

**2014 ADOPTED BUDGET**

**For**



**WISCONSIN**

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# SHEBOYGAN COUNTY

**Roger L. Te Stroete**  
*Chairman of the Board*

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

December 1, 2013

To the Honorable County Board Supervisors and  
Citizens of Sheboygan County

Ladies and Gentlemen:

We are pleased to present the Sheboygan County Annual Budget for Fiscal Year 2014. This document builds on past accomplishments and existing strengths, while continuously striving to improve and meet the future needs of Sheboygan County residents.

Sheboygan County is recognized as a leader of responsive and cost-effective local government. We strive to provide excellent service in a fiscally responsible manner, and the 2014 budget continues this track record. The budget includes an increase in the County's property tax levy of \$933,328, less than 2%, capturing the increase in tax base associated with new construction and providing funding for needed public safety infrastructure improvements. As a result of the 1.83% tax levy increase and the County's equalized value decrease, the property tax rate will increase from \$5.41 to \$5.60. In total, the County Budget is decreasing from \$127 million to \$126 million, primarily due to the timing of capital improvement and maintenance projects.

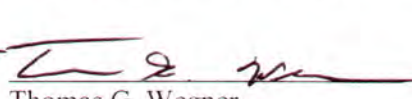
The budget supports 19 departments, 825 employees, hundreds of contracted service providers and more than 200 programs and services. Our programs and services include maintaining the safety of our highways and roads, law enforcement, protecting our environment and natural resources, providing birth certificates and marriage licenses, land records, and critical health and human services for the mentally ill, elderly, physically disabled, children, and the financially poor. We also operate a thriving airport and provide the facilities for the UW-Sheboygan Campus, both vital to economic development.

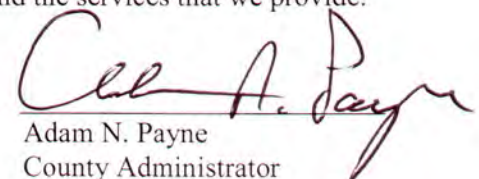
Sheboygan County has a fiscal track record second to none. We have healthy fiscal reserves, an excellent bond rating, and are effectively meeting the demands of providing high quality services in a fiscally responsible manner. To accomplish this, we have made numerous cost-saving changes, prepared fiscal outlook plans, conducted department operational reviews, completed county-wide program evaluation and prioritization processes, proactively sought community input, and made timely decisions that helped position us for success. In fact, our total county personnel budget for 2014 is only up 1% since 2000.

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

We want to thank the Sheboygan County Board, Department Heads and staff for the hard work and support in preparing the 2014 Budget. Our commitment to the citizens of Sheboygan County will continue to influence our decisions regarding future budgets, programs and the services that we provide.

  
Roger L. Te Stroete  
Chairman of the Board

  
Thomas G. Wegner  
Vice-Chairman of the Board

  
Adam N. Payne  
County Administrator



# SHEBOYGAN COUNTY

**Terry A. Hanson**  
*Finance & IT Director*

**Mary Wegmann**  
*Deputy Finance Director*

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December 1, 2013

Honorable Chairperson and Members of the  
Sheboygan County Board of Supervisors

Ladies and Gentlemen:

The 2013 adopted budget allocates the expenditure of \$126,087,886 and assesses a tax levy of \$46,444,243. The property tax levy increases 1.83% and complies with the state imposed levy limitation. On average, the county portion of the 2014 tax bills for county residents should see a very modest increase. Individual property owners will see fluctuations, depending on the municipality they live in and changes in property values throughout the county.

It is important to understand the difference between the county tax rate and the county tax levy. The county tax levy is the amount of tax dollars paid by the taxpayers to fund the county budget, while the tax rate is the percentage of the tax levy over the whole tax base of the county. [Tax rate = (tax levy/equalized value per 1,000)]. For 2014 the tax rate is \$5.60 per \$1,000. For example, on a \$100,000 home, the County tax levy is \$560.

The 2013 equalized value decreased 1.6% (without Tax Incremental Financing Districts). This is the fourth consecutive decrease in equalized value. As a result of this decrease and the slight increase in the tax levy, the tax rate increased \$0.19. The County's property tax rate has decreased 9 of last 13 years.

In 2014 the county will not utilize fund balance for daily county operations. This marks the fourth consecutive year of reduced reliance on fund balance for daily operations. By limiting the use of the fund balance, the county is striving to maintain its current bond rating of Aa2. The County's Aa2 bond rating is excellent and allows the county to pay a lower interest rate on borrowed funds, allocating more of the levy to pay for services received by the taxpayers.

Key components of the 2014 budget include:

- Preservation of core services
- Continued support for the Sheboygan County Economic Development Corporation
- Additional borrowing to fund significant projects including the combined dispatch center, emergency radio system, and UW-Sheboygan engineering lab
- A building addition and software upgrade for the Health and Human Services Department
- Significant highway maintenance and infrastructure improvements
- Only a 1% increase in overall payroll related expenditures from 2013
- Third consecutive year of delivering \$250,000 savings associated with the Finance & IT consolidation

Sheboygan County has also focused more on transportation capital projects over the last three years. By reinvesting in the transportation infrastructure, the County is ensuring the long-term viability of its roadways.

Some of the capital projects planned for 2014 includes:

- Over \$3.3 million of roadway improvements
- Nearly \$2 million of building construction, additions, and improvements
- Over \$2.5 million of public safety infrastructure improvements
- Nearly \$1.2 million of software and technology improvements

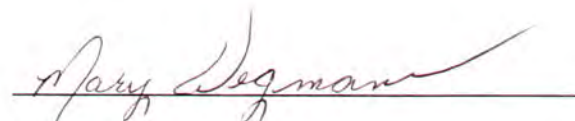
Short-term and medium-term investments will continue to serve as a vehicle for investment of our idle funds. The portfolio has recently expanded into different types of investments that are allowable under the State statutes and the County's investment policy. This expansion has assisted the County in producing a higher rate of return on its portfolio than it was able to in the past. Interest revenue earned on our investments will fluctuate as rates change due to market conditions and will almost certainly vary from our projections. For 2014, the budget calls for interest revenue of \$728,000, which is at the same level as 2013, but continues to be significantly less than in prior years due to current economic conditions.

Sheboygan County has a strong foundation and excellent fiscal track record. Future years may bring additional reductions in shared revenue and other state aid to local governments as fiscal pressures continue to mount at the state level. Unfunded or under funded mandates continue to be a challenge for local government as they attempt to cover increased costs with revenue streams that are flat or declining. The current property tax levy will force the County into making major decisions as to what programs and services will continue to be offered by the County. Diversifying revenue streams and exploring new approaches to pay for programs and services is necessary combined with the continued efforts of improving our business processes through continued process improvement will help ensure Sheboygan County remains strong and vibrant.

It has been our pleasure to work with the County Administrator, Finance Committee, County Board Chairman, and all of the liaison committees, department heads, and their staff on the 2014 budget. We share with them the continued commitment to provide the highest quality service in the most cost-effective manner possible to the taxpayers of Sheboygan County.



Terry A. Hanson  
Finance & IT Director



Mary Wegmann  
Deputy Finance Director

Sheboygan County  
Board of Supervisors  
Term Expires April, 2014

Roger L. Te Stroete ..... Chairperson  
Thomas Wegner..... Vice-Chairperson

Keith Abler	Devin LeMahieu
James Baumgart	George Marthenze
Richard C. Bemis	Michael S. Ogea
Al Bosman	Roger R. Otten
Charles W. Conrardy	Edward J. Procek
Fran Damp	Peter Salm
Thomas V. Epping	Jacob Van Dixhorn
Peggy Feider	Fay Uraynar
Jim Glavan	Greg Weggeman
William C. Goehring	Kris Wheeler
Brian C. Hoffmann	Mark S. Winkel
Vernon Koch	

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

**COUNTY BOARD OF SUPERVISORS**

**BOARD YEAR 2012 - 2014**

**(Term Expires April, 2014)**

Chairperson ..... Roger L. Te Stroete  
Vice-Chairperson..... Thomas Wegner

**ELECTED**

EXECUTIVE COMMITTEE

Roger L. Te Stroete, Chairperson  
Thomas Wegner, Vice-Chairperson  
William C. Goehring, Secretary

Peggy Feider  
George Marthenze

**APPOINTED**

FINANCE COMMITTEE

William C. Goehring, Chairperson  
Greg Weggeman, Vice-Chairperson  
Thomas Wegner, Secretary

Devin LeMahieu  
George Marthenze

HEALTH & HUMAN SERVICES COMMITTEE

Peggy Feider, Chairperson  
Kris Wheeler, Vice-Chairperson  
Vernon C. Koch, Secretary  
Brian C. Hoffmann  
Roger R. Otten

Jacob Van Dixhorn  
Curtiss Nyenhuis (\*)  
Barbara Dodge, Ph.D., RN.(\*)



HEALTH CARE CENTERS COMMITTEE

Roger R. Otten, Chairperson  
Charles W. Conrardy, Vice-Chairperson  
Al Bosman, Secretary

Richard C. Bemis  
Brian C. Hoffmann

HUMAN RESOURCES COMMITTEE

Devin LeMahieu, Chairperson  
Fran Damp, Vice-Chairperson  
Edward J. Procek, Secretary

Keith Abler  
Fay Uraynar

LAW COMMITTEE

Thomas V. Epping, Chairperson  
Vernon C. Koch, Vice-Chairperson  
Mark S. Winkel, Secretary

Michael S. Ogea  
Fay Uraynar

PLANNING, RESOURCES, AGRICULTURE & EXTENSION COMMITTEE

Michael S. Ogea, Chairperson  
Keith Abler, Vice-Chairperson  
Al Bosman, Secretary

James A. Baumgart  
Fran Damp  
Frederick Johanning (\*)

PROPERTY COMMITTEE

Edward J. Procek, Chairperson  
James P. Glaven, Vice-Chairperson  
Thomas V. Epping Secretary

Peter Salm  
Kris Wheeler

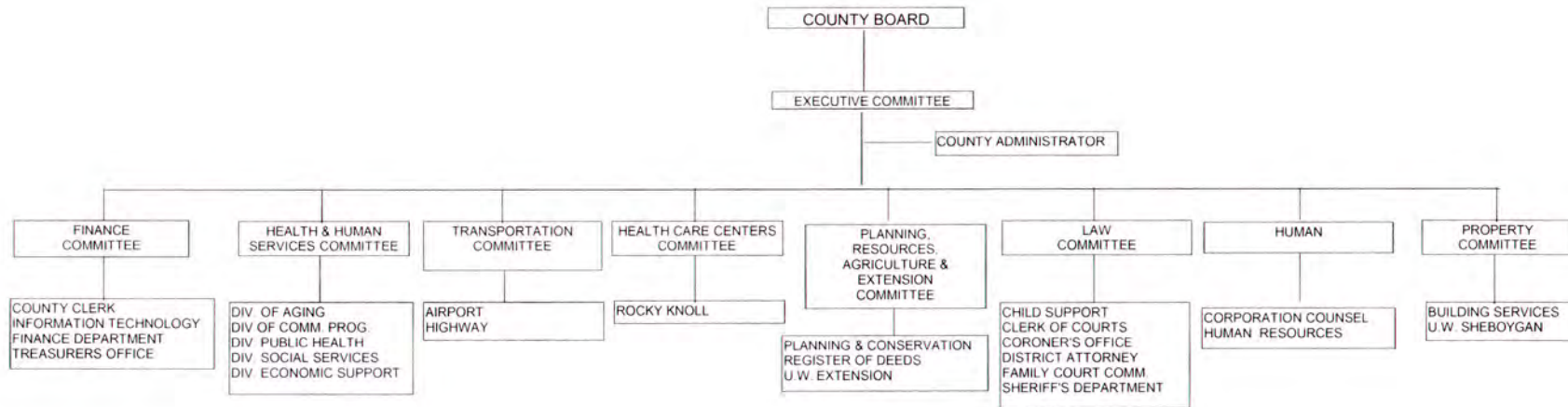
TRANSPORTATION COMMITTEE

Richard C. Bemis, Chairperson  
Mark S. Winkel, Vice-Chairperson  
Charles W. Conrardy, Secretary

James P. Glaven  
Jacob Van Dixhorn

(\*) Not a County Board Member

COUNTY OF SHEBOYGAN, WISCONSIN  
ORGANIZATIONAL CHART



**COUNTY OF SHEBOYGAN, WISCONSIN  
OFFICES AND DEPARTMENTS**

Chief Administrative Officer

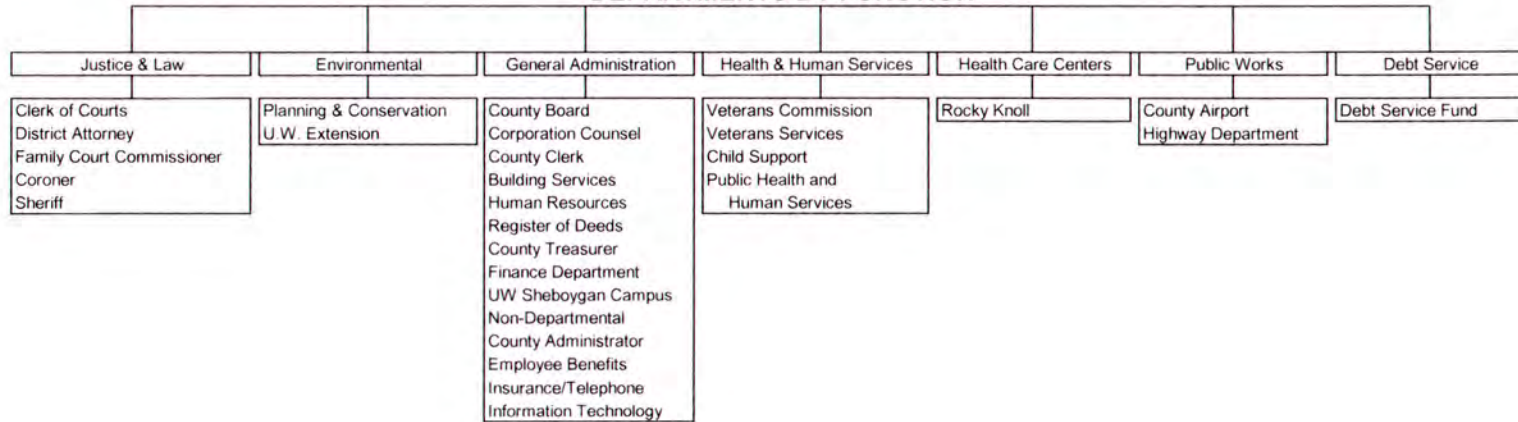
County Administrator ..... Adam N. Payne

Department Heads

Building Services ..... James TeBeest  
 Child Support Enforcement ..... James J. Graf  
 Clerk of Courts\* ..... Nan Todd  
 Coroner\* ..... David J. Leffin  
 County Clerk\* ..... Jon Dolson  
 Court Commissioner ..... Rebecca Persick  
 Corporation Counsel\*\* ..... Atty. Carl Buesing  
 District Attorney\* ..... Joe R. DeCecco  
 Finance & Information Technology ..... Terry A. Hanson  
 Health & Human Services ..... Thomas D. Eggebrecht  
 Health Care Centers ..... Rachelle Vallesky  
 Human Resources ..... Jean Gallimore  
 Planning & Conservation ..... Aaron Brault  
 Register of Deeds\* ..... Ellen Schleicher  
 Sheriff\* ..... Todd W. Priebe  
 Transportation ..... Greg Schnell  
 Treasurer\* ..... Laura M. Henning-Lorenz  
 University of Wisconsin-Extension ..... Sarah Tarjesson  
 University of Wisconsin-Sheboygan\*\*\* ..... Jackie Joseph-Silverstein  
 Veterans Service ..... Charlene Cobb

\* Elected Position  
 \*\* Contracted Employee  
 \*\*\* State Employee

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



**2014 BUDGET SUMMARY  
SHEBOYGAN COUNTY, WISCONSIN**

Page	OPERATING BUDGETS	REVENUES			EXPENDITURES			(Usage) Restriction of Fund Balance	Levy Required
		Preliminary Budget	Changes	Adopted Budget	Preliminary Budget	Changes	Adopted Budget		
40	Treasurer	\$ 122,562		\$ 122,562	\$ 619,657		\$ 619,657		497,095
43	Register of Deeds	838,608		838,608	693,859		693,859		(144,749)
46	Finance/Information Technology - Finance Division	371,151		371,151	1,094,380		1,094,380		723,229
49	University Campus	4,922		4,922	157,197		157,197		152,275
52	Coroner	74,350		74,350	127,081		127,081		52,731
54	County Board				221,712		221,712		221,712
56	Airport	226,605		226,605	428,801		428,801		202,196
60	Family Court Commissioner	75,000		75,000	338,977		338,977		263,977
63	Clerk of Courts	1,289,963		1,289,963	2,056,900		2,056,900		766,937
66	District Attorney	235,920		235,920	940,846		940,846		704,926
69	Child Support	1,220,887		1,220,887	1,220,887		1,220,887		
72	University Extension	31,800		31,800	488,754		488,754		456,954
75	Planning and Conservation	985,498		985,498	2,024,363		2,024,363		1,038,865
79	Sheriff	1,639,566		1,639,566	17,330,677		17,330,677		15,691,111
84	County Clerk	192,610		192,610	484,478		484,478		291,868
87	Building Services	648,711		648,711	3,247,476		3,247,476		2,598,765
91	Human Resources	150		150	445,684		445,684		445,534
93	Veterans' Services	13,000		13,000	152,905		152,905		139,905
95	Non-Departmental	5,182,303		5,182,303	1,813,343		1,813,343	121,580	(3,247,380)
98	Veterans' Commission				63,422		63,422		63,422
100	Corporation Counsel	116,848		116,848	326,265		326,265		209,417
103	County Administrator	1,029		1,029	216,462		216,462		215,433
	<b>GENERAL FUND OPERATIONS</b>	<b>\$ 13,271,483</b>		<b>\$13,271,483</b>	<b>\$ 34,494,126</b>		<b>\$ 34,494,126</b>	<b>\$ 121,580</b>	<b>\$21,344,223</b>
106	Health & Human Services	\$ 17,272,087		\$17,272,087	\$ 30,872,487		\$ 30,872,487	(1,060,911)	\$13,600,400
	<b>SPECIAL REVENUE OPERATIONS</b>	<b>\$ 17,272,087</b>		<b>\$17,272,087</b>	<b>\$ 30,872,487</b>		<b>\$ 30,872,487</b>	<b>\$ (1,060,911)</b>	<b>\$13,600,400</b>

**2014 BUDGET SUMMARY  
SHEBOYGAN COUNTY, WISCONSIN**

Page	OPERATING BUDGETS	REVENUES		EXPENDITURES		(Usage) Restriction of Fund Balance	Levy Required	
		Preliminary Budget	Changes	Adopted Budget	Preliminary Budget			Changes
111	Rocky Knoll	\$ 12,735,042		\$12,735,042	\$ 13,581,280		\$ 13,581,280	846,238
	<b>HEALTH CARE CENTERS OPERATIONS</b>	\$ 12,735,042		\$12,735,042	\$ 13,581,280		\$ 13,581,280	\$ 846,238
115	Employee Benefits	\$ 12,518,770		\$12,518,770	\$ 12,518,770		12,518,770	
117	Property/Liability Insurance & Phones	686,089		686,089	686,089		686,089	
118	Finance/Information Technology - Information Technology Division	2,003,768		2,003,768	2,159,992		2,159,992	(156,224)
122	Highway	10,208,863		10,208,863	14,895,647		14,895,647	(174,686)
	<b>INTERNAL SERVICES OPERATIONS</b>	\$ 25,417,490		\$25,417,490	\$ 30,260,498		\$ 30,260,498	(330,910)
127	Debt Service	\$ 618,373		\$ 618,373	\$ 6,759,657		\$ 6,759,657	\$ 6,141,284
	<b>DEBT SERVICE OPERATIONS</b>	\$ 618,373		\$ 618,373	\$ 6,759,657		\$ 6,759,657	-
129	Capital Projects	\$ 9,371,908		\$ 9,371,908	\$ 10,361,908		10,361,908	(990,000)
	<b>CAPITAL PROJECT OPERATIONS</b>	\$ 9,371,908		\$ 9,371,908	\$ 10,361,908		\$ 10,361,908	(990,000)
	<b>TOTAL OPERATIONS</b>	\$ 78,686,383		\$78,686,383	\$ 126,329,956		\$126,329,956	\$ (2,260,241) (1)
	<b>TAX LEVY REQUIRED</b>							\$46,444,243
	State Tax Due 2014	\$1,447,032		2013 Equalized Value	\$8,297,900,300		Mill Rate Required 2013	\$ 5.5971
	State Tax Due 2013	1,468,183		2012 Equalized Value	\$8,430,124,700		2012 Mill Rate	\$ 5.4105
				Decrease in Value	\$ (132,224,400)		3.45% INCREASE	

Note: Usage of fund balance in Health and Human Services and retained earnings in Information Technology reduces the tax levy in the Capital Project fund and usage of retained earnings in the Highway Department reduces the tax levy in that department. Fund balance is being restricted for land record and jail assessment fees.

