

2015 ADOPTED BUDGET

For



WISCONSIN

2015 ADOPTED BUDGET TABLE OF CONTENTS

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SHEBOYGAN COUNTY

Roger L. Te Stroete
Chairman of the Board

Adam N. Payne
County Administrator

December 1, 2014

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 2015. This document builds on past accomplishments and existing strengths, while continuously striving to improve and meet the future needs of Sheboygan County residents.

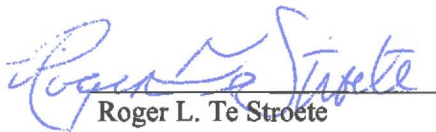
Sheboygan County is recognized as a leader of responsive and cost-effective local government. We strive to provide excellent service in a fiscally responsible manner, and the 2015 budget continues this track record. The budget includes an increase in the County's property tax levy of 1.22% or \$566,364, capturing the increase in tax base associated with new construction, and providing funding for needed public safety infrastructure improvements. As a result of the modest tax levy increase and the County's equalized value decrease, the property tax rate will increase from \$5.60 to \$5.64. In total, the County Budget is decreasing from \$126 million to \$125 million, primarily due to the timing of capital improvement and maintenance projects.

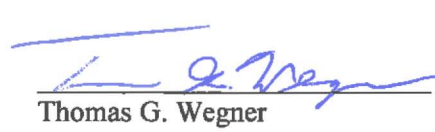
The budget supports 19 departments, 825 employees, hundreds of contracted service providers and more than 200 programs and services. Our programs and services include maintaining the safety of our highways and roads, law enforcement, protecting our environment and natural resources, providing birth certificates 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.

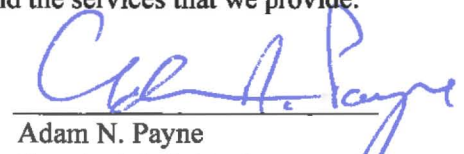
Sheboygan County has a solid and stable fiscal track record. We have healthy fiscal reserves, an excellent bond rating, and are effectively meeting the demands of providing high quality services in a fiscally responsible manner. To accomplish this, we have made numerous cost-saving changes, conducted department operational reviews, completed county-wide program evaluation and prioritization processes, proactively sought community input, and made timely decisions that helped position us for success. In fact, our total county personnel budget for 2015 is down 19% since 2005.

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.

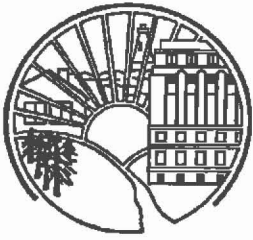
We want to thank the Sheboygan County Board, Department Heads and staff for the hard work and support in preparing the 2015 Budget. Our commitment to the citizens of Sheboygan County will continue to influence our decisions regarding future budgets, programs and the services that we provide.


Roger L. Te Stroete
Chairman of the Board


Thomas G. Wegner
Vice-Chairman of the Board


Adam N. Payne
County Administrator

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SHEBOYGAN COUNTY

Terry A. Hanson
Finance & Information Technology Director

Mary Wegmann
Deputy Finance Director

December 1, 2014

Honorable Chairperson and Members of the
Sheboygan County Board of Supervisors

Ladies and Gentlemen:

The 2015 adopted budget allocates the expenditure of \$124,968,862 and assesses a tax levy of \$47,010,607. The property tax levy increases 1.22% and complies with the state imposed levy limitation. On average, the county portion of the 2015 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 2015 the tax rate is \$5.64 per \$1,000. For example, on \$100,000 home, the County tax levy is \$564.

The 2014 equalized value increased 0.4% (without Tax Incremental Financing Districts). This is the first increase in equalized value since four consecutive years of decreases. As a result of this small increase and the slight increase in the tax levy, the tax rate increased \$0.04. The County's property tax rate has decreased 8 of the last 13 years.

The county will not utilize fund balance for daily county 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 2015 budget include:

- Preservation of core services
- Conversion from the Coroner's Office to the Medical Examiner's Office
- Preparations for the opening of the combined dispatch center in 2016
- Creation of the Deputy Veterans Service Officer position to better assist our veterans
- Development of a central resource to better assist citizens with access to mental health and other services
- Addition of a mental health case management position
- Coordination with neighboring counties to further improve foster care and better address young adult homelessness
- Establishing a fiber optic network in collaboration with the City of Sheboygan and School District
- Emergency radio communication system upgrade
- UW-Sheboygan engineering building addition

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

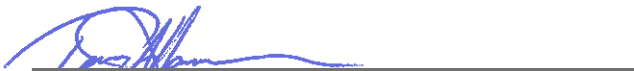
Some of the capital projects planned for 2015 includes:

- Over \$2.6 million of roadway improvements
- Nearly \$3 million of building construction, additions, and improvements
- Over \$3.2 million of 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.

Sheboygan County has a strong foundation and solid 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 underfunded mandates continue to be a challenge for local government as we attempt to cover increased costs with revenue streams that are flat or declining. The current property tax levy limits 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 working with the County Administrator, Finance Committee, County Board Chairman, and all of the liaison committees, department heads, and their staff to prepare the 2015 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 & Information Technology Director



Mary Wegmann
Deputy Finance Director

Sheboygan County
Board of Supervisors
Term Expires April, 2016

Roger L. Te Stroete.....Chairperson
Thomas WegnerVice-Chairperson

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

OFFICIALS OF THE COUNTY OF SHEBOYGAN, WISCONSIN

COUNTY BOARD OF SUPERVISORS

BOARD YEAR 2014 - 2016

(Term Expires April, 2016)

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

ELECTED

EXECUTIVE COMMITTEE

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

George Marthenze
Edward J. Procek

APPOINTED

FINANCE COMMITTEE

Greg Weggeman, Chairperson
George Marthenze, Vice-Chairperson
Thomas Wegner, Secretary

William C. Goehring
Devin LeMahieu

HEALTH & HUMAN SERVICES COMMITTEE

Kris Wheeler, Chairperson
Vernon C. Koch, Vice-Chairperson
Jacob Van Dixhorn, Secretary
James Baumgart
Brian C. Hoffmann

Roger R. Otten
Curtiss Nyenhuis (*)
Peggy Fieder (*)
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

Fran Damp, Chairperson
Keith Abler, Vice-Chairperson
Edward J. Procek, Secretary

Devin LeMahieu
Greg Weggeman

LAW COMMITTEE

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

Steven Bauer
Fay Uraynar

PLANNING, RESOURCES, AGRICULTURE & EXTENSION COMMITTEE

Keith Abler, Chairperson
Fran Damp, Vice-Chairperson
Libby T. Ogea, Secretary

James A. Baumgart
Edward J. Procek
Frederick Johanning (*)

PROPERTY COMMITTEE

James P. Glaven, Chairperson
Thomas V. Epping, Vice-Chairperson
Kris Wheeler, Secretary

Al Bosman
Robert Ziegelbauer

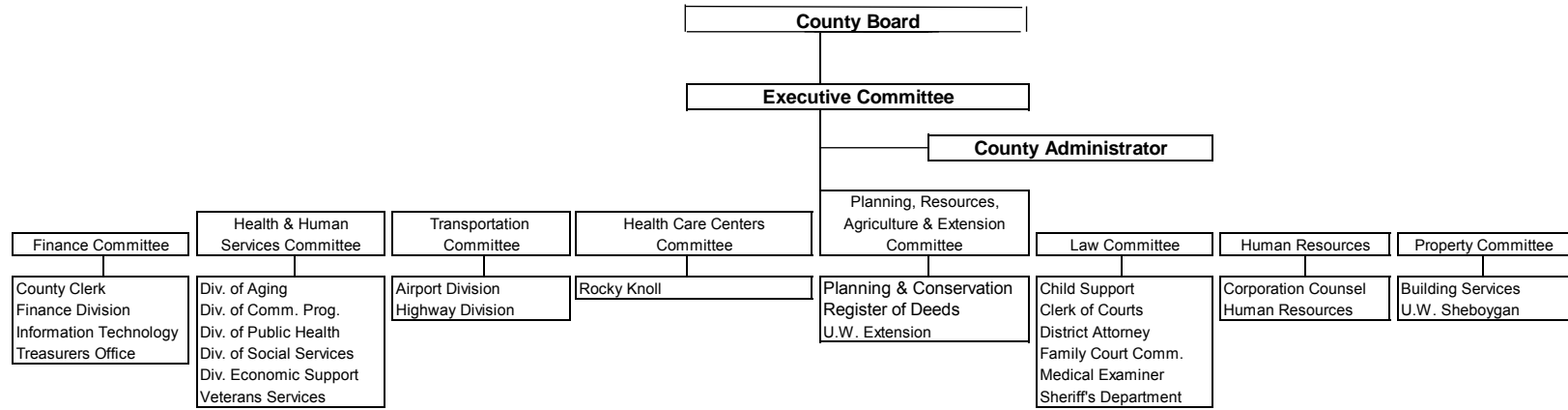
TRANSPORTATION COMMITTEE

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

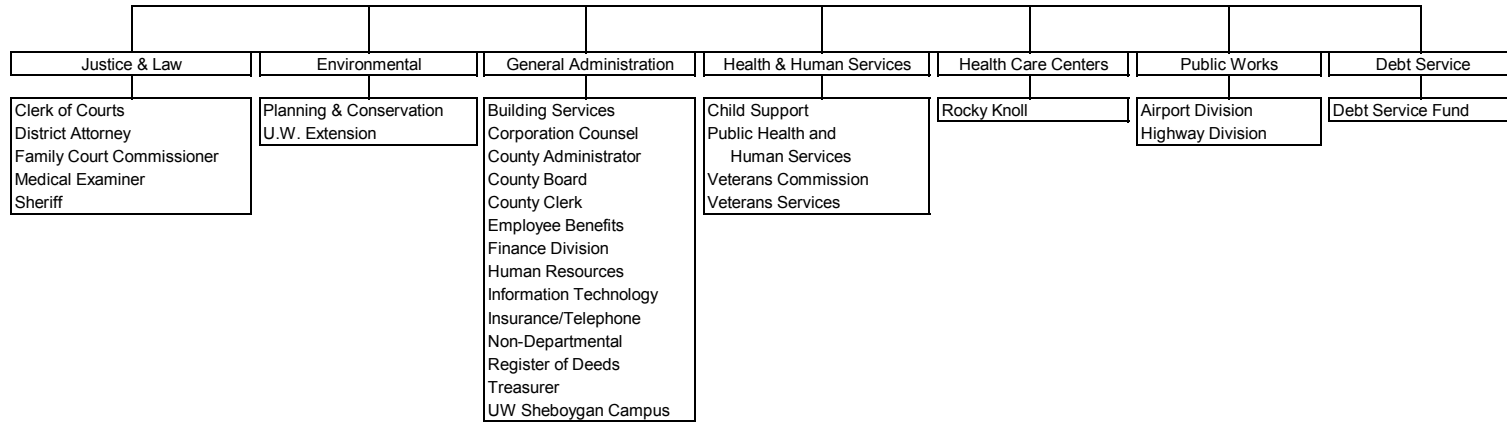
County Administrator Adam N. Payne

Department Heads

Building Services James TeBeest
Child Support Enforcement James J. Graf
Clerk of Courts* Nan Todd
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
Coroner/Medical Examiner**** David J. Leffin
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 Tarjeson
University of Wisconsin-Sheboygan*** Jackie Joseph-Silverstein
Veterans Service Charlene Cobb

* Elected Position
** Contracted Employee
*** State Employee
**** In 2015, the County transitioned from a Coroner to a Medical Examiner

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



COUNTY OF SHEBOYGAN, WISCONSIN ANNUAL BUDGET PROCESS

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

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

February - March

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

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

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

April - May

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

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

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

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

June

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

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

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

July

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

July – August

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

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

August – September

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

October

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

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

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

November

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

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

The Finance Division finalizes the annual budget document.

December

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

2015 BUDGET SUMMARY
COUNTY OF SHEBOYGAN, WISCONSIN

Page	OPERATING BUDGETS	REVENUES			EXPENDITURES			(Usage) Restriction of Fund Balance	Levy Required
		Preliminary Budget	Changes	Adopted Budget	Preliminary Budget	Changes	Adopted Budget		
51	Building Services	\$ 610,897	\$ -	\$ 610,897	\$ 3,290,292	\$ -	\$ 3,290,292	\$ -	\$ 2,679,395
58	Child Support	1,231,730	-	1,231,730	1,231,730	-	1,231,730	-	-
55	Clerk of Courts	1,256,240	-	1,256,240	2,039,316	-	2,039,316	-	783,076
61	Corporation Counsel	110,899	-	110,899	322,701	-	322,701	-	211,802
64	County Administrator	1,029	-	1,029	221,413	-	221,413	-	220,384
67	County Board	-	-	-	210,711	-	210,711	-	210,711
69	County Clerk	192,610	-	192,610	395,277	-	395,277	-	202,667
72	District Attorney	231,822	-	231,822	943,184	-	943,184	-	711,362
77	Family Court Commissioner	73,750	-	73,750	341,766	-	341,766	-	268,016
80	Finance/Information Technology - Finance Division	566,167	-	566,167	1,294,535	-	1,294,535	-	728,368
90	Human Resources	34,010	-	34,010	546,261	-	546,261	-	512,251
93	Medical Examiner	112,100	-	112,100	164,963	-	164,963	-	52,863
96	Non-Departmental	5,250,209	-	5,250,209	2,177,989	-	2,177,989	69,925	(3,002,295)
99	Planning and Conservation	1,036,955	-	1,036,955	2,116,473	-	2,116,473	-	1,079,518
105	Register of Deeds	705,231	-	705,231	565,709	-	565,709	-	(139,522)
112	Sheriff	1,678,959	-	1,678,959	17,756,441	-	17,756,441	-	16,077,482
117	Transportation - Airport Division	230,206	-	230,206	423,986	-	423,986	-	193,780
125	Treasurer	134,169	-	134,169	638,190	-	638,190	-	504,021
128	UW Extension	25,125	-	25,125	488,377	-	488,377	-	463,252
131	UW Sheboygan	4,922	-	4,922	143,940	-	143,940	-	139,018
135	Veterans Commission	-	-	-	44,683	-	44,683	-	44,683
137	Veterans Services	13,000	-	13,000	209,716	-	209,716	-	196,716
	GENERAL FUND OPERATIONS	\$ 13,500,030	\$ -	\$ 13,500,030	\$ 35,567,653	\$ -	\$ 35,567,653	\$ 69,925	\$ 22,137,548
86	Health & Human Services	\$ 17,704,600	\$ -	\$ 17,704,600	\$ 31,000,111	\$ -	\$ 31,000,111	\$ -	\$ 13,295,511
	SPECIAL REVENUE OPERATIONS	\$ 17,704,600	\$ -	\$ 17,704,600	\$ 31,000,111	\$ -	\$ 31,000,111	\$ -	\$ 13,295,511

**2015 BUDGET SUMMARY
COUNTY OF SHEBOYGAN, WISCONSIN**

Page	OPERATING BUDGETS	REVENUES			EXPENDITURES			(Usage) Restriction of Fund Balance	Levy Required
		Preliminary Budget	Changes	Adopted Budget	Preliminary Budget	Changes	Adopted Budget		
108	Rocky Knoll	\$ 12,258,466	\$ -	\$12,258,466	\$ 13,093,288	\$ -	\$ 13,093,288	\$ -	834,822
	HEALTH CARE CENTERS OPERATIONS	\$ 12,258,466	\$ -	\$12,258,466	\$ 13,093,288	\$ -	\$ 13,093,288	\$ -	\$ 834,822
75	Employee Benefits Insurance	\$ 12,469,975	\$ -	\$12,469,975	\$ 12,469,975	\$ -	\$ 12,469,975	-	\$ -
83	Finance/Information Technology - Information Technology Division	2,163,630	-	2,163,630	2,163,630	-	2,163,630	-	-
104	Property & Liability Insurance/ Phones	674,927	-	674,927	674,927	-	674,927	-	-
120	Transportation - Highway Division	9,765,090	-	9,765,090	14,200,478	-	14,200,478	-	4,435,388
	INTERNAL SERVICES OPERATIONS	\$ 25,073,622	\$ -	\$25,073,622	\$ 29,509,010	\$ -	\$ 29,509,010	\$ -	\$ 4,435,388
45	Debt Service	\$ 610,333	\$ -	\$ 610,333	\$ 7,046,810	\$ -	\$ 7,046,810	\$ (129,139)	\$ 6,307,338
	DEBT SERVICE OPERATIONS	\$ 610,333	\$ -	\$ 610,333	\$ 7,046,810	\$ -	\$ 7,046,810	\$ (129,139)	\$ 6,307,338
48	Capital Projects	\$ 8,510,211	\$ -	\$ 8,510,211	\$ 9,000,075	\$ 30,000	9,030,075	\$ (519,864)	\$ -
	CAPITAL PROJECT OPERATIONS	\$ 8,510,211	\$ -	\$ 8,510,211	\$ 9,000,075	\$ 30,000	\$ 9,030,075	\$ (519,864)	\$ -
	TOTAL OPERATIONS	<u>\$ 77,657,262</u>	<u>\$ -</u>	<u>\$77,657,262</u>	<u>\$ 125,216,947</u>	<u>\$ 30,000</u>	<u>\$ 125,246,947</u>	<u>\$ (579,078) (1)</u>	<u>\$ 47,010,607</u>
	TAX LEVY REQUIRED								<u>\$ 47,010,607</u>
	State Tax Due 2015	\$1,460,280		2014 Equalized Value	\$ 8,331,862,700		Mill Rate Required 2014		<u>\$ 5.6423</u>
	State Tax Due 2014	1,447,032		2013 Equalized Value	<u>\$ 8,297,900,300</u>		2013 Mill Rate		<u>\$ 5.5971</u>
				Decrease in Value	\$ 33,962,400		0.81% INCREASE		

Note: Usage of fund balance and retained earnings in the Capital Project Fund reduces the tax levy in that fund and usage of fund balance in the Debt Service Fund reduces the tax levy in that fund. Fund balance is being restricted for land record and jail assessment fees.

