sales	3,293		2,368				
Donations	1,673,561	86,600	139,384	120,394	111,600	28.87	25,000
Other Misc. Revenue	4,027,510	1,364,030	2,472,899	3,744,293	1,447,520	6.12	83,490
General Revenue	102,456,593	92,472,700	55,616,477	109,853,526	108,312,895	17.13	15,840,195
Interdepartmental Revenue							
Insurance & Employee Related	13,416,157	15,961,056	7,017,626	14,011,228	15,513,053	2.81	448,003-
Repairs & Maintenance Services	210,024	580,095	341,542	585,235	122,646	78.86	457,449-
System Operation Revenue	2,556,569	2,761,015	1,350,143	2,755,143	3,034,098	9.89	273,083
Public Safety Revenue	400	1,200	800	800	1,200		
Other Interdept'l Revenue	8,540,569	9,465,438	914,964	8,918,888	9,197,440	2.83	267,998-
Interdepartmental Revenue	24,723,720	28,768,804	9,625,075	26,271,294	27,868,437	3.13	900,367-
Total Revenue	127,180,313	121,241,504	65,241,552	136,124,820	136,181,332	12.32	14,939,828
 Expense							
Wages	49,885,191	53,617,507	26,123,671	53,198,813	55,104,776	2.77	1,487,269
Benefits	23,644,117	26,417,085	11,939,303	24,211,961	26,001,026	1.57	416,059-
Personnel Related Expenses	73,529,308	80,034,592	38,062,973	77,410,774	81,105,802	1.34	1,071,210
Purchased Services	37,810,888	36,251,000	19,820,850	40,644,283	44,358,509	22.36	8,107,509
Repairs and Maintenance	2,643,842	2,476,262	1,414,378	2,676,935	2,608,391	5.34	132,129
General Operating	18,151,557	15,748,840	11,101,563	19,436,283	19,643,640	24.73	3,894,800
Fixed Charges	1,343,917	1,651,250	748,327	1,424,788	1,707,889	3.43	56,639

**County of Sheboygan
2025 Preliminary Budget Report**

All Departments

<i>Description</i>	2023	2024	June, 2024	2024 Annual	2025 Budget	% Chg from	\$ Chg from
	<i>Actual</i>	<i>Budget</i>	<i>YTD</i>	<i>Projection</i>	<i>Request</i>	<i>2024 Budget</i>	<i>2024 Budget</i>
Bad Debt Expense	173,027	21,962	66,662	68,608	54,198	146.78	32,236
Building & Improvement Depreciation	1,057,274		659,859				
Other Improvements Depreciation	83,284		44,580				
Infrastructure & Improvements Depreciation	30,100		15,050				
Machinery & Equipment Depreciation	2,049,375		1,185,867				
Principal	5,872,609	6,155,000	6,080,000	6,080,000	5,660,000	8.04	495,000-
Interest	691,027	1,028,448	563,782	1,029,358	825,775	19.71	202,673-
Debt Issuance Costs/Financing	163,743						
Operating Expense	70,070,642	63,332,762	41,700,918	71,360,255	74,858,402	18.20	11,525,640
Employee Related Insurance	12,755,172	15,281,945	6,666,057	13,521,832	14,766,411	3.37	515,534-
Insurance Charges	720,985	751,113	387,619	771,162	806,742	7.41	55,629
Repairs & Maintenance Charges	846,299	805,443	659,407	798,307	903,785	12.21	98,342
System Operation Charges	2,556,569	2,761,015	1,350,141	2,731,695	3,034,098	9.89	273,083
Public Safety Charges	400	1,200	800	1,200	1,200		
Health & Human Services				119,856-			
Other Interdepartmental Charges	1,134,264	1,283,572	560,140	1,223,464	1,295,926	.96	12,354
Interdepartmental Charges	18,013,690	20,884,288	9,624,164	18,927,804	20,808,162	.36	76,126-
Land and Land Improvements	151,546		189,871	189,871			
Buildings and Improvements		6,000,000	5,998,465	6,041,063		100.00	6,000,000-
Other Improvements		60,000		60,000		100.00	60,000-
Infrastructure and Improvements		4,700,000	213,221	3,000,000	3,750,000	20.21	950,000-
Machinery and Equipment	247,455	906,000	1,692,950	1,929,343	948,189	4.66	42,189
Office Furniture & Equipment	42,978	10,000	10,135	10,135		100.00	10,000-

**County of Sheboygan
2025 Preliminary Budget Report**

All Departments

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Computer and Systems Equipment	64,334	25,000	249,588	249,588	125,000	400.00	100,000
Vehicles	553,420	1,515,116	1,334,990	1,645,187	2,565,898	69.35	1,050,782
Capital Outlay	1,059,734	13,216,116	9,689,220	13,125,187	7,389,087	44.09	5,827,029-
Capital Project Expenditures	10,220,316	6,615,373	3,034,391	6,615,143	12,908,259	95.13	6,292,886
Transportation Fund Expenditures	6,537,000	7,423,518		9,030,604	7,050,275	5.03	373,243-
Capital Projects	16,757,316	14,038,891	3,034,391	15,645,747	19,958,534	42.17	5,919,643
Total Expense	179,430,690	191,506,649	102,111,667	196,469,767	204,119,987	6.59	12,613,338
 Other Financing Sources:							
Proceeds from LT Debt	10,990,000	4,655,220			10,308,603	121.44	5,653,383
 Other Financing Uses:							
Operating Transfers In	6,793,307	13,575,860	9,796,557	13,273,484	7,358,482	45.80	6,217,378-
Operating Transfers Out	6,793,307	13,575,860	9,796,557	13,273,484	7,358,482	45.80	6,217,378-
 Equity							
Use of Net Position		769,544		408,811	1,441,299	87.29	671,755
Use of Gen Fund Assigned Fund Balance		48,000		33,000	4,760-	109.92	52,760-
Use of Unassigned Fund Balance		6,371,225		6,339,488	891,723	86.00	5,479,502-
Use of Jail Assessment Fund Balance		13,072		5,712-	29,286	124.04	16,214
Use of Capital Project Fund Balance		153,680		153,680	274,680	78.74	121,000
Use of Transportation Fund Balance		3,849,790		3,094,619	1,315,953	65.82	2,533,837-

**County of Sheboygan
2025 Preliminary Budget Report**

All Departments

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Use of Debt Service Fund Balance		676,345		600,629	2,483	99.63	673,862-
Use of Land Records Fund Balance		2,532		34,343-	55,685-	2,299.25	58,217-
Use of Fund Balance for Subseq't Yr				573,220			
Total Equity		11,884,188		11,163,392	3,894,979	67.23	7,989,209-
Tax Levy Required / (Contributed)	52,843,769	53,725,737	25,794,403	53,725,737	53,735,073	.02	9,336

**County of Sheboygan
2025 Preliminary Budget Report**

General Fund

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Revenue							
Sales and Use Tax	182	180	112	180	181	.56	1
Interest and Penalty on Tax	35,778	20,500	184,103	184,150	27,337	33.35	6,837
In Rem Fees	1,875	1,875	7,715	7,715	7,500	300.00	5,625
Federal Grants	3,343,585	2,562,549	1,722,585	3,813,128	2,558,121	.17	4,428-
State Grants	5,278,636	6,462,157	1,096,243	6,547,269	7,713,676	19.37	1,251,519
State Gov't Pay't Lieu Tax	68,773	68,800	68,023	68,023	68,100	1.02	700-
Grants from Local Gov'ts	1,539	2,500		2,500	2,500		
Charges - Other Local Gov'ts	122,373	125,514	144,125	206,292	168,205	34.01	42,691
Non-Business Licenses	107,368	103,000	63,777	100,000	103,000		
Other Permits and Fees	274,638	284,539	153,450	284,967	277,600	2.44	6,939-
Recreation Fees	53,375	48,000	22,327	48,000	48,000		
Violations, Judgements, Damages	330,496	330,500	169,550	332,128	335,000	1.36	4,500
Public Charges for:							
General Government	1,727,249	1,774,687	958,686	1,875,853	1,841,199	3.75	66,512
Public Safety	1,502,643	1,588,337	745,333	1,444,090	1,629,478	2.59	41,141
Public Works	279,417	267,881	113,657	229,635	311,500	16.28	43,619
Health Care Services	34,440	30,192	13,155	30,792	30,692	1.66	500
Conservation and Development	240,091	190,000	188,247	188,247	186,000	2.11	4,000-
Interest Income	3,963,957	939,963	2,513,657	4,646,877	937,111	.30	2,852-
Rent Revenue	122,743	127,720	62,020	128,120	130,951	2.53	3,231
Donations	5,208	1,100	4,701	4,769	1,100		
Other Misc. Revenue	3,675,104	1,168,810	2,320,035	3,238,242	1,295,089	10.80	126,279
General Revenue	21,169,470	16,098,804	10,551,500	23,380,977	17,672,340	9.77	1,573,536

County of Sheboygan
2025 Preliminary Budget Report

General Fund

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Interdepartmental Revenue							
Repairs & Maintenance Services	69,725	27,995	39,865	41,635	39,375	40.65	11,380
System Operation Revenue	125	139	117	139	120	13.67	19-
Public Safety Revenue	400	1,200	800	800	1,200		
Other Interdept'l Revenue	1,664,108	1,928,496	864,967	1,815,275	2,045,529	6.07	117,033
Interdepartmental Revenue	1,734,358	1,957,830	905,749	1,857,849	2,086,224	6.56	128,394
Total Revenue	22,903,829	18,056,634	11,457,249	25,238,826	19,758,564	9.43	1,701,930
Expense							
Wages	22,068,802	23,066,081	11,501,468	23,324,244	23,801,418	3.19	735,337
Benefits	3,389,724	3,662,328	1,769,934	3,745,494	3,901,155	6.52	238,827
Personnel Related Expenses	25,458,526	26,728,409	13,271,402	27,069,738	27,702,573	3.64	974,164
Purchased Services	6,665,552	6,418,969	3,476,271	6,970,056	6,510,128	1.42	91,159
Repairs and Maintenance	1,166,286	995,745	671,181	1,246,255	1,026,155	3.05	30,410
General Operating	4,460,054	4,588,660	3,495,873	5,149,128	5,615,607	22.38	1,026,947
Fixed Charges	364,580	530,444	241,667	412,950	536,475	1.14	6,031
Bad Debt Expense	17,612	1,962	16	1,962	4,198	113.97	2,236
Principal	142,609						
Interest	13,639	4,000	2,813	5,626	4,000		
Operating Expense	12,830,333	12,539,780	7,887,821	13,785,977	13,696,563	9.22	1,156,783
Employee Related Insurance	5,203,442	5,962,288	2,660,434	5,535,411	5,916,209	.77	46,079-
Insurance Charges	280,997	291,361	145,681	291,087	306,508	5.20	15,147
Repairs & Maintenance Charges	137,052	70,195	306,637	93,090	71,446	1.78	1,251

**County of Sheboygan
2025 Preliminary Budget Report**

General Fund

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
System Operation Charges	1,101,158	1,158,597	583,806	1,171,060	1,203,775	3.90	45,178
Other Interdepartmental Charges	100,589	103,957	51,560	104,287	106,589	2.53	2,632
Interdepartmental Charges	6,823,238	7,586,398	3,748,118	7,194,935	7,604,527	.24	18,129
Land and Land Improvements	151,546						
Buildings and Improvements				42,598			
Other Improvements		60,000		60,000		100.00	60,000-
Machinery and Equipment	247,455	10,000	280,409	417,043	42,200	322.00	32,200
Office Furniture & Equipment	34,000						
Computer and Systems Equipment	64,334		213,570	213,570	125,000		125,000
Vehicles	553,420	462,351	518,293	518,293	452,522	2.13	9,829-
Capital Outlay	1,050,756	532,351	1,012,272	1,251,504	619,722	16.41	87,371
Total Expense	46,162,852	47,386,938	25,919,613	49,302,154	49,623,385	4.72	2,236,447
 Other Financing Uses:							
Operating Transfers In	1,333,611	1,349,013	724,294	1,625,684	1,262,167	6.44	86,846-
Operating Transfers Out	3,141,883	9,954,551	7,481,984	9,937,908	4,170,042	58.11	5,784,509-