## 2014 BUDGET VERSUS 2013 ESTIMATES

Page	DEPARTMENTAL OPERATING BUDGETS	REVENUES		EXPENDITURES		(Usage) Restriction of Fund Balance		% of Change
		2013 Estimated Revenues	2014 Adopted Budget	2013 Estimated Expenditures	2014 Adopted Budget	2013 Estimated	2014 Adopted	
40	Treasurer	146,023	122,562	679,206	619,657			-6.77%
43	Register of Deeds	821,754	838,608	677,652	693,859			0.45%
46	Finance/Information Technology - Finance Division	393,593	371,151	1,083,555	1,094,380			4.82%
49	University Campus	4,922	4,922	110,539	157,197			44.18%
52	Coroner	56,100	74,350	127,842	127,081			-26.50%
54	County Board			202,002	221,712			9.76%
56	Airport	209,742	226,605	399,020	428,801	32,670		20.54%
60	Family Court Commissioner	71,000	75,000	329,517	338,977			2.11%
63	Clerk of Courts	1,261,588	1,289,963	2,033,754	2,056,900			-0.68%
66	District Attorney	224,634	235,920	952,089	940,846			-3.10%
69	Child Support	1,047,386	1,220,887	1,098,124	1,220,887			-100.00%
72	University Extension	41,631	31,800	482,101	488,754			3.74%
75	Planning and Conservation	1,029,871	985,498	1,978,856	2,024,363			9.47%
79	Sheriff	1,690,012	1,639,566	17,220,976	17,330,677			1.03%
84	County Clerk	196,759	192,610	436,038	484,478			21.98%
87	Building Services	631,176	648,711	3,134,226	3,247,476			3.82%
91	Human Resources	80	150	472,628	445,684			-5.72%
93	Veterans' Services	15,201	13,000	150,915	152,905			3.09%
95	Non-Departmental	5,144,637	5,182,303	2,537,811	1,813,343	(500,000)	121,580	4.52%
98	Veterans' Commission			61,912	63,422			2.44%
100	Corporation Counsel	116,130	116,848	322,264	326,265			1.59%
103	County Administrator	3,265	1,029	212,877	216,462			2.78%
	<b>GENERAL FUND OPERATIONS</b>	\$ 13,105,504	\$ 13,271,483	\$ 34,703,904	\$ 34,494,126	(467,330)	121,580	1.01%
106	Health & Human Services	\$ 17,185,550	17,272,087	\$ 30,788,196	\$ 31,933,398	\$ (932,339)	\$(1,060,911)	7.34%
	<b>SPECIAL REVENUE OPERATIONS</b>	\$ 17,185,550	\$ 17,272,087	\$ 30,788,196	\$ 31,933,398	\$ (932,339)	\$(1,060,911)	7.34%

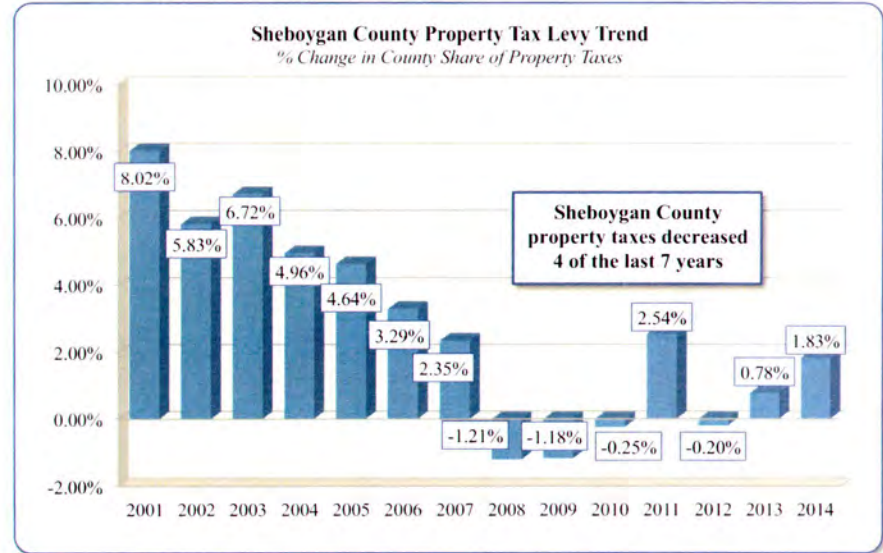
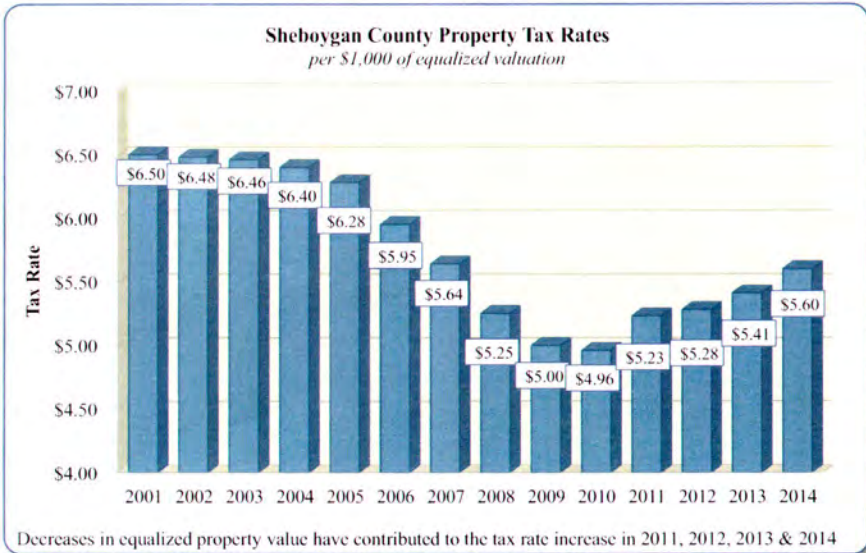
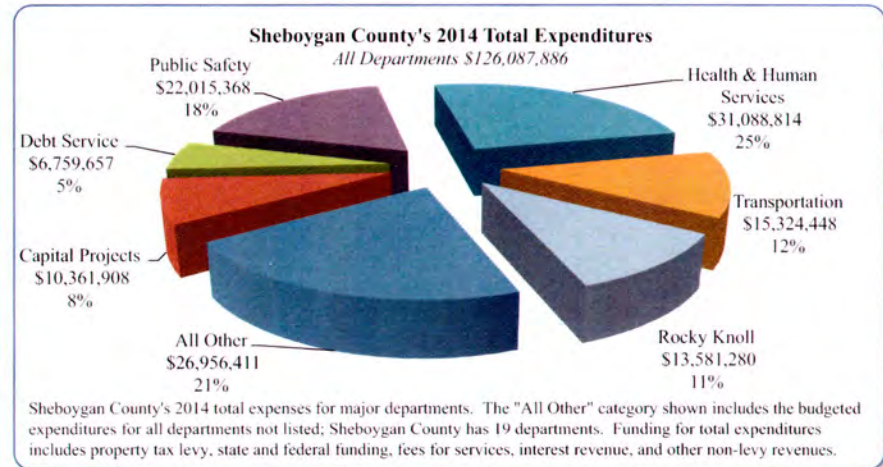
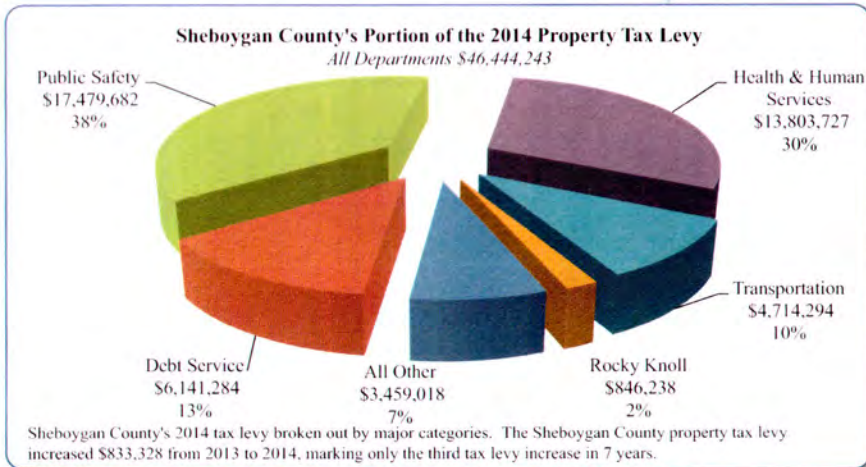
## 2014 BUDGET VERSUS 2013 ESTIMATES

Page	DEPARTMENTAL OPERATING BUDGETS	REVENUES		EXPENDITURES		(Usage) Restriction of Fund Balance		% of Change
		2013 Estimated Revenues	2014 Adopted Budget	2013 Estimated Expenditures	2014 Adopted Budget	2013 Estimated	2014 Adopted	
111	Rocky Knoll	\$ 12,803,824	12,735,042	\$ 13,611,867	\$ 13,581,280			4.73%
	<b>HEALTH CARE CENTERS OPERATIONS</b>	\$ 12,803,824	\$ 12,735,042	\$ 13,611,867	\$ 13,581,280			4.73%
115	Employee Benefits	\$ 13,859,635	\$ 12,518,770	\$ 12,701,444	\$ 12,518,770			-1.44%
117	Property/Liability Insurance & Phones	675,900	686,089	675,900	686,089			1.51%
118	Finance/Information Technology - Information Technology Division	2,018,149	2,003,768	1,981,352	2,159,992		(156,224)	1.13%
122	Highway	13,438,215	10,208,863	17,956,318	14,895,647		(174,686)	-0.13%
	<b>INTERNAL SERVICES OPERATIONS</b>	\$ 29,991,899	\$ 25,417,490	\$ 33,315,014	\$ 30,260,498	\$ -	\$ (330,910)	35.78%
127	Debt Service	\$ 2,462,056	\$ 618,373	\$ 8,393,995	\$ 6,759,657	\$ (45,249)		3.53%
	<b>DEBT SERVICE OPERATIONS</b>	\$ 2,462,056	\$ 618,373	\$ 8,393,995	\$ 6,759,657	(45,249)	-	3.53%
129	Capital Projects	\$ 12,712,314	\$ 8,871,908	\$ 8,763,176	\$ 10,361,908	(1,700,000)	(1,490,000)	18.24%
	<b>CAPITAL PROJECT OPERATIONS</b>	\$ 12,712,314	\$ 8,871,908	\$ 8,763,176	\$ 10,361,908	\$(1,700,000)	\$(1,490,000)	18.24%
	<b>TOTAL OPERATIONS</b>	<u>\$ 88,261,147</u>	<u>\$ 78,186,383</u>	<u>\$ 129,576,152</u>	<u>\$ 127,390,867</u>	<u>\$(3,144,918)</u>	<u>\$(2,760,241)</u>	16.88%

Note: 2013 usage of fund balance includes: \$1,432,339 of General and Special Revenue fund balance per Resolution #7 to construct an addition to the Health & Human Services building, \$45,249 of Debt Service fund balance (reduces the levy in that fund) and \$1,700,000 of Capital Project fund balance (increasing infrastructure projects in that fund). Morgan Aircraft, LLC lease payments are being restricted. 2014 usage of fund balance includes: \$1,060,911 of Health & Human Services and \$1,490,000 of Capital Project fund balance to finance renovation of Health & Human Services Building. Usage of retained earnings includes \$156,224 of Information Technology retained earnings (to finance information technology capital projects) and \$174,686 of Highway retained earnings (to finance Highway capital outlay). Land record and jail assessment fees are restricted.

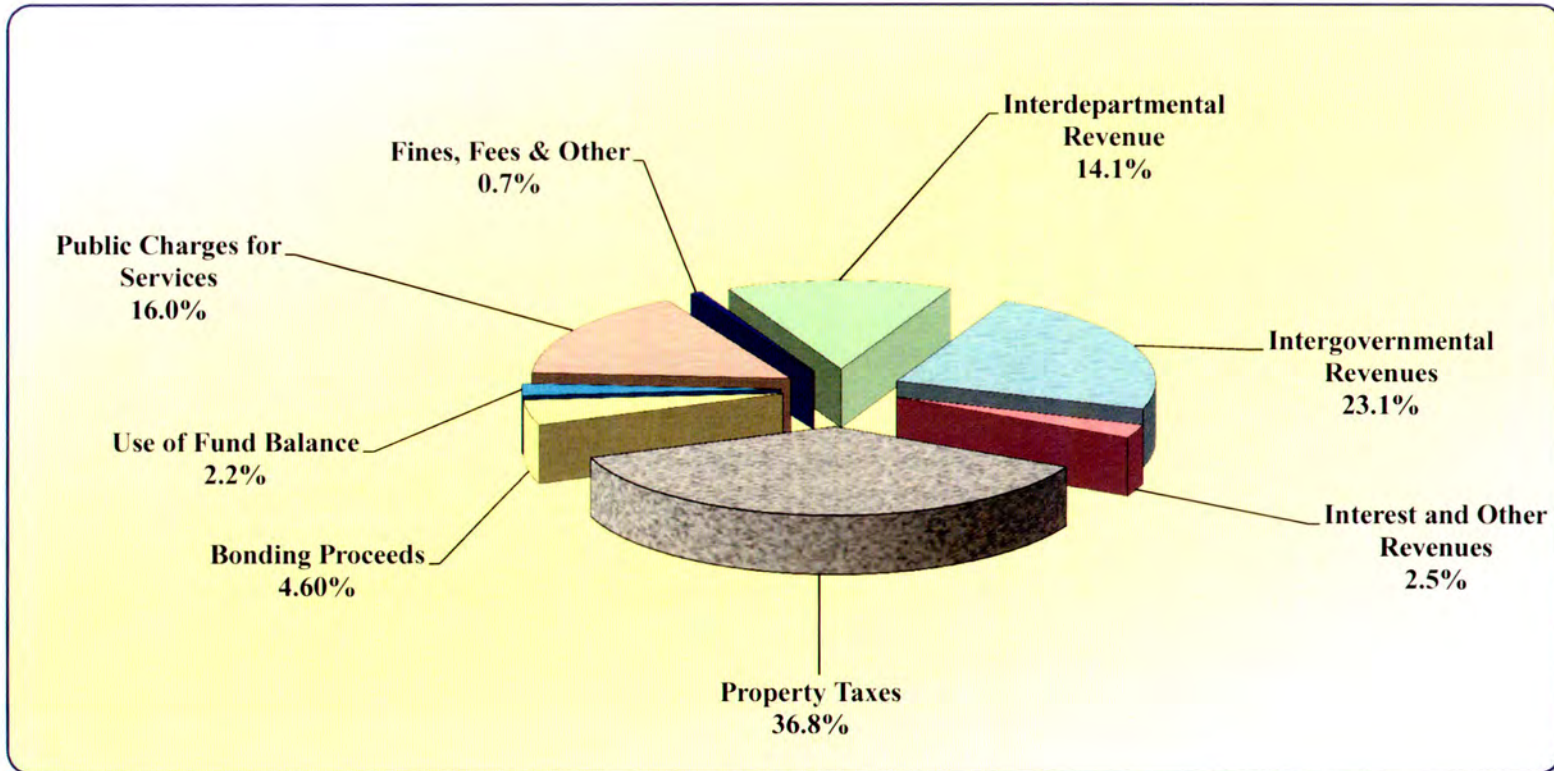


## Sheboygan County Budget Summary 2014 Adopted Budget

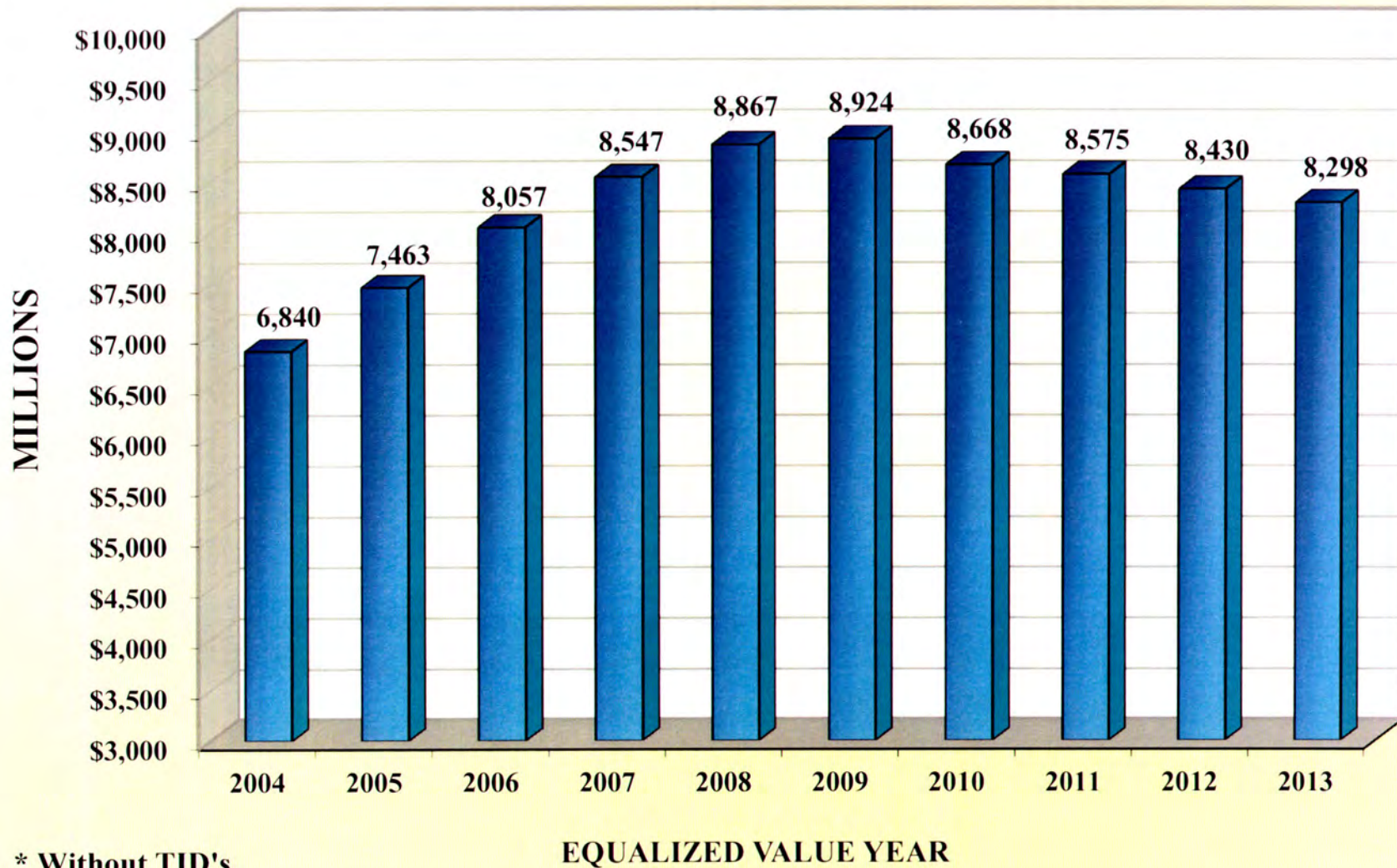


## 2014 BUDGETED REVENUES

Intergovernmental Revenues	\$ 29,163,346
Interest and Other Revenues	3,093,034
Property Taxes	46,444,243
Bonding Proceeds	5,733,976
Use of Fund Balance	2,760,241
Public Charges for Services	20,194,210
Fines, Fees & Other	936,230
Interdepartmental Revenue	17,762,606
Total	\$ 126,087,886



## SHEBOYGAN COUNTY EQUALIZED VALUES OF PROPERTY\*



\* Without TID's

**LONG-TERM DEBT**

As of December 31, 2013

PRINCIPAL DATE OF ISSUE MATURITY DATE	GEN OBLIGATION PROMISSORY NOTES - 2004	GEN OBLIGATION REFUNDING BONDS - 2004	GEN OBLIGATION PROMISSORY NOTES - 2008	RECOVERY ZONE ECON DEV PROMISSORY NOTES	GEN OBLIGATION TAXABLE REFUNDING BONDS	BUILD AMERICA TAXABLE PROMISSORY NOTES - 2010B	GEN OBLIGATION PROMISSORY NOTES - 2013	Total
	5/01/2004 05/01/2014	9/01/2004 12/01/2019	7/08/2008 05/01/2018	04/06/10 5/01/2019	11/09/10 5/1/2019	11/09/10 5/9/2020	06/11/13 5/1/2018	
DUE 2014	\$ 805,000.00	\$ 405,000.00	\$ 585,000.00	\$ 590,000.00	\$ 450,000.00	\$ 770,000.00	\$ 2,085,000.00	\$ 5,690,000.00
2015		415,000.00	610,000.00	600,000.00	460,000.00	775,000.00	2,800,000.00	5,660,000.00
2016		440,000.00	630,000.00	615,000.00	470,000.00	790,000.00	1,290,000.00	4,235,000.00
2017		455,000.00	660,000.00	630,000.00	480,000.00	800,000.00	775,000.00	3,800,000.00
2018		475,000.00	685,000.00	645,000.00	490,000.00	820,000.00	790,000.00	3,905,000.00
2019		495,000.00		660,000.00	505,000.00	835,000.00		2,495,000.00
2020						855,000.00		855,000.00
<b>TOTAL</b>	<b>\$ 805,000.00</b>	<b>\$ 2,685,000.00</b>	<b>\$ 3,170,000.00</b>	<b>\$ 3,740,000.00</b>	<b>\$ 2,855,000.00</b>	<b>\$ 5,645,000.00</b>	<b>\$ 7,740,000.00</b>	<b>\$26,640,000.00</b>
<b>INTEREST</b>								
<b>MATURITY DATES</b>	<b>05/01 and 11/01</b>	<b>06/01 and 12/01</b>	<b>05/01 and 11/01</b>	<b>5/01 and 11/01</b>	<b>5/01 AND 11/01</b>	<b>5/01 AND 11/01</b>	<b>5/01 AND 11/01</b>	<b>Total</b>
<b>RATE OF INTEREST</b>	<b>3.625% to 3.875%</b>	<b>3.75% to 4.20%</b>	<b>3.75% to 4.25%</b>	<b>2.35% TO 4.55%</b>	<b>1.1% TO 3.42%</b>	<b>1.25% TO 3.85%</b>	<b>2.00%</b>	
Due 2014	\$ 15,596.88	\$ 107,595.00	\$ 115,225.00	\$ 130,293.76	\$ 66,012.50	\$ 152,805.00	\$ 133,950.00	\$ 721,478.14
2015		91,395.00	92,087.50	113,028.76	58,270.00	138,123.75	85,100.00	578,005.01
2016		75,625.00	68,050.00	93,273.76	48,962.50	120,897.50	44,200.00	451,008.76
2017		58,465.00	41,425.00	70,533.76	37,622.00	100,215.00	23,550.00	331,810.76
2018		40,265.00	13,700.00	44,139.38	24,302.50	76,105.00	7,900.00	206,411.88
2019		20,790.00		15,015.00	8,635.50	48,156.25		92,596.75
2020						16,458.75		16,458.75
<b>TOTAL</b>	<b>\$ 15,596.88</b>	<b>\$ 394,135.00</b>	<b>\$ 330,487.50</b>	<b>\$ 466,284.42</b>	<b>\$ 243,805.00</b>	<b>\$ 652,761.25</b>	<b>\$ 294,700.00</b>	<b>\$ 2,397,770.05</b>