2015 BUDGET VERSUS 2014 ESTIMATES

Page	DEPARTMENTAL OPERATING BUDGETS	REVENUES		EXPENDITURES		(Usage) Restriction of Fund Balance		% of Change
		2014 Estimated Revenues	2015 Adopted Budget	2014 Estimated Expenditures	2015 Adopted Budget	2014 Estimated	2015 Adopted	
51	Building Services	\$ 776,840	\$ 610,897	\$ 3,493,510	\$ 3,290,292	\$ -	\$ -	-1.37%
58	Child Support	1,196,035	1,231,730	1,193,019	1,231,730	-	-	-100.00%
55	Clerk of Courts	1,212,092	1,256,240	1,950,444	2,039,316	-	-	6.06%
61	Corporation Counsel	116,968	110,899	326,428	322,701	-	-	1.12%
64	County Administrator	1,359	1,029	217,372	221,413	-	-	2.02%
67	County Board	-	-	221,108	210,711	-	-	-4.70%
69	County Clerk	194,799	192,610	469,590	395,277	-	-	-26.25%
72	District Attorney	229,586	231,822	933,023	943,184	-	-	1.13%
77	Family Court Commissioner	75,500	73,750	331,950	341,766	-	-	4.51%
80	Finance/Information Technology - Finance Division	371,156	566,167	1,072,438	1,294,535	-	-	3.86%
90	Human Resources	150	34,010	450,713	546,261	-	-	13.69%
93	Medical Examiner	108,345	112,100	114,063	164,963	-	-	824.50%
96	Non-Departmental	4,883,147	5,250,209	6,213,018	2,177,989	(4,093,435)	69,925	8.64%
99	Planning and Conservation	1,119,671	1,036,955	2,076,188	2,116,473	-	-	12.86%
105	Register of Deeds	809,362	705,231	664,613	565,709	-	-	-3.61%
112	Sheriff	1,681,729	1,678,959	17,169,889	17,756,441	-	-	3.80%
117	Transportation - Airport Division	219,387	230,206	401,087	423,986	-	-	6.65%
125	Treasurer	402,338	134,169	964,983	638,190	-	-	-10.42%
128	UW Extension	29,270	25,125	451,496	488,377	-	-	9.72%
131	UW Sheboygan	4,922	4,922	157,197	143,940	-	-	-8.71%
135	Veterans Commission	-	-	63,422	44,683	-	-	-29.55%
137	Veterans Services	13,000	13,000	152,905	209,716	-	-	40.61%
	GENERAL FUND OPERATIONS	\$ 13,445,656	\$ 13,500,030	\$ 39,088,456	\$ 35,567,653	\$ (4,093,435)	\$ 69,925	2.73%
86	Health & Human Services	\$ 17,731,051	\$ 17,704,600	\$ 30,172,931	\$ 31,000,111	\$ (1,060,911)	\$ -	16.82%
	SPECIAL REVENUE OPERATIONS	\$ 17,731,051	\$ 17,704,600	\$ 30,172,931	\$ 31,000,111	\$ (1,060,911)	\$ -	16.82%

2015 BUDGET VERSUS 2014 ESTIMATES

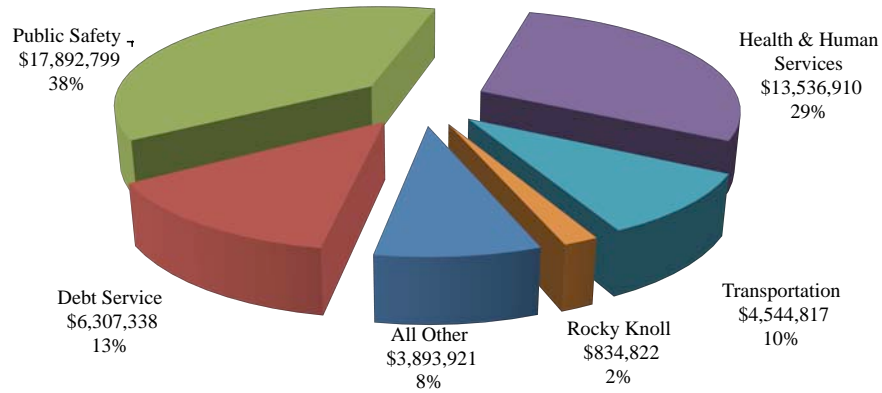
Page	DEPARTMENTAL OPERATING BUDGETS	REVENUES		EXPENDITURES		(Usage) Restriction of Fund Balance		% of Change
		2014 Estimated Revenues	2015 Adopted Budget	2014 Estimated Expenditures	2015 Adopted Budget	2014 Estimated	2015 Adopted	
108	Rocky Knoll	\$ 12,409,453	12,258,466	\$ 13,249,585	\$ 13,093,288	-	-	-0.63%
	HEALTH CARE CENTERS OPERATIONS	\$ 12,409,453	\$ 12,258,466	\$ 13,249,585	\$ 13,093,288	\$ -	\$ -	-0.63%
75	Employee Benefits Insurance	\$ 12,305,544	\$ 12,469,975	\$ 12,348,831	\$ 12,469,975	\$ -	\$ -	0.98%
83	Finance/Information Technology - Information Technology Division	2,020,324	2,163,630	2,061,360	2,163,630	(156,224)	-	1.13%
104	Property & Liability Insurance/ Phones	686,260	674,927	686,089	674,927	-	-	-1.63%
120	Transportation - Highway Division	15,066,719	9,765,090	19,245,432	14,200,478	(174,686)	-	6.14%
	INTERNAL SERVICES OPERATIONS	\$ 30,078,847	\$ 25,073,622	\$ 34,341,712	\$ 29,509,010	\$ (330,910)	\$ -	12.80%
45	Debt Service	\$ 3,864,749	\$ 610,333	\$ 9,721,298	\$ 7,046,810	\$ -	\$ (129,139)	7.70%
	DEBT SERVICE OPERATIONS	\$ 3,864,749	\$ 610,333	\$ 9,721,298	\$ 7,046,810	\$ -	\$ (129,139)	12.11%
48	Capital Projects	\$ 21,750,532	\$ 8,510,211	\$ 14,361,908	\$ 9,030,075	\$ -	\$ (519,864)	-37.12%
	CAPITAL PROJECT OPERATIONS	\$ 21,750,532	\$ 8,510,211	\$ 14,361,908	\$ 9,030,075	\$ -	\$ (519,864)	-37.12%
	TOTAL OPERATIONS	<u>\$ 99,280,288</u>	<u>\$ 77,657,262</u>	<u>\$ 140,935,890</u>	<u>\$ 125,246,947</u>	<u>\$ (5,485,256)</u>	<u>\$ (579,078)</u>	2.18%

Note: 2014 usage of fund balance includes: \$1,060,911 of Health & Human Services 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. 2015 usage of fund balance includes: \$30,000 of Capital Project fund balance to finance the Taylor Park Shelter and \$129,139 of Debt Service fund balance to fund debt service. Usage of retained earnings includes \$489,864 of Capital Projects retained earnings (to finance information technology capital projects). Land record and jail assessment fees are restricted.

Sheboygan County Budget Summary

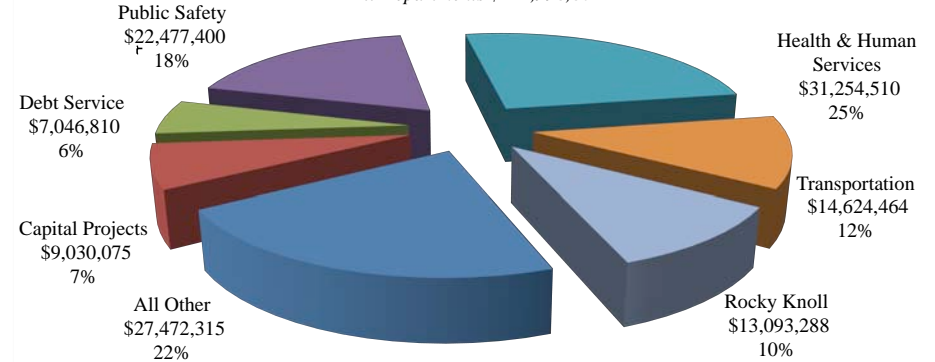
2015 Adopted Budget

Sheboygan County's Portion of the 2015 Adopted Property Tax Levy
All Departments \$47,010,607



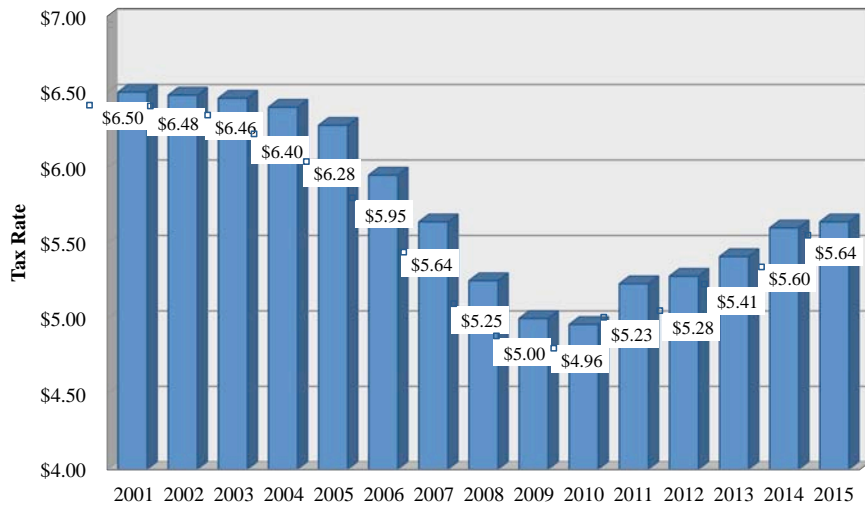
Sheboygan County's 2015 tax levy broken out by major categories. The Sheboygan County property tax levy increased \$566,364 from 2014 to 2015, marking only the fourth tax levy increase in 8 years.

Sheboygan County's 2015 Adopted Total Expenditures
All Departments \$124,998,862



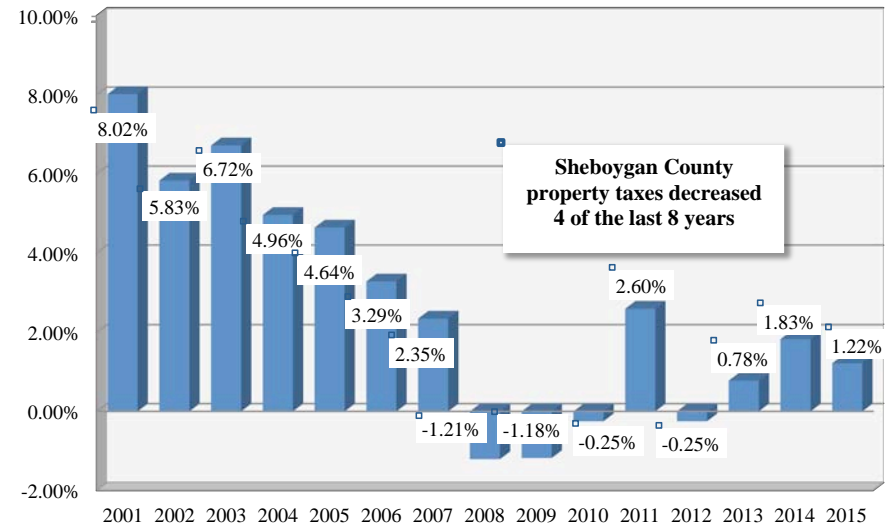
Sheboygan County's 2015 total expenses for major departments. The "All Other" category shown includes the budgeted expenditures for all departments not listed; Sheboygan County has 19 departments. Funding for total expenditures includes property tax levy, state and federal funding, fees for services, interest revenue, and other non-levy revenues.

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



Decreases in equalized property value contributed to the tax rate increases in 2011, 2012, 2013 & 2014

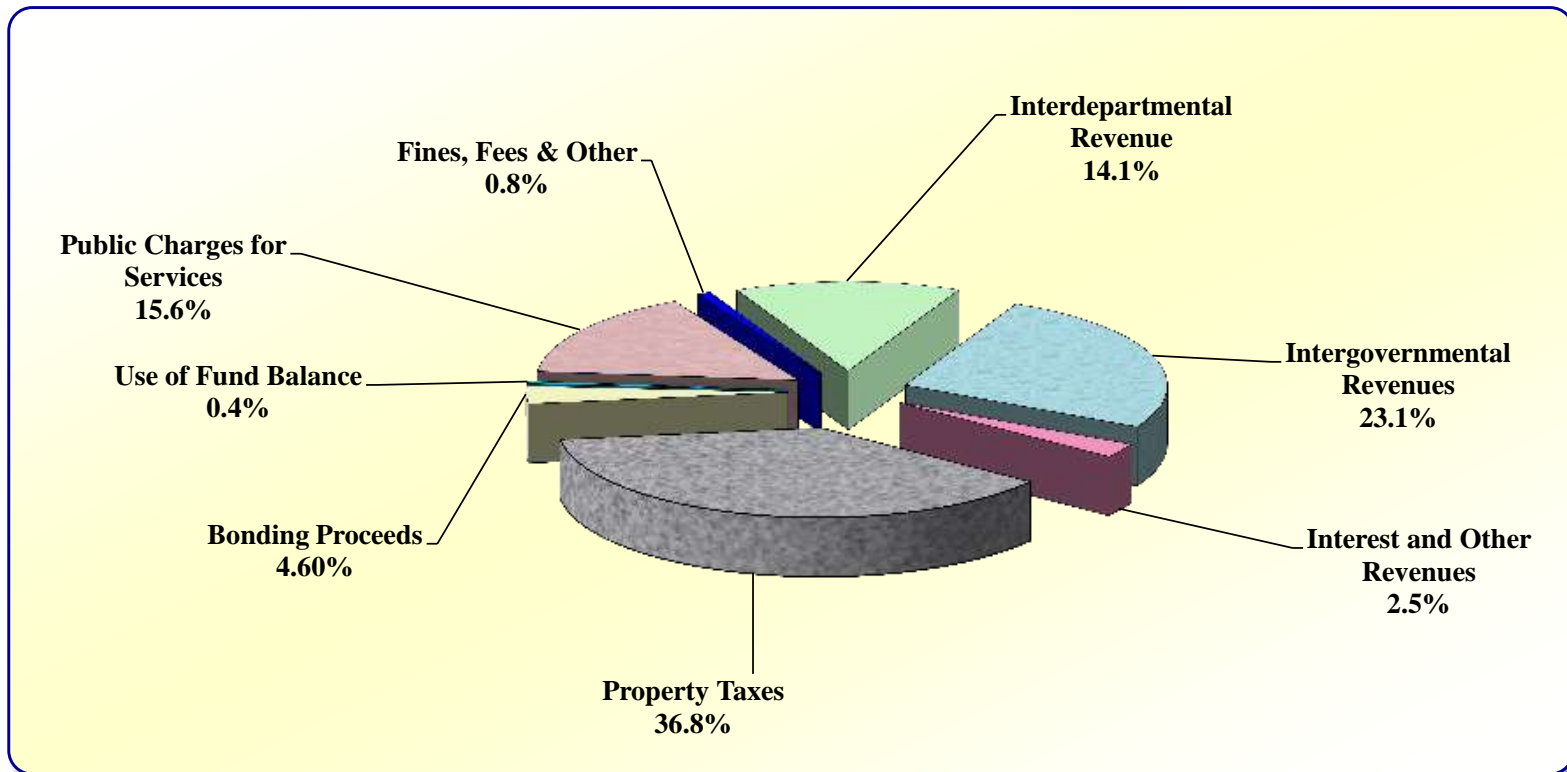
Sheboygan County Adopted Property Tax Levy Trend
% Change in County Share of Property Taxes



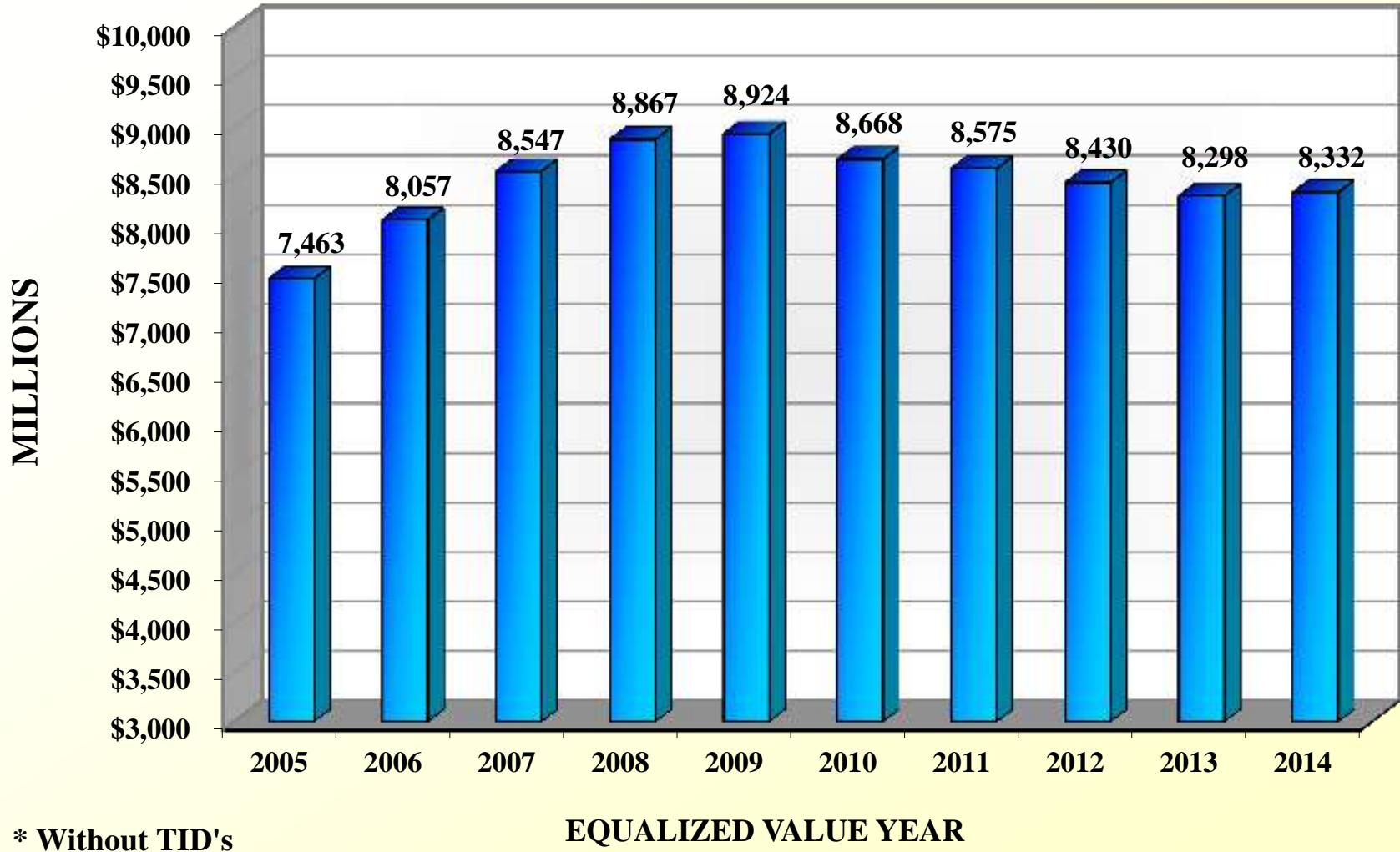
Sheboygan County property taxes decreased 4 of the last 8 years

2015 BUDGETED REVENUES

Intergovernmental Revenues	\$ 32,241,533
Interest and Other Revenues	3,165,901
Property Taxes	47,010,607
Bonding Proceeds	4,000,000
Use of Fund Balance	549,078
Public Charges for Services	19,555,483
Fines, Fees & Other	1,021,747
Interdepartmental Revenue	17,424,513
Total	\$ 124,968,862