**County of Sheboygan
2025 Preliminary Budget Report**

General Fund

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Equity							
Use of Gen Fund Assigned Fund Balance		48,000		33,000	147,226	206.72	99,226
Use of Unassigned Fund Balance		6,371,225		6,339,488	891,723	86.00	5,479,502-
Use of Jail Assessment Fund Balance		13,072		5,712-	29,286	124.04	16,214
Use of Land Records Fund Balance		2,532		34,343-	55,685-	2,299.25	58,217-
Use of Fund Balance for Subseq't Yr				398,916			
Total Equity		6,434,829		6,731,349	1,012,550	84.26	5,422,279-
Tax Levy Required / (Contributed)	30,702,320	31,501,013	15,750,508	31,501,013	31,760,146	.82	259,133

**County of Sheboygan
2025 Preliminary Budget Report**

Special Revenue Fund

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Revenue							
Federal Grants	1,679,280	1,622,999	1,408,462	2,921,878	3,067,895	89.03	1,444,896
State Grants	19,182,009	18,825,914	11,565,613	18,867,264	19,022,146	1.04	196,232
Business Licenses	423,579	494,099	291,668	450,000	504,000	2.00	9,901
Public Charges for:							
General Government	120,730	113,897	57,468	111,140	110,455	3.02	3,442-
Public Safety			64	63			
Health Care Services	7,200	9,000	3,435	9,000	9,000		
H & HS Services	9,755,844	13,128,407	4,441,051	12,521,228	16,235,699	23.67	3,107,292
Interest Income	17,407		13,243				
Block Grant Principal	140,630		27,070				
Rent Revenue	24,472	26,187	9,455	9,455		100.00	26,187-
Property Sales	3,293		2,368				
Donations	99,840	85,500	134,600	115,625	110,500	29.24	25,000
Other Misc. Revenue	11,381	12,497	5,677	5,893	5,940	52.47	6,557-
General Revenue	31,465,664	34,318,500	17,960,174	35,011,546	39,065,635	13.83	4,747,135
Interdepartmental Revenue							
Other Interdept'l Revenue	300	300		300	300		
Interdepartmental Revenue	300	300		300	300		
Total Revenue	31,465,964	34,318,800	17,960,174	35,011,846	39,065,935	13.83	4,747,135

**County of Sheboygan
2025 Preliminary Budget Report**

Special Revenue Fund

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Expense							
Wages	13,425,659	15,344,470	7,274,707	15,147,691	15,866,529	3.40	522,059
Benefits	1,853,018	2,194,253	1,017,093	2,124,206	2,276,435	3.75	82,182
Personnel Related Expenses	15,278,676	17,538,723	8,291,800	17,271,897	18,142,964	3.45	604,241
Purchased Services	22,038,237	22,843,783	11,947,228	24,384,509	27,212,969	19.13	4,369,186
Repairs and Maintenance	32,191	43,062	20,625	43,090	44,042	2.28	980
General Operating	2,182,870	1,880,548	1,054,660	2,079,898	1,935,350	2.91	54,802
Fixed Charges	58,206	39,963	27,461	60,944	66,088	65.37	26,125
Operating Expense	24,311,504	24,807,356	13,049,974	26,568,441	29,258,449	17.94	4,451,093
Employee Related Insurance	3,560,125	4,801,409	1,959,832	3,744,485	4,402,312	8.31	399,097-
Insurance Charges	94,212	99,253	49,627	98,143	103,089	3.86	3,836
Repairs & Maintenance Charges	637,396	677,148	318,275	641,801	781,939	15.48	104,791
System Operation Charges	1,062,082	1,174,637	570,980	1,150,276	1,357,998	15.61	183,361
Public Safety Charges	400	1,200	800	1,200	1,200		
Health & Human Services				119,856-			
Other Interdepartmental Charges	550,148	502,268	245,188	490,883	635,757	26.58	133,489
Interdepartmental Charges	5,904,363	7,255,915	3,144,702	6,006,932	7,282,295	.36	26,380
Office Furniture & Equipment	8,978	10,000	10,135	10,135		100.00	10,000-
Vehicles					6,500		6,500
Capital Outlay	8,978	10,000	10,135	10,135	6,500	35.00	3,500-
Total Expense	45,503,522	49,611,994	24,496,611	49,857,405	54,690,208	10.24	5,078,214

**County of Sheboygan
2025 Preliminary Budget Report**

Special Revenue Fund

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
<i>Other Financing Uses:</i>							
<i>Operating Transfers In</i>	323,344	796,646	348,467	701,504	797,407	.10	761
<i>Operating Transfers Out</i>	130,915						
<i>Equity</i>							
Use of Fund Balance for Subseq't Yr				174,304			
<i>Total Equity</i>				174,304			
<i>Tax Levy Required / (Contributed)</i>	14,259,204	14,496,548	6,199,123	14,496,548	14,826,866	2.28	330,318

**County of Sheboygan
2025 Preliminary Budget Report**

Debt Service

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Revenue							
Premium on Issuance - GO Debt	322,357						
Total Revenue	322,357						
Expense							
Principal	5,730,000	6,155,000	6,080,000	6,080,000	5,660,000	8.04	495,000-
Interest	676,851	1,024,448	560,969	1,023,732	821,775	19.78	202,673-
Debt Issuance Costs/Financing	163,743						
Operating Expense	6,570,594	7,179,448	6,640,969	7,103,732	6,481,775	9.72	697,673-
Total Expense	6,570,594	7,179,448	6,640,969	7,103,732	6,481,775	9.72	697,673-
Other Financing Uses:							
Operating Transfers In	1,149,409	1,351,191	1,351,191	1,351,191	1,331,046	1.49	20,145-
Equity							
Use of Debt Service Fund Balance		676,345		600,629	2,483	99.63	673,862-
Total Equity		676,345		600,629	2,483	99.63	673,862-
Tax Levy Required / (Contributed)	5,233,891	5,151,912	2,575,956	5,151,912	5,148,246	.07	3,666-

**County of Sheboygan
2025 Preliminary Budget Report**

Capital Projects

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Revenue							
Federal Grants	850,000						
State Grants	175,000	360,000				100.00	360,000-
Interest Income	348,042		80,000	80,000			
Other Misc. Revenue	106,490	45,000		324,000	10,000	77.78	35,000-
Total Revenue	1,479,532	405,000	80,000	404,000	10,000	97.53	395,000-
Expense							
Capital Project Expenditures	10,220,316	6,615,373	3,034,391	6,615,143	12,908,259	95.13	6,292,886
Total Expense	10,220,316	6,615,373	3,034,391	6,615,143	12,908,259	95.13	6,292,886
Other Financing Sources:							
Proceeds from LT Debt	10,990,000	4,655,220			10,308,603	121.44	5,653,383
Other Financing Uses:							
Operating Transfers In	1,726,231	1,401,473	1,200	1,115,740	2,466,962	76.03	1,065,489
Operating Transfers Out	993,101						
Equity							
Use of Gen Fund Assigned Fund Balance					151,986-		151,986-
Use of Capital Project Fund Balance		153,680		153,680	274,680	78.74	121,000
Total Equity		153,680		153,680	122,694	20.16	30,986-
Tax Levy Required / (Contributed)							

**County of Sheboygan
2025 Preliminary Budget Report**

Transportation Fund

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Revenue							
County Sales Tax	14,053,630	13,356,565	6,790,086	14,018,822	14,229,105	6.53	872,540
Less: Sales Tax Distribution	1,997,448-	2,156,072-		2,156,072-	2,244,783-	4.11	88,711-
General Revenue	12,056,182	11,200,493	6,790,086	11,862,750	11,984,322	7.00	783,829
Total Revenue	12,056,182	11,200,493	6,790,086	11,862,750	11,984,322	7.00	783,829
Expense							
Infrastructure and Improvements		4,700,000	213,221	3,000,000	3,750,000	20.21	950,000-
Capital Outlay		4,700,000	213,221	3,000,000	3,750,000	20.21	950,000-
Transportation Fund Expenditures	6,537,000	7,423,518		9,030,604	7,050,275	5.03	373,243-
Capital Projects	6,537,000	7,423,518		9,030,604	7,050,275	5.03	373,243-
Total Expense	6,537,000	12,123,518	213,221	12,030,604	10,800,275	10.91	1,323,243-
Other Financing Uses:							
Operating Transfers Out	2,356,000	2,926,765	1,963,382	2,926,765	2,500,000	14.58	426,765-
Equity							
Use of Transportation Fund Balance		3,849,790		3,094,619	1,315,953	65.82	2,533,837-
Total Equity		3,849,790		3,094,619	1,315,953	65.82	2,533,837-
Tax Levy Required / (Contributed)							

**County of Sheboygan
2025 Preliminary Budget Report**

Enterprise Fund

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Revenue							
Federal Grants	16,460						
Charges to State of Wisconsin	543,789	494,700	155,796			100.00	494,700-
Public Charges for:							
General Government	146	126	48	150	150	19.05	24
Public Safety	93						
Public Works			1,440,067	3,870,314	4,076,550		4,076,550
Health Care Services	16,255,336	15,380,375	10,172,923	19,944,353	19,986,602	29.95	4,606,227
Interest Income	870		41,691	43,473	2,500		2,500
Rent Revenue				21,505	24,164		24,164
Donations	1,568,513		84				
Other Misc. Revenue	60,006	12,090	28,793	49,696	27,490	127.38	15,400
General Revenue	18,445,212	15,887,291	11,839,402	23,929,491	24,117,456	51.80	8,230,165
Interdepartmental Revenue							
Repairs & Maintenance Services	4,716	7,020		7,020	8,500	21.08	1,480
Other Interdept'l Revenue	25,034	30,324	8,547	20,513	30,324		
Interdepartmental Revenue	29,750	37,344	8,547	27,533	38,824	3.96	1,480
Total Revenue	18,474,963	15,924,635	11,847,949	23,957,024	24,156,280	51.69	8,231,645
Expense							
Wages	7,452,606	7,890,939	3,828,252	7,915,176	7,989,039	1.24	98,100
Benefits	1,542,745	1,100,792	536,804	1,139,743	1,131,624	2.80	30,832
Personnel Related Expenses	8,995,351	8,991,731	4,365,056	9,054,919	9,120,663	1.43	128,932

**County of Sheboygan
2025 Preliminary Budget Report**

Enterprise Fund

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Purchased Services	4,707,554	3,330,495	2,941,058	6,163,483	7,094,135	113.01	3,763,640
Repairs and Maintenance	261,426	269,855	158,428	308,049	311,577	15.46	41,722
General Operating	1,725,682	1,881,220	2,082,420	4,575,607	4,831,727	156.84	2,950,507
Fixed Charges	19,941	30,860	30,412	56,895	58,390	89.21	27,530
Bad Debt Expense	140,613	20,000	66,646	66,646	50,000	150.00	30,000
Building & Improvement Depreciation	543,114		402,807				
Other Improvements Depreciation	25,550		15,713				
Infrastructure & Improvements Depreciation	2,169		1,085				
Machinery & Equipment Depreciation	202,159		159,175				
Interest	536						
Operating Expense	7,628,745	5,532,430	5,857,743	11,170,680	12,345,829	123.15	6,813,399
Employee Related Insurance	1,992,199	2,393,360	1,063,264	2,125,889	2,318,817	3.11	74,543-
Insurance Charges	59,093	60,573	42,349	82,306	87,174	43.92	26,601
Repairs & Maintenance Charges	23,700	37,800	20,780	40,169	26,500	29.89	11,300-
System Operation Charges	264,569	281,854	122,458	288,262	323,822	14.89	41,968
Other Interdepartmental Charges	301,190	387,652	147,075	387,652	412,978	6.53	25,326
Interdepartmental Charges	2,640,751	3,161,239	1,395,926	2,924,278	3,169,291	.25	8,052
Buildings and Improvements		6,000,000	5,998,465	5,998,465		100.00	6,000,000-
Machinery and Equipment			100,241	200,000	80,160		80,160
Vehicles			96,400	96,400			
Capital Outlay		6,000,000	6,195,106	6,294,865	80,160	98.66	5,919,840-
Total Expense	19,264,847	23,685,400	17,813,831	29,444,742	24,715,943	4.35	1,030,543

**County of Sheboygan
2025 Preliminary Budget Report**

Enterprise Fund

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Other Financing Uses:							
<i>Operating Transfers In</i>	723,336	6,721,572	6,377,405	6,523,400		100.00	6,721,572-
<i>Operating Transfers Out</i>	22,000						
Equity							
Use of Net Position					344,069-		344,069-
Total Equity					344,069-		344,069-
Tax Levy Required / (Contributed)	1,164,000	1,039,193	519,596	1,039,193	903,732	13.04	135,461-