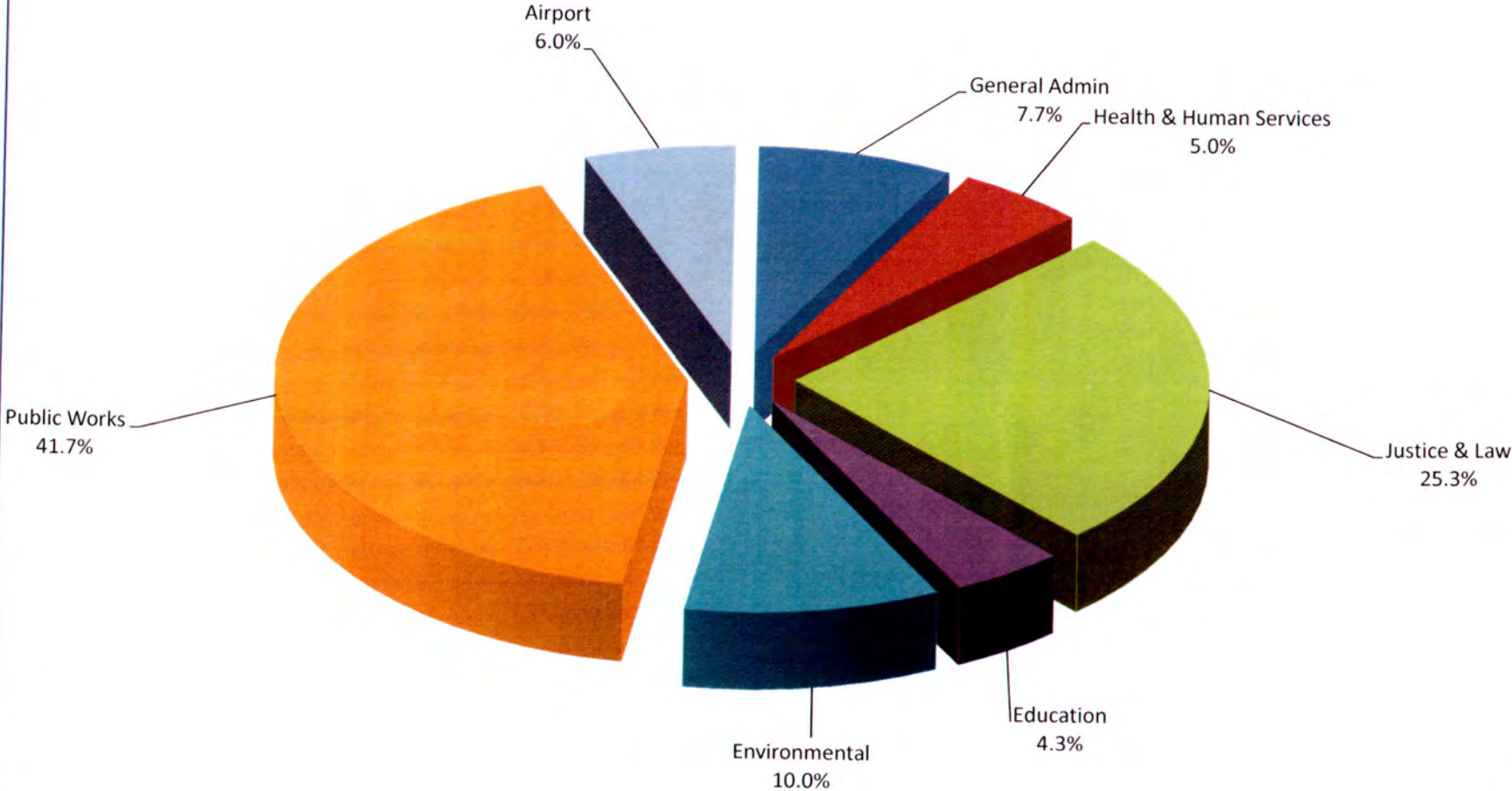
### 2014 Adopted Capital Projects

Department	Project Title	Proj. No.	Budget	Reimbur- sement	County Cost
Building Services	University of Wisconsin Sheboygan Engineering Lab	1048	\$957,500	(\$335,000)	\$622,500
	Taylor Park Shelter Replacement	1049	\$25,000	\$0	\$25,000
	Roof Replacement	1040	\$440,000	\$0	\$440,000
Health & Human Services	Health & Human Services Lobby Addition	1051	\$1,490,000	(\$1,490,000)	\$0
	Health & Human Services Software Upgrade	3812	\$1,060,911	(\$1,060,911)	\$0
	Information Technology Storage Area Network	3002	\$160,000	(\$160,000)	\$0
Sheriff	CAD/RMS	1910	\$111,726	\$0	\$111,726
	Combined Dispatch Center Remodel/Expansion	1947	\$1,238,000	(\$1,238,000)	\$0
	Radio System Replacement/Upgrade	1949	\$637,250	\$0	\$637,250
	LEC Remodeling for Displaced Employees	1948	\$568,500	\$0	\$568,500
Airport	Rwy 13/31 & Asphalt Apron Reconstruction	280	\$344,021	\$0	\$344,021
Highway	Reconstruction of CTH LS - CTH MM to Orchard Rd	2941	\$2,500,000	\$0	\$2,500,000
	Bridge on CTH DE	2945	\$75,000	\$0	\$75,000
	Reconstructive Asphaltic Surfacing	2931	\$754,000	(\$344,021)	\$409,979
TOTAL			<u>\$10,361,908</u>	<u>(\$4,627,932)</u>	<u>\$5,733,976</u>

**County of Sheboygan, Wisconsin  
Five Year Capital Plan  
Years 2014 through 2018**

Project Title	Proj No.	2014		2015		2016		2017		2018		2014-2018 County Cost
		Budget	Reimbursement	Budget	Reimbursement	Budget	Reimbursement	Budget	Reimbursement	Budget	Reimbursement	
Multi-Purpose Building at the Marsh Park	920	\$ -	\$ -	\$ 50,000	\$ (25,000)	\$ 550,000	\$ (275,000)	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Marsh Bypass Reconstruction	917	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 850,000	\$ (250,000)	\$ -	\$ -	\$ 750,000
Marsh Campground Upgrade-South Area	937	\$ -	\$ -	\$ 15,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,000
OPRT new construction from Greenbush to FDL County Line	910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000	\$ (11,250)	\$ 350,000	\$ (63,752)	\$ 329,998
IUT Extension from Wilson-Lima Road to CTH EE/Weeden Creek	925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 805,000	\$ (644,000)	\$ 161,000
IUT Extension from OPRT to Manitowoc/Calumet County Line	905	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 249,375	\$ -	\$ 1,662,500	\$ (498,752)	\$ 1,413,123
University of Wisconsin Sheboygan Engineering Lab	1048	\$ 957,500	\$ (335,000)	\$ 763,050	\$ (381,525)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,056,000
Taylor Park Shelter Replacement	1049	\$ 25,000	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Roof Replacement	1040	\$ 440,000	\$ -	\$ 341,000	\$ -	\$ 245,000	\$ -	\$ 295,000	\$ -	\$ -	\$ -	\$ 3,096,401
Health & Human Services Lobby Addition	1051	\$ 1,490,000	\$ (1,490,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
University of Wisconsin Sheboygan HVAC Upgrade	1052	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
University of Wisconsin Sheboygan Fine Arts Addition & Remodel	1053	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 516,000	\$ -	\$ 516,000
Health & Human Services Software Upgrade	3812	\$ 1,060,911	\$ (1,060,911)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storage Area Network	3002	\$ 160,000	\$ (160,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiber Network Initiative	3003	\$ -	\$ -	\$ 1,090,000	\$ (545,000)	\$ 890,000	\$ (445,000)	\$ -	\$ -	\$ -	\$ -	\$ 990,000
VOIP	3004	\$ -	\$ -	\$ 265,033	\$ (265,033)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CAD/RMS	1910	\$ 111,726	\$ -	\$ 111,726	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 808,630
Combined Dispatch Center Remodel/Expansion	1947	\$ 1,238,000	\$ (1,238,000)	\$ 1,262,000	\$ (1,262,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Radio System Replacement/Upgrade	1949	\$ 637,250	\$ -	\$ 8,840,718	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,477,968
LEC Remodeling for Displaced Employees	1948	\$ 568,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 568,500
Rwy 13/31 & Asphalt Apron Reconstruction	280	\$ 344,021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 470,650
Reconstruct GA Apron and Taxiway	285	\$ -	\$ -	\$ 74,000	\$ (59,200)	\$ 647,000	\$ (614,650)	\$ -	\$ -	\$ -	\$ -	\$ 47,150
Construct Taxilanes K1 and S	286	\$ -	\$ -	\$ -	\$ -	\$ 52,000	\$ (41,600)	\$ 457,000	\$ (434,150)	\$ -	\$ -	\$ 33,250
Terminal Building Development	287	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ (104,000)	\$ 1,310,000	\$ (1,048,000)	\$ 288,000
Reconstruction of CTH LS - CTH MM to Orchard Rd	2941	\$ 2,500,000	\$ -	\$ 2,500,000	\$ (2,500,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,740,000
Bridge on CTH DE	2945	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 279,000
Reconstructive Asphaltic Surfacing	2931	\$ 754,000	\$ (344,021)	\$ -	\$ -	\$ 750,000	\$ -	\$ 750,000	\$ -	\$ 750,000	\$ -	\$ 9,096,402
Roundabout at CTH A and CTH EE	2948	\$ -	\$ -	\$ 1,000,000	\$ (600,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Bridge on CTH RR	2946	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Reconstruction of CTH A from Sth 28 to CTH EE	2949	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Reconstruction of CTH OK from CTH EE to CTH V	2942	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000
Reconstruction of CTH D from Cedar Grove to Six Mile Road	2951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000	\$ -	\$ 3,000,000	\$ -	\$ 6,000,000
Bridge on CTH FF	2952	\$ -	\$ -	\$ -	\$ -	\$ 541,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 541,500
Bridge on CTH N	2950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 660,000	\$ -	\$ 660,000
<b>TOTAL</b>		<b>\$ 10,361,908</b>	<b>\$ (4,627,932)</b>	<b>\$ 18,387,527</b>	<b>\$ (5,637,758)</b>	<b>\$ 6,975,500</b>	<b>\$ (1,376,250)</b>	<b>\$ 5,786,375</b>	<b>\$ (799,400)</b>	<b>\$ 9,053,500</b>	<b>\$ (2,254,504)</b>	<b>\$ 45,288,572</b>
<b>NET COUNTY COST</b>		<b>\$5,733,976</b>		<b>\$12,749,769</b>		<b>\$5,599,250</b>		<b>\$4,986,975</b>		<b>\$6,798,996</b>		<b>\$ 45,288,572</b>

# 5 YEAR CAPITAL PLAN (2014-2018)



**Sheboygan County  
2014 Summarized Budget Report**

**All Departments**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
Sales and Use Tax	126	120	73	120	120	120	
Interest and Penalty on Tax	4,447	4,700	204	4,700	4,700	4,700	
In Rem Fees	3,157	1,500	390	1,500	1,500	1,500	
Federal Grants	1,932,336	892,455	527,822	898,924	1,212,815	1,212,815	35.90
State Grants	26,696,017	23,565,026	10,262,006	24,457,409	21,438,127	21,438,127	9.03
Charges to State of Wisconsin	3,273,841	3,084,210	1,741,887	2,928,147	3,089,166	3,089,166	.16
State Gov't Pay't Lieu Tax	63,985	63,300	63,004	63,300	63,000	63,000	.47
Charges - Other Local Gov'ts	2,693,672	2,202,141	1,105,235	2,216,995	3,360,238	3,360,238	52.59
Business Licenses	291,776	260,000	138,002	260,000	260,000	260,000	
Non-Business Licenses	111,219	106,470	65,903	109,470	104,470	104,470	1.88
Other Permits and Fees	243,089	212,385	102,760	212,560	211,260	211,260	.53
Recreation Fees	38,372	34,000	17,332	34,000	38,000	38,000	11.76
Violations, Judgements, Damages	322,453	348,500	163,364	288,500	322,500	322,500	7.46
Public Charges for:							
General Government	1,788,871	1,775,534	948,957	1,762,075	1,773,338	1,773,338	.12
Public Safety	1,196,022	1,208,334	604,055	1,216,080	1,237,656	1,237,656	2.43
Public Works	255,520	249,670	127,642	225,000	231,465	231,465	7.29
Health Care Services	11,811,202	14,393,271	6,967,160	13,881,712	13,896,120	13,896,120	3.45
H & HS Services	2,482,976	2,141,497	786,345	2,720,744	2,863,531	2,863,531	33.72
Conservation and Development	205,192	278,335	98,710	291,485	192,100	192,100	30.98
Interest Income	1,519,354	1,257,277	855,179	1,350,061	1,287,360	1,287,360	2.39
Premium on Issuance - GO Debt			247,942	247,942			
Block Grant Principal	313,612		32,310				
Rent Revenue	104,295	127,717	57,832	128,249	161,507	161,507	26.46
Property Sales	4,749		7,442	65	2,500	2,500	



**Sheboygan County  
2014 Summarized Budget Report**

**All Departments**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
Donations	247,510	306,907	113,906	306,342	566,595	566,595	84.61
Other Misc. Revenue	2,133,537	1,504,580	1,148,962	1,867,837	1,068,752	1,068,752	28.97
General Revenue	57,737,330	54,017,929	24,611,735	55,473,217	53,386,820	53,386,820	1.17
Interdepartmental Revenue							
Insurance & Employee Related	12,436,161	11,885,702	5,574,230	11,466,590	10,991,999	10,991,999	7.52
Repairs & Maintenance Services	114,540	193,695	48,735	215,945	211,296	211,296	9.09
System Operation Revenue	2,076,177	2,061,838	1,032,013	2,068,246	2,068,543	2,068,543	.33
Public Safety Revenue	1,926	9,000	1,845	9,000	4,300	4,300	52.22
Other Interdept'l Revenue	6,862,539	7,959,975	908,407	7,840,925	4,486,468	4,486,468	43.64
Interdepartmental Revenue	21,491,342	22,110,210	7,565,230	21,600,706	17,762,606	17,762,606	19.66
<b>Total Revenue .....</b>	<b>79,228,672</b>	<b>76,128,139</b>	<b>32,176,965</b>	<b>77,073,923</b>	<b>71,149,426</b>	<b>71,149,426</b>	<b>6.54</b>
 <b>Expense</b>							
Wages	38,979,229	39,341,016	19,561,698	39,158,183	39,891,460	39,891,460	1.40
Benefits	17,366,050	19,145,122	8,436,905	17,151,095	17,183,878	17,183,878	10.24
Personnel Related Expenses	56,345,278	58,486,138	27,998,602	56,309,278	57,075,338	57,075,338	2.41
Purchased Services	20,250,151	21,572,760	9,156,896	22,405,746	21,249,717	21,249,717	1.50
Repairs and Maintenance	6,349,343	2,073,242	1,193,109	2,333,454	2,307,872	2,307,872	11.32
General Operating	12,322,534	12,164,754	5,685,494	12,051,296	11,123,868	11,123,868	8.56
Fixed Charges	974,469	1,082,339	499,060	1,012,478	1,106,392	1,106,392	2.22
Bad Debt Expense	84,166	43,550	22,096	44,515	33,650	33,650	22.73
Building & Improvement Depreciation	523,275		159,002				
Other Improvements Depreciation	47,095		23,350				

**Sheboygan County  
2014 Summarized Budget Report**

**All Departments**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
Machinery & Equipment Depreciation	1,398,438		573,674				
Principal	5,425,000	5,437,766	3,920,000	5,630,000	5,690,000	5,690,000	4.64
Interest	904,437	798,184	391,405	806,773	1,069,877	1,069,877	34.04
Debt Issuance Costs/Financing		80,000		100,400			100.00
Refunding Escrow			1,856,922	1,856,922			
Operating Expense	48,278,908	43,252,595	23,481,008	46,241,584	42,581,376	42,581,376	1.55
Employee Related Insurance	11,937,280	11,376,762	5,319,630	10,957,392	10,479,599	10,479,599	7.89
Insurance Charges	548,881	559,200	279,600	559,200	570,400	570,400	2.00
Repairs & Maintenance Charges	617,070	713,263	304,968	737,111	748,237	748,237	4.90
System Operation Charges	2,076,177	2,061,839	1,032,013	2,068,247	2,068,543	2,068,543	.33
Public Safety Charges	1,926	9,000	1,845	9,000	4,300	4,300	52.22
Health & Human Services	47,726	48,497	23,924	48,497	53,820	53,820	10.98
Other Interdepartmental Charges	602,458	436,111	260,643	534,882	508,707	508,707	16.65
Interdepartmental Charges	15,831,518	15,204,672	7,222,623	14,914,329	14,433,606	14,433,606	5.07
Land and Land Improvements	225,289	20,000	85,315	26,506	7,500	7,500	62.50
Buildings and Improvements			3,018	33,015	22,753	22,753	
Other Improvements		4,339	173,193	173,193	22,000	22,000	407.03
Machinery and Equipment	87,241	199,609	138,380	336,135	250,040	250,040	25.26
Office Furniture & Equipment	39,591				31,150	31,150	
Communication Equipment					5,715	5,715	
Computer and Systems Equipment	7,955	147,000	39,260	186,260	100,000	100,000	31.97
Vehicles	541,556	1,148,369	660,833	995,452	1,196,500	1,196,500	4.19
Capital Outlay	901,633	1,519,317	1,100,000	1,750,561	1,635,658	1,635,658	7.66
Capital Project Expenditures	7,784,416	8,979,975	1,292,475	8,763,176	10,361,908	10,361,908	15.39

**Sheboygan County  
2014 Summarized Budget Report**

**All Departments**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Total Expense .....</b>	<b>129,141,753</b>	<b>127,442,697</b>	<b>61,094,707</b>	<b>127,978,928</b>	<b>126,087,886</b>	<b>126,087,886</b>	<b>1.06</b>
<b>Other Financing Sources</b>							
Proceeds from LT Debt		4,000,000	8,000,000	8,000,000	5,733,976	5,733,976	43.35
Proceeds from Refunding Bonds			1,590,000	1,590,000			
<b>Operating Transfers In</b>	<b>553,874</b>	<b>164,885</b>	<b>11,814</b>	<b>1,597,224</b>	<b>1,302,981</b>	<b>1,302,981</b>	<b>690.24</b>
<b>Operating Transfers Out</b>	<b>553,874</b>	<b>164,885</b>	<b>11,814</b>	<b>1,597,224</b>	<b>1,302,981</b>	<b>1,302,981</b>	<b>690.24</b>
<b>Equity</b>							
Use of Retained Earnings		3,215-			330,910	330,910	10,392.69
Use of Undesignated Fund Balance		32,670-	16,335	467,330			100.00
Use of Jail Assessment Fund Balance					17,500-	17,500-	
Use of Capital Project Fund Balance		1,700,000		1,700,000	1,490,000	1,490,000	12.35
Use of Debt Service Fund Balance		46,471		45,249			100.00
Use of Land Records Fund Balance		6,943-			104,080-	104,080-	1,399.06
Use of Special Revenue Fund Balance				932,339	1,060,911	1,060,911	
<b>Total Equity .....</b>		<b>1,703,643</b>	<b>16,335</b>	<b>3,144,918</b>	<b>2,760,241</b>	<b>2,760,241</b>	<b>62.02</b>
<b>Tax Levy Required / (Contributed)</b>	<b>44,994,274</b>	<b>45,610,915</b>	<b>23,063,936</b>	<b>45,610,911</b>	<b>46,444,243</b>	<b>46,444,243</b>	<b>1.83</b>