COUNTY OF SHEBOYGAN EQUALIZED VALUES OF PROPERTY*

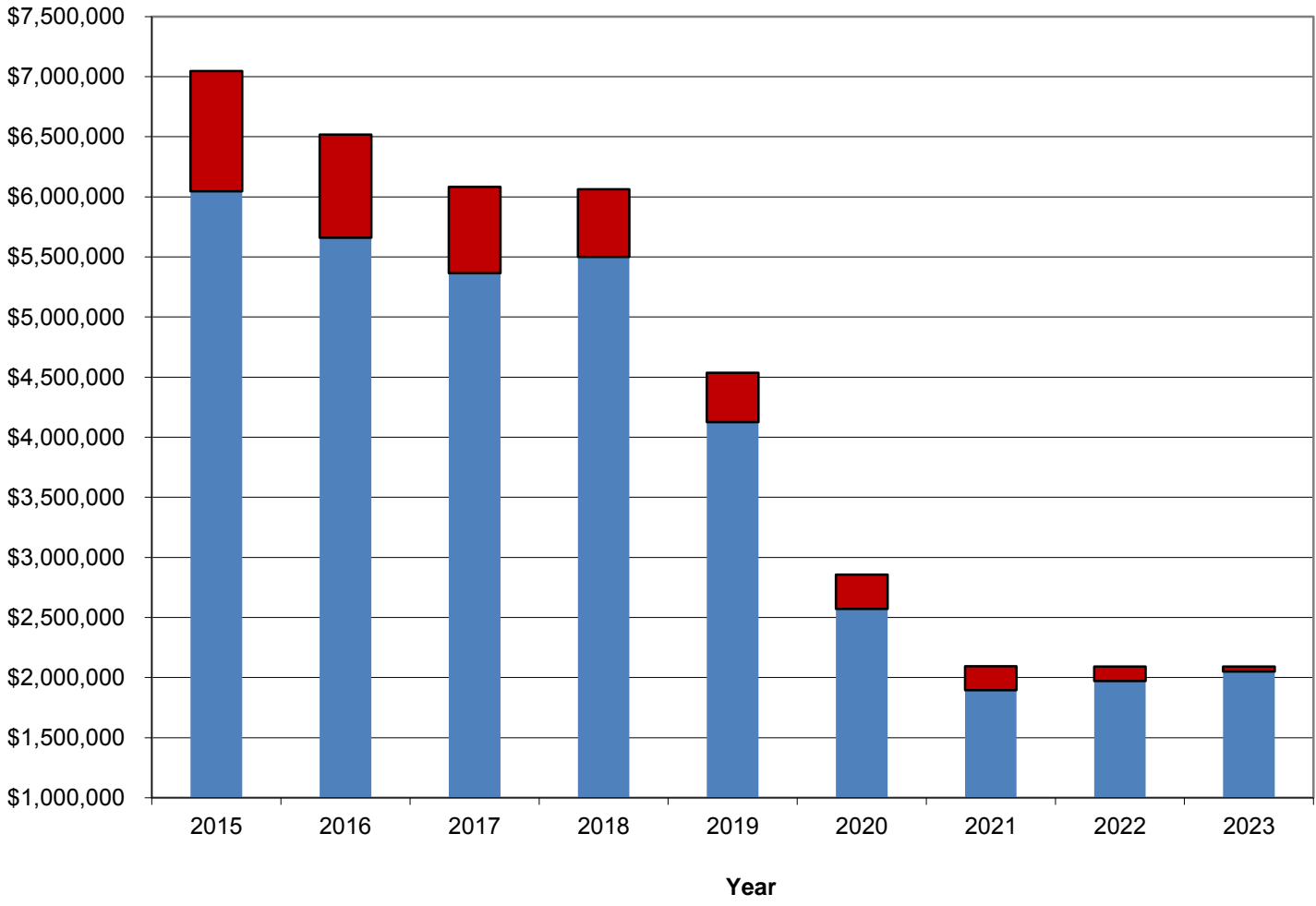


LONG-TERM DEBT
As of December 31, 2014

PRINCIPAL DATE OF ISSUE MATURITY DATE	GEN OBLIGATION	RECOVERY ZONE	GEN OBLIGATION	BUILD AMERICA	GEN OBLIGATION	GEN OBLIGATION	GEN OBLIGATION	Total
	PROMISSORY	ECON DEV	TAXABLE	TAXABLE	PROMISSORY	PROMISSORY	PROMISSORY	
	NOTES - 2008	PROMISSORY	REFUNDING	PROMISSORY	NOTES - 2013	NOTES - 2014	REFUNDING	
	7/08/2008	4/6/2010	11/9/2010	11/9/2010	6/11/2013	1/7/2014	9/9/2014	
	05/01/2018	5/01/2019	5/1/2019	5/9/2020	5/1/2018	5/1/23	12/1/2019	
Due 2015	\$ 610,000.00	\$ 600,000.00	\$ 460,000.00	\$ 775,000.00	\$ 2,800,000.00	\$ 375,000.00	\$ 425,000.00	\$ 6,045,000.00
2016	630,000.00	615,000.00	470,000.00	790,000.00	1,290,000.00	1,415,000.00	450,000.00	5,660,000.00
2017	660,000.00	630,000.00	480,000.00	800,000.00	775,000.00	1,565,000.00	455,000.00	5,365,000.00
2018	685,000.00	645,000.00	490,000.00	820,000.00	790,000.00	1,605,000.00	465,000.00	5,500,000.00
2019		660,000.00	505,000.00	835,000.00		1,655,000.00	470,000.00	4,125,000.00
2020				855,000.00		1,715,000.00		2,570,000.00
2021						1,895,000.00		1,895,000.00
2022						1,970,000.00		1,970,000.00
2023						2,050,000.00		2,050,000.00
TOTAL	\$ 2,585,000.00	\$ 3,150,000.00	\$ 2,405,000.00	\$ 4,875,000.00	\$ 5,655,000.00	\$ 14,245,000.00	\$ 2,265,000.00	\$ 35,180,000.00

INTEREST MATURITY DATES RATE OF INTEREST	05/01 and 11/01	5/01 and 11/01	5/01 and 11/01	5/01 and 11/01	5/01 and 11/01	5/01 and 11/01	6/01 and 12/01	Total
	3.75% to 4.25%	3.10% TO 4.55%	1.85% TO 3.42%	2.05% TO 3.85%	2.00%	2.0% to 4.0%	1.5% to 2.0%	
Due 2015	\$ 92,087.50	\$ 113,028.76	\$ 58,270.00	\$ 138,123.75	\$ 85,100.00	\$ 466,350.00	\$ 48,850.21	\$ 1,001,810.22
2016	68,050.00	93,273.76	48,962.50	120,897.50	44,200.00	448,450.00	33,412.50	857,246.26
2017	41,425.00	70,533.76	37,622.00	100,215.00	23,550.00	418,650.00	26,662.50	718,658.26
2018	13,700.00	44,139.38	24,302.50	76,105.00	7,900.00	378,925.00	18,700.00	563,771.88
2019		15,015.00	8,635.50	48,156.25		330,025.00	9,400.00	411,231.75
2020				16,458.75		270,900.00		287,358.75
2021						198,700.00		198,700.00
2022						121,400.00		121,400.00
2023						41,000.00		41,000.00
TOTAL	\$ 215,262.50	\$ 335,990.66	\$ 177,792.50	\$ 499,956.25	\$ 160,750.00	\$ 2,674,400.00	\$ 137,025.21	\$ 3,840,077.12

**Long-Term Financing Structure
2015 - 2023**



2015 Adopted Capital Projects

Department	Project Title	Proj. No.	Budget	Other Sources	Bonded Cost
Planning & Conservation	Amsterdam Dunes	931	\$ 30,400	\$ (30,400)	\$ -
	Marsh Campground Upgrade- South Area	937	\$ 15,000	\$ -	\$ 15,000
Building Services	Combined Dispatch Center Remodel/Expansion	1947	\$ 1,262,000	\$ (1,262,000)	\$ -
	Taylor Park Shelter Replacement	1049	\$ 202,849	^ \$ (30,000)	\$ 172,849
	Key Card Upgrade	1031	\$ 70,000	\$ -	\$ 70,000
	HVAC Upgrade	1032	\$ 375,000	\$ -	\$ 375,000
UW Sheboygan	University of Wisconsin Sheboygan Engineering Lab and Water Main Expansion	1048	\$ 842,058	\$ (283,333)	\$ 558,725
	University of Wisconsin Sheboygan HVAC Upgrade	1052	\$ 113,000	\$ -	\$ 113,000
Information Technology	Fiber Network Initiative	3003	\$ 3,089,542	\$ (2,544,542)	\$ 545,000
	Remodel IT Office and Data Center	3006	\$ 200,000	\$ (200,000)	\$ -
Sheriff	CAD/RMS	1910	\$ 111,726	\$ -	\$ 111,726
Airport	Reconstruct GA Apron and Taxiway	285	\$ 84,000	\$ (79,800)	\$ 4,200
Highway	Reconstructive Asphaltic Surfacing	2931	\$ 250,000	\$ -	\$ 250,000
	Roundabout at CTH A and CTH EE	2948	\$ 1,000,000	\$ (600,000)	\$ 400,000
	Bridge on CTH RR	2946	\$ 60,000	\$ -	\$ 60,000
	Reconstruction of CTH A from Sth 28 to CTH EE	2949	\$ 1,250,000	\$ -	\$ 1,250,000
	Reconstruction of CTH OK from CTH EE to CTH V	2942	\$ 74,500	\$ -	\$ 74,500
TOTAL			\$ 9,030,075	\$ (5,030,075)	\$ 4,000,000

^ Amended at the Public Hearing on October 28, 2014.

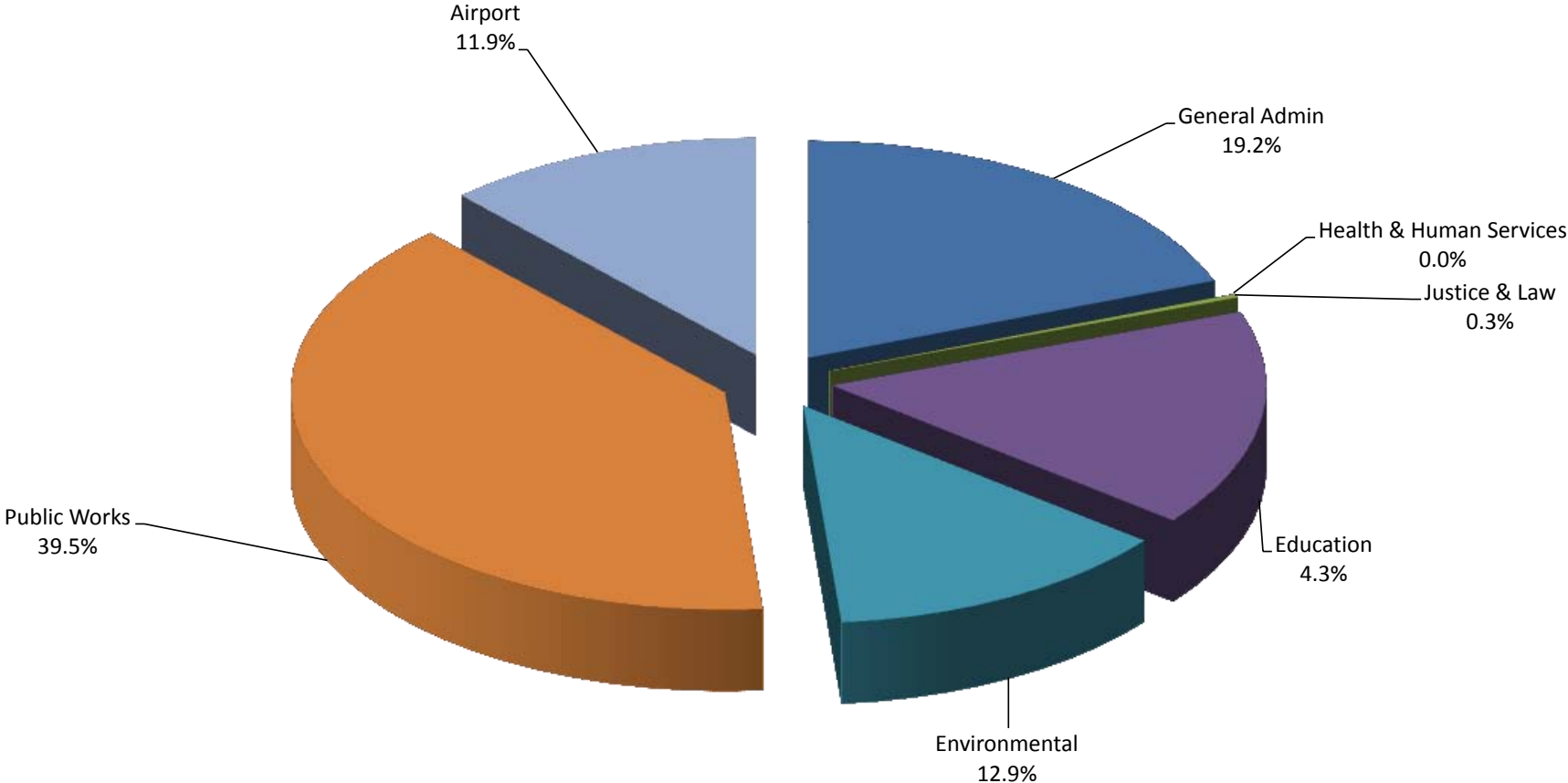
**County of Sheboygan, Wisconsin
Five Year Capital Plan
Years 2015 through 2019**

Project Title	Proj No.	Proj Status	2015		2016		2017		2018		2019		2015-2019 County Cost
			Budget	Reimbursement	Budget	Reimbursement	Budget	Reimbursement	Budget	Reimbursement	Budget	Reimbursement	
Amsterdam Dunes	931	N	\$ 30,400	\$ (30,400)	\$ 652,563	\$ (652,563)	\$ 63,192	\$ (63,192)	\$ 63,192	\$ (63,192)	\$ 63,192	\$ (63,192)	\$ -
Marsh Campground Upgrade-South Area	937	P	\$ 15,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,000
Marsh Multi-Purpose Building & Storage Facilities	920	P	\$ -	\$ -	\$ 330,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 330,000
Marsh Bypass Reconstruction	917	P	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 850,000	\$ (250,000)	\$ -	\$ -	\$ 750,000
OPRT new construction from Greenbush to FDL County Line	910	P	\$ -	\$ -	\$ -	\$ -	\$ 55,000	\$ (27,500)	\$ 350,000	\$ (175,000)	\$ -	\$ -	\$ 202,500
IUT Extension from Wilson-Lima Road to CTH EE/Weeden Creek	925	P	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 805,000	\$ (644,000)	\$ 161,000
IUT Extension from OPRT to Manitowoc/Calumet County Line	905	P	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 249,375	\$ -	\$ 1,662,500	\$ (498,752)	\$ 1,413,123
Combined Dispatch Center Remodel/Expansion	1947	C	\$ 1,262,000	\$ (1,262,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taylor Park Shelter Replacement	1049	C	\$ 202,849	\$ (30,000) ^	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 172,849
Key Card Upgrade	1031	N	\$ 70,000	\$ -	\$ 41,000	\$ -	\$ 90,000	\$ -	\$ 33,000	\$ -	\$ -	\$ -	\$ 234,000
Roof Replacement	1040	C	\$ -	\$ -	\$ 341,000	\$ -	\$ 245,000	\$ -	\$ 295,000	\$ -	\$ -	\$ -	\$ 881,000
HVAC Upgrade	1032	N	\$ 375,000	\$ -	\$ 370,000	\$ -	\$ 440,000	\$ -	\$ 459,000	\$ -	\$ -	\$ -	\$ 1,644,000
University of Wisconsin Sheboygan Engineering Lab and Water Main Expansion	1048	C	\$ 842,058	\$ (283,333)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 558,725
University of Wisconsin Sheboygan Fine Arts Renovation and Addition	1053	N	\$ -	\$ -	\$ 35,000	\$ (14,000)	\$ 1,895,000	\$ (720,000)	\$ 2,866,000	\$ (720,000)	\$ 639,000	\$ (720,000)	\$ 3,261,000
University of Wisconsin Sheboygan HVAC Upgrade	1052	P	\$ 113,000	\$ -	\$ 468,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 581,000
Fiber Network Initiative	3003	P	\$ 3,089,542	\$ (2,544,542)	\$ 200,000	\$ (146,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 599,000
Disaster Recovery Site	3005	N	\$ -	\$ -	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170,000
VOIP	3004	P	\$ -	\$ -	\$ 265,033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 265,033
Remodel IT Office and Data Center	3006	N	\$ 200,000	\$ (200,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CAD/RMS	1910	C	\$ 111,726	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,726
Radio System Replacement/Upgrade*	1949	C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reconstruct GA Apron and Taxiway	285	P	\$ 84,000	\$ (79,800)	\$ 2,000,000	\$ (1,900,000)	\$ 1,000,000	\$ (950,000)	\$ -	\$ -	\$ -	\$ -	\$ 154,200
Construct Taxilanes K1 and S	286	P	\$ -	\$ -	\$ -	\$ -	\$ 52,000	\$ (41,600)	\$ 457,000	\$ (434,150)	\$ -	\$ -	\$ 33,250
Terminal Building Development	287	P	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ (104,000)	\$ 1,310,000	\$ (1,048,000)	\$ 288,000
Reconstruction of CTH LS - CTH MM to Orchard Rd; Mayflower to Eisner	2941	C	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000
Reconstructive Asphaltic Surfacing	2931	C	\$ 250,000	\$ -	\$ 750,000	\$ -	\$ 750,000	\$ -	\$ 750,000	\$ -	\$ 750,000	\$ -	\$ 3,250,000
Roundabout at CTH A and CTH EE	2948	P	\$ 1,000,000	\$ (600,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Bridge on CTH RR	2946	P	\$ 60,000	\$ -	\$ -	\$ -	\$ 250,000	\$ (200,000)	\$ -	\$ -	\$ -	\$ -	\$ 110,000
Reconstruction of CTH A from Sth 28 to CTH EE	2949	P	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000
Reconstruction of CTH OK from CTH EE to CTH V	2942	P	\$ 74,500	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,074,500
Reconstruction of CTH D from Cedar Grove to Six Mile Road	2951	P	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ 6,000,000
Bridge on CTH FF	2952	P	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ 537,200	\$ (429,760)	\$ -	\$ -	\$ 187,440
Bridge on CTH N	2950	P	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 660,000	\$ -	\$ 660,000
TOTAL			\$ 9,030,075	\$ (5,030,075)	\$ 9,452,596	\$ (2,712,563)	\$ 7,990,192	\$ (2,002,292)	\$ 10,039,767	\$ (2,176,102)	\$ 5,889,692	\$ (2,973,944)	\$ 27,507,346
NET COUNTY COST			\$4,000,000		\$6,740,033		\$5,987,900		\$7,863,665		\$2,915,748		\$27,507,346

* Includes \$8,840,718 bonded for in 2014 for work to be performed in 2015

^ Amended at the Public Hearing on October 28, 2014.

5 YEAR CAPITAL PLAN (2015-2019)



County of Sheboygan
2015 Summarized Budget Report

All Departments

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Revenue							
Sales and Use Tax	133	120	73	120	120	120	
Interest and Penalty on Tax	5,808	4,700	224	3,950	4,700	4,700	
In Rem Fees	2,860	1,500	1,422	1,500	1,800	1,800	20.00
Federal Grants	1,173,632	1,212,815	502,306	1,157,176	1,249,658	1,249,658	3.04
State Grants	28,406,786	21,438,127	12,470,577	25,405,631	22,065,753	22,065,753	2.93
Charges to State of Wisconsin	3,070,387	3,089,166	1,687,354	2,950,787	3,177,226	3,177,226	2.85
State Gov't Pay't Lieu Tax	63,004	63,000	65,000	65,000	65,500	65,500	3.97
Charges - Other Local Gov'ts	3,209,942	3,360,238	1,242,028	4,457,289	5,683,396	5,683,396	69.14
Business Licenses	277,177	260,000	141,249	282,000	364,577	364,577	40.22
Non-Business Licenses	108,506	104,470	69,253	105,420	104,470	104,470	
Other Permits and Fees	217,878	211,260	112,251	214,062	217,000	217,000	2.72
Recreation Fees	34,939	38,000	17,403	38,000	35,000	35,000	7.89
Violations, Judgements, Damages	298,137	322,500	157,993	291,035	300,700	300,700	6.76
Public Charges for:							
General Government	1,731,917	1,773,338	781,548	1,600,859	1,527,551	1,527,551	13.86
Public Safety	1,274,953	1,237,656	655,011	1,284,515	1,262,822	1,262,822	2.03
Public Works	257,236	231,465	107,717	227,516	237,066	237,066	2.42
Health Care Services	13,605,337	13,896,120	6,601,770	13,247,936	13,264,393	13,264,393	4.55
H & HS Services	3,891,877-	2,863,531	2,182,069-	2,899,644	3,074,751	3,074,751	7.38
Conservation and Development	220,478	192,100	86,828	194,249	188,900	188,900	1.67
Interest Income	1,763,255	1,287,360	915,382	1,341,061	1,318,863	1,318,863	2.45
Premium on Issuance - GO Debt	247,942		918,357	979,694			
Block Grant Principal	51,358		26,894				
Rent Revenue	135,214	161,507	71,980	155,742	163,686	163,686	1.35
Property Sales	14,899	2,500	6,144	742	6,000	6,000	140.00