**County of Sheboygan
2025 Preliminary Budget Report**

Internal Service Fund

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Revenue							
State Grants	3,223,623	3,742,946	1,734,276	3,618,551	4,113,379	9.90	370,433
Charges to State of Wisconsin	2,981,017	2,087,800	1,719,574	2,100,000	2,100,000	.58	12,200
Charges - Other Local Gov'ts	8,189,153	5,246,500	3,259,322	6,295,800	5,839,278	11.30	592,778
Public Charges for:							
General Government	39,308	49,826	16,301	40,920	36,319	27.11	13,507-
Public Safety	63						
Public Works	3,984	15,000	14,286	15,000	15,000		
Health Care Services	2,823,821	3,208,660	1,487,685	2,975,369	3,094,631	3.55	114,029-
Interest Income					70,000		70,000
Rent Revenue	82,676	86,247	45,480	92,660	85,534	.83	713-
Other Misc. Revenue	174,531	125,633	118,393	126,462	109,001	13.24	16,632-
General Revenue	17,518,175	14,562,612	8,395,316	15,264,762	15,463,142	6.18	900,530
Interdepartmental Revenue							
Insurance & Employee Related	13,416,157	15,961,056	7,017,626	14,011,228	15,513,053	2.81	448,003-
Repairs & Maintenance Services	135,583	545,080	301,677	536,580	74,771	86.28	470,309-
System Operation Revenue	2,556,444	2,760,876	1,350,026	2,755,004	3,033,978	9.89	273,102
Other Interdept'l Revenue	6,851,127	7,506,318	41,450	7,082,800	7,121,287	5.13	385,031-
Interdepartmental Revenue	22,959,311	26,773,330	8,710,779	24,385,612	25,743,089	3.85	1,030,241-
Total Revenue	40,477,486	41,335,942	17,106,095	39,650,374	41,206,231	.31	129,711-

**County of Sheboygan
2025 Preliminary Budget Report**

Internal Service Fund

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Expense							
Wages	6,938,125	7,316,017	3,519,244	6,811,702	7,447,790	1.80	131,773
Benefits	16,858,630	19,459,712	8,615,471	17,202,518	18,691,812	3.95	767,900-
Personnel Related Expenses	23,796,755	26,775,729	12,134,716	24,014,220	26,139,602	2.38	636,127-
Purchased Services	4,399,545	3,657,753	1,456,293	3,126,235	3,541,277	3.18	116,476-
Repairs and Maintenance	1,183,939	1,167,600	564,145	1,079,541	1,226,617	5.05	59,017
General Operating	9,782,952	7,398,412	4,468,610	7,631,650	7,260,956	1.86	137,456-
Fixed Charges	901,189	1,049,983	448,786	893,999	1,046,936	.29	3,047-
Bad Debt Expense	14,801						
Building & Improvement Depreciation	514,160		257,052				
Other Improvements Depreciation	57,734		28,867				
Infrastructure & Improvements Depreciation	27,931		13,965				
Machinery & Equipment Depreciation	1,847,216		1,026,692				
Operating Expense	18,729,466	13,273,748	8,264,410	12,731,425	13,075,786	1.49	197,962-
Employee Related Insurance	1,999,407	2,124,888	982,527	2,116,047	2,129,073	.20	4,185
Insurance Charges	286,683	299,926	149,963	299,626	309,971	3.35	10,045
Repairs & Maintenance Charges	48,152	20,300	13,715	23,247	23,900	17.73	3,600
System Operation Charges	128,760	145,927	72,897	122,097	148,503	1.77	2,576
Other Interdepartmental Charges	182,338	289,695	116,316	240,642	140,602	51.47	149,093-
Interdepartmental Charges	2,645,339	2,880,736	1,335,418	2,801,659	2,752,049	4.47	128,687-
Land and Land Improvements			189,871	189,871			
Machinery and Equipment		896,000	1,312,300	1,312,300	825,829	7.83	70,171-

**County of Sheboygan
2025 Preliminary Budget Report**

Internal Service Fund

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Computer and Systems Equipment		25,000	36,018	36,018		100.00	25,000-
Vehicles		1,052,765	720,297	1,030,494	2,106,876	100.13	1,054,111
Capital Outlay		1,973,765	2,258,486	2,568,683	2,932,705	48.58	958,940
Total Expense	45,171,560	44,903,978	23,993,030	42,115,987	44,900,142	.01	3,836-
 Other Financing Uses:							
Operating Transfers In	1,537,376	1,955,965	994,000	1,955,965	1,500,900	23.27	455,065-
Operating Transfers Out	149,409	694,544	351,191	408,811	688,440	.88	6,104-
 Equity							
Use of Net Position		769,544		408,811	1,785,368	132.00	1,015,824
Total Equity		769,544		408,811	1,785,368	132.00	1,015,824
 Tax Levy Required / (Contributed)	 1,484,354	 1,537,071	 749,220	 1,537,071	 1,096,083	 28.69	 440,988-

County of Sheboygan
2025 Preliminary Budget Report

Building Services

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Revenue							
Rent Revenue	6,214	5,280	4,270	5,280	5,280		
Other Misc. Revenue	3,497	2,556	29,381	31,066	2,556		
General Revenue	9,711	7,836	33,651	36,346	7,836		
Interdepartmental Revenue							
Repairs & Maintenance Services	68,965	26,220	39,295	40,835	37,600	43.40	11,380
Other Interdept'l Revenue	637,788	686,348	319,104	686,348	791,139	15.27	104,791
Interdepartmental Revenue	706,754	712,568	358,399	727,183	828,739	16.30	116,171
Total Revenue	716,465	720,404	392,050	763,529	836,575	16.13	116,171
Expense							
Wages	1,467,483	1,560,872	772,941	1,560,872	1,655,343	6.05	94,471
Benefits	201,487	221,133	103,414	221,133	235,185	6.35	14,052
Personnel Related Expenses	1,668,970	1,782,005	876,355	1,782,005	1,890,528	6.09	108,523
Purchased Services	675,163	690,650	314,629	705,790	717,360	3.87	26,710
Repairs and Maintenance	422,527	388,502	281,371	568,659	438,225	12.80	49,723
General Operating	130,062	206,045	65,663	324,628	166,224	19.33	39,821-
Operating Expense	1,227,753	1,285,197	661,663	1,599,077	1,321,809	2.85	36,612
Employee Related Insurance	489,758	574,869	244,839	574,869	607,585	5.69	32,716
Insurance Charges	25,882	26,952	13,476	26,952	28,598	6.11	1,646

**County of Sheboygan
2025 Preliminary Budget Report**

Building Services

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Repairs & Maintenance Charges	33,437	14,600	18,336	20,472	15,600	6.85	1,000
System Operation Charges	62,376	64,404	32,133	64,404	62,198	3.43	2,206-
Interdepartmental Charges	611,453	680,825	308,784	686,697	713,981	4.87	33,156
Buildings and Improvements				17,598			
Machinery and Equipment	94,763		10,063	78,320	16,000		16,000
Office Furniture & Equipment	34,000						
Vehicles	46,969	35,500	59,345	59,345		100.00	35,500-
Capital Outlay	175,732	35,500	69,408	155,263	16,000	54.93	19,500-
Total Expense	3,683,908	3,783,527	1,916,209	4,223,042	3,942,318	4.20	158,791
 Other Financing Uses:							
Operating Transfers In	22,000	2,500		2,500	2,500		
 Equity							
Use of Fund Balance for Subseq't Yr				398,916			
Total Equity				398,916			
 Tax Levy Required / (Contributed)	 3,024,642	 3,060,623	 1,530,312	 3,060,623	 3,103,243	 1.39	 42,620

Capital Outlay Recommendation for 2025 - \$5000+

Department: Building Services

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
Tennant Stand-on Scrubber	\$ 16,000		R
Grand Total Amounts	<u>\$ 16,000</u>	<u>\$ -</u>	

**County of Sheboygan
2025 Preliminary Budget Report**

Clerk of Courts

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Revenue							
State Grants	569,764	549,473	289,114	552,030	552,030	.47	2,557
Violations, Judgements, Damages	326,333	327,000	169,084	329,478	332,000	1.53	5,000
Public Charges for:							
General Government	670,527	658,000	434,827	784,035	748,000	13.68	90,000
Other Misc. Revenue			100	702			
General Revenue	1,566,624	1,534,473	893,124	1,666,245	1,632,030	6.36	97,557
Interdepartmental Revenue							
Other Interdept'l Revenue	36,599	50,662	16,723	36,723	53,393	5.39	2,731
Interdepartmental Revenue	36,599	50,662	16,723	36,723	53,393	5.39	2,731
Total Revenue	1,603,223	1,585,135	909,848	1,702,968	1,685,423	6.33	100,288
Expense							
Wages	1,151,076	1,276,170	632,906	1,266,780	1,365,134	6.97	88,964
Benefits	158,012	181,911	87,555	181,185	195,318	7.37	13,407
Personnel Related Expenses	1,309,088	1,458,081	720,461	1,447,965	1,560,452	7.02	102,371
Purchased Services	1,417,373	953,663	608,710	1,194,388	986,586	3.45	32,923
Repairs and Maintenance	5,931	2,693	5,187	5,187	5,100	89.38	2,407
General Operating	71,844	60,840	29,583	63,280	67,341	10.69	6,501
Fixed Charges	4,090	6,054	2,146	5,350	5,350	11.63	704-

**County of Sheboygan
2025 Preliminary Budget Report**

Clerk of Courts

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Bad Debt Expense	15,010						
Operating Expense	1,514,248	1,023,250	645,625	1,268,205	1,064,377	4.02	41,127
Employee Related Insurance	376,187	439,432	225,301	434,290	488,868	11.25	49,436
Insurance Charges	16,837	17,382	8,691	17,382	18,437	6.07	1,055
Repairs & Maintenance Charges	163		92	92			
System Operation Charges	62,467	66,881	28,613	66,981	85,362	27.63	18,481
Other Interdepartmental Charges	287	287	143	287	301	4.88	14
Interdepartmental Charges	455,941	523,982	262,840	519,032	592,968	13.17	68,986
Total Expense	3,279,277	3,005,313	1,628,927	3,235,202	3,217,797	7.07	212,484
 <i>Other Financing Uses:</i>							
<i>Operating Transfers In</i>				27,939	31,383		31,383
Tax Levy Required / (Contributed)	1,406,621	1,420,178	710,088	1,420,178	1,500,991	5.69	80,813

**County of Sheboygan
2025 Preliminary Budget Report**

Corporation Counsel

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Revenue							
Other Misc. Revenue	948	350	834	834	350		
General Revenue	948	350	834	834	350		
Interdepartmental Revenue							
Other Interdept'l Revenue	292,115	312,725	156,376	312,725	332,769	6.41	20,044
Interdepartmental Revenue	292,115	312,725	156,376	312,725	332,769	6.41	20,044
Total Revenue	293,063	313,075	157,209	313,559	333,119	6.40	20,044
Expense							
Wages	119,605	136,575	67,823	136,575	139,714	2.30	3,139
Benefits	17,168	19,531	9,737	19,531	20,049	2.65	518
Personnel Related Expenses	136,773	156,106	77,560	156,106	159,763	2.34	3,657
Purchased Services							
General Operating	4,184	3,225	861	3,225	3,355	4.03	130
Fixed Charges	158						
Operating Expense	438,728	475,788	237,147	475,788	515,418	8.33	39,630
Employee Related Insurance							
Insurance Charges	7,123	11,254	5,626	11,254	11,527	2.43	273
System Operation Charges	1,000	1,058	529	1,058	1,094	3.40	36
Interdepartmental Charges	288	1,324	662	1,324	2,753	107.93	1,429
Interdepartmental Charges	8,411	13,636	6,817	13,636	15,374	12.75	1,738

**County of Sheboygan
2025 Preliminary Budget Report**

Corporation Counsel

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Total Expense	583,912	645,530	321,524	645,530	690,555	6.97	45,025
Tax Levy Required / (Contributed)	313,655	332,455	166,228	332,455	357,436	7.51	24,981

