NOTICE OF MEETING

HUMAN RESOURCES COMMITTEE
September 9, 2025 12:00 PM

Administration Building
508 New York Avenue
Conference Room 302
Sheboygan WI 53081

Remote Access: +1-216-508-0648
Meeting ID: 411 062 297#
Virtual: https://meet.google.com/chs-cetu-ygd

Members of the Committee may be appearing remotely. Persons wanting to observe the meeting are encouraged to listen remotely.

*** AGENDA ***

Call to Order

Certification of Compliance with Open Meeting Law

Approval of Minutes - Human Resources Committee – August 11, 2025

Highway Commissioner, Bryan Olson
- Consideration of Out of Cycle Pay Adjustment

Human Resources Business Partner, Brett Larson on behalf of Director-UWEX, Jayna Hintz
- Consideration of change to the Table of Organization

Administrator of Rocky Knoll Health Care Center, Kayla Clinton
- Consideration of change to the Table of Organization

Director of Health and Human Services, Matt Strittmater
- Consideration of change to the Table of Organization

Human Resources Director, Dave Loomis
- Consideration of Human Resources Department Budget
- Consideration of Employee Benefits Budget
- Consideration of Annual Report on Health Insurance
- Consideration of changes to Policy 905 Tobacco Free Work Environment
- Consideration of change to Section 500 Compensation of the HR Policy Manual
- Consideration of Side Letter Agreement with WPPA RE: Flex Choice Plan
- Consideration of Memorandum of Understanding with WPPA RE: Court Security Work Hours
- Human Resources Department Updates and Comments
    - Deferred Compensation Program
    - ERP Program
    - Time Away from Work Policies
    - Tyler Munis Project Update
    - HR Marketing Project Update

Posted September 5, 2025 at 12:00 PM

The Human Resources Department Updates and Comments is a summary of key activities. No action will be taken by the Human Resources Committee resulting from the report unless it is a specific item on the agenda.

Review and Approve Vouchers

Approval of Attendance at Other Meetings or Functions

Consideration of Next Meeting

Adjourn

Prepared by:
Dave Loomis
Recording Secretary

Edward Procek
Committee Chairperson

NOTES: The Committee welcomes all visitors to listen and observe, but only Committee members and those invited to speak will be permitted to speak.

A majority of the members of the County Board of Supervisors or of any of its committees may be present at this meeting to listen, observe and participate. If a majority of any such body is present, their presence constitutes a "meeting" under the Open Meeting Law as interpreted in *State ex rel. Badke v. Greendale Village Board*, 173 Wis. 2d 553 (1993), even though the visiting body will take no action at this meeting.

Wis. Stat. §19.84 requires that each meeting of a governmental body be preceded by a public notice setting forth the time, date, place, and subject matter of meeting. This Notice and Agenda is made in fulfillment of this obligation. Electronic versions of this Notice and Agenda may hyperlink to documents being circulated to members in anticipation of the meeting and are accessible to the public for viewing. Additions, subtractions, or modifications of the hyperlinked materials do not constitute an amendment to the meeting agenda unless expressly set forth in an Amended Notice and Agenda. Members of the public are encouraged to check from time to time before the meeting to see whether the hyperlinked content has been changed from what was originally posted.

Persons with disabilities needing assistance to attend or participate are asked to notify the Human Resources Department, 920.459.3105 prior to the meeting so that accommodations may be arranged.

Posted September 5, 2025 at 12:00 PM

SHEBOYGAN COUNTY HUMAN RESOURCES COMMITTEE
MEETING MINUTES

Administration Building
508 New York Avenue – Room 302
Sheboygan WI 53081

August 11, 2025 **Called to Order: 2:30 PM** **Adjourned: 3:11 PM**

MEMBERS PRESENT: Chair Edward Procek, Vice Chair Christian Ellis, Secretary Char Nennig, Member(s) Carl Nonhof

Remote: Tom Wegner

MEMBERS ABSENT: None

ALSO PRESENT: **In Person:** Crystal Fieber, Alayne Krause, Dave Loomis

Remote: Stephanie Arendt, Asher Heimermann

Chair Procek called the meeting to order at 2:30 PM, in Conference Room 302 of the Administration Building. Chair Procek confirmed the meeting was posted August 8, 2025 at 10:30 AM, in compliance with the open meeting law.

A motion to approve the minutes of the July 14, 2025 meeting was made by Supervisor Nennig. Supervisor Nonhof seconded the motion. Motion carried.

Corporation Counsel, Crystal Fieber

- Requested approval of the Proposed 2026 Corporation Counsel Department Budget. A motion to approve was made by Supervisor Nonhof. Supervisor Nennig seconded the motion. Motion carried.

Human Resources Director, Dave Loomis

- Requested approval of Ordinance No.___ - Amending Section 1.17 of the County Code – Updating the County's Mission, Vision and Core Values. A motion granting approval was made by Supervisor Ellis. Supervisor Nennig seconded the motion. Motion Carried
- Provided Human Resources Department updates and comments including:
    - HR marketing project update
    - Tyler Project Update

A motion to approve the vouchers was made by Supervisor Ellis. Supervisor Nennig seconded the motion. Motion carried.

There were no requests for approval of attendance at other meetings or functions.

The Committee scheduled the next HR Committee meeting for September 9th, 2025 at 2:30 PM in Room 302 of the Administration Building, 508 New York Ave., Sheboygan, WI 53081.

A motion to adjourn was made by Supervisor Ellis. Supervisor Nonhof seconded the motion. Motion carried with adjournment at 3:11 PM.

David Loomis
Recording Secretary

Char Nennig
Secretary

REQUEST FOR CHANGE IN DEPARTMENTAL TABLE OF ORGANIZATION

Department: UW Extension	
Request Date: July 22, 2025	**Effective Date: January 1, 2026**

Consult with the Human Resources Director before submitting to your liaison committee.

REQUESTED CHANGES

List all the positions in your department (or a sub-unit of the department) which are either currently on the table of organization or are being proposed as new positions. For each job title, list *either* the number of full-time and part-time positions, *or* the authorized full-time equivalent, currently on the T/O and the number that will be on the T/O if this request is approved.

JOB TITLE	CURRENT			PROPOSED		
	FT	PT	FTE	FT	PT	FTE
Administrative Assistant	2	0	2	1	.6	1.6
TOTALS						

RATIONALE

Briefly summarize the reasons for the requested changes in the table of organization.

One of our support staff announced her retirement plans. As of December 12, 2025, Tammy Zorn will retire after 24 years with the UW Extension Department and 45 years with the County. With this change we have taken time to evaluate the needs of the office. We determined that the current Educators do not need as much support as those that retired over the last few years and the marketing specialist through the 136 contract supports the educator's needs related to flyers, newsletters, impact reports, social media and website posts. We feel 1.6 FTE Administrative Assistants are adequate for the department's needs.

NEW POSITIONS CREATED

If any new positions are requested, please describe very briefly (a couple sentences) the essential work to be performed by each new position, and give a proposed pay grade for the position. (Consult with HR Director regarding pay grades.)

N/A

BUDGET

Identify the specific source of funding for any additional positions being requested. Deletion of other positions may be used as a source of funding if the positions being deleted have already been approved as part of your operational budget.

Job Title	*Cost- Rest of Year*	*Cost- Annual*	*Source of Funds*

ADDITIONAL INFORMATION

Is there any other information that the liaison committee or Human Resources Committee ought to have when considering this change? You may attach additional documentation if you wish.

ACTION TAKEN

Department Head Signature [signature] Date: 8-12-25

Liaison Committee Signature Rebecca Clark Date: 8/12/25

Human Resources Committee Signature__________ Date:__________

Form Distribution: *After department head completes form, distribute to liaison committee with copy to Human Resources Director. After liaison committee approval, submit signed original to Human Resources Director.*

Rev. 07/2023

REQUEST FOR CHANGE IN DEPARTMENTAL TABLE OF ORGANIZATION

Department: Rocky Knoll Health Care Center	
Request Date: 8/21/25	**Effective Date: 9/1/25**

Consult with the Human Resources Director before submitting to your liaison committee.

REQUESTED CHANGES

List all the positions in your department (or a sub-unit of the department) which are either currently on the table of organization or are being proposed as new positions. For each job title, list *either* the number of full-time and part-time positions, *or* the authorized full-time equivalent, currently on the T/O and the number that will be on the T/O if this request is approved.

JOB TITLE	CURRENT			PROPOSED		
	FT	PT	FTE	FT	PT	FTE
Environmental Service Worker	9.5		9.5	10.0		10.0
TOTALS			9.5			10.0

RATIONALE

Briefly summarize the reasons for the requested changes in the table of organization.

Historically Environmental Service Workers have been hired at a .8 and not guaranteed 1.0, 40 hrs a week, based on fluctuating census. Based on our increased census, consistent full-time scheduling, we'd like to increase all ESWs to 1.0 so benefit accruals will align with hours worked.

NEW POSITIONS CREATED
If any new positions are requested, please describe very briefly (a couple sentences) the essential work to be performed by each new position, and give a proposed pay grade for the position. (Consult with HR Director regarding pay grades.)

BUDGET
Identify the specific source of funding for any additional positions being requested. Deletion of other positions may be used as a source of funding if the positions being deleted have already been approved as part of your operational budget.

Job Title	*Cost-Rest of Year*	*Cost-Annual*	*Source of Funds*
ESW	26,706.63	92,583.00	Revenue from increased census and projected positive variance

ADDITIONAL INFORMATION
Is there any other information that the liaison committee or Human Resources Committee ought to have when considering this change? You may attach additional documentation if you wish.

This increase was factored into the 2026 Rocky Knoll Budget

ACTION TAKEN
Department Head Signature [signature] Date: 8/18/25

Liaison Committee Signature M Montemayor Date: 8/19/2025

Human Resources Committee Signature__________ Date:__________

Form Distribution: *After department head completes form, distribute to liaison committee with copy to Human Resources Director. After liaison committee approval, submit signed original to Human Resources Director.*

Rev. 07/2023

REQUEST FOR CHANGE IN DEPARTMENTAL TABLE OF ORGANIZATION

Department: Health & Human Services	
Request Date: 8-19-25	**Effective Date: 1-1-26**

Consult with the Human Resources Director before submitting to your liaison committee.

REQUESTED CHANGES

List all the positions in your department (or a sub-unit of the department) which are either currently on the table of organization or are being proposed as new positions. For each job title, list *either* the number of full-time and part-time positions, *or* the authorized full-time equivalent, currently on the T/O and the number that will be on the T/O if this request is approved.

JOB TITLE	**CURRENT**			**PROPOSED**		
	FT	**PT**	**FTE**	**FT**	**PT**	**FTE**
Human Services Professional – 4	93	-	93.0	97	-	97.0
Human Services Specialist – 1	33	-	33.0	34	-	34.0
Human Services Supervisor – 1	5	-	5.0	6	-	6.0
Lead Human Services Professional - 1	5	-	5.0	6	-	6.0
Full HHS TO attached; above summarizes impact						
TOTALS	136	-	136.0	143	-	143.0

RATIONALE

Briefly summarize the reasons for the requested changes in the table of organization.

The vast majority of these positions are requested to address the consistent and high volume of referrals to well-funded behavioral health programs for children and/or adults. Overall impact on levy utilization will be minimal. See attached summary of new positions for additional detail.

NEW POSITIONS CREATED

If any new positions are requested, please describe very briefly (a couple sentences) the essential work to be performed by each new position, and give a proposed pay grade for the position. (Consult with HR Director regarding pay grades.)

All positions being requested are additional; no new titles or sets of responsibilities.

BUDGET

Identify the specific source of funding for any additional positions being requested. Deletion of other positions may be used as a source of funding if the positions being deleted have already been approved as part of your operational budget.

Job Title	*Cost-Rest of Year*	*Cost-Annual*	*Source of Funds*
See attached summary of additional positions in the proposed 2026 Health & Human Services budget.			

ADDITIONAL INFORMATION

Is there any other information that the liaison committee or Human Resources Committee ought to have when considering this change? You may attach additional documentation if you wish.

ACTION TAKEN

Department Head Signature Matt Strittmatter Date: 8-19-25

Liaison Committee: *Budget proposal/new positions approved by HHS Committee on 8-19-25*

Human Resources Committee Signature____________ Date:____________

Form Distribution: *After department head completes form, distribute to liaison committee with copy to Human Resources Director. After liaison committee approval, submit signed original to Human Resources Director.*

Rev. 07/2023

NEW POSITION REQUEST SUMMARY: Multiple new 2026 positions requested to allow HHS to address mandated program service volume.