**Sheboygan County**  
**2014 Summarized Budget Report**

**General Fund**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
Sales and Use Tax	126	120	73	120	120	120	
Interest and Penalty on Tax	4,447	4,700	204	4,700	4,700	4,700	
In Rem Fees	3,157	1,500	390	1,500	1,500	1,500	
Federal Grants	1,464,796	892,455	527,150	898,924	1,212,815	1,212,815	35.90
State Grants	8,353,475	4,723,384	385,549	4,788,682	4,676,107	4,676,107	1.00
State Gov't Pay't Lieu Tax	63,985	63,300	63,004	63,300	63,000	63,000	.47
Charges - Other Local Gov'ts	474,025	178,841	43,430	88,395	95,838	95,838	46.41
Non-Business Licenses	111,219	106,470	65,903	109,470	104,470	104,470	1.88
Other Permits and Fees	243,089	212,385	102,760	212,560	211,260	211,260	.53
Recreation Fees	38,372	34,000	17,332	34,000	38,000	38,000	11.76
Violations, Judgements, Damages	321,971	348,500	163,364	288,500	322,500	322,500	7.46
Public Charges for:							
General Government	1,633,770	1,606,014	873,801	1,605,018	1,616,438	1,616,438	.65
Public Safety	1,195,879	1,208,284	604,037	1,216,080	1,237,656	1,237,656	2.43
Public Works	249,471	239,670	115,321	207,000	221,465	221,465	7.60
Health Care Services	58,336	54,500	30,184	52,500	56,500	56,500	3.67
H & HHS Services		2,000	105	500	200	200	90.00
Conservation and Development	205,192	278,335	98,710	291,485	192,100	192,100	30.98
Interest Income	1,357,177	1,135,000	789,150	1,238,317	1,185,000	1,185,000	4.41
Rent Revenue	97,886	94,918	46,294	95,398	127,093	127,093	33.90
Property Sales	4,547		7,398		2,500	2,500	
Donations	31,281	29,432	22,093	31,693	29,432	29,432	
Other Misc. Revenue	1,012,934	641,411	371,556	600,360	672,301	672,301	4.82
General Revenue	16,925,135	11,855,219	4,327,809	11,828,502	12,070,995	12,070,995	1.82

**Sheboygan County  
2014 Summarized Budget Report**

**General Fund**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
Interdepartmental Revenue							
Repairs & Maintenance Services	25,756	24,295	14,749	25,945	23,694	23,694	2.47
System Operation Revenue	1,313	507	545	632	586	586	15.58
Public Safety Revenue	1,926	9,000	1,845	9,000	4,300	4,300	52.22
Other Interdept'l Revenue	1,148,798	1,003,156	543,834	1,103,040	1,089,988	1,089,988	8.66
Interdepartmental Revenue	1,177,793	1,036,958	560,974	1,138,617	1,118,568	1,118,568	7.87
<b>Total Revenue .....</b>	<b>18,102,927</b>	<b>12,892,177</b>	<b>4,888,783</b>	<b>12,967,119</b>	<b>13,189,563</b>	<b>13,189,563</b>	<b>2.31</b>
 <b>Expense</b>							
Wages	16,988,706	16,921,582	8,426,903	16,922,480	17,290,449	17,290,449	2.18
Benefits	2,763,555	2,659,008	1,356,494	2,689,418	2,667,537	2,667,537	.32
Personnel Related Expenses	19,752,261	19,580,590	9,783,397	19,611,898	19,957,986	19,957,986	1.93
Purchased Services	3,160,240	3,436,590	1,478,979	3,278,457	3,519,257	3,519,257	2.41
Repairs and Maintenance	4,840,543	778,139	461,478	932,656	861,631	861,631	10.73
General Operating	3,586,432	3,440,366	2,154,046	3,305,213	3,303,484	3,303,484	3.98
Fixed Charges	242,658	307,162	116,990	239,119	314,573	314,573	2.41
Bad Debt Expense	3,812	3,550	1,520	3,550	3,650	3,650	2.82
Interest	218		38	100	220	220	
Operating Expense	11,833,903	7,965,807	4,213,051	7,759,095	8,002,815	8,002,815	.46
Employee Related Insurance	4,915,669	4,861,306	2,341,282	4,665,473	4,537,345	4,537,345	6.66
Insurance Charges	191,099	184,127	92,064	184,127	188,074	188,074	2.14
Repairs & Maintenance Charges	85,524	174,895	34,463	190,245	191,652	191,652	9.58
System Operation Charges	877,046	872,240	429,309	869,186	873,308	873,308	.12

**Sheboygan County**  
**2014 Summarized Budget Report**

**General Fund**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
Public Safety Charges	1,014	1,000	50	1,000	300	300	70.00
Health & Human Services					5,000	5,000	
Other Interdepartmental Charges	356,558	234,577	113,530	241,092	239,058	239,058	1.91
Interdepartmental Charges	6,426,911	6,328,145	3,010,698	6,151,123	6,034,737	6,034,737	4.64
Land and Land Improvements	225,289	20,000	16,506	26,506	7,500	7,500	62.50
Buildings and Improvements					22,753	22,753	
Other Improvements					22,000	22,000	
Machinery and Equipment	100,039	59,500	31,650	88,400	20,900	20,900	64.87
Office Furniture & Equipment	12,290				31,150	31,150	
Communication Equipment					5,715	5,715	
Computer and Systems Equipment	7,955	52,000	39,260	91,260			100.00
Vehicles	467,586	317,369	300,562	310,737	306,500	306,500	3.42
Capital Outlay	813,159	448,869	387,980	516,903	416,518	416,518	7.21
<b>Total Expense .....</b>	<b>38,826,234</b>	<b>34,323,411</b>	<b>17,395,127</b>	<b>34,039,019</b>	<b>34,412,056</b>	<b>34,412,056</b>	<b>.26</b>
<b>Operating Transfers In</b>	<b>350,068</b>	<b>138,385</b>	<b>11,814</b>	<b>138,385</b>	<b>81,920</b>	<b>81,920</b>	<b>40.80</b>
<b>Operating Transfers Out</b>	<b>455,987</b>	<b>164,885</b>	<b>11,814</b>	<b>664,885</b>	<b>82,070</b>	<b>82,070</b>	<b>50.23</b>
<b>Equity</b>							
Use of Undesignated Fund Balance		32,670-	16,335	467,330			100.00
Use of Jail Assessment Fund Balance					17,500-	17,500-	
Use of Land Records Fund Balance		6,943-			104,080-	104,080-	1,399.06
<b>Total Equity .....</b>		<b>39,613-</b>	<b>16,335</b>	<b>467,330</b>	<b>121,580-</b>	<b>121,580-</b>	<b>206.92</b>

**Sheboygan County  
2014 Summarized Budget Report**

**General Fund**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<i>Tax Levy Required / (Contributed)</i>	20,675,023	21,497,347	10,862,747	21,514,363	21,344,223	21,344,223	.71

**Sheboygan County**  
**2014 Summarized Budget Report**

**Special Revenue Fund**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
State Grants	14,522,796	12,927,192	8,616,753	13,859,821	13,809,093	13,809,093	6.82
Business Licenses	291,776	260,000	138,002	260,000	260,000	260,000	
Public Charges for:							
General Government	123,509	145,420	63,783	132,970	133,900	133,900	7.92
Public Safety	55		18				
H & HS Services	2,482,976	2,139,497	786,450-	2,720,244	2,863,331	2,863,331	33.83
Interest Income	23,250		7,825				
Block Grant Principal	313,612		32,310				
Property Sales	202		45	65			
Donations	214,520	225,500	73,541	204,401	202,163	202,163	10.35
Other Misc. Revenue	31,978	6,500	4,001	6,929	3,000	3,000	53.85
General Revenue	18,004,675	15,704,109	8,149,828	17,184,430	17,271,487	17,271,487	9.98
Interdepartmental Revenue							
Other Interdept'l Revenue	2,285	1,120	240	1,120	600	600	46.43
Interdepartmental Revenue	2,285	1,120	240	1,120	600	600	46.43
<b>Total Revenue .....</b>	<b>18,006,960</b>	<b>15,705,229</b>	<b>8,150,068</b>	<b>17,185,550</b>	<b>17,272,087</b>	<b>17,272,087</b>	<b>9.98</b>
<b>Expense</b>							
Wages	9,722,305	9,964,981	4,677,217	9,962,445	10,282,801	10,282,801	3.19
Benefits	1,577,377	1,424,740	640,316	1,408,200	1,506,328	1,506,328	5.73
Personnel Related Expenses	11,299,682	11,389,721	5,317,533	11,370,645	11,789,129	11,789,129	3.51



**Sheboygan County**  
**2014 Summarized Budget Report**

**Special Revenue Fund**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
Purchased Services	12,533,109	11,758,686	5,759,841	12,527,648	13,428,111	13,428,111	14.20
Repairs and Maintenance	196,554	42,241	32,121	45,522	46,195	46,195	9.36
General Operating	1,883,128	1,544,072	749,735	1,597,870	1,511,898	1,511,898	2.08
Fixed Charges	102,659	96,298	41,040	95,283	90,163	90,163	6.37
Operating Expense	14,715,450	13,441,297	6,582,737	14,266,323	15,076,367	15,076,367	12.16
Employee Related Insurance	2,802,085	2,735,943	1,215,470	2,736,329	2,527,981	2,527,981	7.60
Insurance Charges	64,852	78,377	39,188	78,377	75,108	75,108	4.17
Repairs & Maintenance Charges	500,749	519,768	256,294	521,366	537,540	537,540	3.42
System Operation Charges	755,103	744,357	381,460	755,319	743,061	743,061	.17
Public Safety Charges	911	8,000	1,795	8,000	4,000	4,000	50.00
Health & Human Services	47,726	48,497	23,924	48,497	48,820	48,820	.67
Other Interdepartmental Charges	7,119	1,001	1,102	1,001	481	481	51.95
Interdepartmental Charges	4,178,546	4,135,943	1,919,233	4,148,889	3,936,991	3,936,991	4.81
Office Furniture & Equipment	27,302						
Vehicles	61,172	70,000		70,000	70,000	70,000	
Capital Outlay	88,474	70,000		70,000	70,000	70,000	
<b>Total Expense .....</b>	<b>30,282,152</b>	<b>29,036,961</b>	<b>13,819,503</b>	<b>29,855,857</b>	<b>30,872,487</b>	<b>30,872,487</b>	<b>6.32</b>
<b>Operating Transfers Out</b>				<b>932,339</b>	<b>1,060,911</b>	<b>1,060,911</b>	

**Sheboygan County  
2014 Summarized Budget Report**

**Special Revenue Fund**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Equity</b>							
Use of Special Revenue Fund Balance				932,339	1,060,911	1,060,911	
<b>Total Equity .....</b>				<b>932,339</b>	<b>1,060,911</b>	<b>1,060,911</b>	
<b>Tax Levy Required / (Contributed)</b>	<b>13,503,712</b>	<b>13,331,732</b>	<b>6,665,870</b>	<b>13,331,732</b>	<b>13,600,400</b>	<b>13,600,400</b>	<b>2.02</b>

**Sheboygan County**  
**2014 Summarized Budget Report**

**Health Care Centers**  
**Enterprise Fund**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
Charges to State of Wisconsin	1,385,495	1,192,070	602,140	1,154,543	1,104,806	1,104,806	7.32
Public Charges for:							
General Government	973	1,000	1,264	1,264	1,000	1,000	
Public Safety	38	50					100.00
Health Care Services	11,752,866	11,916,484	5,818,390	11,634,819	11,625,336	11,625,336	2.44
Interest Income	55		34				
Donations	1,708		5,527	5,527			
Other Misc. Revenue	359,737	1,700	6,442	7,671	3,900	3,900	129.41
<b>Total Revenue .....</b>	<b>13,500,872</b>	<b>13,111,304</b>	<b>6,433,797</b>	<b>12,803,824</b>	<b>12,735,042</b>	<b>12,735,042</b>	<b>2.87</b>
<b>Expense</b>							
Wages	6,924,205	7,108,220	3,738,801	7,106,288	6,978,545	6,978,545	1.82
Benefits	736,008	962,256	449,388	926,758	1,011,232	1,011,232	5.09
Personnel Related Expenses	7,660,213	8,070,476	4,188,189	8,033,046	7,989,777	7,989,777	1.00
Purchased Services	1,539,339	1,358,638	763,784	1,434,874	1,394,368	1,394,368	2.63
Repairs and Maintenance	337,887	269,052	132,081	266,940	317,811	317,811	18.12
General Operating	1,378,187	1,459,646	694,373	1,358,798	1,391,790	1,391,790	4.65
Fixed Charges	38,839	27,500	10,848	21,654	35,440	35,440	28.87
Bad Debt Expense	80,000	40,000	19,835	40,000	30,000	30,000	25.00
Building & Improvement Depreciation	417,457		108,625				
Other Improvements Depreciation	24,198		12,056				

**Sheboygan County**  
**2014 Summarized Budget Report**

**Health Care Centers**  
**Enterprise Fund**

<i>Description</i>	<i>2012</i>	<i>2013</i>	<i>June, 2013</i>	<i>2013 Annual</i>	<i>2014 Budget</i>	<i>2014 Board</i>	<i>% Chg from</i>
	<i>Actual</i>	<i>Budget</i>	<i>YTD</i>	<i>Projection</i>	<i>Request</i>	<i>Adopted Budget</i>	<i>2013 Budget</i>
Machinery & Equipment Depreciation	296,487		127,254				
Operating Expense	4,112,394	3,154,836	1,868,857	3,122,266	3,169,409	3,169,409	.46
Employee Related Insurance	2,399,711	2,131,869	957,339	1,909,034	1,920,450	1,920,450	9.92
Insurance Charges	48,166	48,246	24,123	48,246	50,194	50,194	4.04
Repairs & Maintenance Charges	25,319	15,000	8,120	18,000	15,000	15,000	
System Operation Charges	187,197	189,257	93,222	187,757	198,507	198,507	4.89
Other Interdepartmental Charges	156,064	197,303	97,842	197,303	198,803	198,803	.76
Interdepartmental Charges	2,816,457	2,581,675	1,180,645	2,360,340	2,382,954	2,382,954	7.70
Buildings and Improvements			3,018	33,015			
Other Improvements		4,339					100.00
Machinery and Equipment	12,798-	101,859	12,196	63,200	39,140	39,140	61.57
Vehicles	12,798						
Capital Outlay		106,198	15,213	96,215	39,140	39,140	63.14
<b>Total Expense .....</b>	<b>14,589,064</b>	<b>13,913,185</b>	<b>7,252,904</b>	<b>13,611,867</b>	<b>13,581,280</b>	<b>13,581,280</b>	<b>2.39</b>
<b>Tax Levy Required / (Contributed)</b>	<b>686,512</b>	<b>801,881</b>	<b>400,941</b>	<b>801,881</b>	<b>846,238</b>	<b>846,238</b>	<b>5.53</b>

**Sheboygan County**  
**2014 Summarized Budget Report**

**Internal Services**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
State Grants	2,685,520	2,686,450	1,258,365	2,580,906	2,608,906	2,608,906	2.89
Charges to State of Wisconsin	1,888,346	1,892,140	1,139,747	1,773,604	1,984,360	1,984,360	4.87
Charges - Other Local Gov'ts	2,105,130	2,023,300	1,061,804	2,128,600	2,026,400	2,026,400	.15
Violations, Judgements, Damages	482						
Public Charges for:							
General Government	30,619	23,100	10,110	22,823	22,000	22,000	4.76
Public Safety	50						
Public Works	6,049	10,000	12,320	18,000	10,000	10,000	
Health Care Services		2,422,287	1,118,586	2,194,393	2,214,284	2,214,284	8.59
Rent Revenue	6,409	32,799	11,538	32,851	34,414	34,414	4.92
Donations			12,746	12,746			
Other Misc. Revenue	722,747	854,969	766,063	1,252,877	389,551	389,551	54.44
General Revenue	7,445,351	9,945,045	5,391,279	10,016,800	9,289,915	9,289,915	6.59
Interdepartmental Revenue							
Insurance & Employee Related	11,921,280	11,373,332	5,318,538	10,954,220	10,475,986	10,475,986	7.89
Repairs & Maintenance Services	88,784	169,400	33,987	190,000	187,602	187,602	10.74
System Operation Revenue	2,074,864	2,061,331	1,031,468	2,067,614	2,067,957	2,067,957	.32
Other Interdept'l Revenue	5,711,456	6,955,699	364,332	6,736,765	3,395,880	3,395,880	51.18
Interdepartmental Revenue	19,796,384	20,559,762	6,748,325	19,948,599	16,127,425	16,127,425	21.56
<b>Total Revenue .....</b>	<b>27,241,734</b>	<b>30,504,807</b>	<b>12,139,604</b>	<b>29,965,399</b>	<b>25,417,340</b>	<b>25,417,340</b>	<b>16.68</b>

**Sheboygan County  
2014 Summarized Budget Report**

**Internal Services**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Expense</b>							
Wages	5,344,013	5,346,233	2,718,776	5,166,970	5,339,665	5,339,665	.12
Benefits	12,289,110	14,099,118	5,990,707	12,126,719	11,998,781	11,998,781	14.90
Personnel Related Expenses	17,633,123	19,445,351	8,709,483	17,293,689	17,338,446	17,338,446	10.84
Purchased Services	3,017,462	5,018,846	1,154,292	5,164,767	2,907,981	2,907,981	42.06
Repairs and Maintenance	974,360	983,810	567,428	1,088,336	1,082,235	1,082,235	10.00
General Operating	5,474,788	5,720,670	2,087,340	5,789,415	4,916,696	4,916,696	14.05
Fixed Charges	590,312	651,379	330,182	656,422	666,216	666,216	2.28
Bad Debt Expense	354		741	965			
Building & Improvement Depreciation	105,818		50,377				
Other Improvements Depreciation	22,897		11,294				
Machinery & Equipment Depreciation	1,101,952		446,419				
Operating Expense	11,287,943	12,374,705	4,648,074	12,699,905	9,573,128	9,573,128	22.64
Employee Related Insurance	1,819,814	1,647,644	805,539	1,646,556	1,493,823	1,493,823	9.34
Insurance Charges	244,763	248,450	124,225	248,450	257,024	257,024	3.45
Repairs & Maintenance Charges	5,479	3,600	6,091	7,500	4,045	4,045	12.36
System Operation Charges	256,831	255,985	128,022	255,985	253,667	253,667	.91
Other Interdepartmental Charges	82,717	3,230	48,169	95,486	70,365	70,365	2,078.48
Interdepartmental Charges	2,409,604	2,158,909	1,112,046	2,253,977	2,078,924	2,078,924	3.70
Land and Land Improvements			68,809				
Other Improvements			173,193	173,193			
Machinery and Equipment		38,250	94,535	184,535	190,000	190,000	396.73
Computer and Systems Equipment		95,000		95,000	100,000	100,000	5.26

**Sheboygan County**  
**2014 Summarized Budget Report**

**Internal Services**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
Vehicles		761,000	360,271	614,715	820,000	820,000	7.75
Capital Outlay		894,250	696,807	1,067,443	1,110,000	1,110,000	24.13
<b>Total Expense .....</b>	<b>31,330,669</b>	<b>34,873,215</b>	<b>15,166,410</b>	<b>33,315,014</b>	<b>30,100,498</b>	<b>30,100,498</b>	<b>13.69</b>
 <i>Operating Transfers In</i>	 <i>61,000</i>	 <i>26,500</i>		 <i>26,500</i>	 <i>150</i>	 <i>150</i>	 <i>99.43</i>
<i>Operating Transfers Out</i>	<i>97,887</i>				<i>160,000</i>	<i>160,000</i>	
 <b>Equity</b>							
Use of Retained Earnings		3,215-			330,910	330,910	10,392.69
<b>Total Equity .....</b>		<b>3,215-</b>			<b>330,910</b>	<b>330,910</b>	<b>10,392.69</b>
 <i>Tax Levy Required / (Contributed)</i>	 <i>4,447,725</i>	 <i>4,345,123</i>	 <i>2,316,962</i>	 <i>4,328,103</i>	 <i>4,512,098</i>	 <i>4,512,098</i>	 <i>3.84</i>

**Sheboygan County  
2014 Summarized Budget Report**

**Debt Service**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
Interest Income	131,813	122,277	57,851	111,744	102,360	102,360	16.29
Premium on Issuance - GO Debt			247,942	247,942			
General Revenue	131,813	122,277	305,793	359,686	102,360	102,360	16.29
Interdepartmental Revenue							
Insurance & Employee Related	514,881	512,370	255,692	512,370	516,013	516,013	.71
Interdepartmental Revenue	514,881	512,370	255,692	512,370	516,013	516,013	.71
<b>Total Revenue .....</b>	<b>646,694</b>	<b>634,647</b>	<b>561,485</b>	<b>872,056</b>	<b>618,373</b>	<b>618,373</b>	<b>2.56</b>
<b>Expense</b>							
Principal	5,425,000	5,437,766	3,920,000	5,630,000	5,690,000	5,690,000	4.64
Interest	904,219	798,184	391,366	806,673	1,069,657	1,069,657	34.01
Debt Issuance Costs/Financing		80,000		100,400			100.00
Refunding Escrow			1,856,922	1,856,922			
Operating Expense	6,329,219	6,315,950	6,168,288	8,393,995	6,759,657	6,759,657	7.03
<b>Total Expense .....</b>	<b>6,329,219</b>	<b>6,315,950</b>	<b>6,168,288</b>	<b>8,393,995</b>	<b>6,759,657</b>	<b>6,759,657</b>	<b>7.03</b>
<b>Other Financing Sources</b>							
Proceeds from Refunding Bonds			1,590,000	1,590,000			



**Sheboygan County  
2014 Summarized Budget Report**

**Debt Service**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Equity</b>							
Use of Debt Service Fund Balance		46,471		45,249			100.00
<b>Total Equity .....</b>		<b>46,471</b>		<b>45,249</b>			<b>100.00</b>
<b>Tax Levy Required / (Contributed)</b>	<b>5,681,302</b>	<b>5,634,832</b>	<b>2,817,416</b>	<b>5,634,832</b>	<b>6,141,284</b>	<b>6,141,284</b>	<b>8.99</b>