County of Sheboygan
2015 Summarized Budget Report

All Departments

<i>Description</i>	2013	2014	June, 2014	2014 Annual	2015 Budget	2015 Board	% Chg from
	<i>Actual</i>	<i>Budget</i>	<i>YTD</i>	<i>Projection</i>	<i>Request</i>	<i>Adopted Budget</i>	<i>2014 Budget</i>
Donations	2,499,994	566,595	152,376	840,589	490,065	490,065	13.51
Other Misc. Revenue	1,093,904	1,068,752	770,474	1,650,950	1,180,667	1,180,667	10.47
General Revenue	55,873,797	53,386,820	25,379,544	59,395,467	55,984,664	55,984,664	4.87
Interdepartmental Revenue							
Insurance & Employee Related	11,135,848	10,991,999	5,238,666	10,744,732	10,960,504	10,960,504	.29
Repairs & Maintenance Services	184,880	211,296	47,756	211,847	200,705	200,705	5.01
System Operation Revenue	2,057,643	2,068,543	1,034,559	2,073,807	2,231,829	2,231,829	7.89
Public Safety Revenue	3,377	4,300	4,061	5,136	5,400	5,400	25.58
Other Interdept'l Revenue	4,725,061	4,486,468	3,207,728	8,483,634	4,026,075	4,026,075	10.26
Interdepartmental Revenue	18,106,809	17,762,606	9,532,771	21,519,156	17,424,513	17,424,513	1.90
Total Revenue	73,980,606	71,149,426	34,912,315	80,914,623	73,409,177	73,409,177	3.18
Expense							
Wages	39,146,409	39,891,460	19,390,015	39,126,782	40,122,732	40,122,732	.58
Benefits	15,710,052	17,183,878	8,223,361	16,689,052	17,033,393	17,033,393	.88
Personnel Related Expenses	54,856,461	57,075,338	27,613,376	55,815,834	57,156,125	57,156,125	.14
Purchased Services	19,593,159	21,249,717	10,423,339	21,404,617	21,784,463	21,784,463	2.52
Repairs and Maintenance	2,117,698	2,307,872	1,188,650	2,573,306	2,261,524	2,261,524	2.01
General Operating	11,987,683	11,123,868	6,853,733	14,429,261	10,796,524	10,796,524	2.94
Fixed Charges	1,045,454	1,106,392	469,969	1,019,023	1,016,572	1,016,572	8.12
Bad Debt Expense	106,111	33,650	16,763	33,155	28,575	28,575	15.08
Building & Improvement Depreciation	468,879		232,895				
Other Improvements Depreciation	50,128		23,288				

County of Sheboygan
2015 Summarized Budget Report

All Departments

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Machinery & Equipment Depreciation	1,183,621		583,453				
Principal	5,630,000	5,690,000	5,615,000	6,020,000	6,045,000	6,045,000	6.24
Interest	833,623	1,069,877	491,130	1,241,433	1,001,810	1,001,810	6.36
Debt Issuance Costs/Financing	125,400		179,865	179,865			
Refunding Escrow	1,705,000			2,280,000			
Operating Expense	44,846,757	42,581,376	26,078,084	49,180,660	42,934,468	42,934,468	.83
Employee Related Insurance	10,628,187	10,479,599	4,982,466	10,232,331	10,465,104	10,465,104	.14
Insurance Charges	557,661	570,400	285,201	570,400	554,938	554,938	2.71
Repairs & Maintenance Charges	712,629	748,237	280,660	748,787	723,002	723,002	3.37
System Operation Charges	2,057,643	2,068,543	1,034,559	2,073,807	2,230,828	2,230,828	7.85
Public Safety Charges	3,377	4,300	4,061	5,136	5,400	5,400	25.58
Health & Human Services	48,133	53,820	24,105	48,823	46,363	46,363	13.86
Other Interdepartmental Charges	533,908	508,707	228,747	510,814	600,371	600,371	18.02
Interdepartmental Charges	14,541,538	14,433,606	6,839,798	14,190,098	14,626,006	14,626,006	1.33
Land and Land Improvements	38,146	7,500	274,943	4,716,703	7,500	7,500	
Buildings and Improvements		22,753	20,322	426,661	55,000	55,000	141.73
Other Improvements	25,370	22,000			70,000	70,000	218.18
Machinery and Equipment	41,645	250,040	119,206	342,038	753,138	753,138	201.21
Office Furniture & Equipment	6,699	31,150	8,988	9,935			100.00
Communication Equipment		5,715	5,725	5,715			100.00
Computer and Systems Equipment	39,260	100,000		10,584	112,300	112,300	12.30
Vehicles	408,518	1,196,500	842,048	1,411,000	254,250	254,250	78.75
Capital Outlay	559,640	1,635,658	1,271,232	6,922,636	1,252,188	1,252,188	23.44
Capital Project Expenditures	8,054,935	10,361,908	4,495,629	14,361,908	9,000,075	9,030,075	12.85

County of Sheboygan
2015 Summarized Budget Report

All Departments

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Total Expense	122,859,331	126,087,886	66,298,120	140,471,136	124,968,862	124,998,862	.86
Other Financing Sources:							
Proceeds from LT Debt	8,014,921	5,733,976	14,575,000	14,575,000	4,000,000	4,000,000	30.24
Proceeds from Refunding Bonds	1,590,000			2,265,000			
Operating Transfers In	1,028,449	1,302,981	1,312,137	1,525,665	248,085	248,085	80.96
Operating Transfers Out	1,028,449	1,302,981	1,312,137	1,525,665	248,085	248,085	80.96
Equity							
Use of Retained Earnings		330,910		330,910	489,864	489,864	48.04
Use of Undesignated Fund Balance				4,215,015		30,000	
Use of Jail Assessment Fund Balance		17,500-		17,500-	55,000-	55,000-	214.29
Use of Capital Project Fund Balance		1,490,000					100.00
Use of Debt Service Fund Balance					129,139	129,139	
Use of Land Records Fund Balance		104,080-		104,080-	14,925-	14,925-	85.66
Use of Special Revenue Fund Balance		1,060,911		1,060,911			100.00
Total Equity		2,760,241		5,485,256	549,078	579,078	79.02
Tax Levy Required / (Contributed)	45,862,902	46,444,243	23,005,370	46,443,976	47,010,607	47,010,607	1.22

General Fund

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

Made up of the following departments:

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

County of Sheboygan
2015 Summarized Budget Report

General Fund

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Revenue							
Sales and Use Tax	133	120	73	120	120	120	
Interest and Penalty on Tax	5,808	4,700	224	3,950	4,700	4,700	
In Rem Fees	2,860	1,500	1,422	1,500	1,800	1,800	20.00
Federal Grants	1,174,340	1,212,815	502,306	1,157,176	1,249,658	1,249,658	3.04
State Grants	4,664,095	4,676,107	486,793	4,322,322	4,776,424	4,776,424	2.15
State Gov't Pay't Lieu Tax	63,004	63,000	65,000	65,000	65,500	65,500	3.97
Charges - Other Local Gov'ts	88,350	95,838	46,826	93,127	93,818	93,818	2.11
Non-Business Licenses	108,506	104,470	69,253	105,420	104,470	104,470	
Other Permits and Fees	217,878	211,260	112,251	214,062	217,000	217,000	2.72
Recreation Fees	34,939	38,000	17,403	38,000	35,000	35,000	7.89
Violations, Judgements, Damages	298,137	322,500	157,993	291,035	300,700	300,700	6.76
Public Charges for:							
General Government	1,586,079	1,616,438	713,912	1,463,619	1,389,311	1,389,311	14.05
Public Safety	1,274,826	1,237,656	654,924	1,284,429	1,262,822	1,262,822	2.03
Public Works	239,351	221,465	101,443	216,242	227,066	227,066	2.53
Health Care Services	59,881	56,500	28,686	56,500	56,500	56,500	
H & HS Services	245	200	980	300	300	300	50.00
Conservation and Development	220,478	192,100	86,828	194,249	188,900	188,900	1.67
Interest Income	1,684,912	1,185,000	839,692	1,225,080	1,225,000	1,225,000	3.38
Rent Revenue	103,986	127,093	58,186	125,453	130,722	130,722	2.86
Property Sales	13,940	2,500	6,144	742	6,000	6,000	140.00
Donations	40,720	29,432	80,296	95,013	29,432	29,432	
Other Misc. Revenue	215,511-	672,301	532,729	1,096,402	715,974	715,974	6.50
General Revenue	11,666,956	12,070,995	4,563,364	12,049,741	12,081,217	12,081,217	.08

County of Sheboygan
2015 Summarized Budget Report

General Fund

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Interdepartmental Revenue							
Repairs & Maintenance Services	29,269	23,694	17,364	27,395	22,495	22,495	5.06
System Operation Revenue	1,512	586	398	726	572	572	2.39
Public Safety Revenue	3,377	4,300	4,061	5,136	5,400	5,400	25.58
Other Interdept'l Revenue	1,115,045	1,089,988	489,321	1,087,154	1,158,761	1,158,761	6.31
Interdepartmental Revenue	1,149,202	1,118,568	511,145	1,120,411	1,187,228	1,187,228	6.14
Total Revenue	12,816,158	13,189,563	5,074,509	13,170,152	13,268,445	13,268,445	.60
Expense							
Wages	17,095,824	17,290,449	8,409,835	17,060,611	17,935,760	17,935,760	3.73
Benefits	2,711,721	2,667,537	1,256,455	2,605,649	2,703,259	2,703,259	1.34
Personnel Related Expenses	19,807,545	19,957,986	9,666,290	19,666,260	20,639,019	20,639,019	3.41
Purchased Services	3,214,632	3,519,257	1,647,907	3,641,301	3,820,051	3,820,051	8.55
Repairs and Maintenance	865,476	861,631	439,728	1,077,318	854,749	854,749	.80
General Operating	3,142,679	3,303,484	2,144,024	3,197,998	3,330,185	3,330,185	.81
Fixed Charges	265,165	314,573	89,928	244,457	257,326	257,326	18.20
Bad Debt Expense	1,866	3,650	856	2,110	3,575	3,575	2.05
Interest	428	220	65				100.00
Operating Expense	7,490,245	8,002,815	4,322,508	8,163,184	8,265,886	8,265,886	3.29
Employee Related Insurance	4,660,236	4,537,345	2,150,317	4,438,944	4,557,422	4,557,422	.44
Insurance Charges	183,660	188,074	94,036	188,074	189,254	189,254	.63
Repairs & Maintenance Charges	162,399	191,652	34,759	187,948	172,710	172,710	9.88
System Operation Charges	863,825	873,308	433,569	873,101	868,840	868,840	.51

County of Sheboygan
2015 Summarized Budget Report

General Fund

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Public Safety Charges	250	300	310	300	400	400	33.33
Health & Human Services		5,000					100.00
Other Interdepartmental Charges	238,040	239,058	92,996	241,865	226,897	226,897	5.09
Interdepartmental Charges	6,108,409	6,034,737	2,805,987	5,930,232	6,015,523	6,015,523	.32
Land and Land Improvements	38,146	7,500	131,732	4,573,492	7,500	7,500	
Buildings and Improvements		22,753		107,000	55,000	55,000	141.73
Other Improvements	25,370	22,000			30,000	30,000	36.36
Machinery and Equipment	41,645	20,900	10,684	39,900	76,400	76,400	265.55
Office Furniture & Equipment		31,150	8,988	9,935			100.00
Communication Equipment		5,715	5,725	5,715			100.00
Computer and Systems Equipment	39,260			10,584	10,000	10,000	
Vehicles	344,339	306,500	267,864	306,500	254,250	254,250	17.05
Capital Outlay	488,762	416,518	424,993	5,053,126	433,150	433,150	3.99
Total Expense	33,894,961	34,412,056	17,219,777	38,812,802	35,353,578	35,353,578	2.74

Other Financing Sources:

Operating Transfers In	76,205	81,920	61,976	275,504	231,585	231,585	182.70
Operating Transfers Out	96,110	82,070	62,126	275,654	214,075	214,075	160.84

Equity

Use of Undesignated Fund Balance				4,215,015			
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County of Sheboygan
2015 Summarized Budget Report

General Fund

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Use of Jail Assessment Fund Balance		17,500-		17,500-	55,000-	55,000-	214.29
Use of Land Records Fund Balance		104,080-		104,080-	14,925-	14,925-	85.66
Total Equity		121,580-		4,093,435	69,925-	69,925-	42.49
Tax Levy Required / (Contributed)	21,766,354	21,344,223	10,455,358	21,344,223	22,137,548	22,137,548	3.72

Special Revenue Fund

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

Made up of the following departments:

*Community Development Block Grant**
Health & Human Services
*Public Safety**

* Not budgeted for

County of Sheboygan
2015 Summarized Budget Report

Special Revenue Fund

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Revenue							
State Grants	20,989,850	13,809,093	10,544,711	14,225,807	13,998,227	13,998,227	1.37
Business Licenses	277,177	260,000	141,249	282,000	364,577	364,577	40.22
Public Charges for:							
General Government	118,829	133,900	54,146	112,240	112,240	112,240	16.18
Public Safety	52		16	16			
H & HS Services	3,892,122-	2,863,331	2,183,049-	2,899,344	3,074,451	3,074,451	7.37
Interest Income	18,261		13,316	3,268	1,800	1,800	
Block Grant Principal	51,358		26,894				
Property Sales	45						
Donations	202,363	202,163	72,054	203,153	146,900	146,900	27.34
Other Misc. Revenue	12,747	3,000	3,915	4,623	5,805	5,805	93.50
General Revenue	17,778,559	17,271,487	8,673,252	17,730,451	17,704,000	17,704,000	2.50
Interdepartmental Revenue							
Other Interdept'l Revenue	525	600	194	600	600	600	
Interdepartmental Revenue	525	600	194	600	600	600	
Total Revenue	17,779,084	17,272,087	8,673,446	17,731,051	17,704,600	17,704,600	2.50
Expense							
Wages	9,648,570	10,282,801	4,937,560	9,918,859	10,192,143	10,192,143	.88
Benefits	1,312,848	1,506,328	690,494	1,411,628	1,471,597	1,471,597	2.31
Personnel Related Expenses	10,961,418	11,789,129	5,628,054	11,330,487	11,663,740	11,663,740	1.06

County of Sheboygan
2015 Summarized Budget Report

Special Revenue Fund

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Purchased Services	12,252,829	13,428,111	6,249,715	13,120,713	13,637,387	13,637,387	1.56
Repairs and Maintenance	43,400	46,195	29,922	42,839	49,876	49,876	7.97
General Operating	1,574,915	1,511,898	1,456,385	1,546,153	1,505,346	1,505,346	.43
Fixed Charges	102,826	90,163	42,173	82,150	84,208	84,208	6.60
Bad Debt Expense	73,587		15-				
Operating Expense	14,047,557	15,076,367	7,778,179	14,791,855	15,276,817	15,276,817	1.33
Employee Related Insurance	2,443,321	2,527,981	1,170,120	2,430,412	2,501,279	2,501,279	1.06
Insurance Charges	77,983	75,108	37,554	75,108	72,662	72,662	3.26
Repairs & Maintenance Charges	527,973	537,540	233,091	537,590	522,947	522,947	2.71
System Operation Charges	750,358	743,061	375,440	748,578	910,822	910,822	22.58
Public Safety Charges	3,127	4,000	3,751	4,836	5,000	5,000	25.00
Health & Human Services	48,133	48,820	24,105	48,823	46,363	46,363	5.03
Other Interdepartmental Charges	4,253	481	610	481	481	481	
Interdepartmental Charges	3,855,147	3,936,991	1,844,671	3,845,828	4,059,554	4,059,554	3.11
Buildings and Improvements			5,401	119,661			
Machinery and Equipment			3,520	15,100			
Office Furniture & Equipment	6,699						
Vehicles	64,179	70,000	3,133	70,000			100.00
Capital Outlay	70,878	70,000	12,054	204,761			100.00
Total Expense	28,935,000	30,872,487	15,262,958	30,172,931	31,000,111	31,000,111	.41

County of Sheboygan
2015 Summarized Budget Report

Special Revenue Fund

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
<i>Operating Transfers Out</i>	932,339	1,060,911	1,060,911	1,060,911			100.00
Equity							
Use of Special Revenue Fund Balance		1,060,911		1,060,911			100.00
Total Equity		1,060,911		1,060,911			100.00
Tax Levy Required / (Contributed)	13,331,732	13,600,400	6,800,202	13,600,133	13,295,511	13,295,511	2.24

Enterprise Fund

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

Made up of the following department:

Rocky Knoll

County of Sheboygan
2015 Summarized Budget Report

Health Care Centers
Enterprise Fund

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Revenue							
Charges to State of Wisconsin	1,193,507	1,104,806	569,700	1,096,000	1,116,326	1,116,326	1.04
Public Charges for:							
General Government	1,806	1,000	373	1,000	500	500	50.00
Public Safety			70	70			
Health Care Services	11,332,377	11,625,336	5,516,520	11,083,205	11,138,340	11,138,340	4.19
Interest Income	122		171	171			
Property Sales	914						
Donations	69,079		25	207,423			
Other Misc. Revenue	8,799	3,900	4,467	21,584	3,300	3,300	15.38
Total Revenue	12,606,604	12,735,042	6,091,326	12,409,453	12,258,466	12,258,466	3.74
Expense							
Wages	6,878,231	6,978,545	3,214,309	6,448,478	6,569,742	6,569,742	5.86
Benefits	421,300	1,011,232	437,321	907,344	938,683	938,683	7.17
Personnel Related Expenses	7,299,531	7,989,777	3,651,630	7,355,822	7,508,425	7,508,425	6.02
Purchased Services	1,492,578	1,394,368	811,933	1,509,304	1,463,443	1,463,443	4.95
Repairs and Maintenance	241,902	317,811	150,725	356,711	299,158	299,158	5.87
General Operating	1,325,579	1,391,790	644,382	1,365,606	1,321,597	1,321,597	5.04
Fixed Charges	22,534	35,440	10,566	26,200	25,320	25,320	28.56
Bad Debt Expense	29,917	30,000	14,877	30,000	25,000	25,000	16.67
Building & Improvement Depreciation	368,578		183,109				

County of Sheboygan
2015 Summarized Budget Report

Health Care Centers
Enterprise Fund

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Other Improvements Depreciation	24,313		10,067				
Machinery & Equipment Depreciation	230,628		78,257				
Operating Expense	3,736,028	3,169,409	1,903,916	3,287,821	3,134,518	3,134,518	1.10
Employee Related Insurance	1,947,201	1,920,450	933,206	1,898,600	1,904,144	1,904,144	.85
Insurance Charges	47,776	50,194	25,098	50,194	45,798	45,798	8.76
Repairs & Maintenance Charges	12,752	15,000	6,056	14,050	20,900	20,900	39.33
System Operation Charges	186,393	198,507	97,490	197,757	197,757	197,757	.38
Other Interdepartmental Charges	197,303	198,803	99,401	198,803	201,995	201,995	1.61
Interdepartmental Charges	2,391,425	2,382,954	1,161,250	2,359,404	2,370,594	2,370,594	.52
Buildings and Improvements			14,920	200,000			
Other Improvements					40,000	40,000	
Machinery and Equipment		39,140	11,577	46,538	39,751	39,751	1.56
Capital Outlay		39,140	26,497	246,538	79,751	79,751	103.76
Total Expense	13,426,984	13,581,280	6,743,294	13,249,585	13,093,288	13,093,288	3.59
Operating Transfers In	11,405						
Tax Levy Required / (Contributed)	801,881	846,238	423,119	846,238	834,822	834,822	1.35

Internal Services Fund

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

Made up of the following departments:

Employee Benefits

Finance & Information Technology - Information Technology Division

Property & Liability Insurance/ Phones

Transportation - Highway Division

County of Sheboygan
2015 Summarized Budget Report

Internal Service Fund

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Revenue							
State Grants	2,667,647	2,608,906	1,256,036	2,513,481	2,611,302	2,611,302	.09
Charges to State of Wisconsin	1,876,880	1,984,360	1,117,654	1,854,787	2,060,900	2,060,900	3.86
Charges - Other Local Gov'ts	3,004,159	2,026,400	1,195,202	3,126,162	2,072,900	2,072,900	2.29
Public Charges for:							
General Government	25,203	22,000	13,118	24,000	25,500	25,500	15.91
Public Safety	75						
Public Works	17,885	10,000	6,274	11,274	10,000	10,000	
Health Care Services	2,213,079	2,214,284	1,056,563	2,108,231	2,069,553	2,069,553	6.54
Rent Revenue	31,227	34,414	13,794	30,289	32,964	32,964	4.21
Donations	530,201						
Other Misc. Revenue	1,282,440	389,551	229,364	528,341	455,588	455,588	16.95
General Revenue	11,648,797	9,289,915	4,888,005	10,196,565	9,338,707	9,338,707	.53
Interdepartmental Revenue							
Insurance & Employee Related	10,623,466	10,475,986	4,981,029	10,228,719	10,442,234	10,442,234	.32
Repairs & Maintenance Services	155,611	187,602	30,392	184,452	178,210	178,210	5.01
System Operation Revenue	2,056,132	2,067,957	1,034,161	2,073,081	2,231,257	2,231,257	7.90
Other Interdept'l Revenue	3,609,491	3,395,880	2,718,213	7,395,880	2,866,714	2,866,714	15.58
Interdepartmental Revenue	16,444,701	16,127,425	8,763,795	19,882,132	15,718,415	15,718,415	2.54
Total Revenue	28,093,497	25,417,340	13,651,800	30,078,697	25,057,122	25,057,122	1.42