Position	DBM	FTE Change	Role	Rationale	Total Cost*	Levy Impact*
Human Services Supervisor	C42	1.0	Child Support Supervisor	Position needed to (1) Provide adequate supervision and support for 12 employees; (2) Enhance ability to meet day-to-day programmatic needs; and (3) Enhance succession planning for Child Support.	$92,007	$31,282
Human Services Professionals	C42	3.0	Comprehensive Community Services (CCS) Service Facilitators	Entitlement Program with current waitlist of 162, and an ongoing average of 5 -10 new referrals per month.	$281,304	Nearly/fully funded via direct billing of staff and program reconciliation
Lead Human Services Professional	C44	1.0	Comprehensive Community Services (CCS) Lead Case Manager	Our youth team has 13 staff managing approximately 120 cases. A Lead Worker is essential to provide clinical direction and oversight, ensuring consistency, quality, and effectiveness in service delivery.	$100,729	Nearly/fully funded via direct billing of staff and program reconciliation
Human Services Specialist	B24	1.0	Comprehensive Community Services (CCS) Quality Assurance Assistant	133% increase in vendors providing CCS services over the past few years. Each vendor brings with it multiple additional staff to credential and maintain yearly requirements for in addition to the lines of service to review. Multiple vendors have over 1000 notes to review each month, with some having over 2000. As we continue to grow our staff levels and clients, this workload will continue to increase.	$83,967	Nearly/fully funded via direct billing of staff and program reconciliation
Human Services Professionals	C42	1.0	Children's Long-Term Support (CLTS) Case Manager	Entitlement Program with caseloads at the the high end of the state recommended size of 30-35. Referrals continue to average 2 per week.	$93,768	Nearly/fully funded via direct billing of staff and program reconciliation
Total		**7.0**			**$651,775**	**At least $31,282 levy**

* Total cost and levy are approximate and based on 2025 Sheboygan County salary and benefit scales and historic CCS and CLTS billing & reconciliation revenue.

	Current Approved HHS 2025 TO				Change Request (if approved)			
Position	Approved, but Not Budgeted	Budget FT	Budget PT	Budget FTE	Approved, but Not Budgeted	Budget FT	Budget PT	Budget FTE
Accounting Specialist/Senior Accounting Specialist	1	5		5.0	1	5		5.0
Administrative Assistant	1	1		1.0	1	1		1.0
Administrative Specialist		13	1	13.8		13	1	13.8
Department Head		1		1.0		1		1.0
Deputy HHS Director (D63)		1		1.0		1		1.0
Deputy Human Services Director (D62)		4		4.00		4		4.00
Finance Analyst	1	1		1.0	1	1		1.0
Human Services Assistant	1	9	1	9.8	1	9	1	9.8
Human Services Coordinator		2		2.0		2		2.0
Human Services Manager (C51/C52)	1	24		24.0	1	24		24.0
Human Services Professional	6	93		93.0	6	97		97.0
Human Services Specialist	2	33		33.0	2	34		34.0
Human Services Supervisor	1	5		5.0	1	6		6.0
Human Services Worker		1		1.0		1		1.0
IT Analyst		1		1.0		1		1.0
Lead Human Services Professional	1	5		5.0	1	6		6.0
Lead Public Health Professional	1				1			
Public Health Professional		14	4	16.8		14	4	16.8
Senior Administrative Specialist		1		1.0		1		1.0
Senior Financial Analyst		3		3.0		3		3.0
Senior Human Services Assistant		5		5.0		5		5.0
Senior Human Services Professional	2	14		14.0	2	14		14.0
Senior Human Services Specialist		4		4.0		4		4.0
Senior Lead Human Services Professional		1		1.0		1		1.0
Senior Lead Public Health Professional		2		2.0		2		2.0
Senior Public Health Professional	2	10		10.0	2	10		10.0
Total Positions	**20**	**253**	**6**	**257.35**	**20**	**260**	**6**	**264.35**

Table of Organization Positions currently approved, but not budgeted (20)		Table of Organization Positions currently approved, but not budgeted (20)	
Accounting Specialist - 1 position		Accounting Specialist - 1 position	
Administrative Assistant - 1 position		Administrative Assistant - 1 position	
Finance Analyst - 1 position		Finance Analyst - 1 position	
Human Services Assistant - 1 position		Human Services Assistant - 1 position	
Human Services Manager - 1 position		Human Services Manager - 1 position	
Human Services Professional - 6 positions		Human Services Professional - 6 positions	
Human Services Specialist - 2 positions		Human Services Specialist - 2 positions	
Human Services Supervisor - 1 positions		Human Services Supervisor - 1 positions	
Lead Human Services Professional - 1 position		Lead Human Services Professional - 1 position	
Lead Public Health Professional - 1 position		Lead Public Health Professional - 1 position	
Senior Human Services Professional - 2 positions		Senior Human Services Professional - 2 positions	
Senior Public Health Professional - 2 positions		Senior Public Health Professional - 2 positions	
Total	20	**Total**	20

SHEBOYGAN COUNTY

David Loomis, Director
Human Resources Department

To: Human Resources Committee

From: David Loomis, HR Director

Date: September 9, 2025

Re: Proposed 2026 Budget for Human Resources

Enclosed is the 2026 Human Resources Department budget request. The levy allocation is **$890,332** and the proposed budget returns $2,772 to the County.

Department Goals

- Strengthen recruitment and retention efforts to maintain Sheboygan County's status as an employer of choice.
- Deliver supervisor and manager training to promote a consistent, positive organizational culture.
- Drive continued wellness participation through expanded programs and eligibility.
- Ensure successful implementation and adoption of the new Tyler Munis ERP system in cooperation with the Finance Department.
- Operationalize the County's Mission, Vision, and Values into performance evaluation and recognition systems.

Key Performance Measurements

- Recruitment & Onboarding: Time-to-fill positions, quality of hire, turnover rate.
- Leadership Development: Manager/supervisor training completion.
- Wellness Participation: Champion You, Hinge Health, Betr Health participation and outcomes.
- Operational Excellence: ERP implementation milestones, HR service response times, cost per hire.

Highlights of 2026 Budget

- Wages are lower than 2025 due to the elimination of a position.
- Advertising is funded to sustain recruitment efforts consistent with department goals.
- Fitness Memberships remain budgeted at $65,000, consistent with utilization patterns that are heavily front-end loaded in January.
- There are three computer replacements and related equipment requested for 2026.
- Office furniture replacement is being requested due to current furniture being at end of life.

Staffing

- Rocky Knoll has committed to funding the additional costs associated with the HR Business Partner assigned there not covered by ARPA funds.
- The Health and Human Services Department continues to budget for a dedicated HR Business Partner.
- The department is currently fully staffed.

Thank you for your consideration and continued support.

Human Resources

	Outputs	2025 Target	2025 Projected Actual	2026 Target
Metric	Effectiveness of recruiting efforts	Fill all positions.	Most "Hard to Fill" positions were closed out and filled.	Retain talented employees and keep the turnover from spiralling.
Importance	Very Important			
Target	Continue to remain at minimum status quo with recruitment efforts increasing with new initiatives and **become the employer of choice**. In 2024, 176 positions were posted - receiving 3213 applications. Year to date through June 30th, we have posted 93 positions with 1603 applications.			
Metric	Operationalize Mission, Vision & Values	In Process	Launch 10/13/25	Incorporate Mission, Vision and Values in evaluations and recognition programs.
Importance	Very Important			
Target	Embed a common language across the organization as it relates to the mission, vision and values of Sheboygan County Government.			
Metric	Participation in wellness initiatives	In Process	Continued to drive results through Wellness Committee as well as introducing Hinge Health and Betr Health.	Drive lifestyle change with expanding available programs as well as expanding eligible participants. Require spouses to complete annual physical.
Importance	Important			
Target	For the Wellness Committee to promote and engage employees in making them aware of their own wellbeing and making it a priority. - Champion You Participation: 146 Total Participants (2024) with 62.3% achieving Gold. - Fitness Reimbursement Participation: 140 (YTD June 2025) - Nealry 1000 pounds lost through Q1 2025 on Betr Health			
Metric	Training and Development	Quarterly Manager/Supervisor Development	YTD 2 trainings provided and 2 trainings in development.	Maintain mgr trng and introduce situational awareness trng for ees in the field.
Importance	Important			
Target	Equipping employees with the tools to effectively perform their job.			
Metric				
Importance				
Target				

County of Sheboygan

Proposed Budget - Variance Report

For 2026

County Department Level 7 w/o CP

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
00199 Human Resources Departm										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea	636,562-	637,885-	658,901-	907,000-	907,000-	453,499-	907,000-	890,332-	16,668	1.84-
411000 Property Tax Levy	636,562-	637,885-	658,901-	907,000-	907,000-	453,499-	907,000-	890,332-	16,668	1.84-
410000 Taxes	636,562-	637,885-	658,901-	907,000-	907,000-	453,499-	907,000-	890,332-	16,668	1.84-
450000 Public Charges for S										
451000 General Government										
451400 Other General Gove										
451400 Other General Gove										
451000 General Government										
452000 Public Safety										
452100 Law Enforcement										
452100 Law Enforcement										
452000 Public Safety										
450000 Public Charges for S										
460000 Interest and Other R										
463000 Property Sales										
463000 Property Sales										
466000 Other Miscellaneous										
466125 Miscellaneous Reim	344-	107-	202-			218-				
466130 Sale of Gen Fixed	18-		90-							
466200 Employee Reimburse										
466203 Employee Fitness				38,000-	38,000-	28,096-	38,000-	38,000-		

County of Sheboygan

Proposed Budget - Variance Report

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
466200 Employee Reimburse				38,000-	38,000-	28,096-	38,000-	38,000-		
466000 Other Miscellaneous	362-	107-	292-	38,000-	38,000-	28,314-	38,000-	38,000-		
460000 Interest and Other R	362-	107-	292-	38,000-	38,000-	28,314-	38,000-	38,000-		
470000 Interdepartmental Re										
473000 System Operation Re										
473000 System Operation Re										
476000 Other Interdepartme										
476110 Employee Wages & R	100,328-	71,420-	128,320-	103,245-	103,245-	51,623-	103,245-	109,335-	6,090-	5.90
476000 Other Interdepartme	100,328-	71,420-	128,320-	103,245-	103,245-	51,623-	103,245-	109,335-	6,090-	5.90
470000 Interdepartmental Re	100,328-	71,420-	128,320-	103,245-	103,245-	51,623-	103,245-	109,335-	6,090-	5.90
400000 Revenues	737,252-	709,412-	787,513-	1,048,245-	1,048,245-	533,436-	1,048,245-	1,037,667-	10,578	1.01-
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511105 Regular	380,368	321,940	476,579	574,095	574,095	258,228	519,997	538,423	35,672-	6.21-
511110 Overtime	204	244	157							
511150 Compensatory	839	84	4,111			2,364				
511100 General	381,411	322,268	480,847	574,095	574,095	260,592	519,997	538,423	35,672-	6.21-
511200 Social Worker										
511200 Social Worker										
511800 Temporary Help										
511800 Temporary Help										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
511000 Wages	381,411	322,268	480,847	574,095	574,095	260,592	519,997	538,423	35,672-	6.21-
512000 Benefits										
512100 General										
512105 Social Security	27,591	23,022	34,734	42,483	42,483	18,328	38,481	39,844	2,639-	6.21-
512110 Retirement (Emplo	23,370	19,047	29,477	39,901	39,901	17,967	36,142	37,420	2,481-	6.22-
512165 Fitness Membershi				65,000	65,000	48,140	65,000	65,000		
512100 General	50,961	42,069	64,211	147,384	147,384	84,435	139,623	142,264	5,120-	3.47-
512800 Temporary Help										
512800 Temporary Help										
512000 Benefits	50,961	42,069	64,211	147,384	147,384	84,435	139,623	142,264	5,120-	3.47-
510000 Personnel Related Ex	432,371	364,338	545,057	721,479	721,479	345,027	659,620	680,687	40,792-	5.65-
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531105 Consulting	18,227		91,135	82,268	82,268	52,609	82,268	55,518	26,750-	32.52-
531455 Investigation	5		25							
531100 Professional Servi	18,232		91,160	82,268	82,268	52,609	82,268	55,518	26,750-	32.52-
531800 Utilities										
531840 Telephone - Cellu	1,004	629	980	1,500	1,500	1,367	2,734	2,800	1,300	86.67
531800 Utilities	1,004	629	980	1,500	1,500	1,367	2,734	2,800	1,300	86.67
531900 Contracted Service										
531905 Contracted Servic	68,019	107,650	76,759	86,643	86,643	34,371	86,643	95,000	8,357	9.65
531900 Contracted Service	68,019	107,650	76,759	86,643	86,643	34,371	86,643	95,000	8,357	9.65
531000 Purchased Services	87,255	108,279	168,899	170,411	170,411	88,347	171,645	153,318	17,093-	10.03-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
532000 Repair & Maintenanc										
532100 Maintenance Servic										
532105 Disposal	79		397			133		300	300	
532100 Maintenance Servic	79		397			133		300	300	
532200 Maintenance of Equ										
532225 Office Equipment	2,966	3,798	968	1,480	1,480	409	409	600	880-	59.46-
532200 Maintenance of Equ	2,966	3,798	968	1,480	1,480	409	409	600	880-	59.46-
532000 Repair & Maintenanc	3,046	3,798	1,365	1,480	1,480	542	409	900	580-	39.19-
533000 General Operating										
533100 Advertising and Pr										
533105 Advertising	15,909	27,115	431	15,497	30,497		30,497	15,000	497-	3.21-
533107 Advertising-Publi	31	154								
533100 Advertising and Pr	15,947	27,269	431	15,497	30,497		30,497	15,000	497-	3.21-
533200 Travel and Meals										
533205 Mileage - Employe	79	51	112	500	500		150	1,050	550	110.00
533215 Meals - Employee	17		84	185	185	29	100	1,000	815	440.54
533220 Lodging - Employe	259	403	893	1,760	1,760	406	500	1,400	360-	20.45-
533235 Commercial Trans.	600	2,999								
533245 Seminars and Trai	1,507	2,116	741	8,790	8,790	295	8,790	3,050	5,740-	65.30-
533200 Travel and Meals	2,462	5,568	1,831	11,235	11,235	730	9,540	6,500	4,735-	42.15-
533300 Dues										
533305 Membership Dues	655	1,251	474	1,020	1,020		1,020	950	70-	6.86-
533300 Dues	655	1,251	474	1,020	1,020		1,020	950	70-	6.86-
533450 Fees & Permits										
533465 Exam Fees - Physi	7,501	6,167	5,887	9,500	9,500	2,475	9,500	10,000	500	5.26
533450 Fees & Permits	7,501	6,167	5,887	9,500	9,500	2,475	9,500	10,000	500	5.26