**County of Sheboygan
2025 Preliminary Budget Report**

County Administrator

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
<i>Expense</i>							
Wages	180,709	353,409	122,762	254,630	306,649	13.23	46,760-
Benefits	24,676	50,109	17,923	35,844	43,574	13.04	6,535-
Personnel Related Expenses	205,385	403,518	140,684	290,474	350,223	13.21	53,295-
Purchased Services	528	1,550	418	1,550	9,560	516.77	8,010
Repairs and Maintenance		100				100.00	100-
General Operating	8,442	12,660	3,179	9,873	18,162	43.46	5,502
Fixed Charges					500		500
Operating Expense	8,970	14,310	3,597	11,423	28,222	97.22	13,912
Employee Related Insurance	11,634	66,250	5,814	11,542	11,469	82.69	54,781-
Insurance Charges	1,084	1,135	568	1,135	1,186	4.49	51
System Operation Charges	11,061	15,993	8,263	15,843	13,355	16.49	2,638-
Interdepartmental Charges	23,779	83,378	14,645	28,520	26,010	68.80	57,368-
<i>Total Expense</i>	<i>238,134</i>	<i>501,206</i>	<i>158,927</i>	<i>330,417</i>	<i>404,455</i>	<i>19.30</i>	<i>96,751-</i>
<i>Other Financing Uses:</i>							
<i>Operating Transfers In</i>		<i>104,925</i>				<i>100.00</i>	<i>104,925-</i>
<i>Tax Levy Required / (Contributed)</i>	<i>395,738</i>	<i>396,281</i>	<i>198,140</i>	<i>396,281</i>	<i>404,455</i>	<i>2.06</i>	<i>8,174</i>

**County of Sheboygan
2025 Preliminary Budget Report**

County Board

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Revenue							
Other Misc. Revenue	5,161						
Total Revenue	5,161						
Expense							
Wages	128,436	139,265	61,986	136,000	137,042	1.60	2,223-
Benefits	10,911	12,343	5,330	10,660	12,251	.75	92-
Personnel Related Expenses	139,347	151,608	67,317	146,660	149,293	1.53	2,315-
General Operating	38,327	42,869	25,312	42,451	43,081	.49	212
Operating Expense	38,327	42,869	25,312	42,451	43,081	.49	212
Employee Related Insurance	177	169	76	150	170	.59	1
Insurance Charges	2,201	2,260	1,130	2,260	2,411	6.68	151
System Operation Charges	33,894	50,015	24,666	49,615	53,826	7.62	3,811
Interdepartmental Charges	36,272	52,444	25,872	52,025	56,407	7.56	3,963
Total Expense	213,946	246,921	118,500	241,136	248,781	.75	1,860
Tax Levy Required / (Contributed)	230,280	246,921	123,462	246,921	248,781	.75	1,860

**County of Sheboygan
2025 Preliminary Budget Report**

County Clerk

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Revenue							
Charges - Other Local Gov'ts	26,223	29,500	65,164	67,664	29,500		
Non-Business Licenses	107,368	103,000	63,777	100,000	103,000		
Public Charges for:							
General Government	467	510	451	542	510		
Public Safety	12,471	11,000	6,436	12,000	12,000	9.09	1,000
Other Misc. Revenue	315	450	204	450	450		
General Revenue	146,844	144,460	136,032	180,656	145,460	.69	1,000
Interdepartmental Revenue							
System Operation Revenue	115	128	117	128	120	6.25	8-
Interdepartmental Revenue	115	128	117	128	120	6.25	8-
Total Revenue	146,959	144,588	136,149	180,784	145,580	.69	992
Expense							
Wages	190,726	180,693	90,592	181,398	187,330	3.67	6,637
Benefits	26,629	25,796	12,860	25,796	26,779	3.81	983
Personnel Related Expenses	217,355	206,489	103,452	207,194	214,109	3.69	7,620
Purchased Services	43,101	45,670		45,670	45,670		
Repairs and Maintenance	22,697	20,653	13,115	23,926	22,568	9.27	1,915
General Operating	26,964	17,453	14,271	20,475	15,390	11.82	2,063-
Operating Expense	92,761	83,776	27,386	90,071	83,628	.18	148-

County of Sheboygan
2025 Preliminary Budget Report

County Clerk

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Employee Related Insurance	37,287	38,814	19,429	38,814	39,753	2.42	939
Insurance Charges	1,326	1,385	692	1,385	1,452	4.84	67
Repairs & Maintenance Charges			41	41			
System Operation Charges	70,688	38,370	33,297	56,454	39,303	2.43	933
Other Interdepartmental Charges	16	17	8	17	18	5.88	1
Interdepartmental Charges	109,317	78,586	53,468	96,711	80,526	2.47	1,940
Total Expense	419,434	368,851	184,306	393,976	378,263	2.55	9,412
 Tax Levy Required / (Contributed)	 244,375	 224,263	 112,132	 224,263	 232,683	 3.75	 8,420

**County of Sheboygan
2025 Preliminary Budget Report**

Court Commissioner

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Revenue							
Public Charges for:							
General Government	1,880	2,500	1,008	2,100	2,100	16.00	400-
Health Care Services	31,435	27,692	11,570	27,692	27,692		
Rent Revenue	5,310	4,400	2,430	4,800	4,800	9.09	400
Other Misc. Revenue			250	250			
General Revenue	38,625	34,592	15,258	34,842	34,592		
Interdepartmental Revenue							
Other Interdept'l Revenue	13,163	12,000	7,255	12,500	12,000		
Interdepartmental Revenue	13,163	12,000	7,255	12,500	12,000		
Total Revenue	51,788	46,592	22,513	47,342	46,592		
Expense							
Wages	249,072	258,227	127,650	258,227	262,953	1.83	4,726
Benefits	35,099	36,928	18,225	36,928	37,733	2.18	805
Personnel Related Expenses	284,171	295,155	145,875	295,155	300,686	1.87	5,531
Purchased Services	19,748	25,000	13,356	25,000	25,000		
Repairs and Maintenance	563	657	274	657	657		
General Operating	4,240	3,950	1,417	4,050	5,354	35.54	1,404
Bad Debt Expense	2,487	1,912		1,912	4,148	116.95	2,236
Operating Expense	27,037	31,519	15,047	31,619	35,159	11.55	3,640

**County of Sheboygan
2025 Preliminary Budget Report**

Court Commissioner

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Employee Related Insurance	36,755	38,360	19,131	38,281	39,193	2.17	833
Insurance Charges	1,353	1,406	703	1,406	1,481	5.33	75
System Operation Charges	6,882	8,548	4,000	8,548	8,122	4.98	426-
Interdepartmental Charges	44,990	48,314	23,834	48,235	48,796	1.00	482
Total Expense	356,198	374,988	184,756	375,009	384,641	2.57	9,653
Tax Levy Required / (Contributed)	317,758	328,396	164,197	328,396	338,049	2.94	9,653

**County of Sheboygan
2025 Preliminary Budget Report**

District Attorney

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
<i>Revenue</i>							
State Grants	142,566	160,847		160,847	197,266	22.64	36,419
Public Charges for:							
General Government	61,618	46,000	27,786	54,020	45,500	1.09	500-
Other Misc. Revenue			1	1			
General Revenue	204,183	206,847	27,786	214,868	242,766	17.37	35,919
Interdepartmental Revenue							
Other Interdept'l Revenue	155	200	71	150	270	35.00	70
Interdepartmental Revenue	155	200	71	150	270	35.00	70
<i>Total Revenue</i>	<i>204,339</i>	<i>207,047</i>	<i>27,857</i>	<i>215,018</i>	<i>243,036</i>	<i>17.38</i>	<i>35,989</i>
<i>Expense</i>							
Wages	627,284	699,381	334,040	668,046	688,749	1.52	10,632-
Benefits	87,879	99,245	46,822	95,864	98,833	.42	412-
Personnel Related Expenses	715,163	798,626	380,862	763,910	787,582	1.38	11,044-
Purchased Services	25,062	23,300	8,855	17,874	24,200	3.86	900
Repairs and Maintenance	2,572	3,500	1,730	3,500	3,500		
General Operating	45,948	28,007	11,937	24,430	28,777	2.75	770
Fixed Charges	352						
Operating Expense	73,934	54,807	22,522	45,804	56,477	3.05	1,670

**County of Sheboygan
2025 Preliminary Budget Report**

District Attorney

Description	2023 Actual	2024 Budget	June, 2024 YTD	2024 Annual Projection	2025 Budget Request	% Chg from 2024 Budget	\$ Chg from 2024 Budget
Employee Related Insurance	150,533	190,528	96,957	190,402	218,125	14.48	27,597
Insurance Charges	3,447	3,595	1,797	3,595	3,774	4.98	179
Repairs & Maintenance Charges	82	100	51	100	100		
System Operation Charges	19,479	22,292	11,143	22,292	24,228	8.68	1,936
Interdepartmental Charges	173,541	216,515	109,948	216,389	246,227	13.72	29,712
Total Expense	962,638	1,069,948	513,332	1,026,103	1,090,286	1.90	20,338
 Tax Levy Required / (Contributed)	 856,901	 862,901	 431,450	 862,901	 847,250	 1.81	 15,651-

County of Sheboygan
2025 Preliminary Budget Report

Employee Benefits

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Revenue							
Public Charges for:							
Health Care Services	2,823,821	3,208,660	1,487,685	2,975,369	3,094,631	3.55	114,029-
Interest Income					70,000		70,000
Rent Revenue	72,139	76,797	41,230	82,460	75,334	1.91	1,463-
Other Misc. Revenue	76,456	100,633	49,446	98,858	84,001	16.53	16,632-
General Revenue	2,972,416	3,386,090	1,578,360	3,156,687	3,323,966	1.83	62,124-
Interdepartmental Revenue							
Insurance & Employee Related	12,755,172	15,281,943	6,666,057	13,332,115	14,766,411	3.37	515,532-
Interdepartmental Revenue	12,755,172	15,281,943	6,666,057	13,332,115	14,766,411	3.37	515,532-
Total Revenue	15,727,588	18,668,033	8,244,417	16,488,802	18,090,377	3.09	577,656-
Expense							
Benefits	15,320,172	18,454,765	8,123,019	16,287,609	17,640,562	4.41	814,203-
Personnel Related Expenses	15,320,172	18,454,765	8,123,019	16,287,609	17,640,562	4.41	814,203-
Purchased Services	72,916	82,308	40,828	76,428	42,600	48.24	39,708-
General Operating	2,248	4,500	2,636	2,636		100.00	4,500-
Fixed Charges	72,139	73,140	35,340	70,680	75,334	3.00	2,194
Operating Expense	147,303	159,948	78,804	149,744	117,934	26.27	42,014-

**County of Sheboygan
2025 Preliminary Budget Report**

Employee Benefits

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Other Interdepartmental Charges	71,420	128,320	64,160	128,320		100.00	128,320-
Interdepartmental Charges	71,420	128,320	64,160	128,320		100.00	128,320-
<i>Total Expense</i>	<i>15,538,894</i>	<i>18,743,033</i>	<i>8,265,983</i>	<i>16,565,673</i>	<i>17,758,496</i>	<i>5.25</i>	<i>984,537-</i>
<i>Equity</i>							
Use of Net Position		75,000			331,881-	542.51	406,881-
<i>Total Equity</i>		<i>75,000</i>			<i>331,881-</i>	<i>542.51</i>	<i>406,881-</i>

Tax Levy Required / (Contributed)

**County of Sheboygan
2025 Preliminary Budget Report**

Finance

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Revenue							
Charges - Other Local Gov'ts	68,762	71,644	35,297	70,594	73,135	2.08	1,491
Other Misc. Revenue	77,786	56,000	27,710	58,950	58,950	5.27	2,950
General Revenue	146,548	127,644	63,007	129,544	132,085	3.48	4,441
Interdepartmental Revenue							
Other Interdept'l Revenue	587,176	726,706	294,491	627,744	737,378	1.47	10,672
Interdepartmental Revenue	587,176	726,706	294,491	627,744	737,378	1.47	10,672
Total Revenue	733,724	854,350	357,497	757,288	869,463	1.77	15,113
Expense							
Wages	1,147,015	1,486,267	598,260	1,371,482	1,560,514	5.00	74,247
Benefits	159,771	212,536	83,190	190,771	223,822	5.31	11,286
Personnel Related Expenses	1,306,786	1,698,803	681,451	1,562,253	1,784,336	5.03	85,533
Purchased Services	215,929	195,095	58,408	137,730	105,495	45.93	89,600-
Repairs and Maintenance	767	1,642	1,349	1,642	1,852	12.79	210
General Operating	24,767	25,287	9,475	21,740	21,808	13.76	3,479-
Fixed Charges	2,912	2,800	1,633	2,800	3,000	7.14	200
Operating Expense	244,375	224,824	70,865	163,912	132,155	41.22	92,669-
Employee Related Insurance	210,076	330,794	110,802	253,902	329,331	.44	1,463-
Insurance Charges	4,483	4,717	2,359	4,717	4,906	4.01	189