County of Sheboygan
2015 Summarized Budget Report

Internal Service Fund

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Expense							
Wages	5,523,785	5,339,665	2,828,311	5,698,834	5,425,087	5,425,087	1.60
Benefits	11,264,183	11,998,781	5,839,091	11,764,431	11,919,854	11,919,854	.66
Personnel Related Expenses	16,787,968	17,338,446	8,667,402	17,463,265	17,344,941	17,344,941	.04
Purchased Services	2,633,120	2,907,981	1,713,784	3,133,299	2,863,582	2,863,582	1.53
Repairs and Maintenance	966,920	1,082,235	568,275	1,096,438	1,057,741	1,057,741	2.26
General Operating	5,944,511	4,916,696	2,608,942	8,319,504	4,639,396	4,639,396	5.64
Fixed Charges	654,929	666,216	327,302	666,216	649,718	649,718	2.48
Bad Debt Expense	741		1,045	1,045			
Building & Improvement Depreciation	100,302		49,786				
Other Improvements Depreciation	25,815		13,222				
Machinery & Equipment Depreciation	952,993		505,196				
Operating Expense	11,279,332	9,573,128	5,787,551	13,216,502	9,210,437	9,210,437	3.79
Employee Related Insurance	1,577,430	1,493,823	728,823	1,464,375	1,502,259	1,502,259	.56
Insurance Charges	248,242	257,024	128,512	257,024	247,224	247,224	3.81
Repairs & Maintenance Charges	9,506	4,045	6,754	9,199	6,445	6,445	59.33
System Operation Charges	257,067	253,667	128,060	254,371	253,409	253,409	.10
Other Interdepartmental Charges	94,313	70,365	35,740	69,665	170,998	170,998	143.02
Interdepartmental Charges	2,186,558	2,078,924	1,027,890	2,054,634	2,180,335	2,180,335	4.88
Land and Land Improvements			143,211	143,211			
Machinery and Equipment		190,000	93,425	240,500	636,987	636,987	235.26
Computer and Systems Equipment		100,000			102,300	102,300	2.30
Vehicles		820,000	571,052	1,034,500			100.00
Capital Outlay		1,110,000	807,688	1,418,211	739,287	739,287	33.40

County of Sheboygan
2015 Summarized Budget Report

Internal Service Fund

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Total Expense	30,253,857	30,100,498	16,290,532	34,152,612	29,475,000	29,475,000	2.08
Operating Transfers In	8,500	150	150	150	16,500	16,500	10,900.00
Operating Transfers Out		160,000	189,100	189,100	34,010	34,010	78.74
Equity							
Use of Retained Earnings		330,910		330,910			100.00
Total Equity		330,910		330,910			100.00
Tax Levy Required / (Contributed)	4,328,103	4,512,098	2,256,049	4,512,098	4,435,388	4,435,388	1.70

Debt Service Fund

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

Made up of the following department:

Debt Service

County of Sheboygan
2015 Summarized Budget Report

Debt Service

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Revenue							
Public Charges for:							
Interest Income	57,851	102,360	54,778	104,042	92,063	92,063	10.06
Premium on Issuance - GO Debt	245,928		918,357	979,694			
General Revenue	303,779	102,360	973,136	1,083,736	92,063	92,063	10.06
Interdepartmental Revenue							
Insurance & Employee Related	512,382	516,013	257,638	516,013	518,270	518,270	.44
Interdepartmental Revenue	512,382	516,013	257,638	516,013	518,270	518,270	.44
Total Revenue	816,161	618,373	1,230,773	1,599,749	610,333	610,333	1.30
Expense							
Principal	5,630,000	5,690,000	5,615,000	6,020,000	6,045,000	6,045,000	6.24
Interest	833,195	1,069,657	491,065	1,241,433	1,001,810	1,001,810	6.34
Debt Issuance Costs/Financing	125,400		179,865	179,865			
Refunding Escrow	1,705,000			2,280,000			
Operating Expense	8,293,595	6,759,657	6,285,930	9,721,298	7,046,810	7,046,810	4.25
Total Expense	8,293,595	6,759,657	6,285,930	9,721,298	7,046,810	7,046,810	4.25

County of Sheboygan
2015 Summarized Budget Report

Debt Service

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Other Financing Sources:							
Proceeds from LT Debt	14,921						
Proceeds from Refunding Bonds	1,590,000			2,265,000			
Equity							
Use of Debt Service Fund Balance					129,139	129,139	
Total Equity					129,139	129,139	
Tax Levy Required / (Contributed)	5,634,832	6,141,284	3,070,642	6,141,284	6,307,338	6,307,338	2.70

Capital Projects Fund

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

Made up of the following department:

Capital Projects

County of Sheboygan
2015 Summarized Budget Report

Capital Projects Consolidated

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Revenue							
Federal Grants	708-						
State Grants	85,194	344,021	183,036	4,344,021	679,800	679,800	97.60
Charges - Other Local Gov'ts	117,433	1,238,000		1,238,000	3,516,678	3,516,678	184.06
Interest Income	2,109		7,425	8,500			
Premium on Issuance - GO Debt	2,014						
Donations	1,657,631	335,000		335,000	313,733	313,733	6.35
Other Misc. Revenue	5,430						
Total Revenue	1,869,103	1,917,021	190,461	5,925,521	4,510,211	4,510,211	135.27
Capital Project Expenditures	8,054,935	10,361,908	4,495,629	14,361,908	9,000,075	9,030,075	12.85
Total Expense	8,054,935	10,361,908	4,495,629	14,361,908	9,000,075	9,030,075	12.85
Other Financing Sources:							
Proceeds from LT Debt	8,000,000	5,733,976	14,575,000	14,575,000	4,000,000	4,000,000	30.24
Operating Transfers In	932,339	1,220,911	1,250,011	1,250,011			100.00

County of Sheboygan
2015 Summarized Budget Report

Capital Projects Consolidated

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Equity							
Use of Retained Earnings					489,864	489,864	
Use of Undesignated Fund Balance						30,000	
Use of Capital Project Fund Balance		1,490,000					100.00
Total Equity		1,490,000			489,864	519,864	65.11

Tax Levy Required / (Contributed)

Building Services

Function: General Administration

Fund: General Fund

Mission Statement:

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

Summary of Responsibilities:

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

Table of Organization Summary:	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Full-Time Equivalents (adopted budget)	36.53	36.93	35.00	30.95

County of Sheboygan
2015 Summarized Budget Report

Building Services

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
<i>Revenue</i>							
Public Charges for:							
Rent Revenue	30,208	32,660	16,616	33,020	33,740	33,740	3.31
Other Misc. Revenue	56,388	4,000	4,146	21,980	5,000	5,000	25.00
General Revenue	86,595	36,660	20,762	55,000	38,740	38,740	5.67
Interdepartmental Revenue							
Repairs & Maintenance Services	28,609	21,250	17,034	24,900	20,500	20,500	3.53
System Operation Revenue	712	360	277	500	360	360	
Other Interdept'l Revenue	542,380	590,441	241,104	590,440	522,297	522,297	11.54
Interdepartmental Revenue	571,702	612,051	258,415	615,840	543,157	543,157	11.26
<i>Total Revenue</i>	<i>658,297</i>	<i>648,711</i>	<i>279,177</i>	<i>670,840</i>	<i>581,897</i>	<i>581,897</i>	<i>10.30</i>
<i>Expense</i>							
Wages	1,252,081	1,295,427	615,799	1,297,269	1,295,082	1,295,082	.03
Benefits	172,272	188,671	87,262	189,679	186,052	186,052	1.39
Personnel Related Expenses	1,424,354	1,484,098	703,062	1,486,948	1,481,134	1,481,134	.20
Purchased Services	555,715	611,700	345,250	677,170	622,206	622,206	1.72
Repairs and Maintenance	360,334	407,316	146,348	572,303	399,115	399,115	2.01
General Operating	113,213	201,465	45,165	114,089	250,325	250,325	24.25
Fixed Charges		720		240			100.00
Operating Expense	1,029,262	1,221,201	536,763	1,363,802	1,271,646	1,271,646	4.13

County of Sheboygan
2015 Summarized Budget Report

Building Services

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Employee Related Insurance	403,275	380,598	177,861	367,353	362,107	362,107	4.86
Insurance Charges	29,067	29,859	14,930	29,859	29,664	29,664	.65
Repairs & Maintenance Charges	65,773	51,042	12,811	47,142	13,650	13,650	73.26
System Operation Charges	68,469	68,528	34,636	68,906	69,091	69,091	.82
Interdepartmental Charges	566,584	530,027	240,238	513,260	474,512	474,512	10.47
Buildings and Improvements				107,000	55,000	55,000	
Machinery and Equipment	25,050			22,500	8,000	8,000	
Office Furniture & Equipment		12,150					100.00
Vehicles	26,342						
Capital Outlay	51,393	12,150		129,500	63,000	63,000	418.52
Total Expense	3,071,592	3,247,476	1,480,063	3,493,510	3,290,292	3,290,292	1.32
Operating Transfers In				106,000	29,000	29,000	
Operating Transfers Out	11,405						
Tax Levy Required / (Contributed)	2,644,853	2,598,765	1,299,383	2,598,765	2,679,395	2,679,395	3.10

Capital Outlay Recommendation for 2015 - \$5000+

Department: Building Services

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
Detention Center Phase II Day Room Flooring	\$ 29,000.00	\$ (29,000.00)	R
Law Enforcement Center 1/2 Garage Floor	\$ 26,000.00	\$ -	R
ADRC Emergency Notification System	\$ 8,000.00	\$ -	A
Grand Total Amounts	<u>\$ 63,000.00</u>	<u>\$ (29,000.00)</u>	

Clerk of Courts

Function: Justice & Law

Fund: General Fund

Mission Statement:

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

Summary of Responsibilities:

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

Table of Organization Summary:

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Full-Time Equivalents (adopted budget)	24.00	24.00	23.00	27.00

County of Sheboygan
2015 Summarized Budget Report

Clerk of Courts

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Revenue							
State Grants	438,355	429,621	217,489	430,550	468,543	468,543	9.06
Violations, Judgements, Damages	291,503	319,000	157,133	288,000	295,000	295,000	7.52
Public Charges for:							
General Government	456,843	500,800	248,214	452,500	450,100	450,100	10.12
Other Misc. Revenue	1,131	1,500	235	2,000	1,000	1,000	33.33
General Revenue	1,187,833	1,250,921	623,071	1,173,050	1,214,643	1,214,643	2.90
Interdepartmental Revenue							
Other Interdept'l Revenue	38,683	39,042	19,336	39,042	41,597	41,597	6.54
Interdepartmental Revenue	38,683	39,042	19,336	39,042	41,597	41,597	6.54
Total Revenue	1,226,516	1,289,963	642,407	1,212,092	1,256,240	1,256,240	2.61
Expense							
Wages	1,109,171	1,101,878	509,944	1,020,056	1,096,186	1,096,186	.52
Benefits	150,505	161,783	72,264	149,899	158,999	158,999	1.72
Personnel Related Expenses	1,259,676	1,263,661	582,208	1,169,955	1,255,185	1,255,185	.67
Purchased Services	304,421	306,250	160,769	295,500	298,670	298,670	2.48
Repairs and Maintenance	6,536	7,236	3,827	7,236	6,834	6,834	5.56
General Operating	55,955	68,029	29,229	66,029	63,602	63,602	6.51
Fixed Charges	7,189	6,890	3,345	6,890	6,690	6,690	2.90
Operating Expense	374,100	388,405	197,170	375,655	375,796	375,796	3.25

County of Sheboygan
2015 Summarized Budget Report

Clerk of Courts

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Employee Related Insurance	361,253	335,406	160,090	335,406	338,674	338,674	.97
Insurance Charges	9,494	10,258	5,129	10,258	10,521	10,521	2.56
System Operation Charges	59,199	58,852	29,194	58,852	58,822	58,822	.05
Other Interdepartmental Charges	318	318	159	318	318	318	
Interdepartmental Charges	430,264	404,834	194,572	404,834	408,335	408,335	.86
Total Expense	2,064,040	2,056,900	973,950	1,950,444	2,039,316	2,039,316	.85
 Tax Levy Required / (Contributed)	 750,662	 766,937	 383,469	 766,937	 783,076	 783,076	 2.10

Child Support

Function: Health & Human Services

Fund: General Fund

Mission Statement:

The Child Support Agency ensures adequate financial and medical support for families through an aggressive approach in locating obligors, establishing and enforcing court-ordered child support and medical coverage an in the establishment of paternity and child support collection for non-marital children, so that all families can reduce their reliance on public assistance, and achieve financial independence.

Summary of Responsibilities:

The Child Support Agency is responsible for the operation of the county's IV-D program known as Child Support Enforcement. The Child Support Enforcement Program is designed to establish paternity on behalf of children whose parents were not married to each other at the time of the child's birth, establish court orders obligating parents to pay child support or provide health care for their children, collect support payments, take administrative and legal actions necessary to enforce a support order, and find parents who are not paying support.

Table of Organization Summary:

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Full-Time Equivalent (adopted budget)	14.00	13.00	12.00	14.00

County of Sheboygan
2015 Summarized Budget Report

Child Support

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Revenue							
Federal Grants	934,471	1,044,769	449,372	1,020,477	1,053,535	1,053,535	.84
State Grants	88,170	150,168	76,518	150,168	153,125	153,125	1.97
Public Charges for:							
General Government	15,532	17,450	9,364	17,220	17,370	17,370	.46
Public Safety	116						
Health Care Services	7,042	8,000	3,430	7,000	7,000	7,000	12.50
H & HS Services	245	200	980	300	300	300	50.00
Property Sales			570	570			
General Revenue	1,045,576	1,220,587	540,234	1,195,735	1,231,330	1,231,330	.88
Interdepartmental Revenue							
Public Safety Revenue	250	300	310	300	400	400	33.33
Interdepartmental Revenue	250	300	310	300	400	400	33.33
Total Revenue	1,045,826	1,220,887	540,544	1,196,035	1,231,730	1,231,730	.89
Expense							
Wages	574,053	620,702	287,413	598,455	623,640	623,640	.47
Benefits	78,982	90,934	40,721	87,828	90,116	90,116	.90
Personnel Related Expenses	653,035	711,636	328,134	686,283	713,756	713,756	.30
Purchased Services	40,498	102,700	43,898	101,400	103,700	103,700	.97
Repairs and Maintenance	1,867	2,147	536	2,147	1,000	1,000	53.42

County of Sheboygan
2015 Summarized Budget Report

Child Support

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
General Operating	25,260	28,715	14,740	29,435	41,790	41,790	45.53
Fixed Charges	2,571	2,596	2,086	3,661	4,250	4,250	63.71
Operating Expense	70,196	136,158	61,261	136,643	150,740	150,740	10.71
Employee Related Insurance	189,380	196,595	84,809	196,595	196,588	196,588	
Insurance Charges	3,052	3,208	1,604	3,208	3,450	3,450	7.54
System Operation Charges	44,144	44,271	22,808	44,271	43,764	43,764	1.15
Health & Human Services		5,000					100.00
Other Interdepartmental Charges	120,988	124,019	61,273	126,019	123,432	123,432	.47
Interdepartmental Charges	357,565	373,093	170,495	370,093	367,234	367,234	1.57
Total Expense	1,080,795	1,220,887	559,890	1,193,019	1,231,730	1,231,730	.89
Tax Levy Required / (Contributed)	44,243						

Corporation Counsel

Function: General Administration

Fund: General Fund

Mission Statement:

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

Summary of Responsibilities:

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

Table of Organization Summary:

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Full-Time Equivalents (adopted budget)	1.00	1.00	1.00	1.00

County of Sheboygan
2015 Summarized Budget Report

Corporation Counsel

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Revenue							
Public Charges for:							
Public Safety	260	260	80	160	160	160	38.46
Other Misc. Revenue	881	350	333	570	350	350	
General Revenue	1,141	610	413	730	510	510	16.39
Interdepartmental Revenue							
Other Interdept'l Revenue	114,604	116,238	57,392	116,238	110,389	110,389	5.03
Interdepartmental Revenue	114,604	116,238	57,392	116,238	110,389	110,389	5.03
Total Revenue	115,746	116,848	57,804	116,968	110,899	110,899	5.09
Expense							
Wages	79,841	81,436	40,402	81,436	76,447	76,447	6.13
Benefits	10,712	11,931	5,555	11,931	11,046	11,046	7.42
Personnel Related Expenses	90,553	93,367	45,958	93,367	87,493	87,493	6.29
Purchased Services	204,685	207,866	103,963	207,911	209,970	209,970	1.01
General Operating	1,309	1,220	1,193	1,338	1,415	1,415	15.98
Operating Expense	205,994	209,086	105,156	209,249	211,385	211,385	1.10
Employee Related Insurance	18,913	17,736	8,867	17,736	17,763	17,763	.15
Insurance Charges	751	783	392	783	762	762	2.68
System Operation Charges	5,297	5,293	2,646	5,293	5,298	5,298	.09
Interdepartmental Charges	24,962	23,812	11,904	23,812	23,823	23,823	.05

County of Sheboygan
2015 Summarized Budget Report

Corporation Counsel

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Total Expense	321,508	326,265	163,018	326,428	322,701	322,701	1.09
Tax Levy Required / (Contributed)	206,239	209,417	104,709	209,417	211,802	211,802	1.14

County Administrator

Function: General Administration

Fund: General Fund

Mission Statement:

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

Summary of Responsibilities:

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

Table of Organization Summary:	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Full-Time Equivalents (adopted budget)	1.50	1.50	1.50	2.00

County of Sheboygan
2015 Summarized Budget Report

County Administrator

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Revenue							
Public Charges for:							
Other Misc. Revenue	165	165	83	165	165	165	
General Revenue	165	165	83	165	165	165	
Interdepartmental Revenue							
Other Interdept'l Revenue	745	864	824	1,194	864	864	
Interdepartmental Revenue	745	864	824	1,194	864	864	
Total Revenue	910	1,029	907	1,359	1,029	1,029	
Expense							
Wages	152,300	154,729	77,779	155,558	159,147	159,147	2.86
Benefits	21,042	21,790	11,193	22,789	22,323	22,323	2.45
Personnel Related Expenses	173,342	176,519	88,972	178,347	181,470	181,470	2.80
Purchased Services	797	840	383	765	840	840	
General Operating	3,734	5,788	2,832	5,173	5,722	5,722	1.14
Fixed Charges	697	953	462	925	925	925	2.94
Operating Expense	5,228	7,581	3,677	6,863	7,487	7,487	1.24
Employee Related Insurance	28,939	27,196	13,578	27,196	27,305	27,305	.40
Insurance Charges	614	658	329	658	653	653	.76
System Operation Charges	4,717	4,508	2,120	4,308	4,498	4,498	.22
Interdepartmental Charges	34,270	32,362	16,026	32,162	32,456	32,456	.29

County of Sheboygan
2015 Summarized Budget Report

County Administrator

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
<i>Total Expense</i>	<i>212,840</i>	<i>216,462</i>	<i>108,675</i>	<i>217,372</i>	<i>221,413</i>	<i>221,413</i>	<i>2.29</i>
<i>Tax Levy Required / (Contributed)</i>	<i>211,995</i>	<i>215,433</i>	<i>107,717</i>	<i>215,433</i>	<i>220,384</i>	<i>220,384</i>	<i>2.30</i>

County Board

Function: General Administration

Fund: General Fund

Mission Statement:

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

Summary of Responsibilities:

The County Board is the legislative branch of county government.