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
533500 General Supplies										
533505 General	222	889								
533500 General Supplies	222	889								
533700 Office Supplies										
533705 Office	4,381	4,749	3,570	5,747	5,747	2,779	5,558	5,750	3	.05
533725 Postage	282	152	252	250	250	428	450	500	250	100.00
533700 Office Supplies	4,670	4,901	3,822	5,997	5,997	3,207	6,008	6,250	253	4.22
533870 Books & Periodical										
533870 Books & Periodical										
533900 Other										
533928 Computer Sys $500	3,186	199	3,940	1,433	1,433	1,426	1,406	4,213	2,780	194.00
533951 Employee Recognit	6,800	11,565	2,305	31,225	31,225	16,846	31,225	39,800	8,575	27.46
533900 Other	11,262	11,764	6,245	32,658	32,658	18,272	32,631	44,013	11,355	34.77
533000 General Operating	42,718	57,810	18,689	75,907	90,907	24,684	89,196	82,713	6,806	8.97
534000 Fixed Charges										
534100 Rentals										
534115 Rental of Equipme	460		2,300	2,520	2,520	1,958	3,916	3,021	501	19.88
534100 Rentals	460		2,300	2,520	2,520	1,958	3,916	3,021	501	19.88
534200 Insurance										
534200 Insurance										
534000 Fixed Charges	460		2,300	2,520	2,520	1,958	3,916	3,021	501	19.88
530000 Operating Expenses	133,478	169,887	191,253	250,318	265,318	115,531	265,166	239,952	10,366-	4.14-
550000 Interdepartmental Ch										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
551000 Employee Related In										
551100 Benefits - General										
551105 Health Insurance	79,273	81,644	105,363	148,678	148,678	75,176	134,672	153,852	5,174	3.48
551110 Dental Insurance	2,207	2,053	2,768	4,159	4,159	1,714	3,767	3,509	650-	15.63-
551115 Group Life Insura	214	180	267	322	322	146	322	301	21-	6.52-
551125 Worker Compensati	499	931	689	396	396	347	396	371	25-	6.31-
551100 Benefits - General	82,192	84,807	109,087	153,555	153,555	77,383	139,157	158,033	4,478	2.92
551000 Employee Related In	82,192	84,807	109,087	153,555	153,555	77,383	139,157	158,033	4,478	2.92
551900 Insurance Charges										
551905 General Liability	1,308	1,292	1,339	1,433	1,433	716	1,433	1,972	539	37.61
551920 Property Insurance	415	457	466	501	501	251	501	481	20-	3.99-
551930 Deductible Escrow	187	201	241	201	201	101	201	290	89	44.28
551900 Insurance Charges	1,910	1,950	2,046	2,135	2,135	1,067	2,135	2,743	608	28.48
552000 Repairs & Maintenan										
552100 Repairs & Maintena										
552100 Repairs & Maintena										
552000 Repairs & Maintenan										
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	1,086	982	1,113	1,090	1,090	545	1,090	1,335	245	22.48
553115 Telephone - Long	8	5		10	10		10		10-	100.00-
553135 Printing & Duplic	526	746	417	750	750	247	750	500	250-	33.33-
553150 Data Processing S	28,503	24,204	29,170	35,296	35,296	17,648	35,296	50,030	14,734	41.74
553100 System Operation C	30,123	25,938	30,700	37,146	37,146	18,440	37,146	51,865	14,719	39.62
553000 System Operation Ch	30,123	25,938	30,700	37,146	37,146	18,440	37,146	51,865	14,719	39.62
556000 Other Interdepartme										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
556100 Other Interdepartm										
556110 Bonding	8	8	8	8	8	4	8	8		
556100 Other Interdepartm	8	8	8	8	8	4	8	8		
556000 Other Interdepartme	8	8	8	8	8	4	8	8		
550000 Interdepartmental Ch	114,233	112,703	141,842	192,844	192,844	96,895	178,446	212,649	19,805	10.27
560000 Capital Outlay										
563000 Building										
563000 Building										
564000 Building Improvemen										
564000 Building Improvemen										
564500 Other Improvements										
564500 Other Improvements										
565000 Machinery & Equipme										
565000 Machinery & Equipme										
566000 Office Furniture &										
566000 Office Furniture &										
566100 Communications Equi										
566100 Communications Equi										
566200 Computer Equipment										
566200 Computer Equipment										
567000 Vehicles										
567000 Vehicles										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
560000 Capital Outlay										
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										
500000 Expense/Expenditure	680,083	646,927	878,152	1,164,641	1,179,641	557,452	1,103,232	1,133,288	31,353-	2.69-
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
631000 General Fund	13,799-		67,667-							
631900 LFRF - General Fund	42,451-	62,976-	134,103-	116,396-	116,396-	63,435-	116,396-	98,393-	18,003	15.47-
630000 Opt'g Transfers from	56,250-	62,976-	201,770-	116,396-	116,396-	63,435-	116,396-	98,393-	18,003	15.47-
600000 Other Financing Sourc	56,250-	62,976-	201,770-	116,396-	116,396-	63,435-	116,396-	98,393-	18,003	15.47-
700000 Other Financing Uses										
720000 Transfer to Other Fu										
722000 Special Revenue Fun										
722000 Special Revenue Fun										
725000 Enterprise Fund										
725000 Enterprise Fund										
726000 Internal Services F										
726000 Internal Services F										
Subtotal	113,420-	125,461-	111,131-		15,000	39,419-	61,409-	2,772-	2,772-	
820125 Use of FB for Subse					15,000-		15,000-			
720000 Transfer to Other Fu					15,000-		15,000-			

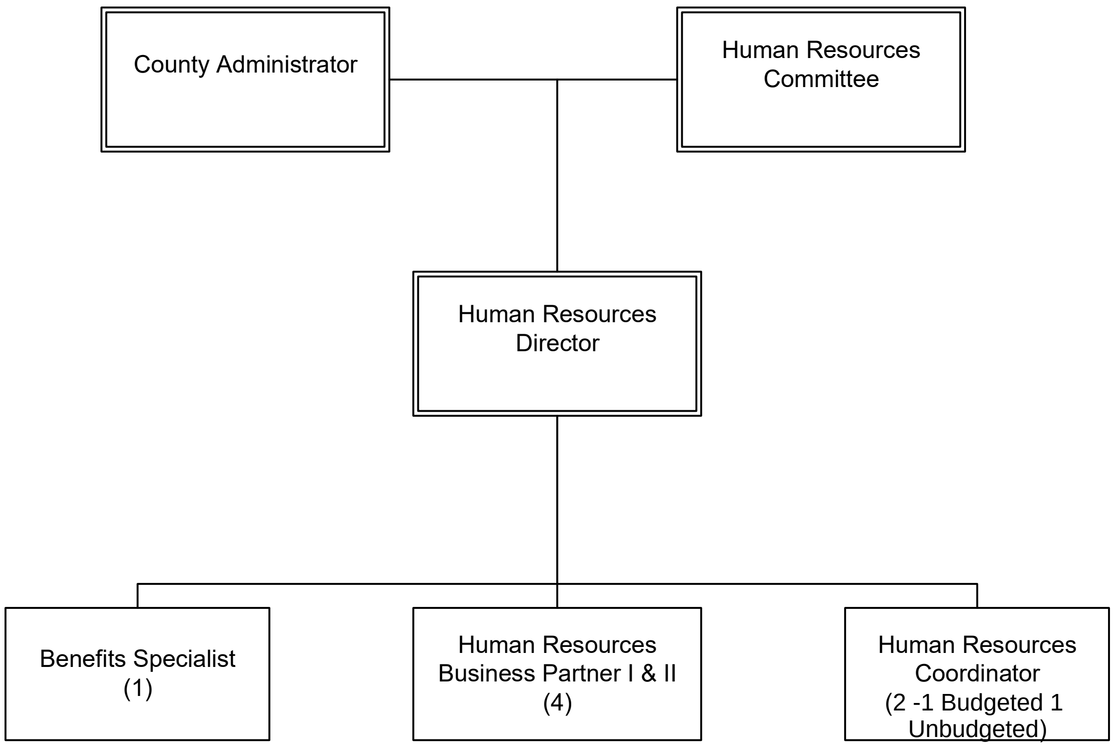
County of Sheboygan

Proposed Budget - Variance Report

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
700000 Other Financing Uses					15,000-		15,000-			
00199 Human Resources Departm	113,420-	125,461-	111,131-			39,419-	76,409-	2,772-	2,772-	
Current Change in Fund Balance	113,420-	125,461-	111,131-			39,419-	76,409-	2,772-	2,772-	

Sheboygan County Human Resources Table of Organization



2025

INTERDEPARTMENTAL CHARGES

Department	Account Number & Name	Amount	Shared Service Department	Account Number & Name
Human Resources	146.476110 Emp Wages & Ben	105,217	HHS	2115.556108
Human Resources	146.476110 Emp Wages & Ben	4,118	Rocky Knoll	
Total Charges		109,335		

EQUIPMENT REQUEST FOR 2026-- COMPUTER AND SOFTWARE ONLY

Listed in Order of Priority

Account to use: 533928 for Computer System/Eq from $500 thru $4999

Department: ***Human Resources***

Account No: 533928

ACCOUNT NO.	ITEM DESCRIPTION	TOTAL COST OF ITEM(S)	REIMBURSEMENT AMOUNT	A / R	JUSTIFICATION	INDIVIDUAL	REPLACE ASSET
146.533928	Laptop	$ 1,176.93	$ -		End of Life	Brett Larson	2021146
146.533928	USB-C Docking Station	$ 227.55	$ -		To support new laptop		
146.533928	Laptop	$ 1,176.93	$ -		End of Life	Michelle Koch	2021200
146.533928	USB-C Docking Station	$ 227.55	$ -		To support new laptop		
146.533928	Laptop	$ 1,176.93	$ -		End of Life	Elizabeth Brennan	2021166
146.533928	USB-C Docking Station	$ 227.55	$ -		To support new laptop		
		$ -	$ -				
		$ -	$ -				
		$ -	$ -				
		$ -	$ -				
		$ -	$ -				
		$ -	$ -				
		$ -	$ -				
		$ -	$ -				
		$ -	$ -				
		$ -	$ -				
		$ -	$ -				
	Grand Total Amounts	**$ 4,213.44**	**$ -**				

RETURN TO CHRIS LEWINSKI, INFORMATION TECHNOLOGY DIRECTOR

NOTE:

When requesting printers please indicate all the features needed for that unit:

Christopher S. Lewinski

IT Division Approval

Requesting Department Head Signature

Furniture Request (Non-Operational) for 2026 - $0 - $4999

Listed In Order of Priority

Department: **Human Resources**

ACCOUNT NO.	ITEM DESCRIPTION	AGE OF ITEM BEING REPLACED	TOTAL COST OF ITEM(S)	JUSTIFICATION	A / R	Notes
			$ -			
146.533925	Conference Room Chairs	25 years	$ 4,750.00	End of Life		10 @ $475
			$ -			
146.533925	Loomis - Office Chairs	25 years	$ 475.00	End of Life		1 @ 475
			$ -			
146.533925	Schreiber - Desk Chair	Unknown	$ 475.00	End of Life		1 @ $475
			$ -			
146.533925	Loomis - Table Chairs	25 years	$ 990.00	End of Life		3 @ $330
			$ -			
			$ -			
			$ -			
			$ -			
			$ -			
			$ -			
			$ -			
			$ -			
			$ -			
			$ -			
			$ -			
			$ -			
	Grand Total Amounts		$ 6,690.00			

2026 Travel and Training Requests

Department: Human Resources

Date	Request	Location (if known)	Number of Employees Attending	Employee Mileage 533205**	Employee Meals 533215	Employee Lodging 533220	Commercial Transport 533235	Seminars and Training 533245	Total Cost per request	Requirement for Accreditation or Certification?	Out of County Yes/No
February	WI Public Employer Labor Relations Association	Madison	2	100.00	120.00	200.00		250.00	670.00	No	Yes
May	Wisconsin Association of County Personnel Directors	Unknown	2	100.00	120.00	200.00		150.00	570.00	No	Yes
September	Wisconsin Association of County Personnel Directors	Unknown	2	100.00	120.00	200.00		150.00	570.00	No	Yes
October	Society for Human Resources Management - State Conference	Madison	2	100.00	120.00	200.00		400.00	820.00	No	Yes
Unknown	Miscellaneous Training	Unknown	7	650.00	520.00	600.00		2,100.00	3,870.00	No	Yes
									-		
									-		
									-		
									-		
									-		
									-		
									-		
									-		
			Object Account Total	**1,050.00**	**1,000.00**	**1,400.00**	**-**	**3,050.00**	**6,500.00**		

Grand Total **6,500.00**

Grand Total amount above should match the subtotal on the Proposed Variance Report

****2025 Employee Mileage Reimbursement Rate**

$.51 with proof of personal auto insurance on file with Accounts Payable

$.26 with no proof of insurance, or partial coverage, on file with Accounts Payable

SHEBOYGAN COUNTY

David Loomis, Director
Human Resources Department

To: **Human Resources Committee**

From: David Loomis, HR Director

Date: September 9, 2025

Re: Proposed 2026 Budget for Employee Benefits

I am pleased to submit the 2026 Employee Benefits Budget request for your review.