**Sheboygan County  
2014 Summarized Budget Report**

**Capital Projects**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
Federal Grants	467,540		672				
State Grants	1,134,226	3,228,000	1,338	3,228,000	344,021	344,021	89.34
Charges - Other Local Gov'ts	114,517				1,238,000	1,238,000	
Interest Income	7,058		319				
Donations		51,975		51,975	335,000	335,000	544.54
Other Misc. Revenue	6,142		900				
<b>Total Revenue .....</b>	<b>1,729,484</b>	<b>3,279,975</b>	<b>3,229</b>	<b>3,279,975</b>	<b>1,917,021</b>	<b>1,917,021</b>	<b>41.55</b>
<b>Expense</b>							
Capital Project Expenditures	7,784,416	8,979,975	1,292,475	8,763,176	10,361,908	10,361,908	15.39
<b>Total Expense .....</b>	<b>7,784,416</b>	<b>8,979,975</b>	<b>1,292,475</b>	<b>8,763,176</b>	<b>10,361,908</b>	<b>10,361,908</b>	<b>15.39</b>
<b>Other Financing Sources</b>							
Proceeds from LT Debt		4,000,000	8,000,000	8,000,000	5,733,976	5,733,976	43.35
<b>Operating Transfers In</b>	<b>142,806</b>			<b>1,432,339</b>	<b>1,220,911</b>	<b>1,220,911</b>	
<b>Equity</b>							
Use of Capital Project Fund Balance		1,700,000		1,700,000	1,490,000	1,490,000	12.35
<b>Total Equity .....</b>		<b>1,700,000</b>		<b>1,700,000</b>	<b>1,490,000</b>	<b>1,490,000</b>	<b>12.35</b>

**Tax Levy Required / (Contributed)**

### **County Treasurer**

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

**Sheboygan County  
2014 Summarized Budget Report**

**Treasurer**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
Sales and Use Tax	126	120	73	120	120	120	
Interest and Penalty on Tax	4,447	4,700	204	4,700	4,700	4,700	
In Rem Fees	3,157	1,500	390	1,500	1,500	1,500	
Federal Grants	2,357	2,675		2,675	2,350	2,350	12.15
State Gov't Pay't Lieu Tax	63,985	63,300	63,004	63,300	63,000	63,000	.47
Charges - Other Local Gov'ts	14,788	13,762		13,762	14,424	14,424	4.81
Public Charges for:							
General Government	6,511	7,074	2,854	7,074	6,780	6,780	4.16
Other Misc. Revenue	6,034	6,021	44,734	28,315-	4,946	4,946	17.85
General Revenue	101,406	99,152	111,259	64,816	97,820	97,820	1.34
Interdepartmental Revenue							
System Operation Revenue	42	22		22	22	22	
Other Interdept'l Revenue	396	475		475			100.00
Interdepartmental Revenue	439	497		497	22	22	95.57
<b>Total Revenue .....</b>	<b>101,845</b>	<b>99,649</b>	<b>111,259</b>	<b>65,313</b>	<b>97,842</b>	<b>97,842</b>	<b>1.81</b>
<b>Expense</b>							
Wages	308,715	314,254	155,996	314,254	319,924	319,924	1.80
Benefits	39,918	44,969	21,370	44,969	47,094	47,094	4.73
Personnel Related Expenses	348,634	359,223	177,366	359,223	367,018	367,018	2.17

**Sheboygan County  
2014 Summarized Budget Report**

**Treasurer**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
Purchased Services	36,321	65,620	10,817	50,664	60,815	60,815	7.32
Repairs and Maintenance	760	860	610	860	1,235	1,235	43.60
General Operating	66,059	50,963	15,262	50,963	51,156	51,156	.38
Bad Debt Expense	6	50	40	50	50	50	
Operating Expense	103,147	117,493	26,729	102,537	113,256	113,256	3.61
Employee Related Insurance	116,752	111,428	59,507	119,108	110,341	110,341	.98
Insurance Charges	2,297	2,017	1,009	2,017	2,081	2,081	3.17
Repairs & Maintenance Charges	2,069	1,550			1,550	1,550	
System Operation Charges	23,804	23,680	11,312	23,680	23,676	23,676	.02
Other Interdepartmental Charges	1,219	4,135	1,283	4,135	1,735	1,735	58.04
Interdepartmental Charges	146,141	142,810	73,110	148,940	139,383	139,383	2.40
Land and Land Improvements	225,289		16,506	16,506			
Computer and Systems Equipment		52,000		52,000			100.00
Capital Outlay	225,289	52,000	16,506	68,506			100.00
<b>Total Expense .....</b>	<b>823,211</b>	<b>671,526</b>	<b>293,712</b>	<b>679,206</b>	<b>619,657</b>	<b>619,657</b>	<b>7.72</b>
<b>Operating Transfers In</b>	<b>4,639</b>	<b>80,710</b>	<b>1,816</b>	<b>80,710</b>	<b>24,720</b>	<b>24,720</b>	<b>69.37</b>
<b>Tax Levy Required / (Contributed)</b>	<b>472,873</b>	<b>491,167</b>	<b>254,091</b>	<b>508,183</b>	<b>497,095</b>	<b>497,095</b>	<b>1.21</b>

### **Register of Deeds**

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

**Sheboygan County**  
**2014 Summarized Budget Report**

**Register of Deeds**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
Public Charges for:							
General Government	818,024	759,662	424,911	774,248	785,808	785,808	3.44
Property Sales			6				
Other Misc. Revenue				6			
General Revenue	818,024	759,662	424,917	774,254	785,808	785,808	3.44
Interdepartmental Revenue							
Other Interdept'l Revenue			162				
Interdepartmental Revenue			162				
<b>Total Revenue .....</b>	<b>818,024</b>	<b>759,662</b>	<b>425,079</b>	<b>774,254</b>	<b>785,808</b>	<b>785,808</b>	<b>3.44</b>
<b>Expense</b>							
Wages	297,586	299,747	153,096	309,645	320,162	320,162	6.81
Benefits	38,596	43,087	20,954	44,762	47,379	47,379	9.96
Personnel Related Expenses	336,182	342,834	174,051	354,407	367,541	367,541	7.21
Purchased Services	113,631	105,000	60,484	112,578	152,000	152,000	44.76
Repairs and Maintenance	1,872	4,820	2,060	4,820	4,820	4,820	
General Operating	60,919	63,439	5,334	64,592	20,409	20,409	67.83
Bad Debt Expense	20		80				
Operating Expense	176,442	173,259	67,957	181,990	177,229	177,229	2.29

**Sheboygan County**  
**2014 Summarized Budget Report**

**Register of Deeds**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
Employee Related Insurance	112,530	107,806	51,453	104,030	100,798	100,798	6.50
Insurance Charges	2,401	2,057	1,028	2,057	2,171	2,171	5.54
System Operation Charges	34,869	35,077	16,619	35,077	35,029	35,029	.14
Other Interdepartmental Charges	136	91	45	91	91	91	
Interdepartmental Charges	149,936	145,031	69,146	141,255	138,089	138,089	4.79
Office Furniture & Equipment					11,000	11,000	
Capital Outlay					11,000	11,000	
<b>Total Expense .....</b>	<b>662,560</b>	<b>661,124</b>	<b>311,154</b>	<b>677,652</b>	<b>693,859</b>	<b>693,859</b>	<b>4.95</b>
 <i>Operating Transfers In</i>	 <i>64,641</i>	 <i>47,500</i>		 <i>47,500</i>	 <i>52,800</i>	 <i>52,800</i>	 <i>11.16</i>
 <i>Tax Levy Required / (Contributed)</i>	 <i>152,331-</i>	 <i>146,038-</i>	 <i>73,019-</i>	 <i>146,038-</i>	 <i>144,749-</i>	 <i>144,749-</i>	 <i>.88</i>



**Finance & Information Technology – Finance Division**

The Finance Division is responsible for all County financial operations, including budgeting, internal and external financial reporting, accounts payable and receivable, payroll, internal auditing, debt management, cash management, investments, financial forecasting and financial policies and procedures.

**Sheboygan County**  
**2014 Summarized Budget Report**

**Finance/Information Technology**  
**Finance Division**

<i>Description</i>	<i>2012</i>	<i>2013</i>	<i>June, 2013</i>	<i>2013 Annual</i>	<i>2014 Budget</i>	<i>2014 Board</i>	<i>% Chg from</i>
	<i>Actual</i>	<i>Budget</i>	<i>YTD</i>	<i>Projection</i>	<i>Request</i>	<i>Adopted Budget</i>	<i>2013 Budget</i>
<b>Revenue</b>							
Charges - Other Local Gov'ts	52,819	54,079	26,776	54,079	54,303	54,303	.41
Other Misc. Revenue	44,734	50,000	26,137	50,000	50,480	50,480	.96
General Revenue	97,553	104,079	52,914	104,079	104,783	104,783	.68
Interdepartmental Revenue							
Other Interdept'l Revenue	260,463	199,758	144,719	289,514	266,368	266,368	33.35
Interdepartmental Revenue	260,463	199,758	144,719	289,514	266,368	266,368	33.35
<b>Total Revenue .....</b>	<b>358,017</b>	<b>303,837</b>	<b>197,633</b>	<b>393,593</b>	<b>371,151</b>	<b>371,151</b>	<b>22.15</b>
<b>Expense</b>							
Wages	666,540	656,121	336,052	726,121	746,066	746,066	13.71
Benefits	86,374	93,722	46,517	104,924	109,299	109,299	16.62
Personnel Related Expenses	752,914	749,843	382,569	831,045	855,365	855,365	14.07
Purchased Services	20,574	35,350	32,700	46,093	35,200	35,200	.42
Repairs and Maintenance	3,998	2,250	1,071	2,250	2,250	2,250	
General Operating	22,748	28,903	15,854	31,241	22,802	22,802	21.11
Fixed Charges	2,852	3,111	1,815	3,111	3,111	3,111	
Bad Debt Expense	234-						
Operating Expense	49,937	69,614	51,439	82,695	63,363	63,363	8.98

**Sheboygan County**  
**2014 Summarized Budget Report**

**Finance/Information Technology**  
**Finance Division**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
Employee Related Insurance	173,949	160,252	76,411	139,230	144,667	144,667	9.73
Insurance Charges	2,494	2,335	1,167	2,335	2,704	2,704	15.80
System Operation Charges	28,274	27,829	13,164	28,229	28,260	28,260	1.55
Other Interdepartmental Charges	32	21	11	21	21	21	
Interdepartmental Charges	204,749	190,437	90,754	169,815	175,652	175,652	7.76
Office Furniture & Equipment	12,290						
Capital Outlay	12,290						
<b><i>Total Expense .....</i></b>	<b><i>1,019,890</i></b>	<b><i>1,009,894</i></b>	<b><i>524,761</i></b>	<b><i>1,083,555</i></b>	<b><i>1,094,380</i></b>	<b><i>1,094,380</i></b>	<b><i>8.37</i></b>
<b><i>Tax Levy Required / (Contributed)</i></b>	<b><i>687,868</i></b>	<b><i>706,057</i></b>	<b><i>353,028</i></b>	<b><i>706,057</i></b>	<b><i>723,229</i></b>	<b><i>723,229</i></b>	<b><i>2.43</i></b>

**University of Wisconsin – Sheboygan Campus**

The UW – Sheboygan Campus provides the first two years of a liberal arts general education that is accessible and affordable, preparing students for success at the baccalaureate level of education.

**Sheboygan County  
2014 Summarized Budget Report**

**UW Sheboygan**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
State Grants	9,422	4,922	2,461	4,922	4,922	4,922	
<b>Total Revenue .....</b>	<b>9,422</b>	<b>4,922</b>	<b>2,461</b>	<b>4,922</b>	<b>4,922</b>	<b>4,922</b>	
<b>Expense</b>							
Purchased Services	9,000						
Repairs and Maintenance	90,110	92,500	28,036	92,400	93,000	93,000	.54
General Operating	2,030	500	1,108	555	500	500	
Operating Expense	101,140	93,000	29,144	92,955	93,500	93,500	.54
Insurance Charges	13,554	14,037	7,019	14,037	15,037	15,037	7.12
Repairs & Maintenance Charges	1,643	2,000	1,553	2,000	2,360	2,360	18.00
System Operation Charges	1,547	1,547	774	1,547	1,547	1,547	
Interdepartmental Charges	16,744	17,584	9,345	17,584	18,944	18,944	7.73
Buildings and Improvements					22,753	22,753	
Other Improvements					22,000	22,000	
Machinery and Equipment	6,205						
Capital Outlay	6,205				44,753	44,753	
<b>Total Expense .....</b>	<b>124,089</b>	<b>110,584</b>	<b>38,489</b>	<b>110,539</b>	<b>157,197</b>	<b>157,197</b>	<b>42.15</b>
<b>Tax Levy Required / (Contributed)</b>	<b>103,477</b>	<b>105,662</b>	<b>52,831</b>	<b>105,662</b>	<b>152,275</b>	<b>152,275</b>	<b>44.12</b>

## Capital Outlay Recommendation for 2014 - \$5000+

DEPARTMENT: UW - Sheboygan

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMB AMOUNT</u>	<u>A / R</u>
Carpeting - Science Building	\$ 17,402.00		R
Carpeting - Commons	\$ 5,351.00		R
Driveway repair	\$ 22,000.00		R
	<hr/>		
	\$ 44,753.00	\$ -	

### Coroner

The County Coroner provides professional investigation into reportable deaths as applicable to the Wisconsin State Statutes to determine the cause and manner of death.

**Sheboygan County  
2014 Summarized Budget Report**

**Coroner**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
Other Misc. Revenue	61,575	56,800	26,330	56,100	74,350	74,350	30.90
<b>Total Revenue .....</b>	<b>61,575</b>	<b>56,800</b>	<b>26,330</b>	<b>56,100</b>	<b>74,350</b>	<b>74,350</b>	<b>30.90</b>
<b>Expense</b>							
Wages	66,657	60,800	33,091	66,500	67,830	67,830	11.56
Benefits	8,376	7,330	4,306	8,562	8,677	8,677	18.38
Personnel Related Expenses	75,033	68,130	37,398	75,062	76,507	76,507	12.30
Purchased Services	33,081	32,490	17,781	34,800	30,150	30,150	7.20
Repairs and Maintenance	152	400		250	200	200	50.00
General Operating	12,109	11,790	5,473	11,825	11,310	11,310	4.07
Fixed Charges	459	600	292	501	2,860	2,860	376.67
Operating Expense	45,801	45,280	23,546	47,376	44,520	44,520	1.68
Employee Related Insurance	1,542	622	92	621	1,210	1,210	94.53
Insurance Charges	512	507	254	507	558	558	10.06
System Operation Charges	4,429	4,300	2,298	4,276	4,286	4,286	.33
Interdepartmental Charges	6,483	5,429	2,644	5,404	6,054	6,054	11.51
<b>Total Expense .....</b>	<b>127,318</b>	<b>118,839</b>	<b>63,588</b>	<b>127,842</b>	<b>127,081</b>	<b>127,081</b>	<b>6.94</b>
<b>Tax Levy Required / (Contributed)</b>	<b>58,964</b>	<b>62,039</b>	<b>31,020</b>	<b>62,039</b>	<b>52,731</b>	<b>52,731</b>	<b>15.00</b>



### **County Board**

The County Board is the legislative branch of county government.

**Sheboygan County**  
**2014 Summarized Budget Report**

**County Board**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Expense</b>							
Wages	134,681	135,981	60,440	120,880	125,972	125,972	7.36
Benefits	12,582	13,184	5,907	13,184	12,481	12,481	5.33
Personnel Related Expenses	147,263	149,165	66,347	134,064	138,453	138,453	7.18
Purchased Services							
Repairs and Maintenance	231						
General Operating	42,484	44,961	27,059	40,601	55,957	55,957	24.46
Fixed Charges		951		951	951	951	
Operating Expense	42,714	45,912	27,059	41,552	56,908	56,908	23.95
Employee Related Insurance	10,014	9,234	4,712	9,234	9,129	9,129	1.14
Insurance Charges	1,278	1,223	611	1,223	1,320	1,320	7.93
System Operation Charges	16,513	16,512	8,123	15,929	15,902	15,902	3.69
Interdepartmental Charges	27,806	26,969	13,447	26,386	26,351	26,351	2.29
<b>Total Expense .....</b>	<b>217,783</b>	<b>222,046</b>	<b>106,853</b>	<b>202,002</b>	<b>221,712</b>	<b>221,712</b>	<b>.15</b>
<b>Tax Levy Required / (Contributed)</b>	<b>227,294</b>	<b>222,046</b>	<b>111,023</b>	<b>222,046</b>	<b>221,712</b>	<b>221,712</b>	<b>.15</b>

**Transportation Department – Airport Division**

The Airport is responsible for maintaining runways, taxiways and ramps to provide a safe and efficient transportation facility for our citizens, air travelers and airport tenants.

**Sheboygan County**  
**2014 Summarized Budget Report**

**Airport**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
Public Charges for:							
Public Works	249,471	239,670	115,321	207,000	221,465	221,465	7.60
Property Sales					2,500	2,500	
Other Misc. Revenue	1,019		192	192			
General Revenue	250,490	239,670	115,513	207,192	223,965	223,965	6.55
Interdepartmental Revenue							
Other Interdept'l Revenue	2,550	2,550	1,275	2,550	2,640	2,640	3.53
Interdepartmental Revenue	2,550	2,550	1,275	2,550	2,640	2,640	3.53
<b>Total Revenue .....</b>	<b>253,040</b>	<b>242,220</b>	<b>116,788</b>	<b>209,742</b>	<b>226,605</b>	<b>226,605</b>	<b>6.45</b>
<b>Expense</b>							
Wages	210,986	189,657	94,913	185,471	190,760	190,760	.58
Benefits	26,652	26,073	12,775	25,421	26,821	26,821	2.87
Personnel Related Expenses	237,638	215,730	107,688	210,892	217,581	217,581	.86
Purchased Services	28,787	31,842	17,016	32,924	53,465	53,465	67.91
Repairs and Maintenance	18,101	13,161	3,388	11,438	12,254	12,254	6.89
General Operating	37,663	32,425	21,744	38,444	34,760	34,760	7.20
Fixed Charges	612	612	491	900	700	700	14.38
Operating Expense	85,163	78,040	42,639	83,706	101,179	101,179	29.65

**Sheboygan County  
2014 Summarized Budget Report**

**Airport**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
Employee Related Insurance	50,825	47,968	23,566	47,154	44,666	44,666	6.88
Insurance Charges	8,685	9,574	4,787	9,574	9,746	9,746	1.80
Repairs & Maintenance Charges	19,594	29,500	8,110	25,800	20,500	20,500	30.51
System Operation Charges	15,500	15,384	7,784	15,529	15,649	15,649	1.72
Other Interdepartmental Charges			3,265	6,365	6,480	6,480	
Interdepartmental Charges	94,603	102,426	47,512	104,422	97,041	97,041	5.26
Machinery and Equipment					13,000	13,000	
Capital Outlay					13,000	13,000	
<b>Total Expense .....</b>	<b>417,404</b>	<b>396,196</b>	<b>197,840</b>	<b>399,020</b>	<b>428,801</b>	<b>428,801</b>	<b>8.23</b>
<b>Equity</b>							
Use of Undesignated Fund Balance		32,670-	16,335	32,670-			100.00
<b>Total Equity .....</b>		<b>32,670-</b>	<b>16,335</b>	<b>32,670-</b>			<b>100.00</b>
<b>Tax Levy Required / (Contributed)</b>	<b>224,740</b>	<b>186,646</b>	<b>93,323</b>	<b>186,646</b>	<b>202,196</b>	<b>202,196</b>	<b>8.33</b>

## Capital Outlay Recommendation for 2014 - \$5000+

DEPARTMENT: Airport

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMB AMOUNT</u>	<u>A / R</u>
Mower, bushog	\$ 13,000.00	\$ 2,500.00	R
	\$ 13,000.00	\$ 2,500.00	

### **Court Commissioner**

The Court Commissioner's office aids the Sheboygan County Circuit Court, and thereby the citizens of Sheboygan County by making the dispute resolution system more efficient. Cases referred by the Circuit Court are to be dealt with quickly and fairly, whether through contested hearings or cooperatively through mediation.