**County of Sheboygan
2025 Preliminary Budget Report**

Finance

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
System Operation Charges	62,348	68,156	32,667	66,719	70,529	3.48	2,373
Other Interdepartmental Charges	19	19	10	19	20	5.26	1
Interdepartmental Charges	276,926	403,686	145,837	325,357	404,786	.27	1,100
Total Expense	1,828,087	2,327,313	898,152	2,051,522	2,321,277	.26	6,036-
Other Financing Uses:							
Operating Transfers In	110,861	155,835	1,625	39,813	72,916	53.21	82,919-
Tax Levy Required / (Contributed)	1,265,882	1,317,128	658,565	1,317,128	1,378,898	4.69	61,770

**County of Sheboygan
2025 Preliminary Budget Report**

Health and Human Services

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Revenue							
Federal Grants	1,679,280	1,622,999	1,408,462	2,921,878	3,067,895	89.03	1,444,896
State Grants	19,182,009	18,825,914	11,565,613	18,867,264	19,022,146	1.04	196,232
Business Licenses	423,579	494,099	291,668	450,000	504,000	2.00	9,901
Public Charges for:							
General Government	120,730	113,897	57,468	111,140	110,455	3.02	3,442-
Public Safety			64	63			
Health Care Services	7,200	9,000	3,435	9,000	9,000		
H & HS Services	9,755,844	13,128,407	4,441,051	12,521,228	16,235,699	23.67	3,107,292
Rent Revenue	24,472	26,187	9,455	9,455		100.00	26,187-
Donations	93,073	85,500	57,107	115,625	110,500	29.24	25,000
Other Misc. Revenue	11,381	12,497	5,677	5,893	5,940	52.47	6,557-
General Revenue	31,297,568	34,318,500	17,839,999	35,011,546	39,065,635	13.83	4,747,135
Interdepartmental Revenue							
Other Interdept'l Revenue	300	300		300	300		
Interdepartmental Revenue	300	300		300	300		
Total Revenue	31,297,868	34,318,800	17,839,999	35,011,846	39,065,935	13.83	4,747,135
Expense							
Wages	13,425,659	15,344,470	7,274,707	15,147,691	15,866,529	3.40	522,059
Benefits	1,853,018	2,194,253	1,017,093	2,124,206	2,276,435	3.75	82,182
Personnel Related Expenses	15,278,676	17,538,723	8,291,800	17,271,897	18,142,964	3.45	604,241

**County of Sheboygan
2025 Preliminary Budget Report**

Health and Human Services

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Purchased Services	22,031,316	22,843,783	11,946,659	24,384,509	27,212,969	19.13	4,369,186
Repairs and Maintenance	32,191	43,062	16,459	43,090	44,042	2.28	980
General Operating	1,769,747	1,880,548	1,013,750	2,079,898	1,935,350	2.91	54,802
Fixed Charges	58,206	39,963	27,461	60,944	66,088	65.37	26,125
Operating Expense	23,891,460	24,807,356	13,004,330	26,568,441	29,258,449	17.94	4,451,093
Employee Related Insurance	3,560,125	4,801,409	1,959,832	3,744,485	4,402,312	8.31	399,097-
Insurance Charges	94,212	99,253	49,627	98,143	103,089	3.86	3,836
Repairs & Maintenance Charges	637,396	677,148	318,275	641,801	781,939	15.48	104,791
System Operation Charges	1,062,082	1,174,637	570,980	1,150,276	1,357,998	15.61	183,361
Public Safety Charges	400	1,200	800	1,200	1,200		
Health & Human Services				119,856-			
Other Interdepartmental Charges	550,148	502,268	245,188	490,883	635,757	26.58	133,489
Interdepartmental Charges	5,904,363	7,255,915	3,144,702	6,006,932	7,282,295	.36	26,380
Office Furniture & Equipment	8,978	10,000	10,135	10,135		100.00	10,000-
Vehicles					6,500		6,500
Capital Outlay	8,978	10,000	10,135	10,135	6,500	35.00	3,500-
Total Expense	45,083,478	49,611,994	24,450,967	49,857,405	54,690,208	10.24	5,078,214
Other Financing Uses:							
Operating Transfers In	323,344	796,646	348,467	701,504	797,407	.10	761
Operating Transfers Out	130,915						

**County of Sheboygan
2025 Preliminary Budget Report**

Health and Human Services

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Equity							
Use of Fund Balance for Subseq't Yr				174,304			
Total Equity				174,304			
Tax Levy Required / (Contributed)	14,259,204	14,496,548	6,199,123	14,496,548	14,826,866	2.28	330,318

Capital Outlay Recommendation for 2025 - \$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>
Retiring Sheriff Civil Process Van	\$ 6,500		A
Grand Total Amounts	<hr/> <hr/> \$ 6,500	<hr/> <hr/> \$ -	

**County of Sheboygan
2025 Preliminary Budget Report**

Human Resources

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Revenue							
Other Misc. Revenue	107		282	294	38,000		38,000
General Revenue	107		282	294	38,000		38,000
Interdepartmental Revenue							
Other Interdept'l Revenue	71,420	128,320	64,160	128,320	103,245	19.54	25,075-
Interdepartmental Revenue	71,420	128,320	64,160	128,320	103,245	19.54	25,075-
Total Revenue	71,527	128,320	64,442	128,614	141,245	10.07	12,925
Expense							
Wages	322,268	475,561	216,312	479,152	574,095	20.72	98,534
Benefits	42,069	68,005	27,710	64,195	147,384	116.73	79,379
Personnel Related Expenses	364,338	543,566	244,022	543,347	721,479	32.73	177,913
Purchased Services	108,279	85,000	29,756	279,635	170,411	100.48	85,411
Repairs and Maintenance	3,798	4,000	227	1,480	1,480	63.00	2,520-
General Operating	57,810	67,022	11,081	50,828	75,907	13.26	8,885
Fixed Charges			1,255	2,520	2,520		2,520
Operating Expense	169,887	156,022	42,318	334,463	250,318	60.44	94,296
Employee Related Insurance	84,807	132,895	49,809	127,430	153,555	15.55	20,660
Insurance Charges	1,950	2,046	1,023	2,046	2,135	4.35	89

**County of Sheboygan
2025 Preliminary Budget Report**

Human Resources

Description	2023 Actual	2024 Budget	June, 2024 YTD	2024 Annual Projection	2025 Budget Request	% Chg from 2024 Budget	\$ Chg from 2024 Budget
System Operation Charges	25,938	31,293	15,223	31,043	37,146	18.70	5,853
Other Interdepartmental Charges	8	8	4	8	8		
Interdepartmental Charges	112,703	166,242	66,059	160,527	192,844	16.00	26,602
Total Expense	646,927	865,830	352,399	1,038,337	1,164,641	34.51	298,811
<i>Other Financing Uses:</i>							
Operating Transfers In	62,976	78,609	30,679	329,841	116,396	48.07	37,787
Tax Levy Required / (Contributed)	637,885	658,901	329,450	658,901	907,000	37.65	248,099

**County of Sheboygan
2025 Preliminary Budget Report**

Information Technology

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Revenue							
Public Charges for:							
General Government	26,308	37,826	12,201	28,920	24,319	35.71	13,507-
Other Misc. Revenue	15,517		2,603	2,604			
General Revenue	41,825	37,826	14,803	31,524	24,319	35.71	13,507-
Interdepartmental Revenue							
System Operation Revenue	2,556,444	2,760,876	1,350,026	2,755,004	3,033,978	9.89	273,102
Other Interdept'l Revenue	71,688						
Interdepartmental Revenue	2,628,132	2,760,876	1,350,026	2,755,004	3,033,978	9.89	273,102
Total Revenue	2,669,957	2,798,702	1,364,829	2,786,528	3,058,297	9.28	259,595
Expense							
Wages	613,999	607,986	301,069	601,702	704,121	15.81	96,135
Benefits	139,731	86,410	42,954	85,909	100,689	16.52	14,279
Personnel Related Expenses	753,730	694,396	344,023	687,611	804,810	15.90	110,414
Purchased Services	1,606,210	1,753,613	708,990	1,628,882	1,895,438	8.09	141,825
Repairs and Maintenance	101,087	92,600	43,534	88,961	101,600	9.72	9,000
General Operating	80,900	37,794	37,159	56,417	31,235	17.35	6,559-
Fixed Charges	36,606	51,660	22,872	45,120	47,348	8.35	4,312-

**County of Sheboygan
2025 Preliminary Budget Report**

Information Technology

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Building & Improvement Depreciation	11,572		5,786				
Machinery & Equipment Depreciation	228,249		103,270				
Operating Expense	2,064,624	1,935,667	921,612	1,819,380	2,075,621	7.23	139,954
Employee Related Insurance	146,496	133,687	66,105	132,206	163,772	22.50	30,085
Insurance Charges	7,490	7,687	3,843	7,687	8,027	4.42	340
Repairs & Maintenance Charges	90	400	80	192	400		
System Operation Charges	1,652	1,846	916	1,846	1,751	5.15	95-
Other Interdepartmental Charges	20	19	10	19	20	5.26	1
Interdepartmental Charges	155,748	143,639	70,954	141,950	173,970	21.12	30,331
Computer and Systems Equipment		25,000	36,018	36,018		100.00	25,000-
Capital Outlay		25,000	36,018	36,018		100.00	25,000-
Total Expense	2,974,102	2,798,702	1,372,606	2,684,959	3,054,401	9.14	255,699
Other Financing Uses:							
Operating Transfers In	117,734		20,119				
Operating Transfers Out		343,353		57,620	357,394	4.09	14,041
Equity							
Use of Net Position		343,353		57,620	353,498	2.95	10,145
Total Equity		343,353		57,620	353,498	2.95	10,145
Tax Levy Required / (Contributed)							

**County of Sheboygan
2025 Preliminary Budget Report**

Medical Examiner

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Revenue							
Other Misc. Revenue	162,675	163,828	84,164	174,319	179,798	9.75	15,970
General Revenue	162,675	163,828	84,164	174,319	179,798	9.75	15,970
Interdepartmental Revenue							
Other Interdept'l Revenue	20,000	5,000	5,000	5,000	8,800	76.00	3,800
Interdepartmental Revenue	20,000	5,000	5,000	5,000	8,800	76.00	3,800
Total Revenue	182,675	168,828	89,164	179,319	188,598	11.71	19,770
Expense							
Wages	132,016	139,691	69,610	139,779	144,267	3.28	4,576
Benefits	9,813	10,337	5,004	10,337	10,677	3.29	340
Personnel Related Expenses	141,829	150,028	74,614	150,116	154,944	3.28	4,916
Purchased Services	95,894	104,508	44,102	98,926	114,496	9.56	9,988
Repairs and Maintenance		125		60	120	4.00	5-
General Operating	15,738	20,325	7,253	20,425	27,581	35.70	7,256
Fixed Charges					1,043		1,043
Operating Expense	111,632	124,958	51,354	119,411	143,240	14.63	18,282

**County of Sheboygan
2025 Preliminary Budget Report**

Medical Examiner

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Employee Related Insurance	13,038	29,508	13,409	29,508	27,494	6.83	2,014-
Insurance Charges	1,111	1,151	576	1,151	1,216	5.65	65
System Operation Charges	22,167	23,000	11,469	22,950	22,286	3.10	714-
Interdepartmental Charges	36,316	53,659	25,454	53,609	50,996	4.96	2,663-
Total Expense	289,777	328,645	151,422	323,136	349,180	6.25	20,535
 Tax Levy Required / (Contributed)	 129,268	 159,817	 79,908	 159,817	 160,582	 .48	 765