Department Goals
In partnership with Group Health Trust (GHT) and USI Services, we will continue to:
- Monitor benefit plan design for efficiency and effectiveness
- Enhance employee communication and education
- Build on InHealth Clinic partnerships
- Strengthen wellness and safety initiatives

Key Performance Measures
- Insurance participation and cost
- InHealth Clinic utilization
- Wellness program participation

Highlights
The following highlights summarize the structure of the Employee Benefits Budget and key updates for 2026:
- No changes to benefit offerings are proposed for 2026.
- The Employee Benefits Budget is interdepartmental. Approved departmental benefit premiums are reflected as revenue in the benefits budget, with administrative costs added to provide a complete picture by benefit type.
- Accounts:
  - 401: Dental
  - 402: Group Life
  - 403: Health
  - 405: Unemployment Compensation
  - 406: Workers' Compensation

Sheboygan County contracts with GHT for a fully insured health insurance program. GHT holds financial responsibility for the County's portion of the InHealth Clinic, while management oversight of the Clinic is shared by the County, City, and School District.

Beginning in 2023, budgeted costs were set 1.0% below GHT's actual increase, with fund balance used to cover the difference. In 2024, funding returned to equilibrium, and in 2025, a 1.5% premium increase (1.5% above GHT's 1% increase) was implemented to rebuild reserves. The proposed 2026 budget includes an additional 1.0% premium increase (1.0% above GHT's 0% increase) to further restore the reserve and align with County policy, which requires maintaining 15% of budgeted costs.

Thank you for your consideration and support of the 2026 Employee Benefits Budget.

Administration Building
508 New York Avenue – Room 336
Sheboygan, WI 53081-4126

Telephone (920) 459-3105
Facsimile (920) 459-4306

HR.Help@sheboygancounty.com
www.sheboygancounty.com

Budget By Business Unit Level 7 w/o CP

County of Sheboygan

Proposed Budget - Variance Report

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
400 BS-Employee Benefits Insu										
400000 Revenues										
410000 Taxes										
410000 Taxes										
400000 Revenues										
400 BS-Employee Benefits Insu										
Current Change in Fund Balance										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
401 Dental Insurance										
400000 Revenues										
450000 Public Charges for S										
454000 Health Care Service										
454400 Other Health Care										
454425 Service	438,774-	421,098-	434,177-	474,980-	474,980-	218,484-	436,968-	460,422-	14,558	3.06-
454400 Other Health Care	438,774-	421,098-	434,177-	474,980-	474,980-	218,484-	436,968-	460,422-	14,558	3.06-
454000 Health Care Service	438,774-	421,098-	434,177-	474,980-	474,980-	218,484-	436,968-	460,422-	14,558	3.06-
450000 Public Charges for S	438,774-	421,098-	434,177-	474,980-	474,980-	218,484-	436,968-	460,422-	14,558	3.06-
460000 Interest and Other R										
466000 Other Misc. Revenue										
466125 Miscellaneous Reim	45,998-	42,906-	50,325-	82,501-	82,501-	22,296-	44,591-	54,337-	28,164	34.14-
466000 Other Misc. Revenue	46,070-	42,906-	50,325-	82,501-	82,501-	22,296-	44,591-	54,337-	28,164	34.14-
460000 Interest and Other R	46,070-	42,906-	50,325-	82,501-	82,501-	22,296-	44,591-	54,337-	28,164	34.14-
470000 Interdepartmental Re										
471000 Insurance & Empl Re										
471150 Dental Insurance	290,244-	278,462-	287,745-	316,653-	316,653-	143,888-	287,776-	306,948-	9,705	3.06-
471000 Insurance & Empl Re	290,244-	278,462-	287,745-	316,653-	316,653-	143,888-	287,776-	306,948-	9,705	3.06-
470000 Interdepartmental Re	290,244-	278,462-	287,745-	316,653-	316,653-	143,888-	287,776-	306,948-	9,705	3.06-
400000 Revenues	775,088-	742,466-	772,247-	874,134-	874,134-	384,667-	769,335-	821,707-	52,427	6.00-
500000 Expense/Expenditure										
510000 Personnel Related Ex										
512000 Benefits										
512100 General										
512125 Dental Insurance	660,047	680,481	658,528	834,034	834,034	341,039	682,079	783,353	50,681-	6.08-

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
512100 General	660,047	680,481	658,528	834,034	834,034	341,039	682,079	783,353	50,681-	6.08-
512000 Benefits	660,047	680,481	658,528	834,034	834,034	341,039	682,079	783,353	50,681-	6.08-
510000 Personnel Related Ex	660,047	680,481	658,528	834,034	834,034	341,039	682,079	783,353	50,681-	6.08-
530000 Operating Expenses										
531000 Purchased Services										
531400 Other Outside Serv										
531465 Insurance Adminis	34,441	34,359	37,274	40,100	40,100	18,962	37,925	38,354	1,746-	4.35-
531400 Other Outside Serv	34,441	34,359	37,274	40,100	40,100	18,962	37,925	38,354	1,746-	4.35-
531000 Purchased Services	34,441	34,359	37,274	40,100	40,100	18,962	37,925	38,354	1,746-	4.35-
535000 Bad Debt Expense										
535100 Bad Debt Expense						436	436			
535000 Bad Debt Expense						436	436			
530000 Operating Expenses	34,441	34,359	37,274	40,100	40,100	19,398	38,361	38,354	1,746-	4.35-
550000 Interdepartmental Ch										
550000 Interdepartmental Ch										
500000 Expense/Expenditure	694,488	714,839	695,803	874,134	874,134	360,437	720,440	821,707	52,427-	6.00-
Subtotal	80,599-	27,627-	76,444-			24,230-	48,895-			
800000 Net Position										
810000 Net Position										
810000 Net Position										
800000 Net Position										
401 Dental Insurance	80,599-	27,627-	76,444-			24,230-	48,895-			

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
Current Change in Fund Balance	80,599-	27,627-	76,444-			24,230-	48,895-			

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
402 Group Life										
400000 Revenues										
450000 Public Charges for S										
454000 Health Care Service										
454400 Other Health Care										
454425 Service	213,799-	210,170-	206,040-	181,062-	181,062-	100,210-	200,421-	200,742-	19,680-	10.87
454400 Other Health Care	213,799-	210,170-	206,040-	181,062-	181,062-	100,210-	200,421-	200,742-	19,680-	10.87
454000 Health Care Service	213,799-	210,170-	206,040-	181,062-	181,062-	100,210-	200,421-	200,742-	19,680-	10.87
450000 Public Charges for S	213,799-	210,170-	206,040-	181,062-	181,062-	100,210-	200,421-	200,742-	19,680-	10.87
460000 Interest and Other R										
466000 Other Miscellaneous										
466000 Other Miscellaneous	628-									
460000 Interest and Other R	628-									
470000 Interdepartmental Re										
471000 Insurance & Employe										
471200 Group Life Insuran	27,085-	27,848-	29,627-	30,839-	30,839-	15,368-	30,735-	32,725-	1,886-	6.12
471000 Insurance & Employe	27,085-	27,848-	29,627-	30,839-	30,839-	15,368-	30,735-	32,725-	1,886-	6.12
476000 Other Interdepartme										
476000 Other Interdepartme										
470000 Interdepartmental Re	27,085-	27,848-	29,627-	30,839-	30,839-	15,368-	30,735-	32,725-	1,886-	6.12
400000 Revenues	241,511-	238,017-	235,668-	211,901-	211,901-	115,578-	231,156-	233,467-	21,566-	10.18
500000 Expense/Expenditure										
510000 Personnel Related Ex										
512000 Benefits										

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
512100 General										
512130 Life Insurance	225,389	220,268	214,763	211,901	211,901	105,065	231,156	233,467	21,566	10.18
512100 General	225,389	220,268	214,763	211,901	211,901	105,065	231,156	233,467	21,566	10.18
512000 Benefits	225,389	220,268	214,763	211,901	211,901	105,065	231,156	233,467	21,566	10.18
510000 Personnel Related Ex	225,389	220,268	214,763	211,901	211,901	105,065	231,156	233,467	21,566	10.18
550000 Interdepartmental Ch										
550000 Interdepartmental Ch										
500000 Expense/Expenditure	225,389	220,268	214,763	211,901	211,901	105,065	231,156	233,467	21,566	10.18
Subtotal	16,122-	17,749-	20,904-			10,513-				
800000 Net Position										
810000 Net Position										
810000 Net Position										
800000 Net Position										
402 Group Life	16,122-	17,749-	20,904-			10,513-				
Current Change in Fund Balance	16,122-	17,749-	20,904-			10,513-				

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
403 Health Insurance										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411000 Property Tax Levy										
410000 Taxes										
450000 Public Charges for S										
454000 Health Care Service										
454400 Other Health Care										
454425 Service	2,187,284-	2,192,554-	2,340,926-	2,438,589-	2,438,589-	1,218,659-	2,437,319-	2,475,801-	37,212-	1.53
454400 Other Health Care	2,187,284-	2,192,554-	2,340,926-	2,438,589-	2,438,589-	1,218,659-	2,437,319-	2,475,801-	37,212-	1.53
454000 Health Care Service	2,187,284-	2,192,554-	2,340,926-	2,438,589-	2,438,589-	1,218,659-	2,437,319-	2,475,801-	37,212-	1.53
450000 Public Charges for S	2,187,284-	2,192,554-	2,340,926-	2,438,589-	2,438,589-	1,218,659-	2,437,319-	2,475,801-	37,212-	1.53
460000 Interest and Other R										
461000 Interest Income				70,000-	70,000-		70,000-	71,000-	1,000-	1.43
462000 Rent Revenue										
462100 Rent Revenue	69,697-	72,139-	71,808-	75,334-	75,334-	36,270-	72,540-	73,500-	1,834	2.43-
462000 Rent Revenue	69,697-	72,139-	71,808-	75,334-	75,334-	36,270-	72,540-	73,500-	1,834	2.43-
466000 Other Misc. Revenue										
466125 Miscellaneous Reim	51,810-	486-	256	1,500-	1,500-	720-	1,500-	1,500-		
466200 Employee Reimburse										
466203 Employee Fitness	39,190-	32,878-	49,808-							
466200 Employee Reimburse	39,190-	32,878-	49,808-							
466000 Other Misc. Revenue	91,628-	33,363-	49,553-	1,500-	1,500-	720-	1,500-	1,500-		
460000 Interest and Other R	161,325-	105,502-	121,360-	146,834-	146,834-	36,990-	144,040-	146,000-	834	.57-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
470000 Interdepartmental Re										
471000 Insurance & Employe										
471100 Health Insurance	11,750,908-	11,865,346-	12,534,054-	13,818,671-	13,818,671-	6,400,026-	12,800,052-	14,029,538-	210,867-	1.53
471000 Insurance & Employe	11,750,908-	11,865,346-	12,534,054-	13,818,671-	13,818,671-	6,400,026-	12,800,052-	14,029,538-	210,867-	1.53
470000 Interdepartmental Re	11,750,908-	11,865,346-	12,534,054-	13,818,671-	13,818,671-	6,400,026-	12,800,052-	14,029,538-	210,867-	1.53
400000 Revenues	14,099,517-	14,163,401-	14,996,341-	16,404,094-	16,404,094-	7,655,676-	15,381,411-	16,651,339-	247,245-	1.51
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511100 General										
511000 Wages										
512000 Benefits										
512100 General										
512120 Health Insurance	14,252,680	14,205,466	14,886,518	15,971,879	15,971,879	7,664,818	15,148,905	16,165,206	193,327	1.21
512165 Fitness Membershi	65,708	35,178	109,011							
512167 Health Plan Incen	16,733	16,240	15,750							
512100 General	14,335,122	14,256,884	15,011,279	15,971,879	15,971,879	7,664,819	15,148,905	16,165,206	193,327	1.21
512000 Benefits	14,335,122	14,256,884	15,011,279	15,971,879	15,971,879	7,664,819	15,148,905	16,165,206	193,327	1.21
510000 Personnel Related Ex	14,335,122	14,256,884	15,011,279	15,971,879	15,971,879	7,664,819	15,148,905	16,165,206	193,327	1.21
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531105 Consulting	34,929	37,210	41,471							