Table of Organization Summary:	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Full-Time Equivalents (adopted budget)	3.00	3.00	3.00	3.00

County of Sheboygan
2015 Summarized Budget Report

County Board

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Expense							
Wages	124,089	125,972	60,586	125,972	126,757	126,757	.62
Benefits	11,885	12,481	5,870	12,481	12,530	12,530	.39
Personnel Related Expenses	135,973	138,453	66,455	138,453	139,287	139,287	.60
General Operating	39,450	55,957	42,864	55,559	44,187	44,187	21.03
Fixed Charges	697	951	462	925	925	925	2.73
Operating Expense	40,147	56,908	43,326	56,484	45,112	45,112	20.73
Employee Related Insurance	9,357	9,129	4,635	9,129	8,800	8,800	3.60
Insurance Charges	1,220	1,320	660	1,320	1,387	1,387	5.08
System Operation Charges	15,720	15,902	8,069	15,722	16,125	16,125	1.40
Interdepartmental Charges	26,297	26,351	13,364	26,171	26,312	26,312	.15
Total Expense	202,417	221,712	123,146	221,108	210,711	210,711	4.96
Tax Levy Required / (Contributed)	222,046	221,712	110,856	221,712	210,711	210,711	4.96

County Clerk

Function: General Administration

Fund: General Fund

Mission Statement:

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

Summary of Responsibilities:

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

Table of Organization Summary:	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Full-Time Equivalents (adopted budget)	3.88	3.88	4.00	4.00

County of Sheboygan
2015 Summarized Budget Report

County Clerk

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Revenue							
Charges - Other Local Gov'ts	19,489	24,400	19,618	24,400	24,400	24,400	
Non-Business Licenses	108,506	104,470	69,253	105,420	104,470	104,470	
Public Charges for:							
General Government	25,096	25,200	26,115	25,425	25,200	25,200	
Public Safety	6,544	6,000	4,082	6,100	6,000	6,000	
Other Misc. Revenue	39,872	32,500	1,067	33,400	32,500	32,500	
General Revenue	199,506	192,570	120,135	194,745	192,570	192,570	
Interdepartmental Revenue							
System Operation Revenue	150	40		54	40	40	
Interdepartmental Revenue	150	40		54	40	40	
Total Revenue	199,656	192,610	120,135	194,799	192,610	192,610	
Expense							
Wages	192,319	169,778	82,818	167,878	171,073	171,073	.76
Benefits	25,190	25,213	11,973	24,801	25,191	25,191	.09
Personnel Related Expenses	217,509	194,991	94,792	192,679	196,264	196,264	.65
Purchased Services	57,302	107,250		107,250	62,500	62,500	41.72
Repairs and Maintenance	54,675	38,000	33,581	41,000	38,000	38,000	
General Operating	51,943	63,918	34,357	62,918	33,638	33,638	47.37
Fixed Charges	274	25		25	25	25	
Operating Expense	164,194	209,193	67,938	211,193	134,163	134,163	35.87

County of Sheboygan
2015 Summarized Budget Report

County Clerk

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Employee Related Insurance	36,204	57,048	20,629	41,272	41,491	41,491	27.27
Insurance Charges	1,303	1,251	626	1,251	1,394	1,394	11.43
System Operation Charges	18,468	21,977	11,530	23,177	21,947	21,947	.14
Other Interdepartmental Charges	18	18	9	18	18	18	
Interdepartmental Charges	55,993	80,294	32,794	65,718	64,850	64,850	19.23
Total Expense	437,696	484,478	195,524	469,590	395,277	395,277	18.41
Tax Levy Required / (Contributed)	224,395	291,868	145,934	291,868	202,667	202,667	30.56

District Attorney

Function: Justice & Law

Fund: General Fund

Mission Statement:

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

Summary of Responsibilities:

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

Table of Organization Summary:

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Full-Time Equivalents (adopted budget)	14.15	13.15	15.00	12.30

County of Sheboygan
2015 Summarized Budget Report

District Attorney

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Revenue							
State Grants	176,645	186,520	25,892	176,986	178,622	178,622	4.23
Public Charges for:							
General Government	48,169	48,900	28,425	52,100	52,700	52,700	7.77
Other Misc. Revenue	560						
General Revenue	225,374	235,420	54,317	229,086	231,322	231,322	1.74
Interdepartmental Revenue							
System Operation Revenue	236	150	30	150	150	150	
Other Interdept'l Revenue	453	350	216	350	350	350	
Interdepartmental Revenue	689	500	246	500	500	500	
Total Revenue	226,062	235,920	54,562	229,586	231,822	231,822	1.74
Expense							
Wages	564,560	572,947	277,861	565,100	585,126	585,126	2.13
Benefits	76,723	83,575	39,001	82,625	84,195	84,195	.74
Personnel Related Expenses	641,283	656,522	316,862	647,725	669,321	669,321	1.95
Purchased Services	9,621	12,150	5,170	13,750	16,300	16,300	34.16
Repairs and Maintenance	4,381	4,460	2,419	4,560	4,839	4,839	8.50
General Operating	30,311	24,412	11,924	23,747	27,477	27,477	12.56
Fixed Charges	200	216	95	216	241	241	11.57
Bad Debt Expense			181				
Operating Expense	44,513	41,238	19,790	42,273	48,857	48,857	18.48

**County of Sheboygan
2015 Summarized Budget Report**

District Attorney

Description	2013 Actual	2014 Budget	June, 2014 YTD	2014 Annual Projection	2015 Budget Request	2015 Board Adopted Budget	% Chg from 2014 Budget
Employee Related Insurance	229,739	216,583	103,441	216,522	198,217	198,217	8.48
Insurance Charges	2,695	2,876	1,438	2,876	2,797	2,797	2.75
System Operation Charges	24,787	23,627	11,983	23,627	23,992	23,992	1.54
Interdepartmental Charges	257,222	243,086	116,863	243,025	225,006	225,006	7.44
<i>Total Expense</i>	943,017	940,846	453,514	933,023	943,184	943,184	.25
<i>Tax Levy Required / (Contributed)</i>	707,683	704,926	352,463	704,926	711,362	711,362	.91

Employee Benefits Insurance

Function: General Administration

Fund: Internal Services Fund

General Information:

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

County of Sheboygan
2015 Summarized Budget Report

Employee Benefits Insurance

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Revenue							
Public Charges for:							
Health Care Services	2,213,079	2,214,284	1,056,563	2,108,231	2,069,553	2,069,553	6.54
Rent Revenue	30,120	31,349	12,226	27,153	30,600	30,600	2.39
Other Misc. Revenue	1,152,771	309,551	207,575	453,841	422,988	422,988	36.65
General Revenue	3,395,970	2,555,184	1,276,364	2,589,225	2,523,141	2,523,141	1.25
Interdepartmental Revenue							
Insurance & Employee Related	10,115,805	9,963,586	4,724,828	9,716,319	9,946,834	9,946,834	.17
Interdepartmental Revenue	10,115,805	9,963,586	4,724,828	9,716,319	9,946,834	9,946,834	.17
Total Revenue	13,511,775	12,518,770	6,001,192	12,305,544	12,469,975	12,469,975	.39
Expense							
Benefits	10,889,369	11,220,550	5,442,957	10,968,754	11,139,945	11,139,945	.72
Personnel Related Expenses	10,889,369	11,220,550	5,442,957	10,968,754	11,139,945	11,139,945	.72
Purchased Services	1,248,374	1,234,522	533,580	1,198,003	1,148,870	1,148,870	6.94
General Operating	2,169	1,000	56,815	119,376	85,950	85,950	8,495.00
Fixed Charges	59,706	62,698	29,853	62,698	61,200	61,200	2.39
Operating Expense	1,310,248	1,298,220	620,248	1,380,077	1,296,020	1,296,020	.17
Total Expense	12,199,618	12,518,770	6,063,205	12,348,831	12,435,965	12,435,965	.66

**County of Sheboygan
2015 Summarized Budget Report**

Employee Benefits Insurance

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
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Operating Transfers Out

34,010

34,010

Tax Levy Required / (Contributed)

Family Court Commissioner

Function: Justice & Law
Fund: General Fund

Mission Statement:

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

Summary of Responsibilities:

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

Table of Organization Summary:	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Full-Time Equivalent (adopted budget)	3.00	3.00	3.00	3.00

County of Sheboygan
2015 Summarized Budget Report

Family Court Commissioner

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Revenue							
Public Charges for:							
General Government	7,796	5,500	2,950	5,500	5,500	5,500	
Health Care Services	51,060	47,500	24,055	48,000	48,000	48,000	1.05
Rent Revenue	5,680	5,000	2,680	5,000	5,000	5,000	
General Revenue	64,536	58,000	29,685	58,500	58,500	58,500	.86
Interdepartmental Revenue							
Other Interdept'l Revenue	14,813	17,000	7,587	17,000	15,250	15,250	10.29
Interdepartmental Revenue	14,813	17,000	7,587	17,000	15,250	15,250	10.29
Total Revenue	79,349	75,000	37,272	75,500	73,750	73,750	1.67
Expense							
Wages	200,919	212,516	101,766	206,541	213,370	213,370	.40
Benefits	26,888	30,097	14,106	29,143	30,792	30,792	2.31
Personnel Related Expenses	227,807	242,613	115,871	235,684	244,162	244,162	.64
Purchased Services	39,589	38,120	18,816	38,195	40,684	40,684	6.73
General Operating	9,321	5,956	1,290	5,456	5,106	5,106	14.27
Bad Debt Expense	2,054	3,600	592	2,000	3,525	3,525	2.08
Operating Expense	50,964	47,676	20,699	45,651	49,315	49,315	3.44

County of Sheboygan
2015 Summarized Budget Report

Family Court Commissioner

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Employee Related Insurance	40,093	36,350	17,889	38,277	35,851	35,851	1.37
Insurance Charges	1,053	1,119	560	1,119	1,091	1,091	2.50
System Operation Charges	10,051	11,219	5,317	11,219	11,347	11,347	1.14
Interdepartmental Charges	51,197	48,688	23,765	50,615	48,289	48,289	.82
Total Expense	329,969	338,977	160,335	331,950	341,766	341,766	.82
Tax Levy Required / (Contributed)	278,113	263,977	131,988	263,977	268,016	268,016	1.53

Finance & Information Technology - Finance Division

Function: General Administration

Fund: General Fund

Mission Statement:

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

Summary of Responsibilities:

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

Table of Organization Summary:	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Full-Time Equivalents (adopted budget)	15.00	15.00	16.00	9.00

County of Sheboygan
2015 Summarized Budget Report

Finance/Information Technology

Finance Division

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Revenue							
Charges - Other Local Gov'ts	53,844	54,303	27,208	54,303	54,868	54,868	1.04
Public Charges for:							
General Government			5	5			
Other Misc. Revenue	53,135	50,480	24,351	50,480	50,500	50,500	.04
General Revenue	106,979	104,783	51,564	104,788	105,368	105,368	.56
Interdepartmental Revenue							
Other Interdept'l Revenue	293,347	266,368	133,578	266,368	460,799	460,799	72.99
Interdepartmental Revenue	293,347	266,368	133,578	266,368	460,799	460,799	72.99
Total Revenue	400,327	371,151	185,141	371,156	566,167	566,167	52.54
Expense							
Wages	693,333	746,066	347,878	715,756	884,948	884,948	18.62
Benefits	94,353	109,299	49,713	104,857	127,874	127,874	16.99
Personnel Related Expenses	787,685	855,365	397,591	820,613	1,012,822	1,012,822	18.41
Purchased Services	39,367	35,200	17,284	36,050	36,750	36,750	4.40
Repairs and Maintenance	2,975	2,250	2,345	2,500	2,200	2,200	2.22
General Operating	26,413	22,802	12,014	23,292	27,985	27,985	22.73
Fixed Charges	3,111	3,111	1,556	3,111	2,822	2,822	9.29
Bad Debt Expense	542-						
Interest	318						
Operating Expense	71,643	63,363	33,198	64,953	69,757	69,757	10.09

County of Sheboygan
2015 Summarized Budget Report

Finance/Information Technology

Finance Division

Description	2013 Actual	2014 Budget	June, 2014 YTD	2014 Annual Projection	2015 Budget Request	2015 Board Adopted Budget	% Chg from 2014 Budget
Employee Related Insurance	154,026	144,667	68,738	155,959	181,121	181,121	25.20
Insurance Charges	2,324	2,704	1,352	2,704	2,825	2,825	4.47
System Operation Charges	27,788	28,260	13,068	28,188	27,989	27,989	.96
Other Interdepartmental Charges	21	21	11	21	21	21	
Interdepartmental Charges	184,158	175,652	83,169	186,872	211,956	211,956	20.67
Total Expense	1,043,487	1,094,380	513,959	1,072,438	1,294,535	1,294,535	18.29
Tax Levy Required / (Contributed)	706,057	723,229	361,614	723,229	728,368	728,368	.71

Finance & Information Technology - Information Technology Division

Function: General Administration

Fund: Internal Services Fund

Mission Statement:

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

Summary of Responsibilities:

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.

Table of Organization Summary:

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Full-Time Equivalents (adopted budget)	7.00	7.00	8.00	14.00

County of Sheboygan
2015 Summarized Budget Report

Finance/Information Technology

Information Technology Division

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Revenue							
Charges - Other Local Gov'ts	37,569	27,600	23,211	36,803	25,400	25,400	7.97
Public Charges for:							
General Government	14,320	12,000	8,218	15,000	15,500	15,500	29.17
Donations	510,123						
Other Misc. Revenue	6,584	2,500	992	1,900	1,600	1,600	36.00
General Revenue	568,597	42,100	32,421	53,703	42,500	42,500	.95
Interdepartmental Revenue							
System Operation Revenue	1,942,216	1,961,668	979,177	1,966,621	2,121,130	2,121,130	8.13
Interdepartmental Revenue	1,942,216	1,961,668	979,177	1,966,621	2,121,130	2,121,130	8.13
Total Revenue	2,510,813	2,003,768	1,011,597	2,020,324	2,163,630	2,163,630	7.98
Expense							
Wages	464,296	434,557	246,520	426,159	478,043	478,043	10.01
Benefits	34,290	63,664	33,363	62,318	69,078	69,078	8.50
Personnel Related Expenses	498,586	498,221	279,883	488,477	547,121	547,121	9.81
Purchased Services	746,528	826,450	401,456	834,584	936,450	936,450	13.31
Repairs and Maintenance	124,010	248,275	79,815	240,275	222,241	222,241	10.49
General Operating	178,920	129,225	40,900	139,768	107,525	107,525	16.79
Fixed Charges	21,685	24,718	10,843	24,718	24,718	24,718	
Bad Debt Expense	65						
Building & Improvement Depreciation	4,980		2,490				

County of Sheboygan
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Finance/Information Technology

Information Technology Division

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Other Improvements Depreciation	491		245				
Machinery & Equipment Depreciation	259,440		133,908				
Operating Expense	1,336,119	1,228,668	669,658	1,239,345	1,290,934	1,290,934	5.07
Employee Related Insurance	108,921	94,540	47,269	94,146	110,139	110,139	16.50
Insurance Charges	7,048	7,261	3,631	7,261	7,089	7,089	2.37
Repairs & Maintenance Charges		445		445	445	445	
System Operation Charges	6,234	3,226	2,558	4,055	3,132	3,132	2.91
Other Interdepartmental Charges	92,279	67,631	33,710	67,631	102,470	102,470	51.51
Interdepartmental Charges	214,482	173,103	87,167	173,538	223,275	223,275	28.98
Machinery and Equipment			13,752				
Computer and Systems Equipment		100,000			102,300	102,300	2.30
Capital Outlay		100,000	13,752		102,300	102,300	2.30
Total Expense	2,049,186	1,999,992	1,050,461	1,901,360	2,163,630	2,163,630	8.18
Operating Transfers Out		160,000	160,000	160,000			100.00
Equity							
Use of Retained Earnings		156,224		156,224			100.00
Total Equity		156,224		156,224			100.00
Tax Levy Required / (Contributed)							

Health & Human Services

Function: Health & Human Services
Fund: Special Revenue Fund

Mission Statement:

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

Summary of Responsibilities:

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

Table of Organization Summary:	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Full-Time Equivalents (adopted budget)	180.00	183.26	182.00	179.50

County of Sheboygan
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Health & Human Services

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Revenue							
State Grants	20,989,850	13,809,093	10,544,711	14,225,807	13,998,227	13,998,227	1.37
Business Licenses	277,177	260,000	141,249	282,000	364,577	364,577	40.22
Public Charges for:							
General Government	118,829	133,900	54,146	112,240	112,240	112,240	16.18
Public Safety	52		16	16			
H & HS Services	3,892,122-	2,863,331	2,183,049-	2,899,344	3,074,451	3,074,451	7.37
Interest Income	2,632		754	3,268	1,800	1,800	
Property Sales	45						
Donations	202,363	202,163	72,054	203,153	146,900	146,900	27.34
Other Misc. Revenue	12,747	3,000	3,915	4,623	5,805	5,805	93.50
General Revenue	17,711,572	17,271,487	8,633,797	17,730,451	17,704,000	17,704,000	2.50
Interdepartmental Revenue							
Other Interdept'l Revenue	525	600	194	600	600	600	
Interdepartmental Revenue	525	600	194	600	600	600	
Total Revenue	17,712,097	17,272,087	8,633,991	17,731,051	17,704,600	17,704,600	2.50
Expense							
Wages	9,648,570	10,282,801	4,937,560	9,918,859	10,192,143	10,192,143	.88
Benefits	1,312,848	1,506,328	690,494	1,411,628	1,471,597	1,471,597	2.31
Personnel Related Expenses	10,961,418	11,789,129	5,628,054	11,330,487	11,663,740	11,663,740	1.06

County of Sheboygan
2015 Summarized Budget Report

Health & Human Services

<i>Description</i>	<i>2013</i>	<i>2014</i>	<i>June, 2014</i>	<i>2014 Annual</i>	<i>2015 Budget</i>	<i>2015 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>2014 Budget</i>
Purchased Services	12,247,619	13,428,111	6,247,135	13,120,713	13,637,387	13,637,387	1.56
Repairs and Maintenance	43,400	46,195	29,922	42,839	49,876	49,876	7.97
General Operating	1,474,914	1,511,898	706,385	1,546,153	1,505,346	1,505,346	.43
Fixed Charges	90,676	90,163	42,173	82,150	84,208	84,208	6.60
Bad Debt Expense	73,587		15-				
Operating Expense	13,930,196	15,076,367	7,025,599	14,791,855	15,276,817	15,276,817	1.33
Employee Related Insurance	2,443,321	2,527,981	1,170,120	2,430,412	2,501,279	2,501,279	1.06
Insurance Charges	77,983	75,108	37,554	75,108	72,662	72,662	3.26
Repairs & Maintenance Charges	527,973	537,540	233,091	537,590	522,947	522,947	2.71
System Operation Charges	750,358	743,061	375,440	748,578	910,822	910,822	22.58
Public Safety Charges	3,127	4,000	3,751	4,836	5,000	5,000	25.00
Health & Human Services	48,133	48,820	24,105	48,823	46,363	46,363	5.03
Other Interdepartmental Charges	3,181	481	110	481	481	481	
Interdepartmental Charges	3,854,076	3,936,991	1,844,171	3,845,828	4,059,554	4,059,554	3.11
Buildings and Improvements			5,401	119,661			
Machinery and Equipment			3,520	15,100			
Office Furniture & Equipment	6,699						
Vehicles	64,179	70,000	3,133	70,000			100.00
Capital Outlay	70,878	70,000	12,054	204,761			100.00
Total Expense	28,816,568	30,872,487	14,509,878	30,172,931	31,000,111	31,000,111	.41
Operating Transfers Out	932,339	1,060,911	1,060,911	1,060,911			100.00

County of Sheboygan
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Health & Human Services

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Equity							
Use of Special Revenue Fund Balance		1,060,911		1,060,911			100.00
Total Equity		1,060,911		1,060,911			100.00
Tax Levy Required / (Contributed)	13,331,732	13,600,400	6,800,202	13,600,133	13,295,511	13,295,511	2.24

Human Resources

Function: General Administration

Fund: General Fund

Mission Statement:

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

Summary of Responsibilities:

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

Table of Organization Summary:	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Full-Time Equivalents (adopted budget)	5.00	4.00	4.00	4.00