**County of Sheboygan
2025 Preliminary Budget Report**

Non-Departmental

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Revenue							
Interest and Penalty on Tax	212		4	50			
Federal Grants	3,196,493	2,434,852	1,411,564	3,423,269	2,406,942	1.15	27,910-
State Grants	3,815,380	4,809,562	254,715	4,809,562	6,280,632	30.59	1,471,070
Public Charges for:							
General Government	104,752	109,700	51,560	107,390	107,390	2.11	2,310-
Public Safety	134,417	139,428	79,106	158,212	158,214	13.47	18,786
Interest Income	3,962,110	939,813	2,512,746	4,645,677	935,611	.45	4,202-
Other Misc. Revenue	2,483,213	374,469	1,736,980	2,238,511	379,857	1.44	5,388
Total Revenue	13,696,578	8,807,824	6,046,675	15,382,671	10,268,646	16.59	1,460,822
Expense							
Purchased Services	4,890				30,000		30,000
Repairs and Maintenance	3,662	1,000	3,014	2,900	1,750	75.00	750
General Operating	2,668,406	2,650,748	2,486,638	3,112,530	3,669,783	38.44	1,019,035
Fixed Charges	121,348-			125,000-			
Principal	142,609						
Interest	13,639	4,000	2,813	5,626	4,000		
Operating Expense	2,711,860	2,655,748	2,492,465	2,996,056	3,705,533	39.53	1,049,785
Insurance Charges	2,749	3,023	1,511	2,749	3,121	3.24	98
Repairs & Maintenance Charges	60	175		175	175		
Interdepartmental Charges	2,809	3,198	1,511	2,924	3,296	3.06	98

**County of Sheboygan
2025 Preliminary Budget Report**

Non-Departmental

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Land and Land Improvements	130,000						
Capital Outlay	130,000						
Total Expense	2,844,669	2,658,946	2,493,976	2,998,980	3,708,829	39.48	1,049,883
Other Financing Uses:							
Operating Transfers In	130,915				3,896		3,896
Operating Transfers Out	3,141,883	9,954,551	7,481,984	9,937,908	4,170,042	58.11	5,784,509-
Equity							
Use of Gen Fund Assigned Fund Balance		15,000			147,226	881.51	132,226
Use of Unassigned Fund Balance		6,371,225		6,339,488	891,723	86.00	5,479,502-
Use of Jail Assessment Fund Balance		13,072		5,712-	29,286	124.04	16,214
Use of Land Records Fund Balance		2,532		34,343-	55,685-	2,299.25	58,217-
Total Equity		6,401,829		6,299,433	1,012,550	84.18	5,389,279-
Tax Levy Required / (Contributed)	2,417,597-	2,596,156-	1,298,077-	2,596,156-	3,406,221-	31.20	810,065-

**County of Sheboygan
2025 Preliminary Budget Report**

Planning and Conservation

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Revenue							
Federal Grants	99,989	107,429	108,791	158,791	150,000	39.63	42,571
State Grants	497,327	388,041	74,508	388,041	418,870	7.94	30,829
Grants from Local Gov'ts	1,539	2,500		2,500	2,500		
Charges - Other Local Gov'ts	2,117		43,664	43,664	40,000		40,000
Other Permits and Fees	274,638	284,539	153,450	284,967	277,600	2.44	6,939-
Recreation Fees	53,375	48,000	22,327	48,000	48,000		
Violations, Judgements, Damages	3,618	3,500	391	2,500	3,000	14.29	500-
Public Charges for:							
General Government	5,831	5,550	2,885	5,525	5,825	4.95	275
Conservation and Development	231,181	185,500	188,222	188,222	185,500		
Rent Revenue	36,020	37,000	17,342	37,000	37,400	1.08	400
Donations	931	200	203	203	200		
Other Misc. Revenue	75,437	6,000	8,749	8,749	1,000	83.33	5,000-
General Revenue	1,282,003	1,068,259	620,532	1,168,162	1,169,895	9.51	101,636
Interdepartmental Revenue							
Other Interdept'l Revenue	2,295	2,295		2,295	2,295		
Interdepartmental Revenue	2,295	2,295		2,295	2,295		
Total Revenue	1,284,298	1,070,554	620,532	1,170,457	1,172,190	9.49	101,636

**County of Sheboygan
2025 Preliminary Budget Report**

Planning and Conservation

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Expense							
Wages	949,465	975,660	496,888	975,986	1,004,893	3.00	29,233
Benefits	130,078	137,276	68,060	137,276	142,727	3.97	5,451
Personnel Related Expenses	1,079,543	1,112,936	564,948	1,113,262	1,147,620	3.12	34,684
Purchased Services	423,804	262,920	204,187	356,580	404,920	54.01	142,000
Repairs and Maintenance	305,645	256,926	109,690	264,036	236,250	8.05	20,676-
General Operating	295,377	289,806	210,058	300,831	292,038	.77	2,232
Fixed Charges	8,152	7,100	6,150	9,814	8,500	19.72	1,400
Bad Debt Expense	80						
Operating Expense	1,033,058	816,752	530,085	931,261	941,708	15.30	124,956
Employee Related Insurance	286,523	301,615	140,312	301,615	284,500	5.67	17,115-
Insurance Charges	14,947	15,565	7,783	15,565	16,318	4.84	753
Repairs & Maintenance Charges	46,894	30,380	30,127	33,153	30,471	.30	91
System Operation Charges	72,856	79,153	39,520	79,153	80,420	1.60	1,267
Other Interdepartmental Charges	316	316	8	316	316		
Interdepartmental Charges	421,536	427,029	217,749	429,802	412,025	3.51	15,004-
Other Improvements		60,000		60,000		100.00	60,000-
Machinery and Equipment	26,950	10,000		9,800	26,200	162.00	16,200
Computer and Systems Equipment	64,334						
Vehicles	47,803				28,000		28,000
Capital Outlay	139,087	70,000		69,800	54,200	22.57	15,800-

**County of Sheboygan
2025 Preliminary Budget Report**

Planning and Conservation

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Total Expense	2,673,223	2,426,717	1,312,782	2,544,125	2,555,553	5.31	128,836
Other Financing Uses:							
Operating Transfers In	21,609	45,228	29,329	45,228	47,750	5.58	2,522
Equity							
Use of Gen Fund Assigned Fund Balance		33,000		33,000		100.00	33,000-
Total Equity		33,000		33,000		100.00	33,000-
Tax Levy Required / (Contributed)	1,266,292	1,277,935	638,968	1,277,935	1,335,613	4.51	57,678

Capital Outlay Recommendation for 2025 - \$5000+

Department: Planning and Conservation

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
New Mower	\$ 26,200		R
New Vehicle	\$ 33,000	\$ (5,000)	R
Grand Total Amounts	<u>\$ 59,200</u>	<u>\$ (5,000)</u>	

**County of Sheboygan
2025 Preliminary Budget Report**

Property and Liability Insurance

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Revenue							
Other Misc. Revenue	5,722						
General Revenue	5,722						
Interdepartmental Revenue							
Insurance & Employee Related	660,985	679,113	351,569	679,113	746,642	9.94	67,529
Other Interdept'l Revenue	62,300	74,300	37,200	74,300	62,512	15.87	11,788-
Interdepartmental Revenue	723,285	753,413	388,769	753,413	809,154	7.40	55,741
Total Revenue	729,007	753,413	388,769	753,413	809,154	7.40	55,741
Expense							
Fixed Charges	772,528	753,413	388,769	751,294	809,154	7.40	55,741
Operating Expense	772,528	753,413	388,769	751,294	809,154	7.40	55,741
Total Expense	772,528	753,413	388,769	751,294	809,154	7.40	55,741

Tax Levy Required / (Contributed)

**County of Sheboygan
2025 Preliminary Budget Report**

Register of Deeds

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Revenue							
Public Charges for:							
General Government	871,967	936,177	435,648	912,749	920,084	1.72	16,093-
Total Revenue	871,967	936,177	435,648	912,749	920,084	1.72	16,093-
Expense							
Wages	351,816	377,868	178,485	377,868	375,332	.67	2,536-
Benefits	47,953	53,954	23,271	53,954	51,868	3.87	2,086-
Personnel Related Expenses	399,769	431,822	201,757	431,822	427,200	1.07	4,622-
Purchased Services	98,409	114,328	66,343	114,328	131,048	14.62	16,720
Repairs and Maintenance	2,456	1,070		1,070	1,050	1.87	20-
General Operating	15,863	25,415	11,030	25,415	24,070	5.29	1,345-
Fixed Charges	30	5,300	1,975	5,300	5,300		
Operating Expense	116,758	146,113	79,348	146,113	161,468	10.51	15,355
Employee Related Insurance	147,906	160,109	58,506	154,409	145,186	9.32	14,923-
Insurance Charges	2,465	2,571	1,285	2,571	2,698	4.94	127
System Operation Charges	52,177	58,616	28,575	58,616	57,299	2.25	1,317-
Other Interdepartmental Charges	83	83	41	83	87	4.82	4
Interdepartmental Charges	202,630	221,379	88,408	215,679	205,270	7.28	16,109-
Total Expense	719,156	799,314	369,513	793,614	793,938	.67	5,376-

**County of Sheboygan
2025 Preliminary Budget Report**

Register of Deeds

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
<i>Other Financing Uses:</i>							
<i>Operating Transfers In</i>	54,038	72,555	43,055	72,555	68,555	5.51	4,000-
<i>Tax Levy Required / (Contributed)</i>	231,346-	209,418-	104,709-	209,418-	194,701-	7.03	14,717

**County of Sheboygan
2025 Preliminary Budget Report**

Rocky Knoll Health Care Center

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Revenue							
Federal Grants	16,460						
Charges to State of Wisconsin	543,789	494,700	155,796			100.00	494,700-
Public Charges for:							
General Government	146	126	48	150	150	19.05	24
Public Safety	93						
Health Care Services	16,255,336	15,380,375	10,172,923	19,944,353	19,986,602	29.95	4,606,227
Interest Income	870		41,691	43,473	2,500		2,500
Donations	1,568,513		84				
Other Misc. Revenue	60,006	12,090	28,793	49,696	27,490	127.38	15,400
General Revenue	18,445,212	15,887,291	10,399,335	20,037,672	20,016,742	25.99	4,129,451
Interdepartmental Revenue							
Repairs & Maintenance Services	4,716	7,020		7,020	8,500	21.08	1,480
Other Interdept'l Revenue	25,034	30,324	8,547	20,513	30,324		
Interdepartmental Revenue	29,750	37,344	8,547	27,533	38,824	3.96	1,480
Total Revenue	18,474,963	15,924,635	10,407,882	20,065,205	20,055,566	25.94	4,130,931
Expense							
Wages	7,452,606	7,890,939	3,665,737	7,525,138	7,460,041	5.46	430,898-
Benefits	1,542,745	1,100,792	518,123	1,094,909	1,063,334	3.40	37,458-
Personnel Related Expenses	8,995,351	8,991,731	4,183,860	8,620,047	8,523,375	5.21	468,356-

**County of Sheboygan
2025 Preliminary Budget Report**

Rocky Knoll Health Care Center

<i>Description</i>	2023	2024	June, 2024	2024 Annual	2025 Budget	% Chg from	\$ Chg from
	<i>Actual</i>	<i>Budget</i>	<i>YTD</i>	<i>Projection</i>	<i>Request</i>	<i>2024 Budget</i>	<i>2024 Budget</i>
Purchased Services	4,707,554	3,330,495	2,915,614	6,128,389	7,071,487	112.33	3,740,992
Repairs and Maintenance	261,426	269,855	105,852	251,768	298,330	10.55	28,475
General Operating	1,725,682	1,607,820	936,425	1,871,326	1,957,507	21.75	349,687
Fixed Charges	19,941	30,860	20,823	35,062	32,750	6.12	1,890
Bad Debt Expense	140,613	20,000	66,646	66,646	50,000	150.00	30,000
Building & Improvement Depreciation	543,114		302,981				
Other Improvements Depreciation	25,550		15,713				
Infrastructure & Improvements Depreciation	2,169		1,085				
Machinery & Equipment Depreciation	202,159		151,544				
Interest	536						
Operating Expense	7,628,745	5,259,030	4,516,684	8,353,191	9,410,074	78.93	4,151,044
Employee Related Insurance	1,992,199	2,393,360	1,022,363	2,027,726	2,193,719	8.34	199,641-
Insurance Charges	59,093	60,573	30,287	58,181	63,049	4.09	2,476
Repairs & Maintenance Charges	23,700	37,800	13,017	32,069	22,500	40.48	15,300-
System Operation Charges	264,569	281,854	119,425	282,286	314,125	11.45	32,271
Other Interdepartmental Charges	301,190	387,652	147,075	387,652	352,296	9.12	35,356-
Interdepartmental Charges	2,640,751	3,161,239	1,332,167	2,787,914	2,945,689	6.82	215,550-
Machinery and Equipment			100,241	200,000	80,160		80,160
Capital Outlay			100,241	200,000	80,160		80,160
Total Expense	19,264,847	17,412,000	10,132,951	19,961,152	20,959,298	20.37	3,547,298