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
531100 Professional Servi	34,929	37,210	41,471							
531300 Ancillary Services										
531300 Ancillary Services										
531400 Other Outside Serv										
531400 Other Outside Serv										
531000 Purchased Services	34,929	37,210	41,471							
533000 General Operating										
533450 Fees & Permits										
533475 Assessment Fees	2,286	2,248	2,636							
533450 Fees & Permits	2,286	2,248	2,636							
533500 General Supplies										
533500 General Supplies										
533700 Office Supplies										
533700 Office Supplies										
533900 Other										
533900 Other	968									
533000 General Operating	3,253	2,248	2,636							
534000 Fixed Charges										
534100 Rentals										
534105 Rental of Buildin	69,075	72,139	71,808	75,334	75,334	42,315	72,360	73,500	1,834-	2.43-
534100 Rentals	69,075	72,139	71,808	75,334	75,334	42,315	72,360	73,500	1,834-	2.43-
534000 Fixed Charges	69,075	72,139	71,808	75,334	75,334	42,315	72,360	73,500	1,834-	2.43-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
530000 Operating Expenses	107,257	111,597	115,914	75,334	75,334	42,315	72,360	73,500	1,834-	2.43-
550000 Interdepartmental Ch										
553000 System Operation Ch										
553100 System Operation C										
553100 System Operation C										
553000 System Operation Ch										
556000 Other Interdepartme										
556100 Other Interdepartm										
556108 Employee Wages &	97,833	71,420	128,320							
556100 Other Interdepartm	97,833	71,420	128,320							
556000 Other Interdepartme	97,833	71,420	128,320							
550000 Interdepartmental Ch	97,833	71,420	128,320							
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										
500000 Expense/Expenditure	14,540,212	14,439,900	15,255,513	16,047,213	16,047,213	7,707,134	15,221,265	16,238,706	191,493	1.19
700000 Other Financing Uses										
720000 Transfer to Other Fu										
722000 Special Revenue Fun										
722000 Special Revenue Fun										
725000 Enterprise Fund										
725000 Enterprise Fund										

County of Sheboygan

Proposed Budget - Variance Report

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
726000 Internal Services F										
726000 Internal Services F										
720000 Transfer to Other Fu										
700000 Other Financing Uses										
Subtotal	440,695	276,499	259,173	356,881-	356,881-	51,458	160,146-	412,633-	55,752-	15.62
800000 Net Position										
810000 Net Position										
810100 Use of Net Position				356,881	356,881				356,881-	100.00-
810000 Net Position				356,881	356,881				356,881-	100.00-
800000 Net Position				356,881	356,881				356,881-	100.00-
403 Health Insurance	440,695	276,499	259,173			51,458	160,146-	412,633-	412,633-	
Current Change in Fund Balance	440,695	276,499	259,173			51,458	160,146-	412,633-	412,633-	15.62

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
404 Long Term Disability										
400000 Revenues										
460000 Interest and Other R										
466000 Other Miscellaneous										
466000 Other Miscellaneous										
460000 Interest and Other R										
470000 Interdepartmental Re										
471000 Insurance & Employe										
471000 Insurance & Employe										
470000 Interdepartmental Re										
400000 Revenues										
500000 Expense/Expenditure										
510000 Personnel Related Ex										
512000 Benefits										
512100 General										
512100 General										
512000 Benefits										
510000 Personnel Related Ex										
550000 Interdepartmental Ch										
550000 Interdepartmental Ch										
500000 Expense/Expenditure										
404 Long Term Disability										
Current Change in Fund Balance										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
405 Unemployment Compensation										
400000 Revenues										
460000 Interest and Other R										
460000 Interest and Other R										
470000 Interdepartmental Re										
471000 Insurance & Employe										
471350 Unemployment Insur										
471350 Unemployment Insur										
471000 Insurance & Employe										
470000 Interdepartmental Re										
400000 Revenues										
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511100 General										
511000 Wages										
512000 Benefits										
512100 General										
512145 Unemployment Comp	22,897		342	25,000	25,000	21,876	48,516	50,000	25,000	100.00
512100 General	22,897		342	25,000	25,000	21,876	48,516	50,000	25,000	100.00
512000 Benefits	22,897		342	25,000	25,000	21,876	48,516	50,000	25,000	100.00
510000 Personnel Related Ex	22,897		342	25,000	25,000	21,876	48,516	50,000	25,000	100.00
550000 Interdepartmental Ch										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
550000 Interdepartmental Ch										
500000 Expense/Expenditure	22,897		342	25,000	25,000	21,876	48,516	50,000	25,000	100.00
Subtotal	22,897		342	25,000	25,000	21,876	48,516	50,000	25,000	100.00
800000 Net Position										
810000 Net Position										
810100 Use of Net Position				25,000-	25,000-				25,000	100.00-
810000 Net Position				25,000-	25,000-				25,000	100.00-
800000 Net Position				25,000-	25,000-				25,000	100.00-
405 Unemployment Compensation	22,897		342			21,876	48,516	50,000	50,000	
Current Change in Fund Balance	22,897		342			21,876	48,516	50,000	50,000	100.00

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
406 Workmen's Compensation										
400000 Revenues										
460000 Interest and Other R										
466000 Other Miscellaneous										
466000 Other Miscellaneous										
460000 Interest and Other R										
470000 Interdepartmental Re										
471000 Insurance & Employe										
471300 Workers Compensati	559,722-	583,517-	544,706-	600,248-	600,248-	281,744-	564,963-	573,793-	26,455	4.41-
471000 Insurance & Employe	559,722-	583,517-	544,706-	600,248-	600,248-	281,744-	564,963-	573,793-	26,455	4.41-
470000 Interdepartmental Re	559,722-	583,517-	544,706-	600,248-	600,248-	281,744-	564,963-	573,793-	26,455	4.41-
400000 Revenues	559,722-	583,517-	544,706-	600,248-	600,248-	281,744-	564,963-	573,793-	26,455	4.41-
500000 Expense/Expenditure										
510000 Personnel Related Ex										
512000 Benefits										
512100 General										
512140 Worker's Compensa	355,472	162,540	582,219	597,748	597,748	267,111	522,993	572,293	25,455-	4.26-
512100 General	355,472	162,540	582,219	597,748	597,748	267,111	522,993	572,293	25,455-	4.26-
512000 Benefits	355,472	162,540	582,219	597,748	597,748	267,111	522,993	572,293	25,455-	4.26-
510000 Personnel Related Ex	355,472	162,540	582,219	597,748	597,748	267,111	522,993	572,293	25,455-	4.26-
530000 Operating Expenses										
531000 Purchased Services										
531400 Other Outside Serv										
531465 Insurance Adminis	1,513	1,347	1,041	2,500	2,500	100	1,500	1,500	1,000-	40.00-
531400 Other Outside Serv	1,513	1,347	1,041	2,500	2,500	100	1,500	1,500	1,000-	40.00-

County of Sheboygan

Proposed Budget - Variance Report

For 2026

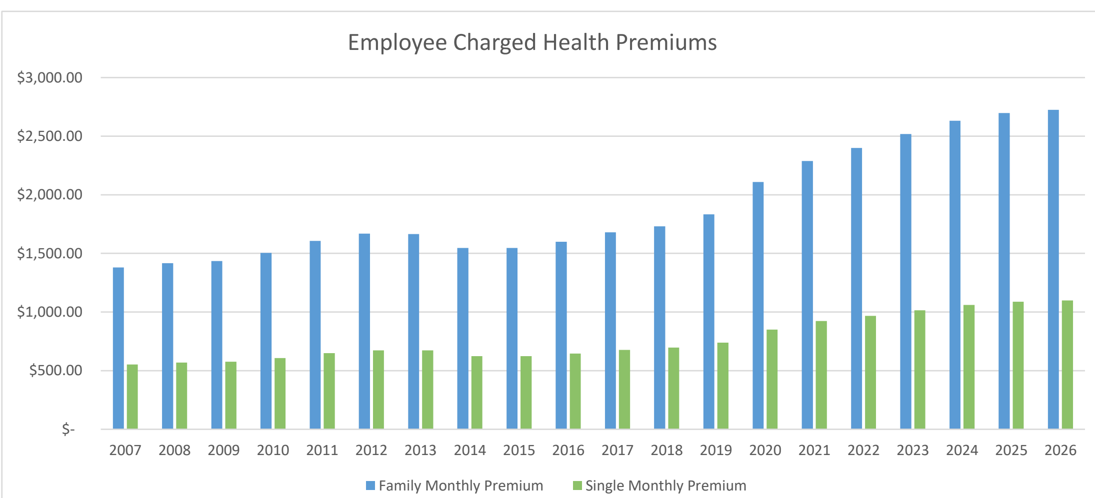
Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
531000 Purchased Services	1,513	1,347	1,041	2,500	2,500	100	1,500	1,500	1,000-	40.00-
530000 Operating Expenses	1,513	1,347	1,041	2,500	2,500	100	1,500	1,500	1,000-	40.00-
550000 Interdepartmental Ch										
550000 Interdepartmental Ch										
500000 Expense/Expenditure	356,985	163,887	583,260	600,248	600,248	267,211	524,493	573,793	26,455-	4.41-
Subtotal	202,737-	419,630-	38,554			14,534-	40,470-			
800000 Net Position										
810000 Net Position										
810000 Net Position										
800000 Net Position										
406 Workmen's Compensation	202,737-	419,630-	38,554			14,534-	40,470-			
Current Change in Fund Balance	202,737-	419,630-	38,554			14,534-	40,470-			

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
407 Vision - Supplemental										
400000 Revenues										
450000 Public Charges for S										
450000 Public Charges for S										
460000 Interest and Other R										
466000 Other Misc. Revenue										
466125 Miscellaneous Reim	74-	186-	186-			177-				
466000 Other Misc. Revenue	74-	186-	186-			177-				
460000 Interest and Other R	74-	186-	186-			177-				
400000 Revenues	74-	186-	186-			177-				
500000 Expense/Expenditure										
510000 Personnel Related Ex										
512000 Benefits										
512000 Benefits										
510000 Personnel Related Ex										
500000 Expense/Expenditure										
407 Vision - Supplemental	74-	186-	186-			177-				
Current Change in Fund Balance	74-	186-	186-			177-				

Sheboygan County: Employee Charged Health Premiums

(Gross Cost - based on allocated premiums)