**Sheboygan County**  
**2014 Summarized Budget Report**

**Family Court Commissioner**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
Public Charges for:							
General Government	6,996	5,500	4,346	5,500	5,500	5,500	
Health Care Services	50,130	44,000	26,120	44,000	47,500	47,500	7.95
Rent Revenue	5,640	4,500	2,640	4,500	5,000	5,000	11.11
General Revenue	62,766	54,000	33,106	54,000	58,000	58,000	7.41
Interdepartmental Revenue							
Other Interdept'l Revenue	14,014	17,000	7,448	17,000	17,000	17,000	
Interdepartmental Revenue	14,014	17,000	7,448	17,000	17,000	17,000	
<b>Total Revenue .....</b>	<b>76,780</b>	<b>71,000</b>	<b>40,554</b>	<b>71,000</b>	<b>75,000</b>	<b>75,000</b>	<b>5.63</b>
<b>Expense</b>							
Wages	205,473	202,815	102,071	201,289	212,516	212,516	4.78
Benefits	25,959	29,003	13,592	26,567	30,097	30,097	3.77
Personnel Related Expenses	231,432	231,818	115,663	227,856	242,613	242,613	4.66
Purchased Services	38,158	38,820	20,835	38,120	38,120	38,120	1.80
General Operating	4,428	6,045	2,837	6,045	5,956	5,956	1.47
Bad Debt Expense	4,020	3,500	1,265	3,500	3,600	3,600	2.86
Operating Expense	46,606	48,365	24,938	47,665	47,676	47,676	1.42



**Sheboygan County  
2014 Summarized Budget Report**

**Family Court Commissioner**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
Employee Related Insurance	59,420	56,217	21,141	41,283	36,350	36,350	35.34
Insurance Charges	1,127	1,057	528	1,057	1,119	1,119	5.87
System Operation Charges	11,424	11,656	4,647	11,656	11,219	11,219	3.75
Interdepartmental Charges	71,971	68,930	26,317	53,996	48,688	48,688	29.37
<b>Total Expense .....</b>	<b>350,009</b>	<b>349,113</b>	<b>166,918</b>	<b>329,517</b>	<b>338,977</b>	<b>338,977</b>	<b>2.90</b>
<b>Tax Levy Required / (Contributed)</b>	<b>274,566</b>	<b>278,113</b>	<b>139,056</b>	<b>278,113</b>	<b>263,977</b>	<b>263,977</b>	<b>5.08</b>

### **Clerk of Courts**

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

**Sheboygan County**  
**2014 Summarized Budget Report**

**Clerk of Courts**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
State Grants	438,324	437,188	220,768	438,148	429,621	429,621	1.73
Violations, Judgements, Damages	317,696	345,000	162,319	285,000	319,000	319,000	7.54
Public Charges for:							
General Government	481,329	517,800	270,644	494,900	500,800	500,800	3.28
Other Misc. Revenue	4,446	1,750	660	1,750	1,500	1,500	14.29
General Revenue	1,241,794	1,301,738	654,390	1,219,798	1,250,921	1,250,921	3.90
Interdepartmental Revenue							
Other Interdept'l Revenue	33,123	41,790	16,207	41,790	39,042	39,042	6.58
Interdepartmental Revenue	33,123	41,790	16,207	41,790	39,042	39,042	6.58
<b>Total Revenue .....</b>	<b>1,274,917</b>	<b>1,343,528</b>	<b>670,598</b>	<b>1,261,588</b>	<b>1,289,963</b>	<b>1,289,963</b>	<b>3.99</b>
<b>Expense</b>							
Wages	1,086,377	1,081,204	536,485	1,081,204	1,101,878	1,101,878	1.91
Benefits	139,211	154,607	73,701	154,607	161,783	161,783	4.64
Personnel Related Expenses	1,225,588	1,235,811	610,186	1,235,811	1,263,661	1,263,661	2.25
Purchased Services	338,183	342,650	131,692	282,750	306,250	306,250	10.62
Repairs and Maintenance	6,783	7,551	3,787	7,218	7,236	7,236	4.17
General Operating	57,005	63,359	30,501	63,359	68,029	68,029	7.37
Fixed Charges	7,876	7,587	3,861	7,384	6,890	6,890	9.19
Operating Expense	409,847	421,147	169,841	360,711	388,405	388,405	7.77

**Sheboygan County**  
**2014 Summarized Budget Report**

**Clerk of Courts**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
Employee Related Insurance	385,554	369,820	184,084	369,820	335,406	335,406	9.31
Insurance Charges	10,319	9,520	4,760	9,520	10,258	10,258	7.75
System Operation Charges	58,796	57,574	29,725	57,574	58,852	58,852	2.22
Other Interdepartmental Charges	473	318	159	318	318	318	
Interdepartmental Charges	455,143	437,232	218,728	437,232	404,834	404,834	7.41
<b>Total Expense .....</b>	<b>2,090,577</b>	<b>2,094,190</b>	<b>998,755</b>	<b>2,033,754</b>	<b>2,056,900</b>	<b>2,056,900</b>	<b>1.78</b>
<b>Tax Levy Required / (Contributed)</b>	<b>626,055</b>	<b>750,662</b>	<b>375,331</b>	<b>750,662</b>	<b>766,937</b>	<b>766,937</b>	<b>2.17</b>

**District Attorney**

The District Attorney is responsible for the efficient, ethical, lawful and timely prosecution of all crimes occurring within the County on behalf of the State of Wisconsin.

**Sheboygan County  
2014 Summarized Budget Report**

**District Attorney**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
State Grants	165,350	192,637	516-	180,659	186,520	186,520	3.18
Public Charges for:							
General Government	52,206	58,850	18,454	43,400	48,900	48,900	16.91
General Revenue	217,556	251,487	17,939	224,059	235,420	235,420	6.39
Interdepartmental Revenue							
System Operation Revenue	21	50	137	175	150	150	200.00
Other Interdept'l Revenue	75	400	89	400	350	350	12.50
Interdepartmental Revenue	96	450	226	575	500	500	11.11
<b>Total Revenue .....</b>	<b>217,652</b>	<b>251,937</b>	<b>18,164</b>	<b>224,634</b>	<b>235,920</b>	<b>235,920</b>	<b>6.36</b>
<b>Expense</b>							
Wages	553,650	565,718	280,806	564,905	572,947	572,947	1.28
Benefits	70,734	80,412	38,085	80,350	83,575	83,575	3.93
Personnel Related Expenses	624,384	646,130	318,890	645,255	656,522	656,522	1.61
Purchased Services	21,665	15,450	4,903	12,300	12,150	12,150	21.36
Repairs and Maintenance	4,519	4,749	2,440	4,326	4,460	4,460	6.09
General Operating	29,643	33,091	18,740	30,904	24,412	24,412	26.23
Fixed Charges	216	216	95	216	216	216	
Operating Expense	56,043	53,506	26,178	47,746	41,238	41,238	22.93

**Sheboygan County  
2014 Summarized Budget Report**

**District Attorney**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
Employee Related Insurance	231,202	233,057	117,373	232,261	216,583	216,583	7.07
Insurance Charges	2,948	2,707	1,354	2,707	2,876	2,876	6.24
Repairs & Maintenance Charges	14						
System Operation Charges	24,512	24,220	12,329	24,120	23,627	23,627	2.45
Interdepartmental Charges	258,676	259,984	131,055	259,088	243,086	243,086	6.50
<b>Total Expense .....</b>	<b>939,104</b>	<b>959,620</b>	<b>476,123</b>	<b>952,089</b>	<b>940,846</b>	<b>940,846</b>	<b>1.96</b>
<b>Tax Levy Required / (Contributed)</b>	<b>688,449</b>	<b>707,683</b>	<b>353,841</b>	<b>707,683</b>	<b>704,926</b>	<b>704,926</b>	<b>.39</b>

### **Child Support**

The Child Support Agency is responsible for the operation of the county's IV-D program to ensure adequate financial and medical support for families, establish and enforce court-ordered child support and medical coverage and in the establishment of paternity and child support collection for non-marital children.



**Sheboygan County**  
**2014 Summarized Budget Report**

**Child Support**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
Federal Grants	972,305	725,119	455,424	725,119	1,044,769	1,044,769	44.08
State Grants	91,266	296,217	44,085	296,217	150,168	150,168	49.30
Public Charges for:							
General Government	14,927	17,650	8,981	17,400	17,450	17,450	1.13
Public Safety	48		116	150			
Health Care Services	7,378	10,000	3,284	7,000	8,000	8,000	20.00
H & HS Services		2,000	105	500	200	200	90.00
General Revenue	1,085,924	1,050,986	511,995	1,046,386	1,220,587	1,220,587	16.14
Interdepartmental Revenue							
Public Safety Revenue	1,014	1,000	50	1,000	300	300	70.00
Interdepartmental Revenue	1,014	1,000	50	1,000	300	300	70.00
<b>Total Revenue .....</b>	<b>1,086,939</b>	<b>1,051,986</b>	<b>512,045</b>	<b>1,047,386</b>	<b>1,220,887</b>	<b>1,220,887</b>	<b>16.06</b>
<b>Expense</b>							
Wages	576,536	575,210	284,676	575,210	620,702	620,702	7.91
Benefits	73,647	82,255	39,084	82,255	90,934	90,934	10.55
Personnel Related Expenses	650,182	657,465	323,760	657,465	711,636	711,636	8.24
Purchased Services	33,792	36,500	20,821	40,100	102,700	102,700	181.37
Repairs and Maintenance	1,666	1,867	1,867	1,867	2,147	2,147	15.00
General Operating	24,516	29,645	12,710	27,790	28,715	28,715	3.14

**Sheboygan County**  
**2014 Summarized Budget Report**

**Child Support**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
Fixed Charges	2,671	2,571	1,521	2,571	2,596	2,596	.97
Operating Expense	62,646	70,583	36,917	72,328	136,158	136,158	92.90
Employee Related Insurance	201,215	194,310	96,071	194,310	196,595	196,595	1.18
Insurance Charges	3,690	3,066	1,533	3,066	3,208	3,208	4.63
System Operation Charges	44,303	44,433	21,945	44,433	44,271	44,271	.36
Health & Human Services					5,000	5,000	
Other Interdepartmental Charges	113,504	126,372	57,062	126,522	124,019	124,019	1.86
Interdepartmental Charges	362,711	368,181	176,612	368,331	373,093	373,093	1.33
<b>Total Expense .....</b>	<b>1,075,539</b>	<b>1,096,229</b>	<b>537,289</b>	<b>1,098,124</b>	<b>1,220,887</b>	<b>1,220,887</b>	<b>11.37</b>
<b>Tax Levy Required / (Contributed)</b>	<b>36,881</b>	<b>44,243</b>	<b>22,122</b>	<b>44,243</b>			<b>100.00</b>

### **UW - Extension**

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

**Sheboygan County**  
**2014 Summarized Budget Report**

**UW Extension**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
State Grants	2,136						
Public Charges for:							
General Government	29,663	19,500	18,752	33,055	20,150	20,150	3.33
Conservation and Development	515	850	241	450	3,100	3,100	264.71
Interest Income	26		22				
Other Misc. Revenue	16,514	8,050	6,633	8,126	8,550	8,550	6.21
General Revenue	48,853	28,400	25,648	41,631	31,800	31,800	11.97
Interdepartmental Revenue							
Other Interdept'l Revenue	35						
Interdepartmental Revenue	35						
<b>Total Revenue .....</b>	<b>48,888</b>	<b>28,400</b>	<b>25,648</b>	<b>41,631</b>	<b>31,800</b>	<b>31,800</b>	<b>11.97</b>
<b>Expense</b>							
Wages	110,324	109,619	53,140	109,619	114,532	114,532	4.48
Benefits	13,517	15,246	7,157	15,246	16,100	16,100	5.60
Personnel Related Expenses	123,840	124,865	60,297	124,865	130,632	130,632	4.62
Purchased Services	174,440	193,410	84,652	200,610	206,845	206,845	6.95
Repairs and Maintenance	8,637	6,000	2,515	5,000	6,000	6,000	
General Operating	61,417	69,924	25,033	64,697	60,977	60,977	12.80
Fixed Charges	8,593	8,500	3,299	8,500	9,000	9,000	5.88
Operating Expense	253,087	277,834	115,499	278,807	282,822	282,822	1.80

**Sheboygan County  
2014 Summarized Budget Report**

***UW Extension***

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
Employee Related Insurance	57,025	54,560	27,270	54,560	50,930	50,930	6.65
Insurance Charges	1,235	1,125	563	1,125	1,626	1,626	44.53
System Operation Charges	22,489	22,744	10,760	22,744	22,744	22,744	
Interdepartmental Charges	80,749	78,429	38,593	78,429	75,300	75,300	3.99
<b><i>Total Expense .....</i></b>	<b>457,676</b>	<b>481,128</b>	<b>214,389</b>	<b>482,101</b>	<b>488,754</b>	<b>488,754</b>	<b>1.59</b>
<b><i>Tax Levy Required / (Contributed)</i></b>	<b>449,430</b>	<b>452,728</b>	<b>226,364</b>	<b>452,728</b>	<b>456,954</b>	<b>456,954</b>	<b>.93</b>

### **Planning and Conservation**

The Planning and Conservation department provides sound information and knowledge on environmental issues in order to protect the County's natural resources.

**Sheboygan County**  
**2014 Summarized Budget Report**

**Planning & Conservation**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
Federal Grants	489,125	164,661	65,258	164,661	165,696	165,696	.63
State Grants	3,801,174	239,142	15,505	262,793	324,203	324,203	35.57
Charges - Other Local Gov'ts	360,910	93,000		900	2,711	2,711	97.08
Other Permits and Fees	243,089	212,385	102,760	212,560	211,260	211,260	.53
Recreation Fees	38,372	34,000	17,332	34,000	38,000	38,000	11.76
Violations, Judgements, Damages	4,275	3,500	1,025	3,500	3,500	3,500	
Public Charges for:							
General Government	8,696	11,850	4,564	10,927	9,450	9,450	20.25
Public Safety	16						
Conservation and Development	204,677	277,485	98,469	291,035	189,000	189,000	31.89
Rent Revenue	32,500	32,825	12,825	32,825	33,153	33,153	1.00
Donations	949	100	126	160	100	100	
Other Misc. Revenue	15,495	2,300	3,442	3,610	1,300	1,300	43.48
General Revenue	5,199,279	1,071,248	321,306	1,016,971	978,373	978,373	8.67
Interdepartmental Revenue							
System Operation Revenue	505						
Other Interdept'l Revenue	119,917	2,725	2,025	2,725	2,725	2,725	
Interdepartmental Revenue	120,422	2,725	2,025	2,725	2,725	2,725	
<b>Total Revenue .....</b>	<b>5,319,701</b>	<b>1,073,973</b>	<b>323,331</b>	<b>1,019,696</b>	<b>981,098</b>	<b>981,098</b>	<b>8.65</b>

**Sheboygan County**  
**2014 Summarized Budget Report**

**Planning & Conservation**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Expense</b>							
Wages	768,000	780,625	376,212	725,325	748,402	748,402	4.13
Benefits	99,732	109,385	50,263	104,235	107,647	107,647	1.59
Personnel Related Expenses	867,732	890,010	426,475	829,560	856,049	856,049	3.82
Purchased Services	200,693	216,065	22,980	228,841	252,615	252,615	16.92
Repairs and Maintenance	4,101,715	204,600	115,414	209,200	193,875	193,875	5.24
General Operating	643,710	369,362	139,721	276,480	305,309	305,309	17.34
Fixed Charges	9,265	9,700	5,168	9,700	11,900	11,900	22.68
Bad Debt Expense			135				
Operating Expense	4,955,383	799,727	283,418	724,221	763,699	763,699	4.51
Employee Related Insurance	237,132	236,759	107,600	225,903	201,362	201,362	14.95
Insurance Charges	13,675	12,790	6,395	12,790	9,284	9,284	27.41
Repairs & Maintenance Charges	42,291	85,400	11,752	106,000	114,200	114,200	33.72
System Operation Charges	68,655	72,564	33,033	69,364	71,087	71,087	2.04
Other Interdepartmental Charges	138,475	1,018	394	1,018	1,182	1,182	16.11
Interdepartmental Charges	500,228	408,531	159,174	415,075	397,115	397,115	2.79
Land and Land Improvements		20,000		10,000	7,500	7,500	62.50
Computer and Systems Equipment	7,955						
Capital Outlay	7,955	20,000		10,000	7,500	7,500	62.50
<b>Total Expense .....</b>	<b>6,331,297</b>	<b>2,118,268</b>	<b>869,067</b>	<b>1,978,856</b>	<b>2,024,363</b>	<b>2,024,363</b>	<b>4.43</b>



*Sheboygan County*  
*2014 Summarized Budget Report*

*Planning & Conservation*

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<i>Operating Transfers In</i>	262,604	10,175	3,574	10,175	4,400	4,400	56.76
<i>Operating Transfers Out</i>	44,919						
<i>Tax Levy Required / (Contributed)</i>	970,774	1,034,120	517,060	1,034,120	1,038,865	1,038,865	.46

### **Sheriff's Department**

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

**Sheboygan County**  
**2014 Summarized Budget Report**

**Sheriff**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
Federal Grants	1,009						
State Grants	473,884	205,414	90,246	212,904	187,634	187,634	8.66
Violations, Judgements, Damages			20				
Public Charges for:							
General Government	8,548	11,000	4,277	10,300	10,250	10,250	6.82
Public Safety	1,057,001	1,103,658	536,842	1,089,670	1,111,396	1,111,396	.70
Health Care Services	828	500	781	1,500	1,000	1,000	100.00
Interest Income	52		17				
Rent Revenue	33,376	31,593	17,637	31,593	56,280	56,280	78.14
Property Sales	4,547		7,392				
Donations	30,332	29,332	19,766	29,332	29,332	29,332	
Other Misc. Revenue	286,947	181,235	98,971	204,618	182,910	182,910	.92
General Revenue	1,896,523	1,562,732	775,949	1,579,917	1,578,802	1,578,802	1.03
Interdepartmental Revenue							
Repairs & Maintenance Services	509	1,745	175	1,745	2,444	2,444	40.06
Public Safety Revenue	911	8,000	1,795	8,000	4,000	4,000	50.00
Other Interdept'l Revenue	100,120	100,320	50,400	100,350	54,320	54,320	45.85
Interdepartmental Revenue	101,540	110,065	52,370	110,095	60,764	60,764	44.79
<b>Total Revenue .....</b>	<b>1,998,063</b>	<b>1,672,797</b>	<b>828,319</b>	<b>1,690,012</b>	<b>1,639,566</b>	<b>1,639,566</b>	<b>1.99</b>

**Sheboygan County**  
**2014 Summarized Budget Report**

**Sheriff**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Expense</b>							
Wages	9,933,934	9,859,195	4,903,020	9,918,219	10,073,027	10,073,027	2.17
Benefits	1,863,422	1,662,779	880,443	1,697,084	1,623,822	1,623,822	2.34
Personnel Related Expenses	11,797,356	11,521,974	5,783,464	11,615,303	11,696,849	11,696,849	1.52
Purchased Services	1,214,160	1,248,887	639,732	1,288,469	1,290,087	1,290,087	3.30
Repairs and Maintenance	106,081	155,475	79,575	134,180	87,938	87,938	43.44
General Operating	636,054	596,240	302,064	582,163	625,508	625,508	4.91
Fixed Charges	210,056	271,591	100,449	203,537	274,626	274,626	1.12
Operating Expense	2,166,350	2,272,193	1,121,821	2,208,349	2,278,159	2,278,159	.26
Employee Related Insurance	2,674,840	2,692,205	1,296,565	2,581,872	2,539,804	2,539,804	5.66
Insurance Charges	90,314	87,214	43,607	87,214	90,371	90,371	3.62
Repairs & Maintenance Charges	5,749	1,000	1,569	1,000	1,500	1,500	50.00
System Operation Charges	392,956	393,389	196,158	393,389	392,894	392,894	.13
Public Safety Charges	1,014	1,000	50	1,000	300	300	70.00
Other Interdepartmental Charges	2,658	2,595	1,298	2,595	2,685	2,685	3.47
Interdepartmental Charges	3,167,532	3,177,403	1,539,246	3,067,070	3,027,554	3,027,554	4.72
Machinery and Equipment	50,950		6,600	6,600	7,900	7,900	
Office Furniture & Equipment					8,000	8,000	
Communication Equipment					5,715	5,715	
Computer and Systems Equipment			39,260	39,260			
Vehicles	442,725	284,394	274,220	284,394	306,500	306,500	7.77
Capital Outlay	493,675	284,394	320,080	330,254	328,115	328,115	15.37
<b>Total Expense .....</b>	<b>17,624,912</b>	<b>17,255,964</b>	<b>8,764,611</b>	<b>17,220,976</b>	<b>17,330,677</b>	<b>17,330,677</b>	<b>.43</b>

**Sheboygan County  
2014 Summarized Budget Report**

**Sheriff**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<i>Operating Transfers In</i>	<i>18,183</i>		<i>6,425</i>				
<i>Operating Transfers Out</i>	<i>8,850</i>		<i>6,425</i>				
 <i>Tax Levy Required / (Contributed)</i>	 <i>15,417,700</i>	 <i>15,583,167</i>	 <i>7,791,584</i>	 <i>15,583,167</i>	 <i>15,691,111</i>	 <i>15,691,111</i>	 <i>.69</i>

## Capital Outlay Recommendation for 2014 - \$5000+

DEPARTMENT: Sheriff

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMB AMOUNT</u>	<u>A / R</u>
Squads (7)	\$ 248,000.00	\$ (12,500.00)	R
Transport van & equipment	\$ 32,000.00		R
Ford explorer & equipment	\$ 26,500.00	\$ (500.00)	R
Work station	\$ 8,000.00		R
CyanoSafe fuming chamber	\$ 7,900.00		R
Critical software	\$ 5,715.00		A
	<b>\$ 328,115.00</b>	<b>\$ (13,000.00)</b>	

### **County Clerk**

The County Clerk administers the election process, acts as secretary for the County Board, maintains county records, issues marriage and conservation licenses, processes domestic partnerships and passport applications and administers the County's property and liability insurance.