County of Sheboygan
2015 Summarized Budget Report

Human Resources

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Revenue							
Public Charges for:							
General Government	145	150	124	150			100.00
Property Sales	30						
Other Misc. Revenue	70						
General Revenue	245	150	124	150			100.00
Total Revenue	245	150	124	150			100.00
Expense							
Wages	287,059	270,150	133,638	271,361	320,073	320,073	18.48
Benefits	37,203	39,321	18,976	39,498	46,293	46,293	17.73
Personnel Related Expenses	324,262	309,471	152,613	310,859	366,366	366,366	18.38
Purchased Services	47,715	36,401	15,210	36,437	34,658	34,658	4.79
Repairs and Maintenance	13,867	700	584	585	3,300	3,300	371.43
General Operating	26,120	30,905	13,209	29,914	38,779	38,779	25.48
Operating Expense	87,701	68,006	29,002	66,936	76,737	76,737	12.84
Employee Related Insurance	44,865	51,422	26,109	56,133	86,954	86,954	69.10
Insurance Charges	1,310	1,317	659	1,317	1,238	1,238	6.00
System Operation Charges	15,037	15,459	7,701	15,459	14,957	14,957	3.25
Other Interdepartmental Charges	9	9	5	9	9	9	
Interdepartmental Charges	61,220	68,207	34,473	72,918	103,158	103,158	51.24

County of Sheboygan
2015 Summarized Budget Report

Human Resources

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Total Expense	473,183	445,684	216,089	450,713	546,261	546,261	22.57
Other Financing Sources:							
Operating Transfers In					34,010	34,010	
Tax Levy Required / (Contributed)	467,834	445,534	222,767	445,534	512,251	512,251	14.97

Medical Examiner

Function: Justice & Law
Fund: General Fund

Mission Statement:

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

Summary of Responsibilities:

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

Table of Organization Summary:	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Full-Time Equivalents (adopted budget)	1.00	1.00	1.00	1.10

County of Sheboygan
2015 Summarized Budget Report

Medical Examiner

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Revenue							
Public Charges for:							
Other Misc. Revenue	64,125	74,350	56,100	108,345	112,100	112,100	50.77
General Revenue	64,125	74,350	56,100	108,345	112,100	112,100	50.77
Total Revenue	64,125	74,350	56,100	108,345	112,100	112,100	50.77
Expense							
Wages	64,794	67,830	25,973	52,000	86,110	86,110	26.95
Benefits	8,167	8,677	3,645	7,290	9,885	9,885	13.92
Personnel Related Expenses	72,961	76,507	29,618	59,290	95,995	95,995	25.47
Purchased Services	34,478	30,150	19,044	39,076	36,140	36,140	19.87
Repairs and Maintenance	161	200	19	200	200	200	
General Operating	14,537	11,310	3,518	8,770	9,395	9,395	16.93
Fixed Charges	501	2,860	292	584	600	600	79.02
Operating Expense	49,677	44,520	22,873	48,630	46,335	46,335	4.08
Employee Related Insurance	711	1,210	607	1,278	17,625	17,625	1,356.61
Insurance Charges	506	558	279	558	597	597	6.99
System Operation Charges	4,445	4,286	2,172	4,307	4,411	4,411	2.92
Interdepartmental Charges	5,661	6,054	3,058	6,143	22,633	22,633	273.85

**County of Sheboygan
2015 Summarized Budget Report**

Medical Examiner

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Total Expense	128,300	127,081	55,549	114,063	164,963	164,963	29.81
Tax Levy Required / (Contributed)	62,039	52,731	26,366	52,731	52,863	52,863	.25

Non-Departmental

Function: General Administration

Fund: General Fund

General Information

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

County of Sheboygan
2015 Summarized Budget Report

Non-Departmental

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Revenue							
Federal Grants	6,469						
State Grants	3,380,340	3,380,039	1,000	3,054,376	3,461,709	3,461,709	2.42
Public Charges for:							
General Government	166,296	186,000	57,784	115,000	125,000	125,000	32.80
Public Safety	132,046	120,000	66,170	125,000	130,000	130,000	8.33
Interest Income	1,684,829	1,185,000	839,647	1,225,000	1,225,000	1,225,000	3.38
Donations			55,000	55,000			
Other Misc. Revenue	966,407-	311,250	229,270	308,771	308,500	308,500	.88
General Revenue	4,403,573	5,182,289	1,248,870	4,883,147	5,250,209	5,250,209	1.31
Interdepartmental Revenue							
System Operation Revenue	20	14	80				100.00
Interdepartmental Revenue	20	14	80				100.00
Total Revenue	4,403,593	5,182,303	1,248,950	4,883,147	5,250,209	5,250,209	1.31
Expense							
Wages		1,270					100.00
Benefits		106					100.00
Personnel Related Expenses		1,376					100.00
Purchased Services	15,953	5,500	514	514	318,027	318,027	5,682.31
Repairs and Maintenance	646	100	30	30	100	100	

County of Sheboygan
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Non-Departmental

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
General Operating	1,490,611	1,620,016	1,340,529	1,616,447	1,644,771	1,644,771	1.53
Fixed Charges	176						
Interest	109	220	65				100.00
Operating Expense	1,507,495	1,625,836	1,341,138	1,616,991	1,962,898	1,962,898	20.73
Insurance Charges	1,054	1,061	531	1,061	1,016	1,016	4.24
Repairs & Maintenance Charges	157	500	98	500			100.00
Other Interdepartmental Charges	100,000	102,500	24,797	102,797			100.00
Interdepartmental Charges	101,211	104,061	25,426	104,358	1,016	1,016	99.02
Land and Land Improvements			1,000	4,216,015			
Capital Outlay			1,000	4,216,015			
Total Expense	1,608,706	1,731,273	1,367,564	5,937,364	1,963,914	1,963,914	13.44
Operating Transfers Out	78,280	82,070	59,442	275,654	214,075	214,075	160.84
Equity							
Use of Undesignated Fund Balance				4,215,015			
Use of Jail Assessment Fund Balance		17,500-		17,500-	55,000-	55,000-	214.29
Use of Land Records Fund Balance		104,080-		104,080-	14,925-	14,925-	85.66
Total Equity		121,580-		4,093,435	69,925-	69,925-	42.49
Tax Levy Required / (Contributed)	2,684,104-	3,247,380-	1,840,443-	3,247,380-	3,002,295-	3,002,295-	7.55

Planning & Conservation

Function: Environmental

Fund: General Fund

Mission Statement:

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

Summary of Responsibilities:

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

Table of Organization Summary:	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Full-Time Equivalent (adopted budget)	15.00	14.77	17.00	15.00

County of Sheboygan
2015 Summarized Budget Report

Planning & Conservation

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Revenue							
Federal Grants	207,483	165,696	53,034	135,699	194,893	194,893	17.62
State Grants	305,293	324,203	93,930	321,703	324,203	324,203	
Charges - Other Local Gov'ts		2,711					100.00
Other Permits and Fees	217,878	211,260	112,251	214,062	217,000	217,000	2.72
Recreation Fees	34,939	38,000	17,403	38,000	35,000	35,000	7.89
Violations, Judgements, Damages	6,469	3,500	825	3,000	5,700	5,700	62.86
Public Charges for:							
General Government	8,441	9,450	6,564	8,400	8,350	8,350	11.64
Conservation and Development	220,039	189,000	83,649	187,649	186,000	186,000	1.59
Rent Revenue	32,825	33,153	13,153	33,153	33,484	33,484	1.00
Donations	445	100	49	100	100	100	
Other Misc. Revenue	81,552	1,300	57,703	86,480	1,800	1,800	38.46
General Revenue	1,115,364	978,373	438,561	1,028,246	1,006,530	1,006,530	2.88
Interdepartmental Revenue							
System Operation Revenue	372						
Other Interdept'l Revenue	6,369	2,725	2,025	2,025	2,025	2,025	25.69
Interdepartmental Revenue	6,742	2,725	2,025	2,025	2,025	2,025	25.69
Total Revenue	1,122,106	981,098	440,586	1,030,271	1,008,555	1,008,555	2.80
Expense							
Wages	720,008	748,402	374,767	747,902	733,561	733,561	1.98

County of Sheboygan
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Planning & Conservation

<i>Description</i>	<i>2013</i>	<i>2014</i>	<i>June, 2014</i>	<i>2014 Annual</i>	<i>2015 Budget</i>	<i>2015 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>2014 Budget</i>
Benefits	97,580	107,647	51,973	107,647	105,674	105,674	1.83
Personnel Related Expenses	817,588	856,049	426,741	855,549	839,235	839,235	1.96
Purchased Services	178,390	252,615	46,942	349,304	372,322	372,322	47.39
Repairs and Maintenance	177,151	193,875	148,750	192,925	203,475	203,475	4.95
General Operating	388,614	305,309	140,561	257,901	255,200	255,200	16.41
Fixed Charges	9,369	11,900	4,872	10,853	11,900	11,900	
Bad Debt Expense	135		60	60			
Operating Expense	753,659	763,699	341,184	811,043	842,897	842,897	10.37
Employee Related Insurance	208,006	201,362	94,362	201,362	182,612	182,612	9.31
Insurance Charges	12,744	9,284	4,642	9,284	8,856	8,856	4.61
Repairs & Maintenance Charges	55,932	114,200	11,512	114,200	124,400	124,400	8.93
System Operation Charges	67,186	71,087	33,764	71,087	67,391	67,391	5.20
Other Interdepartmental Charges	5,037	1,182	1,007	1,512	1,182	1,182	
Interdepartmental Charges	348,905	397,115	145,287	397,445	384,441	384,441	3.19
Land and Land Improvements	6,150	7,500	12,151	12,151	7,500	7,500	
Other Improvements	25,370						
Machinery and Equipment	9,995				32,400	32,400	
Computer and Systems Equipment					10,000	10,000	
Vehicles	14,921						
Capital Outlay	56,437	7,500	12,151	12,151	49,900	49,900	565.33
Total Expense	1,976,589	2,024,363	925,362	2,076,188	2,116,473	2,116,473	4.55

County of Sheboygan
2015 Summarized Budget Report

Planning & Conservation

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
<i>Operating Transfers In</i>	4,983	4,400	4,400	89,400	28,400	28,400	545.45
<i>Tax Levy Required / (Contributed)</i>	1,034,120	1,038,865	519,432	1,038,865	1,079,518	1,079,518	3.91

Capital Outlay Recommendation for 2015 - \$5000+

Department: Planning & Conservation

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
Lawn Mower	\$ 26,000.00	\$ (2,000.00)	R
Grand Total Amounts	<u>\$ 26,000.00</u>	<u>\$ (2,000.00)</u>	

Property & Liability Insurance/Phones

Function: General Administration

Fund: Internal Services Fund

General Information:

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

County of Sheboygan
2015 Summarized Budget Report

Property & Liability Insurance / Phones

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Revenue							
Other Misc. Revenue	8,410	7,000	2,300	7,000	7,000	7,000	
General Revenue	8,410	7,000	2,300	7,000	7,000	7,000	
Interdepartmental Revenue							
Insurance & Employee Related	507,661	512,400	256,200	512,400	495,400	495,400	3.32
System Operation Revenue	113,710	106,289	54,985	106,460	110,127	110,127	3.61
Other Interdept'l Revenue	52,404	60,400	30,200	60,400	62,400	62,400	3.31
Interdepartmental Revenue	673,775	679,089	341,385	679,260	667,927	667,927	1.64
Total Revenue	682,185	686,089	343,686	686,260	674,927	674,927	1.63
Expense							
Purchased Services	109,533	103,989	52,716	103,989	107,827	107,827	3.69
Repairs and Maintenance	8,407	8,300	3,751	8,300	8,300	8,300	
General Operating	20	1,000		1,000	1,000	1,000	
Fixed Charges	560,057	572,800	286,401	572,800	557,800	557,800	2.62
Operating Expense	678,017	686,089	342,868	686,089	674,927	674,927	1.63
Total Expense	678,017	686,089	342,868	686,089	674,927	674,927	1.63

Tax Levy Required / (Contributed)

Register of Deeds

Function: General Administration

Fund: General Fund

Mission Statement:

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

Summary of Responsibilities:

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

Table of Organization Summary:

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Full-Time Equivalents (adopted budget)	7.00	7.00	7.00	7.00

County of Sheboygan
2015 Summarized Budget Report

Register of Deeds

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Revenue							
Public Charges for:							
General Government	814,670	785,808	316,847	756,562	674,221	674,221	14.20
Other Misc. Revenue	6						
General Revenue	814,676	785,808	316,847	756,562	674,221	674,221	14.20
Total Revenue	814,676	785,808	316,847	756,562	674,221	674,221	14.20
Expense							
Wages	309,330	320,162	159,317	320,162	324,637	324,637	1.40
Benefits	42,428	47,379	22,687	47,379	47,483	47,483	.22
Personnel Related Expenses	351,757	367,541	182,004	367,541	372,120	372,120	1.25
Purchased Services	115,009	152,000	63,457	122,754	33,083	33,083	78.23
Repairs and Maintenance	2,380	4,820	2,319	5,885	4,422	4,422	8.26
General Operating	58,226	20,409	6,907	20,909	18,402	18,402	9.83
Bad Debt Expense	180		20				
Operating Expense	175,796	177,229	72,702	149,548	55,907	55,907	68.45
Employee Related Insurance	103,323	100,798	50,349	100,798	101,103	101,103	.30
Insurance Charges	2,049	2,171	1,085	2,171	2,230	2,230	2.72
System Operation Charges	34,132	35,029	16,873	34,529	34,258	34,258	2.20
Other Interdepartmental Charges	91	91	45	91	91	91	
Interdepartmental Charges	139,594	138,089	68,353	137,589	137,682	137,682	.29

**County of Sheboygan
2015 Summarized Budget Report**

Register of Deeds

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Office Furniture & Equipment		11,000	8,988	9,935			100.00
Capital Outlay		11,000	8,988	9,935			100.00
Total Expense	667,147	693,859	332,047	664,613	565,709	565,709	18.47
 <i>Other Financing Sources:</i>							
Operating Transfers In	47,752	52,800	39,493	52,800	31,010	31,010	41.27
Tax Levy Required / (Contributed)	146,038-	144,749-	72,375-	144,749-	139,522-	139,522-	3.61

Rocky Knoll

Function: Health Care Centers
Fund: Enterprise Fund

Mission Statement:

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

Summary of Responsibilities:

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

Table of Organization Summary:

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Full-Time Equivalents (adopted budget)	158.40	168.90	229.00	175.53

County of Sheboygan
2015 Summarized Budget Report

Rocky Knoll Health Care Center

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Revenue							
Charges to State of Wisconsin	1,193,507	1,104,806	569,700	1,096,000	1,116,326	1,116,326	1.04
Public Charges for:							
General Government	1,806	1,000	373	1,000	500	500	50.00
Public Safety			70	70			
Health Care Services	11,332,377	11,625,336	5,516,520	11,083,205	11,138,340	11,138,340	4.19
Interest Income	122		171	171			
Property Sales	914						
Donations	69,079		25	207,423			
Other Misc. Revenue	8,799	3,900	4,467	21,584	3,300	3,300	15.38
Total Revenue	12,606,604	12,735,042	6,091,326	12,409,453	12,258,466	12,258,466	3.74
Expense							
Wages	6,878,231	6,978,545	3,214,309	6,448,478	6,569,742	6,569,742	5.86
Benefits	421,300	1,011,232	437,321	907,344	938,683	938,683	7.17
Personnel Related Expenses	7,299,531	7,989,777	3,651,630	7,355,822	7,508,425	7,508,425	6.02
Purchased Services	1,492,578	1,394,368	811,933	1,509,304	1,463,443	1,463,443	4.95
Repairs and Maintenance	241,902	317,811	150,725	356,711	299,158	299,158	5.87
General Operating	1,325,579	1,391,790	644,382	1,365,606	1,321,597	1,321,597	5.04
Fixed Charges	22,534	35,440	10,566	26,200	25,320	25,320	28.56
Bad Debt Expense	29,917	30,000	14,877	30,000	25,000	25,000	16.67
Building & Improvement Depreciation	368,578		183,109				

County of Sheboygan
2015 Summarized Budget Report

Rocky Knoll Health Care Center

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Other Improvements Depreciation	24,313		10,067				
Machinery & Equipment Depreciation	230,628		78,257				
Operating Expense	3,736,028	3,169,409	1,903,916	3,287,821	3,134,518	3,134,518	1.10
Employee Related Insurance	1,947,201	1,920,450	933,206	1,898,600	1,904,144	1,904,144	.85
Insurance Charges	47,776	50,194	25,098	50,194	45,798	45,798	8.76
Repairs & Maintenance Charges	12,752	15,000	6,056	14,050	20,900	20,900	39.33
System Operation Charges	186,393	198,507	97,490	197,757	197,757	197,757	.38
Other Interdepartmental Charges	197,303	198,803	99,401	198,803	201,995	201,995	1.61
Interdepartmental Charges	2,391,425	2,382,954	1,161,250	2,359,404	2,370,594	2,370,594	.52
Buildings and Improvements			14,920	200,000			
Other Improvements					40,000	40,000	
Machinery and Equipment		39,140	11,577	46,538	39,751	39,751	1.56
Capital Outlay		39,140	26,497	246,538	79,751	79,751	103.76
Total Expense	13,426,984	13,581,280	6,743,294	13,249,585	13,093,288	13,093,288	3.59
Operating Transfers In	11,405						
Tax Levy Required / (Contributed)	801,881	846,238	423,119	846,238	834,822	834,822	1.35

Capital Outlay Recommendation for 2015 - \$5000+

Department: Rocky Knoll

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
Flooring - Woodland Village	\$ 40,000.00	\$ -	R
Vital Machines (2)	\$ 3,600.00	\$ -	R
Sewer Auger	\$ 3,000.00	\$ -	A
Blast Chiller	\$ 12,351.00	\$ -	R
Robot Coupe	\$ 1,300.00	\$ -	A
35lb Milnor Washer	\$ 15,000.00	\$ -	R
Sit-to-stand mechanical lifts	\$ 4,500.00	\$ -	R
Grand Total Amounts	\$ 79,751.00	\$ -	

Sheriff

Function: Justice & Law

Fund: General Fund

Mission Statement:

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

Summary of Responsibilities:

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

Table of Organization Summary:

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Full-Time Equivalents (adopted budget)	180.67	174.60	178.00	168.00

County of Sheboygan
2015 Summarized Budget Report

Sheriff

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Revenue							
Federal Grants	24,845		100-	100-			
State Grants	253,632	187,634	69,503	170,617	172,300	172,300	8.17
Violations, Judgements, Damages	165		35	35			
Public Charges for:							
General Government	9,216	10,250	5,431	10,675	10,750	10,750	4.88
Public Safety	1,135,860	1,111,396	584,592	1,153,169	1,126,662	1,126,662	1.37
Health Care Services	1,780	1,000	1,201	1,500	1,500	1,500	50.00
Interest Income	40		26	40			
Rent Revenue	35,274	56,280	25,736	54,280	58,498	58,498	3.94
Property Sales	13,910		5,574	172	6,000	6,000	
Donations	36,524	29,332	25,247	39,913	29,332	29,332	
Other Misc. Revenue	257,212	182,910	106,495	189,656	189,372	189,372	3.53
General Revenue	1,768,456	1,578,802	823,741	1,619,957	1,594,414	1,594,414	.99
Interdepartmental Revenue							
Repairs & Maintenance Services	660	2,444	330	2,495	1,995	1,995	18.37
Public Safety Revenue	3,127	4,000	3,751	4,836	5,000	5,000	25.00
Other Interdept'l Revenue	101,100	54,320	25,940	51,857	2,550	2,550	95.31
Interdepartmental Revenue	104,886	60,764	30,021	59,188	9,545	9,545	84.29
Total Revenue	1,873,342	1,639,566	853,762	1,679,145	1,603,959	1,603,959	2.17