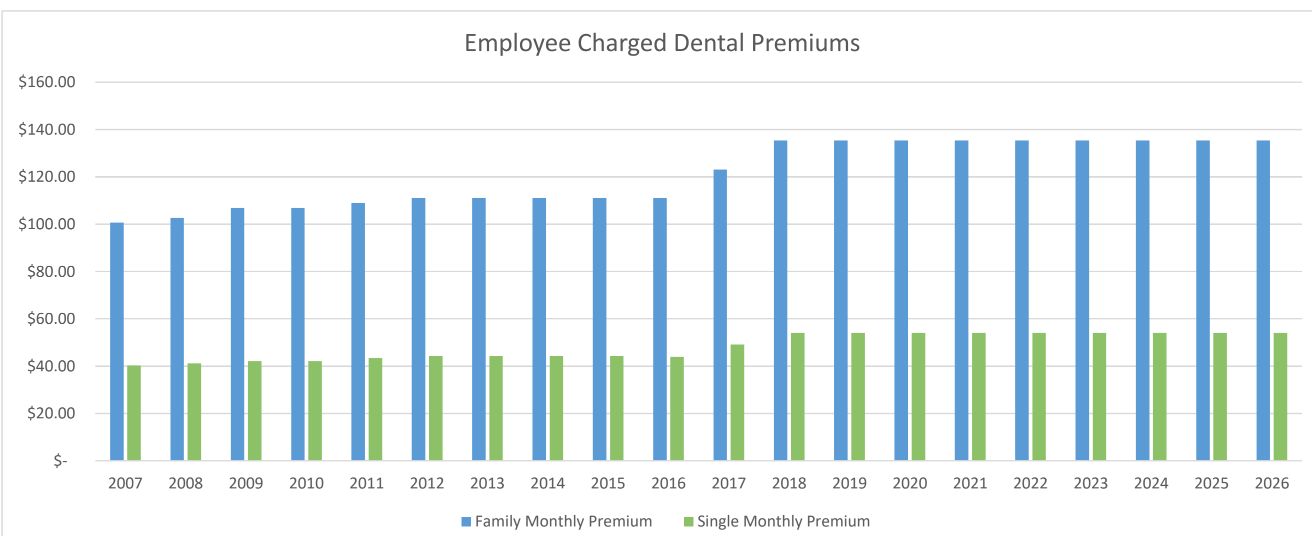
	Family				Single			
		Monthly Premium	$ Change From Prior Yr	% Change From Prior Yr		Monthly Premium	$ Change From Prior Yr	% Change From Prior Yr
	2007	$ 1,380.78			2007	$ 553.25		
	2008	$ 1,417.39	$ 37	2.7%	2008	$ 568.54	$ 15	2.8%
	2009	$ 1,435.72	$ 18	1.3%	2009	$ 576.31	$ 8	1.4%
	2010	$ 1,503.61	$ 68	4.7%	2010	$ 607.05	$ 31	5.3%
	2011	$ 1,607.53	$ 104	7.2%	2011	$ 649.00	$ 42	6.9%
	2012	$ 1,668.62	$ 61	4.1%	2012	$ 672.36	$ 23	3.6%
	2013	$ 1,665.80	$ (3)	-0.2%	2013	$ 672.36	$ -	0.0%
	2014	$ 1,546.57	$ (119)	-7.1%	2014	$ 623.19	$ (49)	-7.3%
	2015	$ 1,546.57	$ -	0.0%	2015	$ 623.19	$ -	0.0%
	2016	$ 1,600.00	$ 52	3.5%	2016	$ 645.00	$ 22	3.5%
	2017	$ 1,680.00	$ 80	5.0%	2017	$ 677.25	$ 32	5.0%
	2018	$ 1,730.40	$ 50	3.0%	2018	$ 697.57	$ 20	3.0%
	2019	$ 1,834.22	$ 104	6.0%	2019	$ 739.42	$ 42	6.0%
	2020	$ 2,109.36	$ 275	15.0%	2020	$ 850.33	$ 111	15.0%
	2021	$ 2,288.65	$ 179	8.5%	2021	$ 922.61	$ 72	8.5%
	2022	$ 2,399.54	$ 111	4.8%	2022	$ 967.31	$ 45	4.8%
	2023	$ 2,519.21	$ 120	5.0%	2023	$ 1,015.68	$ 48	5.0%
	2024	$ 2,632.17	$ 113	4.5%	2024	$ 1,061.06	$ 45	4.5%
	2025	$ 2,697.97	$ 66	2.5%	2025	$ 1,087.59	$ 27	2.5%
Proposed	2026	$ 2,724.95	$ 27	1.0%	2026	$ 1,098.47	$ 11	1.0%

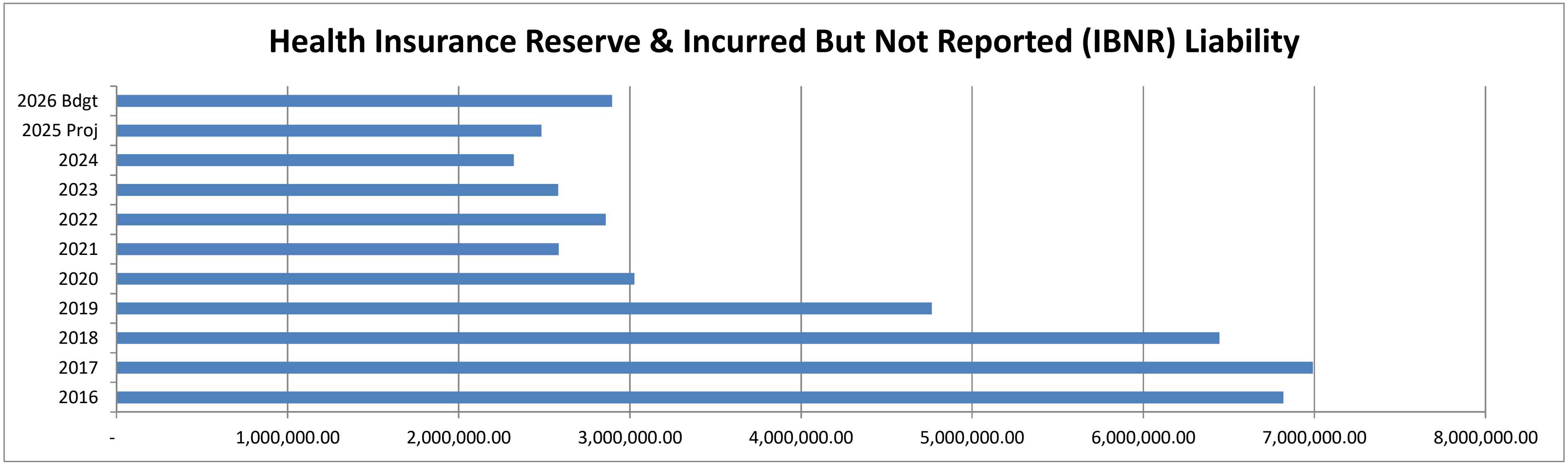


Sheboygan County: Employee Charged Dental Premiums

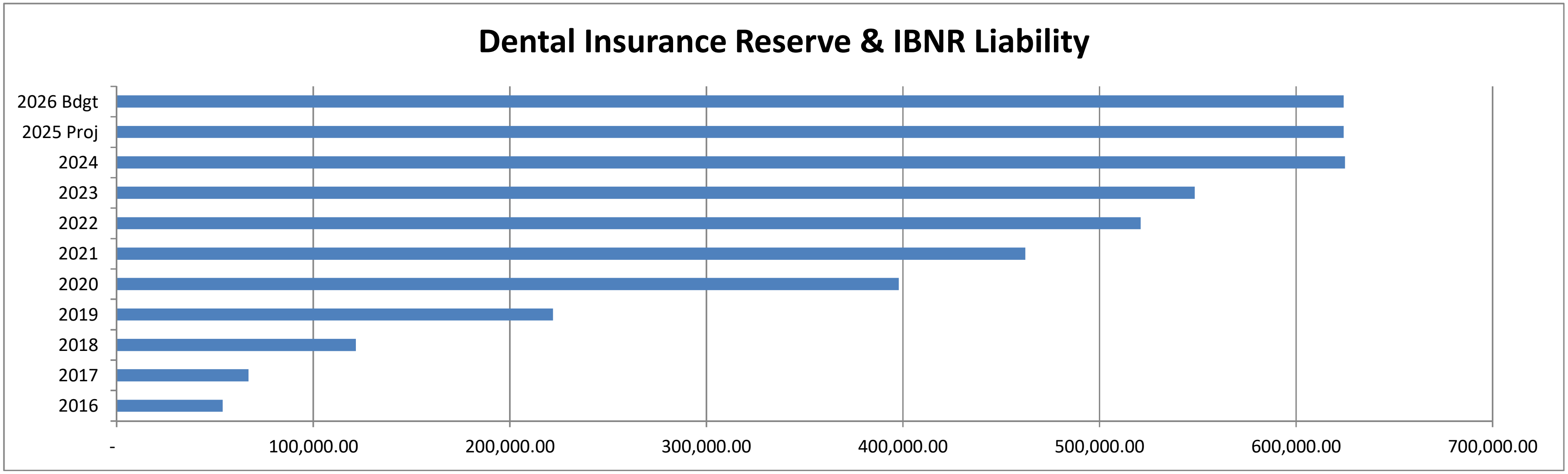
(Gross Cost - based on allocated premiums)

		Family				Single		
		Monthly Premium	$ Change From Prior Yr	% Change From Prior Yr		Monthly Premium	$ Change From Prior Yr	% Change From Prior Yr
	2007	$ 100.69			2007	$ 40.27		
	2008	$ 102.77	$ 2	2.1%	2008	$ 41.14	$ 1	2.2%
	2009	$ 106.77	$ 4	3.9%	2009	$ 42.14	$ 1	2.4%
	2010	$ 106.77	$ -	0.0%	2010	$ 42.14	$ -	0.0%
	2011	$ 108.85	$ 2	1.9%	2011	$ 43.47	$ 1	3.2%
	2012	$ 111.02	$ 2	2.0%	2012	$ 44.33	$ 1	2.0%
	2013	$ 111.02	$ -	0.0%	2013	$ 44.33	$ -	0.0%
	2014	$ 111.02	$ -	0.0%	2014	$ 44.33	$ -	0.0%
	2015	$ 111.02	$ -	0.0%	2015	$ 44.33	$ -	0.0%
	2016	$ 111.00	$ -	0.0%	2016	$ 44.00	$ -	-0.7%
	2017	$ 123.12	$ 12	10.9%	2017	$ 49.16	$ 5	11.7%
	2018	$ 135.38	$ 12	10.0%	2018	$ 54.05	$ 5	9.9%
	2019	$ 135.38	$ -	0.0%	2019	$ 54.05	$ -	0.0%
	2020	$ 135.38	$ -	0.0%	2020	$ 54.05	$ -	0.0%
	2021	$ 135.38	$ -	0.0%	2021	$ 54.05	$ -	0.0%
	2022	$ 135.38	$ -	0.0%	2022	$ 54.05	$ -	0.0%
	2023	$ 135.38	$ -	0.0%	2023	$ 54.05	$ -	0.0%
	2024	$ 135.38	$ -	0.0%	2024	$ 54.05	$ -	0.0%
	2025	$ 135.38	$ -	0.0%	2025	$ 54.05	$ -	0.0%
Proposed	2026	$ 135.38	$ -	0.0%	2026	$ 54.05	$ -	0.0%

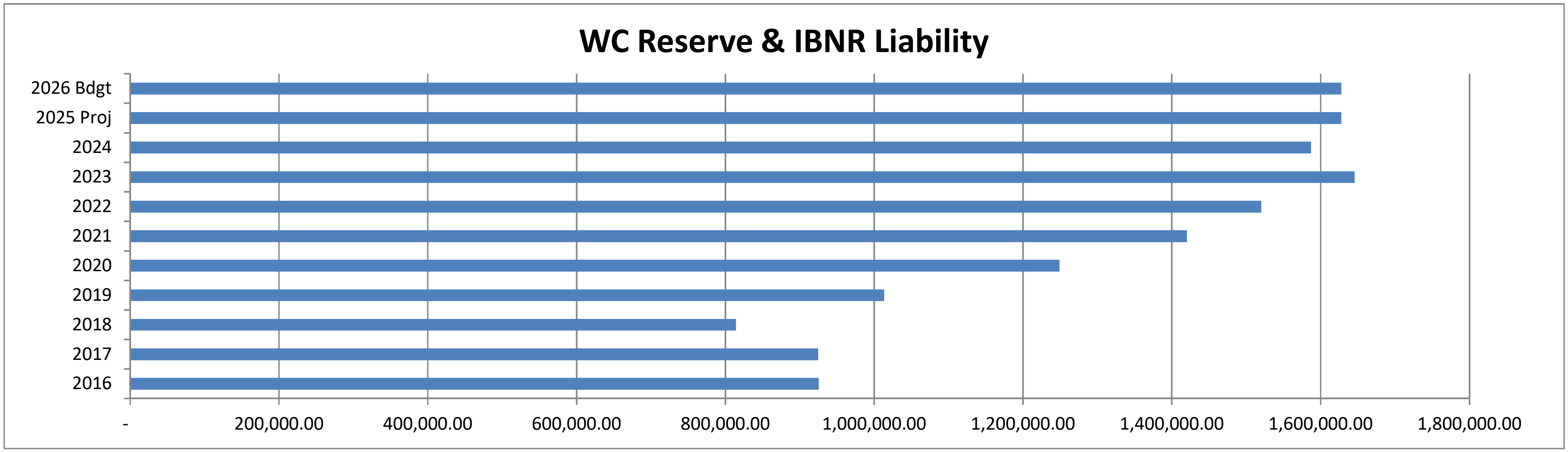


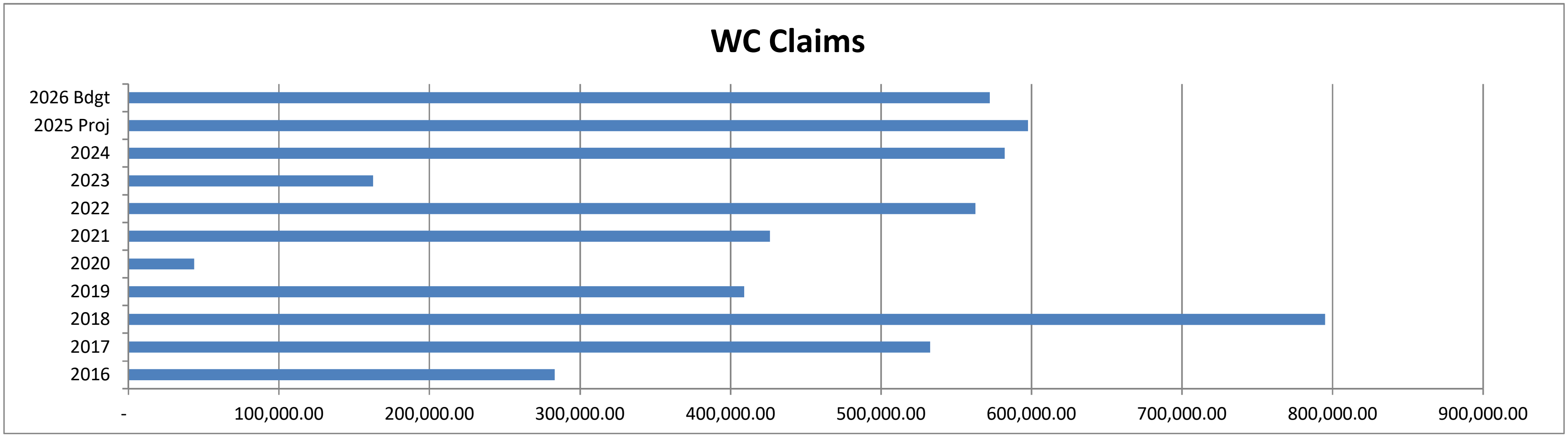


Premiums have been budgeted with a 1.0% increase.
The Health Insurance projected fund balance for 2025 is $2,482,864. As of 2020, we no longer carry an IBNR liability for Health.
The 2026 budgeted unrestricted fund balance is $2,895,497. Per Fund Balance Policy, 15% of the 2025 budgeted expenses would be $2,435,988