**Sheboygan County  
2014 Summarized Budget Report**

**County Clerk**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
Charges - Other Local Gov'ts	45,508	18,000	16,654	19,654	24,400	24,400	35.56
Non-Business Licenses	111,219	106,470	65,903	109,470	104,470	104,470	1.88
Public Charges for:							
General Government	25,202	25,100	24,464	25,100	25,200	25,200	.40
Public Safety	6,091	4,500	3,877	6,000	6,000	6,000	33.33
Other Misc. Revenue	55,660	36,500	3,013	36,500	32,500	32,500	10.96
General Revenue	243,681	190,570	113,911	196,724	192,570	192,570	1.05
Interdepartmental Revenue							
System Operation Revenue	138	35		35	40	40	14.29
Interdepartmental Revenue	138	35		35	40	40	14.29
<b>Total Revenue .....</b>	<b>243,819</b>	<b>190,605</b>	<b>113,911</b>	<b>196,759</b>	<b>192,610</b>	<b>192,610</b>	<b>1.05</b>
<b>Expense</b>							
Wages	180,939	183,792	104,024	187,492	169,778	169,778	7.62
Benefits	24,136	26,467	13,497	27,119	25,213	25,213	4.74
Personnel Related Expenses	205,075	210,259	117,521	214,611	194,991	194,991	7.26
Purchased Services	59,490	70,700	560	70,700	107,250	107,250	51.70
Repairs and Maintenance	33,661	38,000	47,133	52,840	38,000	38,000	
General Operating	106,163	33,245	27,887	37,039	63,918	63,918	92.26
Fixed Charges		25		50	25	25	
Operating Expense	199,313	141,970	75,580	160,629	209,193	209,193	47.35



**Sheboygan County  
2014 Summarized Budget Report**

**County Clerk**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
Employee Related Insurance	45,433	42,978	17,952	40,449	57,048	57,048	32.74
Insurance Charges	1,269	1,309	654	1,309	1,251	1,251	4.43
System Operation Charges	21,434	18,466	9,815	19,022	21,977	21,977	19.01
Other Interdepartmental Charges	27	18	9	18	18	18	
Interdepartmental Charges	68,162	62,771	28,431	60,798	80,294	80,294	27.92
<b>Total Expense .....</b>	<b>472,551</b>	<b>415,000</b>	<b>221,532</b>	<b>436,038</b>	<b>484,478</b>	<b>484,478</b>	<b>16.74</b>
<b>Tax Levy Required / (Contributed)</b>	<b>266,597</b>	<b>224,395</b>	<b>112,197</b>	<b>224,395</b>	<b>291,868</b>	<b>291,868</b>	<b>30.07</b>

### **Building Services**

Building Services is responsible for the appearance and cleanliness of County facilities, operation and maintenance of physical plant equipment and providing access for the public to governmental offices.

**Sheboygan County  
2014 Summarized Budget Report**

**Building Services**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
Rent Revenue	26,370	26,000	13,193	26,480	32,660	32,660	25.62
Other Misc. Revenue	17,234	10,111	26,520	50,430	4,000	4,000	60.44
General Revenue	43,604	36,111	39,712	76,910	36,660	36,660	1.52
Interdepartmental Revenue							
Repairs & Maintenance Services	25,247	22,550	14,573	24,200	21,250	21,250	5.76
System Operation Revenue	397	400	409	400	360	360	10.00
Other Interdept'l Revenue	503,520	519,568	263,974	529,666	590,441	590,441	13.64
Interdepartmental Revenue	529,164	542,518	278,956	554,266	612,051	612,051	12.82
<b>Total Revenue .....</b>	<b>572,768</b>	<b>578,629</b>	<b>318,668</b>	<b>631,176</b>	<b>648,711</b>	<b>648,711</b>	<b>12.11</b>
<b>Expense</b>							
Wages	1,269,091	1,305,229	621,707	1,237,017	1,295,427	1,295,427	.75
Benefits	162,106	185,540	85,126	175,917	188,671	188,671	1.69
Personnel Related Expenses	1,431,197	1,490,769	706,833	1,412,934	1,484,098	1,484,098	.45
Purchased Services	540,560	604,540	281,108	579,682	611,700	611,700	1.18
Repairs and Maintenance	271,021	244,906	162,747	384,119	407,316	407,316	66.32
General Operating	97,935	212,896	44,942	110,322	201,465	201,465	5.37
Fixed Charges	58	720		720	720	720	
Operating Expense	909,573	1,063,062	488,797	1,074,843	1,221,201	1,221,201	14.88

**Sheboygan County**  
**2014 Summarized Budget Report**

**Building Services**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
Employee Related Insurance	430,758	424,523	200,137	385,653	380,598	380,598	10.35
Insurance Charges	30,426	29,106	14,553	29,106	29,859	29,859	2.59
Repairs & Maintenance Charges	14,147	54,860	11,419	54,860	51,042	51,042	6.96
System Operation Charges	68,594	68,687	34,288	68,687	68,528	68,528	.23
Other Interdepartmental Charges	20						
Interdepartmental Charges	543,945	577,176	260,396	538,306	530,027	530,027	8.17
Machinery and Equipment	42,884	59,500	25,050	81,800			100.00
Office Furniture & Equipment					12,150	12,150	
Vehicles	24,862	32,975	26,342	26,343			100.00
Capital Outlay	67,745	92,475	51,393	108,143	12,150	12,150	86.86
<b>Total Expense .....</b>	<b>2,952,460</b>	<b>3,223,482</b>	<b>1,507,419</b>	<b>3,134,226</b>	<b>3,247,476</b>	<b>3,247,476</b>	<b>.74</b>
<b>Tax Levy Required / (Contributed)</b>	<b>2,546,578</b>	<b>2,644,853</b>	<b>1,322,427</b>	<b>2,644,853</b>	<b>2,598,765</b>	<b>2,598,765</b>	<b>1.74</b>

## Capital Outlay Recommendation for 2014 - \$5000+

DEPARTMENT: Building Services

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMB AMOUNT</u>	<u>A / R</u>
Detention Center kitchen floor tile	\$ 56,000.00	\$ (56,000.00)	R
Detention Center dayroom carpeting	\$ 29,000.00	\$ (29,000.00)	R
Lounge furniture - Courthouse/Administration	\$ 6,750.00		R
Lobby furniture - Law Enforcement Center	\$ 5,400.00		R
	<hr/>		
	\$ 97,150.00	\$ (85,000.00)	

### **Human Resources**

Human Resources is responsible for development and management of county-wide employee relations, including labor relations, benefit administration and compliance with federal and state regulations.

**Sheboygan County**  
**2014 Summarized Budget Report**

**Human Resources**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
Public Charges for:							
General Government	174	200		10	150	150	25.00
Other Misc. Revenue	51		70	70			
<b>Total Revenue .....</b>	<b>224</b>	<b>200</b>	<b>70</b>	<b>80</b>	<b>150</b>	<b>150</b>	<b>25.00</b>
<b>Expense</b>							
Wages	292,287	268,113	165,711	265,827	270,150	270,150	.76
Benefits	36,419	38,341	20,884	37,208	39,321	39,321	2.56
Personnel Related Expenses	328,705	306,454	186,595	303,035	309,471	309,471	.98
Purchased Services	16,350	61,582	25,248	45,732	36,401	36,401	40.89
Repairs and Maintenance	442	900	10,749	21,700	700	700	22.22
General Operating	24,092	27,354	14,803	29,999	30,905	30,905	12.98
Operating Expense	40,883	89,836	50,799	97,431	68,006	68,006	24.30
Employee Related Insurance	58,654	55,071	25,146	55,489	51,422	51,422	6.63
Insurance Charges	1,329	1,316	658	1,316	1,317	1,317	.08
System Operation Charges	20,253	15,348	7,436	15,348	15,459	15,459	.72
Other Interdepartmental Charges	14	9	5	9	9	9	
Interdepartmental Charges	80,250	71,744	33,244	72,162	68,207	68,207	4.93
<b>Total Expense .....</b>	<b>449,839</b>	<b>468,034</b>	<b>270,638</b>	<b>472,628</b>	<b>445,684</b>	<b>445,684</b>	<b>4.78</b>
<b>Tax Levy Required / (Contributed)</b>	<b>486,799</b>	<b>467,834</b>	<b>233,917</b>	<b>467,834</b>	<b>445,534</b>	<b>445,534</b>	<b>4.77</b>

### **Veterans Services**

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



**Sheboygan County**  
**2014 Summarized Budget Report**

**Veterans Services**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
State Grants	13,000	13,000	13,000	13,000	13,000	13,000	
Donations			2,201	2,201			
<b>Total Revenue .....</b>	<b>13,000</b>	<b>13,000</b>	<b>15,201</b>	<b>15,201</b>	<b>13,000</b>	<b>13,000</b>	
<b>Expense</b>							
Wages	94,422	97,320	48,144	97,320	98,866	98,866	1.59
Benefits	12,387	13,917	6,792	13,917	14,484	14,484	4.07
Personnel Related Expenses	106,809	111,237	54,935	111,237	113,350	113,350	1.90
Purchased Services	967	1,800	1,689	2,200	2,200	2,200	22.22
Repairs and Maintenance		100		100	100	100	
General Operating	15,961	12,931	8,705	12,531	13,384	13,384	3.50
Fixed Charges		25		25	25	25	
Operating Expense	16,929	14,856	10,394	14,856	15,709	15,709	5.74
Employee Related Insurance	17,221	16,497	8,239	16,497	15,504	15,504	6.02
Insurance Charges	625	593	296	593	636	636	7.25
System Operation Charges	7,856	7,732	3,888	7,732	7,706	7,706	.34
Interdepartmental Charges	25,702	24,822	12,424	24,822	23,846	23,846	3.93
<b>Total Expense .....</b>	<b>149,440</b>	<b>150,915</b>	<b>77,753</b>	<b>150,915</b>	<b>152,905</b>	<b>152,905</b>	<b>1.32</b>
<b>Tax Levy Required / (Contributed)</b>	<b>137,037</b>	<b>137,915</b>	<b>68,958</b>	<b>137,915</b>	<b>139,905</b>	<b>139,905</b>	<b>1.44</b>

**Non-Departmental**

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

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**Non Departmental**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
Federal Grants			6,469	6,469			
State Grants	3,358,920	3,334,864		3,380,039	3,380,039	3,380,039	1.35
Public Charges for:							
General Government	181,344	171,828	91,552	183,104	186,000	186,000	8.25
Public Safety	132,542	100,000	63,042	120,000	120,000	120,000	20.00
Interest Income	1,357,100	1,135,000	789,110	1,238,317	1,185,000	1,185,000	4.41
Other Misc. Revenue	502,590	288,479	134,436	216,708	311,250	311,250	7.89
General Revenue	5,532,496	5,030,171	1,084,609	5,144,637	5,182,289	5,182,289	3.02
Interdepartmental Revenue							
System Operation Revenue	210				14	14	
Interdepartmental Revenue	210				14	14	
<b>Total Revenue .....</b>	<b>5,532,706</b>	<b>5,030,171</b>	<b>1,084,609</b>	<b>5,144,637</b>	<b>5,182,303</b>	<b>5,182,303</b>	<b>3.02</b>
<b>Expense</b>							
Wages					1,270	1,270	
Benefits					106	106	
Personnel Related Expenses					1,376	1,376	
Purchased Services	76,191	124,788	953	953	5,500	5,500	95.59
Repairs and Maintenance	190,565		88	88	100	100	
General Operating	1,594,465	1,695,825	1,398,740	1,770,146	1,620,016	1,620,016	4.47

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**Non Departmental**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
Interest	218		38	100	220	220	
Operating Expense	1,861,439	1,820,613	1,399,819	1,771,287	1,625,836	1,625,836	10.70
Insurance Charges	1,279	1,054	527	1,054	1,061	1,061	.66
Repairs & Maintenance Charges	17	585	61	585	500	500	14.53
Other Interdepartmental Charges	100,000	100,000	50,000	100,000	102,500	102,500	2.50
Interdepartmental Charges	101,296	101,639	50,588	101,639	104,061	104,061	2.38
<b>Total Expense .....</b>	<b>1,962,735</b>	<b>1,922,252</b>	<b>1,450,407</b>	<b>1,872,926</b>	<b>1,731,273</b>	<b>1,731,273</b>	<b>9.94</b>
<b>Operating Transfers Out</b>	<b>347,218</b>	<b>164,885</b>	<b>5,390</b>	<b>664,885</b>	<b>82,070</b>	<b>82,070</b>	<b>50.23</b>
<b>Equity</b>							
Use of Undesignated Fund Balance				500,000			
Use of Jail Assessment Fund Balance					17,500-	17,500-	
Use of Land Records Fund Balance		6,943-			104,080-	104,080-	1,399.06
<b>Total Equity .....</b>		<b>6,943-</b>		<b>500,000</b>	<b>121,580-</b>	<b>121,580-</b>	<b>1,651.12</b>
<b>Tax Levy Required / (Contributed)</b>	<b>3,322,497-</b>	<b>2,936,091-</b>	<b>1,362,480-</b>	<b>2,936,091-</b>	<b>3,247,380-</b>	<b>3,247,380-</b>	<b>10.60</b>

**Veterans Commission**

The Veterans Commission provides financial aid to needy veterans and their dependents.

**Sheboygan County  
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**Veterans' Commission**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
Other Misc. Revenue	150						
<b>Total Revenue .....</b>	<b>150</b>						
<b>Expense</b>							
Wages	3,860	4,075	2,355	4,075	4,075	4,075	
Benefits	295	312	180	312	312	312	
Personnel Related Expenses	4,155	4,387	2,535	4,387	4,387	4,387	
Purchased Services	2,828	5,595	2,324	5,595	7,103	7,103	26.95
General Operating	42,450	50,988	33,136	50,988	50,988	50,988	
Operating Expense	45,278	56,583	35,460	56,583	58,091	58,091	2.67
Employee Related Insurance	4		5				
Insurance Charges	156	148	74	148	150	150	1.35
System Operation Charges	794	794	397	794	794	794	
Interdepartmental Charges	954	942	476	942	944	944	.21
<b>Total Expense .....</b>	<b>50,387</b>	<b>61,912</b>	<b>38,471</b>	<b>61,912</b>	<b>63,422</b>	<b>63,422</b>	<b>2.44</b>
<b>Tax Levy Required / (Contributed)</b>	<b>61,912</b>	<b>61,912</b>	<b>30,956</b>	<b>61,912</b>	<b>63,422</b>	<b>63,422</b>	<b>2.44</b>

### **Corporation Counsel**

Corporation Counsel is the civil legal advisor for the County Board and its committees, and County Administrator and his Departments. Corporation Counsel provides policy-makers and administrators with counsel of the highest caliber with integrity, respect, courtesy and adherence to professional ethics.

**Sheboygan County**  
**2014 Summarized Budget Report**

**Corporation Counsel**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
Public Charges for:							
General Government	150						
Public Safety	180	126	160	260	260	260	106.35
Other Misc. Revenue	332		337	400	350	350	
General Revenue	662	126	497	660	610	610	384.13
Interdepartmental Revenue							
Other Interdept'l Revenue	113,884	115,470	56,957	115,470	116,238	116,238	.67
Interdepartmental Revenue	113,884	115,470	56,957	115,470	116,238	116,238	.67
<b>Total Revenue .....</b>	<b>114,547</b>	<b>115,596</b>	<b>57,453</b>	<b>116,130</b>	<b>116,848</b>	<b>116,848</b>	<b>1.08</b>
<b>Expense</b>							
Wages	78,328	79,835	39,610	79,835	81,436	81,436	2.01
Benefits	9,996	11,416	5,308	11,816	11,931	11,931	4.51
Personnel Related Expenses	88,324	91,251	44,919	91,651	93,367	93,367	2.32
Purchased Services	200,739	204,481	102,265	204,506	207,866	207,866	1.66
General Operating	750	1,088	640	1,090	1,220	1,220	12.13
Operating Expense	201,489	205,569	102,905	205,596	209,086	209,086	1.71
Employee Related Insurance	20,237	18,966	9,471	18,966	17,736	17,736	6.49
Insurance Charges	820	755	378	755	783	783	3.71



**Sheboygan County  
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**Corporation Counsel**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
System Operation Charges	5,295	5,294	2,652	5,296	5,293	5,293	.02
Interdepartmental Charges	26,352	25,015	12,500	25,017	23,812	23,812	4.81
<b>Total Expense .....</b>	<b>316,165</b>	<b>321,835</b>	<b>160,325</b>	<b>322,264</b>	<b>326,265</b>	<b>326,265</b>	<b>1.38</b>
<b>Tax Levy Required / (Contributed)</b>	<b>202,533</b>	<b>206,239</b>	<b>103,119</b>	<b>206,239</b>	<b>209,417</b>	<b>209,417</b>	<b>1.54</b>

**County Administrator**

The County Administrator supervises all non-elected department heads and coordinates and directs the administrative and management functions of all County Departments.

**Sheboygan County**  
**2014 Summarized Budget Report**

**County Administrator**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
Other Misc. Revenue	151	165	83	165	165	165	
General Revenue	151	165	83	165	165	165	
Interdepartmental Revenue							
Other Interdept'l Revenue	700	3,100	578	3,100	864	864	72.13
Interdepartmental Revenue	700	3,100	578	3,100	864	864	72.13
<b>Total Revenue .....</b>	<b>851</b>	<b>3,265</b>	<b>660</b>	<b>3,265</b>	<b>1,029</b>	<b>1,029</b>	<b>68.48</b>
<b>Expense</b>							
Wages	150,319	152,272	75,353	152,272	154,729	154,729	1.61
Benefits	19,497	20,963	10,553	20,963	21,790	21,790	3.95
Personnel Related Expenses	169,816	173,235	85,906	173,235	176,519	176,519	1.90
Purchased Services	632	1,020	418	840	840	840	17.65
Repairs and Maintenance	231						
General Operating	3,831	5,392	1,755	3,439	5,788	5,788	7.34
Fixed Charges		953		953	953	953	
Operating Expense	4,694	7,365	2,172	5,232	7,581	7,581	2.93
Employee Related Insurance	31,363	29,033	14,486	29,033	27,196	27,196	6.33
Insurance Charges	665	617	309	617	658	658	6.65
System Operation Charges	4,750	5,010	2,161	4,760	4,508	4,508	10.02
Interdepartmental Charges	36,777	34,660	16,955	34,410	32,362	32,362	6.63

*Sheboygan County*  
*2014 Summarized Budget Report*

*County Administrator*

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<i>Total Expense .....</i>	<i>211,288</i>	<i>215,260</i>	<i>105,034</i>	<i>212,877</i>	<i>216,462</i>	<i>216,462</i>	<i>.56</i>
<i>Tax Levy Required / (Contributed)</i>	<i>209,324</i>	<i>211,995</i>	<i>105,998</i>	<i>211,995</i>	<i>215,433</i>	<i>215,433</i>	<i>1.62</i>

### **Health and Human Services**

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

**Sheboygan County**  
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**Health & Human Services**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
State Grants	14,336,796	12,927,192	8,616,753	13,859,821	13,809,093	13,809,093	6.82
Business Licenses	291,776	260,000	138,002	260,000	260,000	260,000	
Public Charges for:							
General Government	123,509	145,420	63,783	132,970	133,900	133,900	7.92
Public Safety	55		18				
H & HS Services	2,482,976	2,139,497	786,450-	2,720,244	2,863,331	2,863,331	33.83
Interest Income	457		1,322				
Property Sales	202		45	65			
Donations	214,520	225,500	73,541	204,401	202,163	202,163	10.35
Other Misc. Revenue	19,978	6,500	4,001	6,929	3,000	3,000	53.85
General Revenue	17,470,269	15,704,109	8,111,014	17,184,430	17,271,487	17,271,487	9.98
Interdepartmental Revenue							
Other Interdept'l Revenue	2,285	1,120	240	1,120	600	600	46.43
Interdepartmental Revenue	2,285	1,120	240	1,120	600	600	46.43
<b>Total Revenue .....</b>	<b>17,472,554</b>	<b>15,705,229</b>	<b>8,111,254</b>	<b>17,185,550</b>	<b>17,272,087</b>	<b>17,272,087</b>	<b>9.98</b>
<b>Expense</b>							
Wages	9,722,285	9,964,981	4,677,217	9,962,445	10,282,801	10,282,801	3.19
Benefits	1,577,377	1,424,740	640,316	1,408,200	1,506,328	1,506,328	5.73
Personnel Related Expenses	11,299,662	11,389,721	5,317,533	11,370,645	11,789,129	11,789,129	3.51

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**Health & Human Services**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
Purchased Services	12,529,834	11,758,686	5,758,466	12,527,648	13,428,111	13,428,111	14.20
Repairs and Maintenance	194,711	42,241	32,121	45,522	46,195	46,195	9.36
General Operating	1,697,112	1,544,072	749,735	1,597,870	1,511,898	1,511,898	2.08
Fixed Charges	102,659	96,298	41,040	95,283	90,163	90,163	6.37
Operating Expense	14,524,317	13,441,297	6,581,362	14,266,323	15,076,367	15,076,367	12.16
Employee Related Insurance	2,802,085	2,735,943	1,215,470	2,736,329	2,527,981	2,527,981	7.60
Insurance Charges	64,852	78,377	39,188	78,377	75,108	75,108	4.17
Repairs & Maintenance Charges	500,749	519,768	256,294	521,366	537,540	537,540	3.42
System Operation Charges	755,103	744,357	381,460	755,319	743,061	743,061	.17
Public Safety Charges	911	8,000	1,795	8,000	4,000	4,000	50.00
Health & Human Services	47,726	48,497	23,924	48,497	48,820	48,820	.67
Other Interdepartmental Charges	2,211	1,001	330	1,001	481	481	51.95
Interdepartmental Charges	4,173,638	4,135,943	1,918,462	4,148,889	3,936,991	3,936,991	4.81
Office Furniture & Equipment	27,302						
Vehicles	61,172	70,000		70,000	70,000	70,000	
Capital Outlay	88,474	70,000		70,000	70,000	70,000	
<b>Total Expense .....</b>	<b>30,086,090</b>	<b>29,036,961</b>	<b>13,817,356</b>	<b>29,855,857</b>	<b>30,872,487</b>	<b>30,872,487</b>	<b>6.32</b>
<b>Operating Transfers Out</b>				<b>932,339</b>	<b>1,060,911</b>	<b>1,060,911</b>	

**Sheboygan County  
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**Health & Human Services**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Equity</b>							
Use of Special Revenue Fund Balance				932,339	1,060,911	1,060,911	
<b>Total Equity .....</b>				<b>932,339</b>	<b>1,060,911</b>	<b>1,060,911</b>	
<b>Tax Levy Required / (Contributed)</b>	<b>13,503,712</b>	<b>13,331,732</b>	<b>6,665,870</b>	<b>13,331,732</b>	<b>13,600,400</b>	<b>13,600,400</b>	<b>2.02</b>



## Capital Outlay Recommendation for 2014 - \$5000+

DEPARTMENT: Health & Human Services

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMB AMOUNT</u>	<u>A / R</u>
Transportation Bus	\$ 70,000.00	\$ (56,000.00)	A
	<hr/>	<hr/>	
	\$ 70,000.00	\$ (56,000.00)	

**Rocky Knoll Health Care Center**

Rocky Knoll Health Care Center is a licensed skilled nursing facility providing high quality care to the residents residing within the facility. The center is certified to provide services under both Medicare A and B, Medicaid and the Veterans Administration programs.