**County of Sheboygan
2025 Preliminary Budget Report**

Rocky Knoll Health Care Center

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
<i>Other Financing Uses:</i>							
<i>Operating Transfers In</i>	723,336	448,172	240,706	250,000		100.00	448,172-
<i>Operating Transfers Out</i>	22,000						
<i>Tax Levy Required / (Contributed)</i>	1,164,000	1,039,193	519,596	1,039,193	903,732	13.04	135,461-

Capital Outlay Recommendation for 2025 - \$5000+

Department: Rocky Knoll

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
Vital Signs Monitors - 3	\$ 10,200.00		R
Bariatric Beds - 9	\$ 19,350.00		R
Lift - Full Body Lift - 2	\$ 11,000.00		R
Pulse OX - 1	\$ 1,880.00		R
Flex-Tilt Recliner - 2	\$ 5,000.00		R
75lb Dryer - 1	\$ 8,950.00		R
Wheelchair Scales - 3	\$ 7,980.00		R
Bladder Scanner - 1	\$ 8,000.00		R
Lumex Foam Air Mattresses - 6	\$ 7,800.00		A
Grand Total Amounts	\$ 80,160.00	\$ -	

**County of Sheboygan
2025 Preliminary Budget Report**

Sheriff

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Revenue							
Federal Grants	37,475	19,028	200,010	219,038		100.00	19,028-
State Grants	239,299	536,359	460,031	618,914	247,003	53.95	289,356-
Violations, Judgements, Damages	545		75	150			
Public Charges for:							
General Government	3,099	900	1,182	2,100	1,600	77.78	700
Public Safety	1,355,754	1,437,909	659,791	1,273,878	1,459,264	1.49	21,355
Health Care Services	3,005	2,500	1,585	3,100	3,000	20.00	500
Rent Revenue	75,199	81,040	37,978	81,040	83,471	3.00	2,431
Donations	383	900	1,332	1,400	900		
Other Misc. Revenue	572,834	333,030	268,261	436,974	385,000	15.61	51,970
General Revenue	2,287,594	2,411,666	1,630,245	2,636,594	2,180,238	9.60	231,428-
Interdepartmental Revenue							
Repairs & Maintenance Services	760	1,775	570	800	1,775		
Public Safety Revenue	400	1,200	800	800	1,200		
Other Interdept'l Revenue	756	1,600	467	830	1,600		
Interdepartmental Revenue	1,916	4,575	1,837	2,430	4,575		
Total Revenue	2,289,510	2,416,241	1,632,082	2,639,024	2,184,813	9.58	231,428-

**County of Sheboygan
2025 Preliminary Budget Report**

Sheriff

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Expense							
Wages	14,152,923	14,074,877	7,280,110	14,594,160	14,516,916	3.14	442,039
Benefits	2,318,573	2,402,593	1,198,502	2,531,389	2,532,490	5.41	129,897
Personnel Related Expenses	16,471,496	16,477,470	8,478,612	17,125,549	17,049,406	3.47	571,936
Purchased Services	2,602,802	2,931,707	1,615,529	2,995,822	2,693,628	8.12	238,079-
Repairs and Maintenance	198,750	169,097	146,812	211,190	178,948	5.83	9,851
General Operating	869,161	940,154	523,125	932,550	975,622	3.77	35,468
Fixed Charges	458,171	495,340	223,363	499,488	496,495	.23	1,155
Operating Expense	4,128,884	4,536,298	2,508,829	4,639,050	4,344,693	4.22	191,605-
Employee Related Insurance	3,091,717	3,346,773	1,534,121	3,068,141	3,234,568	3.35	112,205-
Insurance Charges	150,099	155,717	77,859	155,717	162,691	4.48	6,974
Repairs & Maintenance Charges	4,017	2,600	3,547	5,831	2,600		
System Operation Charges	486,346	518,893	257,572	515,470	511,039	1.51	7,854-
Other Interdepartmental Charges	89,771	93,138	45,971	93,138	95,671	2.72	2,533
Interdepartmental Charges	3,821,950	4,117,121	1,919,070	3,838,297	4,006,569	2.69	110,552-
Machinery and Equipment	125,742		270,346	270,346			
Computer and Systems Equipment			213,570	213,570			
Vehicles	458,649	426,851	458,948	458,948	424,522	.55	2,329-
Capital Outlay	584,391	426,851	942,864	942,864	424,522	.55	2,329-
Total Expense	25,006,720	25,557,740	13,849,375	26,545,760	25,825,190	1.05	267,450

**County of Sheboygan
2025 Preliminary Budget Report**

Sheriff

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
<i>Other Financing Uses:</i>							
<i>Operating Transfers In</i>	<i>910,534</i>	<i>844,312</i>	<i>598,493</i>	<i>1,037,759</i>	<i>771,545</i>	<i>8.62</i>	<i>72,767-</i>
<i>Tax Levy Required / (Contributed)</i>	<i>21,573,286</i>	<i>22,297,187</i>	<i>11,148,594</i>	<i>22,297,187</i>	<i>22,868,832</i>	<i>2.56</i>	<i>571,645</i>

Capital Outlay Recommendation for 2025 - \$5000+

Department: Sheriff

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
7 - 2025 Ford Explorer SUV (Patrol)	378,511	(45,500)	R
1 - Ford Explorer Civilian Model (CID)	40,536	(6,500)	R
1 - Chrysler Pacifica Van - (Civil Process)	39,975	(6,500)	R
2 - Mercury Verrando 300XXL	42,456	(42,456)	R
6 - Night Vision goggle sets & helmet mounts	24,000		A
Grand Total Amounts	\$ 525,478	\$ (100,956)	

**County of Sheboygan
2025 Preliminary Budget Report**

Transportation - Airport Division

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Revenue							
Public Charges for:							
Public Works	279,417	267,881	113,657	229,635	311,500	16.28	43,619
Other Misc. Revenue	221,988	194,688	153,875	256,597	217,900	11.92	23,212
General Revenue	501,405	462,569	267,531	486,232	529,400	14.45	66,831
Interdepartmental Revenue							
Other Interdept'l Revenue	2,640	2,640	1,320	2,640	2,640		
Interdepartmental Revenue	2,640	2,640	1,320	2,640	2,640		
Total Revenue	504,045	465,209	268,851	488,872	532,040	14.37	66,831
Expense							
Wages	245,132	226,392	112,308	218,116	175,271	22.58	51,121-
Benefits	31,194	31,454	15,839	31,454	22,644	28.01	8,810-
Personnel Related Expenses	276,326	257,846	128,148	249,570	197,915	23.24	59,931-
Purchased Services	268,366	261,591	143,890	269,988	281,930	7.78	20,339
Repairs and Maintenance	77,942	50,263	27,761	41,920	38,500	23.40	11,763-
General Operating	40,416	51,558	34,388	53,344	48,428	6.07	3,130-
Fixed Charges	642-	1,145	528	1,145	1,145		
Operating Expense	386,082	364,557	206,567	366,397	370,003	1.49	5,446

**County of Sheboygan
2025 Preliminary Budget Report**

Transportation - Airport Division

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Employee Related Insurance	27,055	30,848	15,366	30,734	32,211	4.42	1,363
Insurance Charges	16,294	16,753	8,376	16,753	17,866	6.64	1,113
Repairs & Maintenance Charges	49,145	17,840	24,141	27,114	18,500	3.70	660
System Operation Charges	10,301	14,878	7,497	14,867	12,029	19.15	2,849-
Other Interdepartmental Charges	8,500	8,500	4,580	8,830	8,500		
Interdepartmental Charges	111,294	88,819	59,960	98,298	89,106	.32	287
Machinery and Equipment				58,577			
Capital Outlay				58,577			
Total Expense	773,702	711,222	394,675	772,842	657,024	7.62	54,198-
Other Financing Uses:							
Operating Transfers In		15,000		15,000		100.00	15,000-
Tax Levy Required / (Contributed)	231,271	231,013	115,506	231,013	124,984	45.90	106,029-

**County of Sheboygan
2025 Preliminary Budget Report**

Transportation - Highway Division

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Revenue							
State Grants	3,223,623	3,742,946	1,734,276	3,618,551	4,113,379	9.90	370,433
Charges to State of Wisconsin	2,981,017	2,087,800	1,719,574	2,100,000	2,100,000	.58	12,200
Charges - Other Local Gov'ts	8,189,153	5,246,500	3,259,322	6,295,800	5,839,278	11.30	592,778
Public Charges for:							
General Government	13,000	12,000	4,100	12,000	12,000		
Public Safety	63						
Public Works	3,984	15,000	14,286	15,000	15,000		
Rent Revenue	10,538	9,450	4,250	10,200	10,200	7.94	750
Other Misc. Revenue	76,835	25,000	66,345	25,000	25,000		
General Revenue	14,498,212	11,138,696	6,802,153	12,076,551	12,114,857	8.76	976,161
Interdepartmental Revenue							
Repairs & Maintenance Services	135,583	545,080	301,677	536,580	74,771	86.28	470,309-
Other Interdept'l Revenue	6,717,139	7,432,018	4,250	7,008,500	7,058,775	5.02	373,243-
Interdepartmental Revenue	6,852,722	7,977,098	305,927	7,545,080	7,133,546	10.57	843,552-
Total Revenue	21,350,934	19,115,794	7,108,080	19,621,631	19,248,403	.69	132,609
Expense							
Wages	6,324,126	6,708,031	3,218,175	6,210,000	6,743,669	.53	35,638
Benefits	1,398,728	918,537	449,498	829,000	950,561	3.49	32,024
Personnel Related Expenses	7,722,854	7,626,568	3,667,673	7,039,000	7,694,230	.89	67,662

**County of Sheboygan
2025 Preliminary Budget Report**

Transportation - Highway Division

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Purchased Services	2,720,419	1,821,832	706,475	1,420,925	1,603,239	12.00	218,593-
Repairs and Maintenance	1,082,852	1,075,000	520,610	990,580	1,125,017	4.65	50,017
General Operating	9,699,803	7,356,118	4,428,815	7,572,597	7,229,721	1.72	126,397-
Fixed Charges	19,916	171,770	1,805	26,905	115,100	32.99	56,670-
Bad Debt Expense	14,801						
Building & Improvement Depreciation	502,587		251,266				
Other Improvements Depreciation	57,734		28,867				
Infrastructure & Improvements Depreciation	27,931		13,965				
Machinery & Equipment Depreciation	1,618,967		923,422				
Operating Expense	15,745,011	10,424,720	6,875,226	10,011,007	10,073,077	3.37	351,643-
Employee Related Insurance	1,852,911	1,991,201	916,422	1,983,841	1,965,301	1.30	25,900-
Insurance Charges	279,193	292,239	146,120	291,939	301,944	3.32	9,705
Repairs & Maintenance Charges	48,062	19,900	13,635	23,055	23,500	18.09	3,600
System Operation Charges	127,108	144,081	71,981	120,251	146,752	1.85	2,671
Other Interdepartmental Charges	110,898	161,356	52,147	112,303	140,582	12.87	20,774-
Interdepartmental Charges	2,418,171	2,608,777	1,200,304	2,531,389	2,578,079	1.18	30,698-
Land and Land Improvements			189,871	189,871			
Machinery and Equipment		896,000	1,312,300	1,312,300	825,829	7.83	70,171-
Vehicles		1,052,765	720,297	1,030,494	2,106,876	100.13	1,054,111
Capital Outlay		1,948,765	2,222,468	2,532,665	2,932,705	50.49	983,940
Total Expense	25,886,036	22,608,830	13,965,672	22,114,061	23,278,091	2.96	669,261