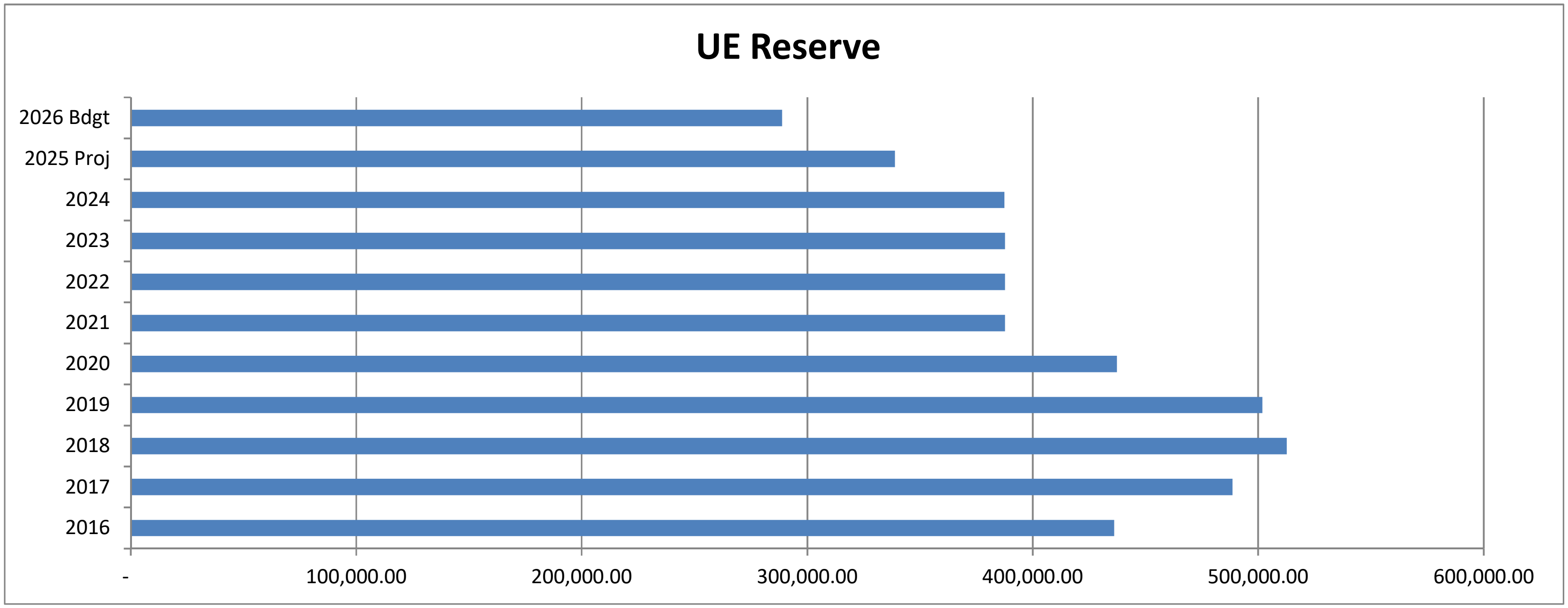


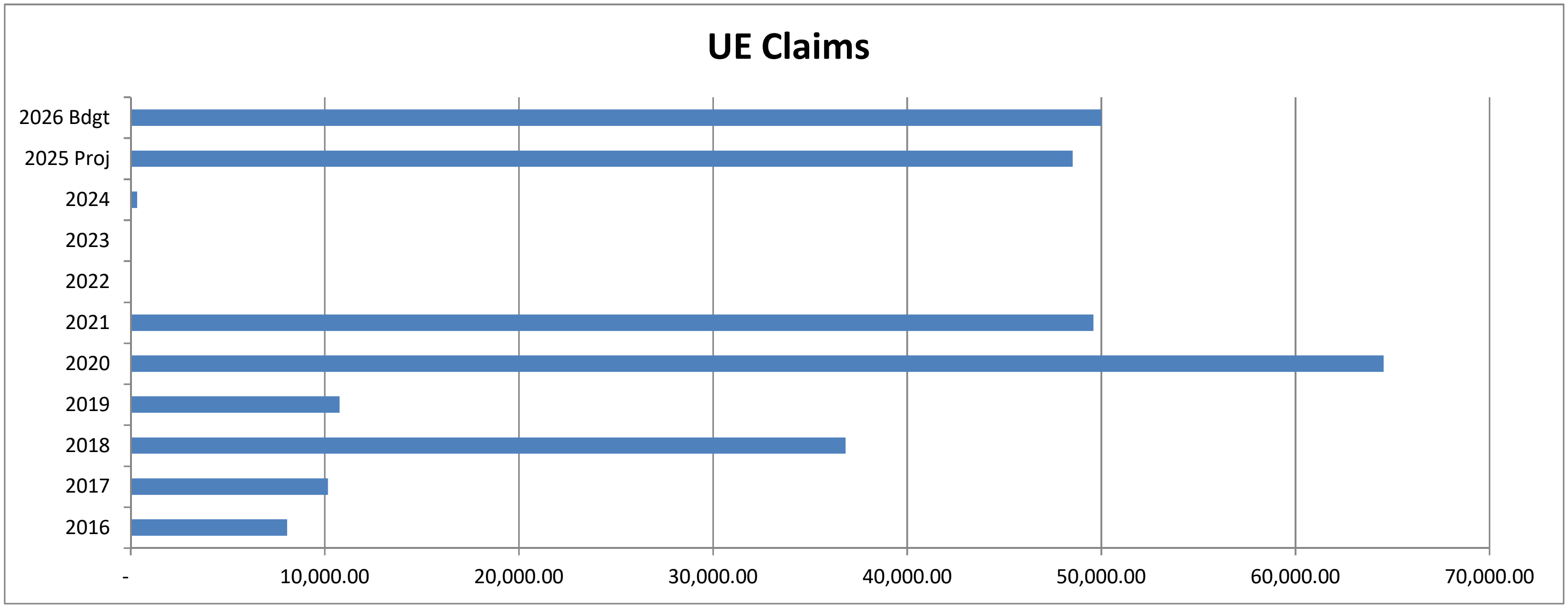
No change to premiums are proposed for 2026.
The Dental Insurance projected fund balance for 2025 is $624,325. The IBNR liability is $50,000.
Per Fund Balance Policy, 30% of 2026 budgeted expenses would be $246,512.





Premiums for Worker's Compensation were held static from 2025 levels.
The Workers Comp projected fund balance for 2025 is $1,627,665. IBNR is $156,151.
Per Fund Balance Policy, 30% of 2026 budgeted expenditures would be $172,138.
Workers Compensation is charged to the departments through the payroll system. Rates are set per employee groupings based on risk factors for the activities performed in that position.





No changes for the Departments is proposed for 2025. The credit balance held by the State from which claims have been paid since 2022 has been exhausted. Any claims above this credit are now paid from fund balance.
The Unemployment projected fund balance for 2025 is $338,843. For 2026, budgeted fund balance is $288,843.
Per fund balance policy, 30% of 2026 budget expenditures would be $15,000.

EMPLOYEE BENEFITS BUDGET

PERFORMANCE MEASURES

BENEFITS & INSURANCES

A. Health Insurance

B. Dental Insurance

C. Vision Insurance

D. Long Term Disability Insurance

E. Life Insurance: WRS

F. Whole Life Insurance: Boston Mutual

G. Flexible Spending Account: Employee Benefits Company (EBC)

H. Teledoc

I. Annual Wellness Exams

J. Worker's Compensation

WELLNESS

A. Marquee Health Wellness Program

B. Fitness

C. InHealth Clinic Usage

D. Employee Assistance Program

A. Health Insurance: WCA Group Health Trust
Premiums: 15% of cost to employee (with Annual Wellness Exam)
Premiums: 20% of cost to employee (without Annual Wellness Exam)

	Family w/Exam (15%)	Single w/Exam (15%)	Family (17.5%)	Single (17.5%)	Family w/o Exam (20%)	Single w/o Exam (20%)
2016 Total Monthly Premium	$ 1,600	$ 645	$ 1,600	$ 645	$ 1,600	$ 645
Monthly Employee Premium Share	$ 240	$ 97	$ 280	$ 113	$ 320	$ 129
Monthly County Premium Share	$ 1,360	$ 548	$ 1,320	$ 532	$ 1,280	$ 516
2017 Total Monthly Premium	$ 1,680	$ 677	$ 1,680	$ 677	$ 1,680	$ 677
Monthly Employee Premium Share	$ 252	$ 102	$ 294	$ 119	$ 336	$ 135
Monthly County Premium Share	$ 1,428	$ 576	$ 1,386	$ 559	$ 1,344	$ 542
2018 Total Monthly Premium	$ 1,730	$ 698			$ 1,730	$ 698
Monthly Employee Premium Share	$ 260	$ 105			$ 303	$ 122
Monthly County Premium Share	$ 1,471	$ 593			$ 1,428	$ 575
2019 Total Monthly Premium	$ 1,834	$ 739			$ 1,834	$ 739
Monthly Employee Premium Share	$ 275	$ 111			$ 367	$ 148
Monthly County Premium Share	$ 1,559	$ 629			$ 1,467	$ 592
2020 Total Monthly Premium	$ 2,109	$ 850			$ 2,109	$ 850
Monthly Employee Premium Share	$ 316	$ 128			$ 422	$ 170
Monthly County Premium Share	$ 1,793	$ 723			$ 1,687	$ 680
2021 Total Monthly Premium	$ 2,289	$ 923			$ 2,289	$ 923
Monthly Employee Premium Share	$ 343	$ 138			$ 458	$ 185
Monthly County Premium Share	$ 1,945	$ 784			$ 1,831	$ 738
2022 Total Monthly Premium	$ 2,400	$ 967			$ 2,400	$ 967
Monthly Employee Premium Share	$ 360	$ 145			$ 480	$ 193
Monthly County Premium Share	$ 2,040	$ 822			$ 1,920	$ 774
2023 Total Monthly Premium	$ 2,520	$ 1,016			$ 2,520	$ 1,016
Monthly Employee Premium Share	$ 378	$ 152			$ 504	$ 203
Monthly County Premium Share	$ 2,142	$ 863			$ 2,016	$ 813
2024 Total Monthly Premium	$ 2,632	$ 1,061			$ 2,632	$ 1,061
Monthly Employee Premium Share	$ 395	$ 159			$ 526	$ 212
Monthly County Premium Share	$ 2,237	$ 902			$ 2,106	$ 849
2025 Total Monthly Premium	$ 2,698	$ 1,088			$ 2,698	$ 1,088
Monthly Employee Premium Share	$ 405	$ 163			$ 540	$ 218
Monthly County Premium Share	$ 2,293	$ 924			$ 2,158	$ 870
2026 Proposed Total Monthly Premium	$ 2,725	$ 1,098			$ 2,725	$ 1,098
Monthly Employee Premium Share	$ 405	$ 163			$ 540	$ 218
Monthly County Premium Share	$ 2,320	$ 935			$ 2,185	$ 880