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**Rocky Knoll Health Care Center**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
Charges to State of Wisconsin	1,385,495	1,192,070	602,140	1,154,543	1,104,806	1,104,806	7.32
Public Charges for:							
General Government	973	1,000	1,264	1,264	1,000	1,000	
Public Safety	38	50					100.00
Health Care Services	11,752,866	11,916,484	5,818,390	11,634,819	11,625,336	11,625,336	2.44
Interest Income	55		34				
Donations	1,708		5,527	5,527			
Other Misc. Revenue	359,737	1,700	6,442	7,671	3,900	3,900	129.41
<b>Total Revenue .....</b>	<b>13,500,872</b>	<b>13,111,304</b>	<b>6,433,797</b>	<b>12,803,824</b>	<b>12,735,042</b>	<b>12,735,042</b>	<b>2.87</b>
<b>Expense</b>							
Wages	6,924,205	7,108,220	3,738,801	7,106,288	6,978,545	6,978,545	1.82
Benefits	736,008	962,256	449,388	926,758	1,011,232	1,011,232	5.09
Personnel Related Expenses	7,660,213	8,070,476	4,188,189	8,033,046	7,989,777	7,989,777	1.00
Purchased Services	1,539,339	1,358,638	763,784	1,434,874	1,394,368	1,394,368	2.63
Repairs and Maintenance	337,887	269,052	132,081	266,940	317,811	317,811	18.12
General Operating	1,378,187	1,459,646	694,373	1,358,798	1,391,790	1,391,790	4.65
Fixed Charges	38,839	27,500	10,848	21,654	35,440	35,440	28.87
Bad Debt Expense	80,000	40,000	19,835	40,000	30,000	30,000	25.00
Building & Improvement Depreciation	417,457		108,625				
Other Improvements Depreciation	24,198		12,056				

**Sheboygan County  
2014 Summarized Budget Report**

**Rocky Knoll Health Care Center**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
Machinery & Equipment Depreciation	296,487		127,254				
Operating Expense	4,112,394	3,154,836	1,868,857	3,122,266	3,169,409	3,169,409	.46
Employee Related Insurance	2,399,711	2,131,869	957,339	1,909,034	1,920,450	1,920,450	9.92
Insurance Charges	48,166	48,246	24,123	48,246	50,194	50,194	4.04
Repairs & Maintenance Charges	25,319	15,000	8,120	18,000	15,000	15,000	
System Operation Charges	187,197	189,257	93,222	187,757	198,507	198,507	4.89
Other Interdepartmental Charges	156,064	197,303	97,842	197,303	198,803	198,803	.76
Interdepartmental Charges	2,816,457	2,581,675	1,180,645	2,360,340	2,382,954	2,382,954	7.70
Buildings and Improvements			3,018	33,015			
Other Improvements		4,339					100.00
Machinery and Equipment	12,798	101,859	12,196	63,200	39,140	39,140	61.57
Vehicles	12,798						
Capital Outlay		106,198	15,213	96,215	39,140	39,140	63.14
<b>Total Expense .....</b>	<b>14,589,064</b>	<b>13,913,185</b>	<b>7,252,904</b>	<b>13,611,867</b>	<b>13,581,280</b>	<b>13,581,280</b>	<b>2.39</b>
<b>Tax Levy Required / (Contributed)</b>	<b>686,512</b>	<b>801,881</b>	<b>400,941</b>	<b>801,881</b>	<b>846,238</b>	<b>846,238</b>	<b>5.53</b>

# Capital Outlay Recommendation for 2014 - \$5000+

DEPARTMENT: Rocky Knoll

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMB AMOUNT</u>	<u>A / R</u>
Blast Chiller	\$ 8,400.00	\$	A
Warmers, 4-plate	\$ 6,000.00		A
Blender, 1-gallon, 3 3/4 hp	\$ 1,200.00		R
Food processor w/ vegetable prep assembly	\$ 1,400.00		R
Floor burnisher	\$ 8,000.00		R
Hand burnisher	\$ 3,000.00		R
Dryer	\$ 5,740.00	\$ (700.00)	R
Char-broiler	\$ 5,400.00		A
	<hr/>		
	\$ 39,140.00	\$ (700.00)	

**Sheboygan County  
2014 Summarized Budget Report**

**Employee Benefits Insurance**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
Public Charges for:							
Health Care Services		2,422,287	1,118,586	2,194,393	2,214,284	2,214,284	8.59
Rent Revenue	5,401	30,851	10,430	30,175	31,349	31,349	1.61
Other Misc. Revenue	661,938	793,074	724,072	1,190,047	309,551	309,551	60.97
General Revenue	667,339	3,246,212	1,853,089	3,414,615	2,555,184	2,555,184	21.29
Interdepartmental Revenue							
Insurance & Employee Related	11,422,399	10,864,132	5,063,938	10,445,020	9,963,586	9,963,586	8.29
Interdepartmental Revenue	11,422,399	10,864,132	5,063,938	10,445,020	9,963,586	9,963,586	8.29
<b>Total Revenue .....</b>	<b>12,089,738</b>	<b>14,110,344</b>	<b>6,917,026</b>	<b>13,859,635</b>	<b>12,518,770</b>	<b>12,518,770</b>	<b>11.28</b>
<b>Expense</b>							
Benefits	11,141,674	13,337,798	5,619,210	11,390,313	11,220,550	11,220,550	15.87
Personnel Related Expenses	11,141,674	13,337,798	5,619,210	11,390,313	11,220,550	11,220,550	15.87
Purchased Services	599,122	709,370	570,788	1,249,312	1,234,522	1,234,522	74.03
General Operating		1,000	298	1,000	1,000	1,000	
Fixed Charges		61,701	30,278	60,344	62,698	62,698	1.62
Operating Expense	599,122	772,071	601,364	1,310,656	1,298,220	1,298,220	68.15
Other Interdepartmental Charges	396	475		475			100.00
Interdepartmental Charges	396	475		475			100.00

**Sheboygan County  
2014 Summarized Budget Report**

**Employee Benefits Insurance**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Total Expense .....</b>	<b>11,741,193</b>	<b>14,110,344</b>	<b>6,220,574</b>	<b>12,701,444</b>	<b>12,518,770</b>	<b>12,518,770</b>	<b>11.28</b>

**Tax Levy Required / (Contributed)**

**Sheboygan County  
2014 Summarized Budget Report**

**Property & Liability Ins / Phones**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
Other Misc. Revenue	4,582	7,000	2,156	7,000	7,000	7,000	
General Revenue	4,582	7,000	2,156	7,000	7,000	7,000	
Interdepartmental Revenue							
Insurance & Employee Related	498,880	509,200	254,600	509,200	512,400	512,400	.63
System Operation Revenue	108,963	107,300	56,400	107,300	106,289	106,289	.94
Other Interdept'l Revenue	52,396	52,400	26,200	52,400	60,400	60,400	15.27
Interdepartmental Revenue	660,240	668,900	337,200	668,900	679,089	679,089	1.52
<b>Total Revenue .....</b>	<b>664,821</b>	<b>675,900</b>	<b>339,355</b>	<b>675,900</b>	<b>686,089</b>	<b>686,089</b>	<b>1.51</b>
<b>Expense</b>							
Purchased Services	104,563	105,000	59,997	105,000	103,989	103,989	.96
Repairs and Maintenance	8,029	8,300	7,393	8,300	8,300	8,300	
General Operating	893	1,000		1,000	1,000	1,000	
Fixed Charges	551,277	561,600	280,800	561,600	572,800	572,800	1.99
Operating Expense	664,762	675,900	348,191	675,900	686,089	686,089	1.51
<b>Total Expense .....</b>	<b>664,762</b>	<b>675,900</b>	<b>348,191</b>	<b>675,900</b>	<b>686,089</b>	<b>686,089</b>	<b>1.51</b>

**Tax Levy Required / (Contributed)**



**Finance & Information Technology – Information Technology Division**

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

**Sheboygan County**  
**2014 Summarized Budget Report**

**Finance/Information Technology**  
**Information Technology Division**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
Charges - Other Local Gov'ts	22,924	24,500	12,583	24,600	27,600	27,600	12.65
Public Charges for:							
General Government	14,161	12,300	5,987	12,000	12,000	12,000	2.44
Other Misc. Revenue	3,691	2,500	5,982	6,375	2,500	2,500	
General Revenue	40,776	39,300	24,552	42,975	42,100	42,100	7.12
Interdepartmental Revenue							
System Operation Revenue	1,965,901	1,954,031	975,002	1,960,174	1,961,668	1,961,668	.39
Interdepartmental Revenue	1,965,901	1,954,031	975,002	1,960,174	1,961,668	1,961,668	.39
<b>Total Revenue .....</b>	<b>2,006,677</b>	<b>1,993,331</b>	<b>999,554</b>	<b>2,003,149</b>	<b>2,003,768</b>	<b>2,003,768</b>	<b>.52</b>
<b>Expense</b>							
Wages	428,706	493,779	247,866	370,907	434,557	434,557	11.99
Benefits	54,370	70,612	32,502	61,120	63,664	63,664	9.84
Personnel Related Expenses	483,076	564,391	280,368	432,027	498,221	498,221	11.72
Purchased Services	852,377	826,626	324,777	799,800	826,450	826,450	.02
Repairs and Maintenance	171,994	243,510	59,915	238,245	248,275	248,275	1.96
General Operating	103,245	114,268	51,618	122,152	129,225	129,225	13.09
Fixed Charges	23,118	24,478	10,843	24,478	24,718	24,718	.98
Bad Debt Expense	50		65	65			
Building & Improvement Depreciation	4,980		2,490				

**Sheboygan County  
2014 Summarized Budget Report**

**Finance/Information Technology  
Information Technology Division**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
Other Improvements Depreciation	491		245				
Machinery & Equipment Depreciation	361,841		119,448				
Operating Expense	1,518,095	1,208,882	569,401	1,184,740	1,228,668	1,228,668	1.64
Employee Related Insurance	137,591	124,418	56,856	164,904	94,540	94,540	24.01
Insurance Charges	8,161	7,073	3,537	7,073	7,261	7,261	2.66
Repairs & Maintenance Charges	17				445	445	
System Operation Charges	6,288	5,331	2,448	5,331	3,226	3,226	39.49
Other Interdepartmental Charges	79,592	21	46,139	92,277	67,631	67,631	321,952.38
Interdepartmental Charges	231,649	136,843	108,980	269,585	173,103	173,103	26.50
Computer and Systems Equipment		95,000		95,000	100,000	100,000	5.26
Capital Outlay		95,000		95,000	100,000	100,000	5.26
<b>Total Expense .....</b>	<b>2,232,821</b>	<b>2,005,116</b>	<b>958,748</b>	<b>1,981,352</b>	<b>1,999,992</b>	<b>1,999,992</b>	<b>.26</b>
<b>Operating Transfers In</b>	<b>6,000</b>	<b>15,000</b>		<b>15,000</b>			<b>100.00</b>
<b>Operating Transfers Out</b>	<b>97,887</b>				<b>160,000</b>	<b>160,000</b>	
<b>Equity</b>							
Use of Retained Earnings		3,215-			156,224	156,224	4,959.22
<b>Total Equity .....</b>		<b>3,215-</b>			<b>156,224</b>	<b>156,224</b>	<b>4,959.22</b>
<b>Tax Levy Required / (Contributed)</b>							

# Capital Outlay Recommendation for 2014 - \$5000+

DEPARTMENT: Information Technology

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMB AMOUNT</u>	<u>A / R</u>
County-wide Information Technology enhancements	\$ 100,000.00	\$ -	R
	<hr/>	<hr/>	
	\$ 100,000.00	\$ -	

**Transportation Department - Highway Division**

The Transportation Department - Highway Division is responsible for the maintenance, design and construction of county trunk highways and maintenance of state trunk and interstate highways within the County.

**Sheboygan County**  
**2014 Summarized Budget Report**

**Highway**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
State Grants	2,685,520	2,686,450	1,258,365	2,580,906	2,608,906	2,608,906	2.89
Charges to State of Wisconsin	1,888,346	1,892,140	1,139,747	1,773,604	1,984,360	1,984,360	4.87
Charges - Other Local Gov'ts	2,082,206	1,998,800	1,049,221	2,104,000	1,998,800	1,998,800	
Violations, Judgements, Damages	482						
Public Charges for:							
General Government	16,458	10,800	4,123	10,823	10,000	10,000	7.41
Public Safety	50						
Public Works	6,049	10,000	12,320	18,000	10,000	10,000	
Rent Revenue	1,008	1,948	1,108	2,676	3,065	3,065	57.34
Donations			12,746	12,746			
Other Misc. Revenue	52,537	52,395	33,853	49,455	70,500	70,500	34.55
General Revenue	6,732,655	6,652,533	3,511,483	6,552,210	6,685,631	6,685,631	.50
Interdepartmental Revenue							
Repairs & Maintenance Services	88,784	169,400	33,987	190,000	187,602	187,602	10.74
System Operation Revenue			67	140			
Other Interdept'l Revenue	5,659,060	6,903,299	338,132	6,684,365	3,335,480	3,335,480	51.68
Interdepartmental Revenue	5,747,844	7,072,699	372,186	6,874,505	3,523,082	3,523,082	50.19
<b>Total Revenue .....</b>	<b>12,480,498</b>	<b>13,725,232</b>	<b>3,883,669</b>	<b>13,426,715</b>	<b>10,208,713</b>	<b>10,208,713</b>	<b>25.62</b>

**Sheboygan County**  
**2014 Summarized Budget Report**

**Highway**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Expense</b>							
Wages	4,915,307	4,852,454	2,470,910	4,796,063	4,905,108	4,905,108	1.09
Benefits	1,093,065	690,708	338,995	675,286	714,567	714,567	3.45
Personnel Related Expenses	6,008,372	5,543,162	2,809,906	5,471,349	5,619,675	5,619,675	1.38
Purchased Services	1,461,400	3,377,850	198,730	3,010,655	743,020	743,020	78.00
Repairs and Maintenance	794,337	732,000	500,120	841,791	825,660	825,660	12.80
General Operating	5,370,650	5,604,402	2,035,425	5,665,263	4,785,471	4,785,471	14.61
Fixed Charges	15,918	3,600	8,260	10,000	6,000	6,000	66.67
Bad Debt Expense	304		676	900			
Building & Improvement Depreciation	100,838		47,887				
Other Improvements Depreciation	22,406		11,049				
Machinery & Equipment Depreciation	740,111		326,971				
Operating Expense	8,505,963	9,717,852	3,129,119	9,528,609	6,360,151	6,360,151	34.55
Employee Related Insurance	1,682,223	1,523,226	748,683	1,481,652	1,399,283	1,399,283	8.14
Insurance Charges	236,602	241,377	120,688	241,377	249,763	249,763	3.47
Repairs & Maintenance Charges	5,461	3,600	6,091	7,500	3,600	3,600	
System Operation Charges	250,542	250,654	125,574	250,654	250,441	250,441	.08
Other Interdepartmental Charges	2,729	2,734	2,030	2,734	2,734	2,734	
Interdepartmental Charges	2,177,558	2,021,591	1,003,066	1,983,917	1,905,821	1,905,821	5.73
Land and Land Improvements			68,809				
Other Improvements			173,193	173,193			
Machinery and Equipment		38,250	94,535	184,535	190,000	190,000	396.73
Vehicles		761,000	360,271	614,715	820,000	820,000	7.75
Capital Outlay		799,250	696,807	972,443	1,010,000	1,010,000	26.37

**Sheboygan County**  
**2014 Summarized Budget Report**

**Highway**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Total Expense .....</b>	<b>16,691,893</b>	<b>18,081,855</b>	<b>7,638,898</b>	<b>17,956,318</b>	<b>14,895,647</b>	<b>14,895,647</b>	<b>17.62</b>
<b>Operating Transfers In</b>	<b>55,000</b>	<b>11,500</b>		<b>11,500</b>	<b>150</b>	<b>150</b>	<b>98.70</b>
<b>Equity</b>							
Use of Retained Earnings					174,686	174,686	
<b>Total Equity .....</b>					<b>174,686</b>	<b>174,686</b>	
<b>Tax Levy Required / (Contributed)</b>	<b>4,447,725</b>	<b>4,345,123</b>	<b>2,316,962</b>	<b>4,328,103</b>	<b>4,512,098</b>	<b>4,512,098</b>	<b>3.84</b>



## Capital Outlay Recommendation for 2014 - \$5000+

DEPARTMENT: Highway

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMB AMOUNT</u>	<u>A / R</u>
Truck, quad axle plow (2)	\$ 610,000.00	\$ (21,000.00)	
Excavator, rubber tire	\$ 190,000.00	\$ (20,000.00)	
Truck, single axle plow	\$ 210,000.00	\$ (5,500.00)	
<b>Subtotal</b>	<b>\$ 1,010,000.00</b>	<b>\$ (46,500.00)</b>	

**Sheboygan County**  
**2014 Summarized Budget Report**

**Debt Service**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
Interest Income	131,813	122,277	57,851	111,744	102,360	102,360	16.29
Premium on Issuance - GO Debt			247,942	247,942			
General Revenue	131,813	122,277	305,793	359,686	102,360	102,360	16.29
Interdepartmental Revenue							
Insurance & Employee Related	514,881	512,370	255,692	512,370	516,013	516,013	.71
Interdepartmental Revenue	514,881	512,370	255,692	512,370	516,013	516,013	.71
<b>Total Revenue .....</b>	<b>646,694</b>	<b>634,647</b>	<b>561,485</b>	<b>872,056</b>	<b>618,373</b>	<b>618,373</b>	<b>2.56</b>
<b>Expense</b>							
Principal	5,425,000	5,437,766	3,920,000	5,630,000	5,690,000	5,690,000	4.64
Interest	904,219	798,184	391,366	806,673	1,069,657	1,069,657	34.01
Debt Issuance Costs/Financing		80,000		100,400			100.00
Refunding Escrow			1,856,922	1,856,922			
Operating Expense	6,329,219	6,315,950	6,168,288	8,393,995	6,759,657	6,759,657	7.03
<b>Total Expense .....</b>	<b>6,329,219</b>	<b>6,315,950</b>	<b>6,168,288</b>	<b>8,393,995</b>	<b>6,759,657</b>	<b>6,759,657</b>	<b>7.03</b>
<b>Other Financing Sources</b>							
Proceeds from Refunding Bonds			1,590,000	1,590,000			

**Sheboygan County**  
**2014 Summarized Budget Report**

**Debt Service**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Equity</b>							
Use of Debt Service Fund Balance		46,471		45,249			100.00
<b>Total Equity .....</b>		<b>46,471</b>		<b>45,249</b>			<b>100.00</b>
<b>Tax Levy Required / (Contributed)</b>	<b>5,681,302</b>	<b>5,634,832</b>	<b>2,817,416</b>	<b>5,634,832</b>	<b>6,141,284</b>	<b>6,141,284</b>	<b>8.99</b>

**Sheboygan County**  
**2014 Summarized Budget Report**

**Capital Projects**

<i>Description</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>June, 2013 YTD</i>	<i>2013 Annual Projection</i>	<i>2014 Budget Request</i>	<i>2014 Board Adopted Budget</i>	<i>% Chg from 2013 Budget</i>
<b>Revenue</b>							
Federal Grants	467,540		672				
State Grants	1,134,226	3,228,000	1,338	3,228,000	344,021	344,021	89.34
Charges - Other Local Gov'ts	114,517				1,238,000	1,238,000	
Interest Income	7,058		319				
Donations		51,975		51,975	335,000	335,000	544.54
Other Misc. Revenue	6,142		900				
<b>Total Revenue .....</b>	<b>1,729,484</b>	<b>3,279,975</b>	<b>3,229</b>	<b>3,279,975</b>	<b>1,917,021</b>	<b>1,917,021</b>	<b>41.55</b>
<b>Expense</b>							
Capital Project Expenditures	7,784,416	8,979,975	1,292,475	8,763,176	10,361,908	10,361,908	15.39
<b>Total Expense .....</b>	<b>7,784,416</b>	<b>8,979,975</b>	<b>1,292,475</b>	<b>8,763,176</b>	<b>10,361,908</b>	<b>10,361,908</b>	<b>15.39</b>
<b>Other Financing Sources</b>							
Proceeds from LT Debt		4,000,000	8,000,000	8,000,000	5,733,976	5,733,976	43.35
<b>Operating Transfers In</b>	<b>142,806</b>			<b>1,432,339</b>	<b>1,220,911</b>	<b>1,220,911</b>	
<b>Equity</b>							
Use of Capital Project Fund Balance		1,700,000		1,700,000	1,490,000	1,490,000	12.35
<b>Total Equity .....</b>		<b>1,700,000</b>		<b>1,700,000</b>	<b>1,490,000</b>	<b>1,490,000</b>	<b>12.35</b>
<b>Tax Levy Required / (Contributed)</b>							