**County of Sheboygan
2025 Preliminary Budget Report**

Transportation - Highway Division

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Other Financing Uses:							
<i>Operating Transfers In</i>	1,419,642	1,955,965	973,881	1,955,965	1,500,900	23.27	455,065-
<i>Operating Transfers Out</i>	149,409	351,191	351,191	351,191	331,046	5.74	20,145-
Equity							
Use of Net Position		351,191		351,191	1,763,751	402.22	1,412,560
Total Equity		351,191		351,191	1,763,751	402.22	1,412,560
Tax Levy Required / (Contributed)	1,484,354	1,537,071	749,220	1,537,071	1,096,083	28.69	440,988-

Capital Outlay Recommendation for 2025 - \$5000+

Department: Highway

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
Asphalt Roller	\$ 215,000		R
Asphalt Roller	215,000		R
Falls HDR reversible plow	26,300		A
F350 Supervisor Truck	80,000		R
F350 Supervisor Truck	80,000		R
F350 Supervisor Truck	80,000		R
F350 Supervisor Truck	80,000		R
T480 quad axle water/plow truck	385,688		R
Tack Truck	316,878		R
Trailer Low boy paving	132,387		R
Brine Tanks	50,000		A
Tandem T480 Plow Truck	376,484		R
Tandem T480 Plow Truck	376,484		R
Volvo Loader L20	98,000		R
T880 Low Boy Tractor	165,442		A
T880 Quad Axle non plow	255,043		R
Grand Total Amounts	\$ 2,932,705	\$ -	

**County of Sheboygan
2025 Preliminary Budget Report**

Transportation - Lake Breeze Aviation

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Revenue							
Public Charges for:							
Public Works			1,440,067	3,870,314	4,076,550		4,076,550
Rent Revenue				21,505	24,164		24,164
General Revenue			1,440,067	3,891,819	4,100,714		4,100,714
Total Revenue			1,440,067	3,891,819	4,100,714		4,100,714
Expense							
Wages			162,515	390,038	528,998		528,998
Benefits			18,681	44,834	68,290		68,290
Personnel Related Expenses			181,196	434,872	597,288		597,288
Purchased Services			25,444	35,094	22,648		22,648
Repairs and Maintenance			52,576	56,281	13,247		13,247
General Operating		273,400	1,145,995	2,704,281	2,874,220	951.29	2,600,820
Fixed Charges			9,588	21,833	25,640		25,640
Building & Improvement Depreciation			99,825				
Machinery & Equipment Depreciation			7,630				
Operating Expense		273,400	1,341,060	2,817,489	2,935,755	973.79	2,662,355
Employee Related Insurance			40,901	98,163	125,098		125,098
Insurance Charges			12,063	24,125	24,125		24,125
Repairs & Maintenance Charges			7,763	8,100	4,000		4,000

**County of Sheboygan
2025 Preliminary Budget Report**

Transportation - Lake Breeze Aviation

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
System Operation Charges			3,033	5,976	9,697		9,697
Other Interdepartmental Charges					60,682		60,682
Interdepartmental Charges			63,759	136,364	223,602		223,602
Buildings and Improvements		6,000,000	5,998,465	5,998,465		100.00	6,000,000-
Vehicles			96,400	96,400			
Capital Outlay		6,000,000	6,094,865	6,094,865		100.00	6,000,000-
Total Expense		6,273,400	7,680,880	9,483,590	3,756,645	40.12	2,516,755-
 Other Financing Uses:							
Operating Transfers In		6,273,400	6,136,699	6,273,400		100.00	6,273,400-
 Equity							
Use of Net Position					344,069-		344,069-
Total Equity					344,069-		344,069-

Tax Levy Required / (Contributed)

**County of Sheboygan
2025 Preliminary Budget Report**

Treasurer

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Revenue							
Sales and Use Tax	182	180	112	180	181	.56	1
Interest and Penalty on Tax	35,566	20,500	184,099	184,100	27,337	33.35	6,837
In Rem Fees	1,875	1,875	7,715	7,715	7,500	300.00	5,625
Federal Grants	1,239	1,240		1,240	1,179	4.92	61-
State Gov't Pay't Lieu Tax	68,773	68,800	68,023	68,023	68,100	1.02	700-
Charges - Other Local Gov'ts	25,272	24,370		24,370	25,570	4.92	1,200
Public Charges for:							
General Government	2,328	2,550	859	2,550	2,550		
Other Misc. Revenue	58,238	25,154	7,538	25,517	17,443	30.66	7,711-
General Revenue	193,471	144,669	268,346	313,695	149,860	3.59	5,191
Interdepartmental Revenue							
System Operation Revenue	11	11		11		100.00	11-
Interdepartmental Revenue	11	11		11		100.00	11-
Total Revenue	193,482	144,680	268,346	313,706	149,860	3.58	5,180
Expense							
Wages	373,571	405,242	197,567	405,242	406,306	.26	1,064
Benefits	51,317	56,762	27,388	56,762	57,078	.56	316
Personnel Related Expenses	424,888	462,004	224,955	462,004	463,384	.30	1,380

**County of Sheboygan
2025 Preliminary Budget Report**

Treasurer

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Purchased Services	41,198	42,175	28,855	49,413	42,285	.26	110
Repairs and Maintenance	3,520	6,860	405	6,860	4,727	31.09	2,133-
General Operating	88,047	87,751	26,216	87,772	82,569	5.91	5,182-
Fixed Charges	1,533	1,533	894	1,533	1,533		
Bad Debt Expense	36	50	16	50	50		
Operating Expense	134,333	138,369	56,385	145,628	131,164	5.21	7,205-
Employee Related Insurance	100,479	132,160	52,340	132,160	152,046	15.05	19,886
Insurance Charges	2,277	2,380	1,190	2,380	2,493	4.75	113
System Operation Charges	64,290	57,176	29,001	57,176	82,664	44.58	25,488
Other Interdepartmental Charges	1,589	1,589	794	1,589	1,668	4.97	79
Interdepartmental Charges	168,635	193,305	83,326	193,305	238,871	23.57	45,566
Land and Land Improvements	21,546						
Computer and Systems Equipment					125,000		125,000
Capital Outlay	21,546				125,000		125,000
Total Expense	749,402	793,678	364,666	800,937	958,419	20.76	164,741
Other Financing Uses:							
Operating Transfers In	20,680	30,049	21,113	30,049	147,226	389.95	117,177
Tax Levy Required / (Contributed)	607,829	618,949	309,474	618,949	661,333	6.85	42,384

Capital Outlay Recommendation for 2025 - \$5000+

Department: Treasurer

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
Catalis conversion project	\$ 125,000		R
Grand Total Amounts	<u>\$ 125,000</u>	<u>\$ -</u>	

**County of Sheboygan
2025 Preliminary Budget Report**

UW Extension

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
<i>Revenue</i>							
Public Charges for:							
General Government	4,780	12,800	2,482	4,842	7,640	40.31	5,160-
Conservation and Development	8,910	4,500	25	25	500	88.89	4,000-
Interest Income	1,848	150	911	1,200	1,500	900.00	1,350
Other Misc. Revenue	12,721	12,285	1,679	5,000	13,785	12.21	1,500
<i>Total Revenue</i>	<i>28,259</i>	<i>29,735</i>	<i>5,096</i>	<i>11,067</i>	<i>23,425</i>	<i>21.22</i>	<i>6,310-</i>
<i>Expense</i>							
Wages	93,347	98,901	44,587	98,901	100,972	2.09	2,071
Benefits	11,880	13,797	5,946	13,797	14,142	2.50	345
Personnel Related Expenses	105,227	112,698	50,533	112,698	115,114	2.14	2,416
Purchased Services	174,614	199,299	97,849	194,787	203,632	2.17	4,333
Repairs and Maintenance	5,449	7,000	4,489	7,000	5,000	28.57	2,000-
General Operating	20,583	27,643	4,797	13,908	20,558	25.63	7,085-
Fixed Charges	11,172	11,172	3,724	10,000	11,089	.74	83-
Operating Expense	211,818	245,114	110,859	225,695	240,279	1.97	4,835-
Employee Related Insurance	52,957	55,177	27,229	55,177	55,877	1.27	700
Insurance Charges	1,985	2,058	1,029	2,058	2,173	5.59	115
System Operation Charges	22,835	22,014	10,757	22,014	22,707	3.15	693
Interdepartmental Charges	77,776	79,249	39,015	79,249	80,757	1.90	1,508

**County of Sheboygan
2025 Preliminary Budget Report**

UW Extension

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
<i>Total Expense</i>	394,822	437,061	200,408	417,642	436,150	.21	911-
<i>Tax Levy Required / (Contributed)</i>	403,299	407,326	203,664	407,326	412,725	1.33	5,399

**County of Sheboygan
2025 Preliminary Budget Report**

UW Green Bay, Sheboygan Campus

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
<i>Expense</i>							
Repairs and Maintenance	110,005	81,117	75,757	105,405	85,665	5.61	4,548
General Operating	360	610	457	627	440	27.87	170-
Operating Expense	110,365	81,727	76,214	106,032	86,105	5.36	4,378
Insurance Charges	28,576	29,232	14,616	29,232	31,438	7.55	2,206
Repairs & Maintenance Charges	3,255	4,500	230,303	6,112	4,000	11.11	500-
Interdepartmental Charges	31,831	33,732	244,919	35,344	35,438	5.06	1,706
Buildings and Improvements				25,000			
Capital Outlay				25,000			
<i>Total Expense</i>	<i>142,196</i>	<i>115,459</i>	<i>321,132</i>	<i>166,376</i>	<i>121,543</i>	<i>5.27</i>	<i>6,084</i>
<i>Other Financing Uses:</i>							
<i>Operating Transfers In</i>				<i>25,000</i>			
<i>Tax Levy Required / (Contributed)</i>	<i>111,609</i>	<i>115,459</i>	<i>57,730</i>	<i>115,459</i>	<i>121,543</i>	<i>5.27</i>	<i>6,084</i>

**County of Sheboygan
2025 Preliminary Budget Report**

Veterans Commission

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Expense							
Wages		2,016		2,016	840	58.33	1,176-
Benefits		150		150	31	79.33	119-
Personnel Related Expenses		2,166		2,166	871	59.79	1,295-
Purchased Services	8,318	8,078	3,974	8,078	9,672	19.73	1,594
General Operating	10,098	10,520	4,401	10,520	10,221	2.84	299-
Operating Expense	18,416	18,598	8,375	18,598	19,893	6.96	1,295
Employee Related Insurance		4		4	2	50.00	2-
Insurance Charges	42	44	22	44	46	4.55	2
Interdepartmental Charges	42	48	22	48	48		
Total Expense	18,458	20,812	8,397	20,812	20,812		
Tax Levy Required / (Contributed)	20,812	20,812	10,405	20,812	20,812		

**County of Sheboygan
2025 Preliminary Budget Report**

Veterans Services

<i>Description</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>June, 2024 YTD</i>	<i>2024 Annual Projection</i>	<i>2025 Budget Request</i>	<i>% Chg from 2024 Budget</i>	<i>\$ Chg from 2024 Budget</i>
Revenue							
Federal Grants	8,388		2,221	10,790			
State Grants	14,300	17,875	17,875	17,875	17,875		
Donations	3,894		3,166	3,166			
Other Misc. Revenue	184		28	28			
Total Revenue	26,766	17,875	23,290	31,859	17,875		
Expense							
Wages	186,858	199,014	96,640	199,014	199,098	.04	84
Benefits	25,216	28,468	13,156	28,468	28,570	.36	102
Personnel Related Expenses	212,074	227,482	109,796	227,482	227,668	.08	186
Purchased Services	7,687	1,872	1,126	1,934	2,172	16.03	300
Repairs and Maintenance		540		763	763	41.30	223
General Operating	23,419	16,772	14,733	26,226	18,898	12.68	2,126
Operating Expense	31,106	19,184	15,859	28,923	21,833	13.81	2,649
Employee Related Insurance	79,431	82,729	41,368	82,729	84,749	2.44	2,020
Insurance Charges	889	931	466	931	974	4.62	43
System Operation Charges	14,766	17,591	8,745	17,591	18,509	5.22	918
Interdepartmental Charges	95,085	101,251	50,579	101,251	104,232	2.94	2,981
Total Expense	338,265	347,917	176,234	357,656	353,733	1.67	5,816
Tax Levy Required / (Contributed)	313,860	330,042	165,021	330,042	335,858	1.76	5,816