B. Dental Insurance: Delta Dental Participation	
2016	
Single	324
Family	422
Retiree	23
2017	
Single	218
Family	408
Retiree	24
2018	
Single	218
Family	400
Retiree	23
2019	
Single	219
Family	391
Retiree	27
2020	
Single	208
Family	388
Retiree	26
2021	
Single	231
Family	384
Retiree	25
2022	
Single	216
Family	370
Retiree	26
2023	
Single	249
Family	344
Retiree	47
2024	
Single	268
Family	355
Retiree	45
2025 YTD June	
Single	273
Family	336
Retiree	40

B. Dental Insurance: Delta Dental Premiums: 60% cost to employee				
	Family	**Single**	**WPPA Family**	**WPPA Single**
2016 Total Monthly Premium	$ 111	$ 44	$ 111	$ 44
Monthly Employee Premium Share	$ 67	$ -	$ 67	$ -
Monthly County Premium Share	$ 44	$ 44	$ 44	$ 44
2017 Total Monthly Premium	$ 123	$ 49	$ 123	$ 49
Monthly Employee Premium Share	$ 74	$ 30	$ 74	$ -
Monthly County Premium Share	$ 49	$ 20	$ 49	$ 49
2018 Total Monthly Premium	$ 135	$ 54	$ 135	$ 54
Monthly Employee Premium Share	$ 81	$ 32	$ 81	$ -
Monthly County Premium Share	$ 54	$ 22	$ 54	$ 54
2019 Total Monthly Premium	$ 135	$ 54	$ 135	$ 54
Monthly Employee Premium Share	$ 81	$ 32	$ 81	$ 32
Monthly County Premium Share	$ 54	$ 22	$ 54	$ 22
2020 Total Monthly Premium	$ 135	$ 54	$ 135	$ 54
Monthly Employee Premium Share	$ 81	$ 32	$ 81	$ 32
Monthly County Premium Share	$ 54	$ 22	$ 54	$ 22
2021 Total Monthly Premium	$ 135	$ 54	$ 135	$ 54
Monthly Employee Premium Share	$ 81	$ 32	$ 81	$ 32
Monthly County Premium Share	$ 54	$ 22	$ 54	$ 22
2022 Total Monthly Premium	$ 135	$ 54	$ 135	$ 54
Monthly Employee Premium Share	$ 81	$ 32	$ 81	$ 32
Monthly County Premium Share	$ 54	$ 22	$ 54	$ 22
2023 Total Monthly Premium	$ 135	$ 54	$ 135	$ 54
Monthly Employee Premium Share	$ 81	$ 32	$ 81	$ 32
Monthly County Premium Share	$ 54	$ 22	$ 54	$ 22
2024 Proposed Total Monthly Premium	$ 135	$ 54	$ 135	$ 54
Monthly Employee Premium Share	$ 81	$ 32	$ 81	$ 32
Monthly County Premium Share	$ 54	$ 22	$ 54	$ 22
2025 Total Monthly Premium	$ 135	$ 54	$ 135	$ 54
Monthly Employee Premium Share	$ 81	$ 32	$ 81	$ 32
Monthly County Premium Share	$ 54	$ 22	$ 54	$ 22

C. Vision Insurance: Delta Vision Participation	
2016	
Single	113
Family	187
2017	
Single	115
Family	203
2018	
Single	124
Family	205
2019	
Single	131
Family	218
2020	
Single	130
Family	228
2021	
Single	130
Family	237
2022	
Single	136
Family	243
2023	
Single	180
Family	227
2024	
Single	197
Family	247
2025 YTD June	
Single	207
Family	241

C. Vision Insurance: Delta Vision Premiums: 100% cost to employee		
	Family	**Single**
2016	$21.04	$8.45
2017	$21.04	$8.45
2018	$21.04	$8.45
2019	$21.04	$8.45
2020	$21.04	$8.45
2021	$21.04	$8.45
2022	$21.04	$8.45
2023	$21.04	$8.45
2024	$21.04	$8.45
2025	$21.04	$8.45

New Vendor: NVA			Materials Only	
	Family	**Single**	**Family**	**Single**
2026 Proposed	$16.51	$6.63	10.78	4.33

D. Long Term Disability: New York Life Participation	
2016	592
2017	669
2018	635
2019	615
2020	583
2021	522
2022	511
2023	553
2024	545
2025 YTD June	520

E. Life Insurance: Wisconsin Retirement System Employee Trust Fund Participation							
	Basic Life	**Supplemental**	**Add 'l Life 1**	**Add 'l Life 2**	**Add 'l Life 3**	**Sp/Dep Ins. 1**	**Sp/Dep Ins. 2**
2015	622	330	91	23	157	91	242
2016	639	352	92	32	163	93	251
2017	620	342	84	34	167	93	234
2018	617	341	86	35	165	82	237
2019	622	341	81	35	172	86	235
2020	613	324	74	36	158	84	228
2021	599	318	71	34	151	77	227
2022	569	298	70	39	154	72	212
2023	599	300	62	39	148	73	205
2024	583	292	63	34	148	74	191
2025 YTD June	589	276	64	28	138	70	183

F. Whole Life Insurance: Boston Mutual Participation	
2018	23
2019	27
2020	37
2021	35
2022	35
2023	30
2024	27
2025 YTD June	22

G. BESTFlex: Employee Benefits Corporation Participation		
	Health Care	**Dependent Care**
2015	203	18
2016	194	21
2017	163	18
2018	179	19
2019	164	25
2020	171	27
2021	150	21
2022	154	23
2023	180	22
2024	207	21
2025 YTD June	148	15

H. Teledoc: WCA Group Health Trust

	Total Net Savings (Per Episode)	Annualized Utilization	Visits
2021			
General Medical	$ 20,592	20.8%	44
Mental Health	$ 372	9.4%	4
Dermatology	$ 289	9.4%	5
2022			
General Medical	$ 48,625	28.7%	103
Mental Health	$ 2,044	30.7%	22
Dermatology	$ 1,498	16.7%	26
2023			
General Medical	$ 126,520	43.9%	268
Mental Health	$ 7,805	13.7%	84
Dermatology	$ 2,796	4.6%	28
2024			
General Medical	$ 103,040	34.0%	220
Mental Health	$ 6,065	10.7%	69
Dermatology	$ 3,096	4.8%	31
2025 YTD June			
General Medical	$ 53,191	41.9%	114
Mental Health	$ 4,444	18.7%	51
Dermatology	$ 1,598	5.9%	16

I. Biometrics & Health Risk Assessment (HRA) Participation				
Plan Year	**Eligible to Participate**	**Total HRA Questionnaire**	**Total Biometrics**	**Completed Both**
2015		638	659	629
2016		647	654	638
2017	715	618	608	599
2018	679	589	589	577
2019	680	603	598	588
2020	682	562	574	551
2021	621	581	573	573
2022	632	581	569	568
2023	635	595	582	582

I. Annual Wellness Exams		
Plan Year	**Eligible to Participate**	**Total Annual Wellness Exam**
2024	627	494
2025	657	491

2026 Employee + Spouse participation

J. Worker’s Compensation: Aegis Corporation, A Charles Taylor Company			
	Total Claims Incurred	**Remaining Open Claims**	**Total Days Lost**
2016	51	0	88
2017	52	0	25
2018	61	1	154
2019	49	3	35
2020	68	20	91
2021	72	10	52
2022	59	14	35
2023	74	12	117
2024	74	1	243

A. Champion You Wellness Program: Healics Participation & Expenses				
	Bronze $50	**Silver $75**	**Gold $100**	**Total**
2018				
Participants	181	71	42	294
Payout	$ 9,050	$ 5,325	$ 4,200	$ 18,575
2019				
Participants	192	61	43	296
Payout	$ 9,600	$ 4,575	$ 4,300	$ 18,475
2020				
Participants	233	51	28	312
Payout	$ 11,650	$ 3,825	$ 2,800	$ 18,275
2021				
Participants	168	48	24	240
Payout	$ 8,400	$ 3,600	$ 2,400	$ 14,400
2022				
Participants	163	48	24	235
Payout	$ 8,150	$ 3,600	$ 2,400	$ 14,150
2023				
Participants	94	28	25	147
Payout	$ 4,700	$ 2,100	$ 2,500	$ 9,300

A. Wellness Program: Marquee Health Participation & Expenses				
	Bronze $50	**Silver $75**	**Gold $100**	**Total**
2023				
Participants	25	28	94	147
Payout	$ 1,250	$ 2,100	$ 9,400	$ 12,750
Sheboygan County selected as a 2024 Marquee Health Excellence in Wellness award winner!				

B. Fitness Reimbursement Program
Participation & Expenses

	YMCA Single (18-26 or 65+)	**YMCA** Single	**YMCA** Couple	**YMCA** Family	**Planet Fitness** (EE Only)	**Other Fitness Centers** (EE Only)	**Sheriff LEC & DC** (EE Only)	**Total Participation**	**Total Expenses**
2015	3	38	27	45	67			180	$ 28,644
2016	1	47	21	46	37			152	$ 47,847
2017	1	22	13	27	18			81	$ 54,435
2018	3	47	27	41	38			156	$ 48,463
2019	2	36	21	49	44			152	$ 57,226
2020	0	38	22	45	48			153	$ 56,600
2021	0	17	5	27	21			70	$ 28,669
2022	2	17	5	44	12	10		90	$ 39,660
2023	3	13	12	28	39	12		107	$ 32,473
2024	2	27	15	36	47	18		145	$ 51,367

C. Sheboygan InHealth Clinic: Healics Patient Appointments: (no cost to employees)	
2015	154
2016	194
2017	221
2018	209
2019	186
2020	104
2021	115
2022	212

C. Sheboygan InHealth Clinic: Solidaritus Patient Appointments: (no cost to employees)	
2023	340
2024	595
2025 YTD June	816

Management changed to Solidaritus
2023 - Chiropractic & DM decreased, lab usage declined due to the change to established patients only

D. Employee Assistance Program: Aurora Utilization							
	Self-Referral Cases	**Work Life Balance Cases**	**Supervisory Referral Cases**	**In Person**	**Telephone/Video**	**Cases Resolved within EAP**	**Cased Referred beyond EAP**
2016	46	14	3	64%	36%	77%	23%
2017	40	16	5	73%	27%	81%	18%
2018	26	11	1	69%	31%	52%	29%
2019	48	9	1	73%	27%	83%	17%
2020	24	5	1	57%	44%	84%	16%
2021	23	10	1	23%	77%	78%	22%

D. Employee Assistance Program: ComPsych Utilization							
	EAP	**Family Source**	**Financial Connect**	**Health & Wellness**	**Legal Connect**	**Total Cases**	**Utilization Rate**
2022	29	4	1	3	4	41	8.82%
2023	41	19	14	12	44	130	18.98%
2024	87	13	22	35	39	196	58.16%
2025 YTD June	17	5	1	15	8	46	28.88%

ANNUAL REPORT ON HEALTH INSURANCE

Section 2.12(5) of the County Code requires the Human Resources Committee to prepare an annual report in advance of each October County Board meeting summarizing the actual cost of employee health insurance, computing the cost into a monthly rate into various category groups, and recommending rates into the future for single and family groups.

This report and the recommendations were required as part of the necessary administration of the County's self-insurance program. Through the adoption of Resolution No. 21 (2015/16), the County Board determined that it was in the County's best interests to pool its self-insurance program with other counties through the Wisconsin Counties Association Group Health Trust. As a result, Group Health Trust, a fully insured program now assists the County with establishing the annual cost of health insurance.

Sheboygan County is nearing the ninth full year of participation in the Group Health Trust, which has proven to provide Sheboygan County and the employees excellent services. The Group Health Trust's renewal rate of the Sheboygan County Health Plan for 2026 is 0.0%. The Finance Department recommends a health insurance budget increase at 1.0%. This recommendation aligns premium cost and contributions eliminating utilization of the fund balance in 2025. The Human Resources Committee supports the Finance Department recommendation.

Respectfully submitted this 21st day of October, 2025.

SHEBOYGAN COUNTY HUMAN RESOURCES COMMITTEE

Edward Procek, Chairperson	Christian Ellis, Vice-Chairperson
Charlette Nennig, Secretary	Thomas Wegner, Supervisor
Carl Nonhof, Supervisor	

ADDENDUM A

Recommended monthly premium rates for calendar year 2026 are as follows:

Medical and Dental Monthly Premium Rates

		2025	2026	Dollar Increase / Month	% Increase
Employee Health	Family	$ 2,697.97	$2,724.95	$ 26.98	1.0%
	Single	$ 1,087.59	$1,098.47	$ 10.88	1.0%
Employee Dental	Family	135.38	135.38	$ -	0.0%
	Single	54.05	54.05	$ -	0.0%
COBRA Health	Family	$ 2,751.93	$2,779.45	$ 27.52	1.0%
	Single	$ 1,109.34	$1,120.44	$ 11.10	1.0%
COBRA / Retiree Dental	Family	138.09	138.09	$ -	0.0%
	Single	55.13	55.13	$ -	0.0%