County of Sheboygan
2015 Summarized Budget Report

Sheriff

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Expense							
Wages	10,051,837	10,073,027	4,935,392	10,018,619	10,448,104	10,448,104	3.72
Benefits	1,760,629	1,623,822	770,647	1,585,822	1,632,283	1,632,283	.52
Personnel Related Expenses	11,812,466	11,696,849	5,706,039	11,604,441	12,080,387	12,080,387	3.28
Purchased Services	1,316,095	1,290,087	675,444	1,344,155	1,339,781	1,339,781	3.85
Repairs and Maintenance	132,960	87,938	29,463	86,749	82,278	82,278	6.44
General Operating	596,503	625,508	328,620	651,827	668,369	668,369	6.85
Fixed Charges	231,550	274,626	72,392	207,186	217,725	217,725	20.72
Operating Expense	2,277,108	2,278,159	1,105,919	2,289,917	2,308,153	2,308,153	1.32
Employee Related Insurance	2,598,308	2,539,804	1,212,272	2,457,000	2,497,138	2,497,138	1.68
Insurance Charges	86,986	90,371	45,186	90,371	90,164	90,164	.23
Repairs & Maintenance Charges	3,346	1,500	1,007	1,500	3,000	3,000	100.00
System Operation Charges	392,369	392,894	196,596	392,976	393,613	393,613	.18
Public Safety Charges	250	300	310	300	400	400	33.33
Other Interdepartmental Charges	2,595	2,685	1,343	2,685	93,336	93,336	3,376.20
Interdepartmental Charges	3,083,854	3,027,554	1,456,714	2,944,832	3,077,651	3,077,651	1.65
Machinery and Equipment	6,600	7,900	10,684	7,900	36,000	36,000	355.70
Office Furniture & Equipment		8,000					100.00
Communication Equipment		5,715	5,725	5,715			100.00
Computer and Systems Equipment	39,260			10,584			
Vehicles	303,076	306,500	267,864	306,500	254,250	254,250	17.05
Capital Outlay	348,936	328,115	284,273	330,699	290,250	290,250	11.54
Total Expense	17,522,364	17,330,677	8,552,945	17,169,889	17,756,441	17,756,441	2.46

County of Sheboygan
2015 Summarized Budget Report

Sheriff

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
<i>Operating Transfers In</i>	6,425		2,684	2,584	75,000	75,000	
<i>Operating Transfers Out</i>	6,425		2,684				
<i>Tax Levy Required / (Contributed)</i>	15,583,167	15,691,111	7,845,555	15,691,111	16,077,482	16,077,482	2.46

Capital Outlay Recommendation for 2015 - \$5000+

Department: Sheriff

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
Squads (7)	\$ 211,400.00	\$ (24,500.00)	R
LEC Camera System	\$ 36,000.00	\$ -	R
Truck for SWAT	\$ 42,850.00	\$ (500.00)	R
Grand Total Amounts	<u>\$ 290,250.00</u>	<u>\$ (25,000.00)</u>	

Transportation - Airport Division

Function: Public Works

Fund: General Fund

Mission Statement:

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

Summary of Responsibilities:

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

Table of Organization Summary:

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Full-Time Equivalents (adopted budget)	3.64	4.00	5.00	3.00

County of Sheboygan
2015 Summarized Budget Report

Transportation - Airport Division

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Revenue							
Public Charges for:							
Public Works	239,351	221,465	101,443	216,242	227,066	227,066	2.53
Property Sales		2,500					100.00
Other Misc. Revenue	3,386		505	505	500	500	
General Revenue	242,737	223,965	101,949	216,747	227,566	227,566	1.61
Interdepartmental Revenue							
Other Interdept'l Revenue	2,550	2,640	1,320	2,640	2,640	2,640	
Interdepartmental Revenue	2,550	2,640	1,320	2,640	2,640	2,640	
Total Revenue	245,287	226,605	103,269	219,387	230,206	230,206	1.59
Expense							
Wages	181,807	190,760	105,421	161,080	193,431	193,431	1.40
Benefits	24,345	26,821	12,949	23,600	26,273	26,273	2.04
Personnel Related Expenses	206,151	217,581	118,371	184,680	219,704	219,704	.98
Purchased Services	33,605	53,465	20,414	45,138	37,965	37,965	28.99
Repairs and Maintenance	6,859	12,254	4,533	16,170	8,855	8,855	27.74
General Operating	42,213	34,760	24,188	52,206	44,098	44,098	26.86
Fixed Charges	914	700	408	816	820	820	17.14
Operating Expense	83,591	101,179	49,543	114,330	91,738	91,738	9.33

County of Sheboygan
2015 Summarized Budget Report

Transportation - Airport Division

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Employee Related Insurance	44,513	44,666	17,676	40,092	53,826	53,826	20.51
Insurance Charges	9,537	9,746	4,873	9,746	9,859	9,859	1.16
Repairs & Maintenance Charges	35,637	20,500	8,338	20,696	27,500	27,500	34.15
System Operation Charges	15,561	15,649	7,810	15,563	14,834	14,834	5.21
Other Interdepartmental Charges	6,448	6,480	3,240	6,480	6,525	6,525	.69
Interdepartmental Charges	111,696	97,041	41,937	92,577	112,544	112,544	15.98
Machinery and Equipment		13,000		9,500			100.00
Capital Outlay		13,000		9,500			100.00
Total Expense	401,438	428,801	209,851	401,087	423,986	423,986	1.12
Tax Levy Required / (Contributed)	186,646	202,196	101,098	202,196	193,780	193,780	4.16

Transportation - Highway Division

Function: Public Works

Fund: Internal Services Fund

Mission Statement:

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

Summary of Responsibilities:

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

Table of Organization Summary:

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Full-Time Equivalents (adopted budget)	89.76	87.00	91.50	91.00

County of Sheboygan
2015 Summarized Budget Report

Transportation - Highway Division

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Revenue							
State Grants	2,667,647	2,608,906	1,256,036	2,513,481	2,611,302	2,611,302	.09
Charges to State of Wisconsin	1,876,880	1,984,360	1,117,654	1,854,787	2,060,900	2,060,900	3.86
Charges - Other Local Gov'ts	2,966,590	1,998,800	1,171,991	3,089,359	2,047,500	2,047,500	2.44
Public Charges for:							
General Government	10,883	10,000	4,900	9,000	10,000	10,000	
Public Safety	75						
Public Works	17,885	10,000	6,274	11,274	10,000	10,000	
Rent Revenue	1,108	3,065	1,568	3,136	2,364	2,364	22.87
Donations	20,078						
Other Misc. Revenue	114,675	70,500	18,497	65,600	24,000	24,000	65.96
General Revenue	7,675,820	6,685,631	3,576,920	7,546,637	6,766,066	6,766,066	1.20
Interdepartmental Revenue							
Repairs & Maintenance Services	155,611	187,602	30,392	184,452	178,210	178,210	5.01
System Operation Revenue	205						
Other Interdept'l Revenue	3,557,088	3,335,480	2,688,013	7,335,480	2,804,314	2,804,314	15.92
Interdepartmental Revenue	3,712,904	3,523,082	2,718,405	7,519,932	2,982,524	2,982,524	15.34
Total Revenue	11,388,724	10,208,713	6,295,325	15,066,569	9,748,590	9,748,590	4.51

County of Sheboygan
2015 Summarized Budget Report

Transportation - Highway Division

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Expense							
Wages	5,059,489	4,905,108	2,581,791	5,272,675	4,947,044	4,947,044	.85
Benefits	340,524	714,567	362,772	733,359	710,831	710,831	.52
Personnel Related Expenses	5,400,013	5,619,675	2,944,562	6,006,034	5,657,875	5,657,875	.68
Purchased Services	528,686	743,020	726,032	996,723	670,435	670,435	9.77
Repairs and Maintenance	834,503	825,660	484,708	847,863	827,200	827,200	.19
General Operating	5,763,402	4,785,471	2,511,226	8,059,360	4,444,921	4,444,921	7.12
Fixed Charges	13,480	6,000	206	6,000	6,000	6,000	
Bad Debt Expense	676		1,045	1,045			
Building & Improvement Depreciation	95,321		47,296				
Other Improvements Depreciation	25,324		12,976				
Machinery & Equipment Depreciation	693,553		371,288				
Operating Expense	7,954,947	6,360,151	4,154,777	9,910,991	5,948,556	5,948,556	6.47
Employee Related Insurance	1,468,509	1,399,283	681,555	1,370,229	1,392,120	1,392,120	.51
Insurance Charges	241,194	249,763	124,882	249,763	240,135	240,135	3.85
Repairs & Maintenance Charges	9,506	3,600	6,754	8,754	6,000	6,000	66.67
System Operation Charges	250,833	250,441	125,503	250,316	250,277	250,277	.07
Other Interdepartmental Charges	2,034	2,734	2,030	2,034	68,528	68,528	2,406.51
Interdepartmental Charges	1,972,076	1,905,821	940,723	1,881,096	1,957,060	1,957,060	2.69
Land and Land Improvements			143,211	143,211			
Machinery and Equipment		190,000	79,673	240,500	636,987	636,987	235.26
Vehicles		820,000	571,052	1,034,500			100.00
Capital Outlay		1,010,000	793,936	1,418,211	636,987	636,987	36.93

County of Sheboygan
2015 Summarized Budget Report

Transportation - Highway Division

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Total Expense	15,327,036	14,895,647	8,833,998	19,216,332	14,200,478	14,200,478	4.67
Operating Transfers In	8,500	150	150	150	16,500	16,500	10,900.00
Operating Transfers Out			29,100	29,100			
Equity							
Use of Retained Earnings		174,686		174,686			100.00
Total Equity		174,686		174,686			100.00
Tax Levy Required / (Contributed)	4,328,103	4,512,098	2,256,049	4,512,098	4,435,388	4,435,388	1.70

Capital Outlay Recommendation for 2015 - \$5000+

Department: Highway

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
Quad Double	\$ 341,987.00	\$ (12,000.00)	R
Single axle Plow Truck	\$ 210,000.00	\$ (4,000.00)	R
Crew Cab	\$ 56,000.00	\$ (7,500.00)	R
Power Broom	\$ 55,000.00	\$ (2,500.00)	R
Grand Total Amounts	\$ 662,987.00	\$ (26,000.00)	

Treasurer

Function: General Administration

Fund: General Fund

Mission Statement:

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

Summary of Responsibilities:

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

Table of Organization Summary:

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Full-Time Equivalents (adopted budget)	9.15	9.00	9.00	7.00

County of Sheboygan
2015 Summarized Budget Report

Treasurer

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Revenue							
Sales and Use Tax	133	120	73	120	120	120	
Interest and Penalty on Tax	5,808	4,700	224	3,950	4,700	4,700	
In Rem Fees	2,860	1,500	1,422	1,500	1,800	1,800	20.00
Federal Grants	1,072	2,350		1,100	1,230	1,230	47.66
State Gov't Pay't Lieu Tax	63,004	63,000	65,000	65,000	65,500	65,500	3.97
Charges - Other Local Gov'ts	15,017	14,424		14,424	14,550	14,550	.87
Public Charges for:							
General Government	8,177	6,780	1,632	6,780	6,920	6,920	2.06
Other Misc. Revenue	174,500	4,946	47,706	284,722	5,162	5,162	4.37
General Revenue	270,571	97,820	116,059	377,596	99,982	99,982	2.21
Interdepartmental Revenue							
System Operation Revenue	21	22	11	22	22	22	
Interdepartmental Revenue	21	22	11	22	22	22	
Total Revenue	270,592	97,842	116,069	377,618	100,004	100,004	2.21
Expense							
Wages	328,368	319,924	166,239	339,449	345,842	345,842	8.10
Benefits	44,225	47,094	23,018	47,094	50,270	50,270	6.74
Personnel Related Expenses	372,593	367,018	189,257	386,543	396,112	396,112	7.93
Purchased Services	28,803	60,815	14,951	37,115	35,620	35,620	41.43

County of Sheboygan
2015 Summarized Budget Report

Treasurer

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Repairs and Maintenance	610	1,235	630	1,235	869	869	29.64
General Operating	46,947	51,156	22,406	55,151	47,755	47,755	6.65
Fixed Charges					1,378	1,378	
Bad Debt Expense	39	50	4	50	50	50	
Operating Expense	76,399	113,256	37,991	93,551	85,672	85,672	24.36
Employee Related Insurance	118,450	110,341	55,186	110,341	127,175	127,175	15.26
Insurance Charges	2,009	2,081	1,041	2,081	1,927	1,927	7.40
Repairs & Maintenance Charges		1,550	593	1,550	1,800	1,800	16.13
System Operation Charges	23,462	23,676	11,653	23,676	23,539	23,539	.58
Other Interdepartmental Charges	2,514	1,735	1,108	1,915	1,965	1,965	13.26
Interdepartmental Charges	146,434	139,383	69,580	139,563	156,406	156,406	12.21
Land and Land Improvements	31,996		118,581	345,326			
Capital Outlay	31,996		118,581	345,326			
Total Expense	627,421	619,657	415,409	964,983	638,190	638,190	2.99
 Other Financing Sources:							
Operating Transfers In	17,045	24,720	15,399	24,720	34,165	34,165	38.21
Tax Levy Required / (Contributed)	508,187	497,095	248,547	497,095	504,021	504,021	1.39

UW Extension

Function: General Administration

Fund: General Fund

Mission Statement:

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

Summary of Responsibilities:

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

Table of Organization Summary:

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Full-Time Equivalents (adopted budget)	3.20	3.14	3.00	3.00

County of Sheboygan
2015 Summarized Budget Report

UW Extension

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
<i>Revenue</i>							
State Grants	3,738						
Public Charges for:							
General Government	25,697	20,150	10,458	13,302	13,200	13,200	34.49
Conservation and Development	439	3,100	3,179	6,600	2,900	2,900	6.45
Interest Income	43		20	40			
Other Misc. Revenue	17,763	8,550	4,735	9,328	9,025	9,025	5.56
General Revenue	47,680	31,800	18,391	29,270	25,125	25,125	20.99
<i>Total Revenue</i>	<i>47,680</i>	<i>31,800</i>	<i>18,391</i>	<i>29,270</i>	<i>25,125</i>	<i>25,125</i>	<i>20.99</i>
<i>Expense</i>							
Wages	108,870	114,532	55,216	112,190	112,816	112,816	1.50
Benefits	14,575	16,100	7,558	16,331	16,098	16,098	.01
Personnel Related Expenses	123,445	130,632	62,774	128,521	128,914	128,914	1.32
Purchased Services	187,234	206,845	94,907	179,661	211,521	211,521	2.26
Repairs and Maintenance	6,351	6,000	3,645	6,000	7,000	7,000	16.67
General Operating	55,517	60,977	23,707	53,582	56,075	56,075	8.04
Fixed Charges	7,916	9,000	3,958	9,000	9,000	9,000	
Operating Expense	257,018	282,822	126,217	248,243	283,596	283,596	.27
Employee Related Insurance	54,425	50,930	25,464	50,962	50,975	50,975	.09
Insurance Charges	1,119	1,626	813	1,626	1,648	1,648	1.35

**County of Sheboygan
2015 Summarized Budget Report**

UW Extension

Description	2013 Actual	2014 Budget	June, 2014 YTD	2014 Annual Projection	2015 Budget Request	2015 Board Adopted Budget	% Chg from 2014 Budget
System Operation Charges	22,868	22,744	11,042	22,144	23,244	23,244	2.20
Interdepartmental Charges	78,412	75,300	37,319	74,732	75,867	75,867	.75
Total Expense	458,875	488,754	226,310	451,496	488,377	488,377	.08
Tax Levy Required / (Contributed)	452,728	456,954	228,477	456,954	463,252	463,252	1.38

UW Sheboygan

Function: General Administration

Fund: General Fund

General Information:

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.

County of Sheboygan
2015 Summarized Budget Report

UW Sheboygan

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
<i>Revenue</i>							
State Grants	4,922	4,922	2,461	4,922	4,922	4,922	
Public Charges for:							
Other Misc. Revenue	150						
General Revenue	5,072	4,922	2,461	4,922	4,922	4,922	
<i>Total Revenue</i>	<i>5,072</i>	<i>4,922</i>	<i>2,461</i>	<i>4,922</i>	<i>4,922</i>	<i>4,922</i>	
<i>Expense</i>							
Repairs and Maintenance	93,725	93,000	60,698	137,693	92,162	92,162	.90
General Operating	4,414	500	560	560	1,500	1,500	200.00
Operating Expense	98,139	93,500	61,258	138,253	93,662	93,662	.17
Insurance Charges	14,036	15,037	7,519	15,037	16,371	16,371	8.87
Repairs & Maintenance Charges	1,553	2,360	399	2,360	2,360	2,360	
System Operation Charges	1,547	1,547	774	1,547	1,547	1,547	
Interdepartmental Charges	17,136	18,944	8,691	18,944	20,278	20,278	7.04
Buildings and Improvements		22,753					100.00
Other Improvements		22,000			30,000	30,000	36.36
Capital Outlay		44,753			30,000	30,000	32.97

County of Sheboygan
2015 Summarized Budget Report

UW Sheboygan

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
<i>Total Expense</i>	<i>115,275</i>	<i>157,197</i>	<i>69,949</i>	<i>157,197</i>	<i>143,940</i>	<i>143,940</i>	<i>8.43</i>
<i>Tax Levy Required / (Contributed)</i>	<i>105,662</i>	<i>152,275</i>	<i>76,137</i>	<i>152,275</i>	<i>139,018</i>	<i>139,018</i>	<i>8.71</i>

Capital Outlay Recommendation for 2015 - \$5000+

Department: UW - Sheboygan

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
Sidewalk Repairs	\$ 30,000.00	\$ -	A
Grand Total Amounts	\$ 30,000.00	\$ -	

Veterans Commission

Function: General Administration

Fund: General Fund

Mission Statement:

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

Summary of Responsibilities:

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

Table of Organization Summary:

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Full-Time Equivalents (adopted budget)	0.80	0.80	0.80	0.80

County of Sheboygan
2015 Summarized Budget Report

Veterans Commission

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
<i>Expense</i>							
Wages	4,030	4,075	1,920	4,075	4,075	4,075	
Benefits	308	312	147	312	312	312	
Personnel Related Expenses	4,338	4,387	2,067	4,387	4,387	4,387	
Purchased Services	3,177	7,103	982	6,956	7,114	7,114	.15
General Operating	49,958	50,988	34,568	51,113	32,218	32,218	36.81
Operating Expense	53,134	58,091	35,551	58,069	39,332	39,332	32.29
Employee Related Insurance	8		10	22	22	22	
Insurance Charges	147	150	75	150	148	148	1.33
System Operation Charges	794	794	397	794	794	794	
Interdepartmental Charges	949	944	482	966	964	964	2.12
<i>Total Expense</i>	58,422	63,422	38,100	63,422	44,683	44,683	29.55
<i>Tax Levy Required / (Contributed)</i>	61,912	63,422	31,711	63,422	44,683	44,683	29.55

Veterans Services

Function: General Administration

Fund: General Fund

Mission Statement:

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

Summary of Responsibilities:

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

Table of Organization Summary:

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Full-Time Equivalents (adopted budget)	3.00	2.00	2.00	2.00

County of Sheboygan
2015 Summarized Budget Report

Veterans Service

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
Revenue							
State Grants	13,000	13,000		13,000	13,000	13,000	
Public Charges for:							
Donations	3,751						
General Revenue	16,751	13,000		13,000	13,000	13,000	
Total Revenue	16,751	13,000		13,000	13,000	13,000	
Expense							
Wages	97,058	98,866	49,705	99,752	135,335	135,335	36.89
Benefits	13,709	14,484	7,197	14,643	19,570	19,570	35.11
Personnel Related Expenses	110,767	113,350	56,902	114,395	154,905	154,905	36.66
Purchased Services	2,178	2,200	508	2,200	2,200	2,200	
Repairs and Maintenance		100		100	100	100	
General Operating	12,110	13,384	9,645	12,582	12,376	12,376	7.53
Fixed Charges		25		25	25	25	
Operating Expense	14,288	15,709	10,152	14,907	14,701	14,701	6.42
Employee Related Insurance	16,448	15,504	7,744	15,511	32,075	32,075	106.88
Insurance Charges	591	636	317	636	656	656	3.14
System Operation Charges	7,785	7,706	3,415	7,456	7,379	7,379	4.24
Interdepartmental Charges	24,824	23,846	11,476	23,603	40,110	40,110	68.20

**County of Sheboygan
2015 Summarized Budget Report**

Veterans Service

<i>Description</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>June, 2014 YTD</i>	<i>2014 Annual Projection</i>	<i>2015 Budget Request</i>	<i>2015 Board Adopted Budget</i>	<i>% Chg from 2014 Budget</i>
<i>Total Expense</i>	<i>149,879</i>	<i>152,905</i>	<i>78,530</i>	<i>152,905</i>	<i>209,716</i>	<i>209,716</i>	<i>37.15</i>
<i>Tax Levy Required / (Contributed)</i>	<i>137,915</i>	<i>139,905</i>	<i>69,953</i>	<i>139,905</i>	<i>196,716</i>	<i>196,716</i>	<i>40.61</i>