**NOTICE OF MEETING**

HUMAN RESOURCES COMMITTEE
**September 14, 2026 3:30 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 24, 2026

Rocky Knoll Health Care Center Administrator, Kayla Clinton
- Consideration of Pay Exception - Hire Above the Control Point, contingent on Health Care Center Committee Approval

Building Services Director, Kevin Dulmes
- Consideration of Out of Cycle Adjustments

Treasurer, Laura Henning-Lorenz
- Consideration of a change to the Table of Organization
- Consideration of Promotions (2)
- Consideration of Out of Cycle Adjustment

Finance Director, James Webb
- Consideration of Out of Cycle Adjustment
- Consideration of Vacant Position Request

Human Resources Director, Dave Loomis
- Consideration of 2027 Human Resources Department Budget
- Consideration of 2027 Employee Benefits Budget
- Consideration of Annual Report on Health Insurance
- Human Resources Department Updates and Comments

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

*Posted September 11, 2026 at 3:00 PM*

Consideration of Next Meeting

Adjourn

Prepared by:

| | |
|---|---|
| Dave Loomis | Wendy Schobert |
| Recording Secretary | 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.

**SHEBOYGAN COUNTY HUMAN RESOURCES COMMITTEE**
**MEETING MINUTES**

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

**August 24, 2026** **Called to Order: 3:30 PM** **Adjourned: 4:16 PM**

MEMBERS PRESENT: Chair Wendy Schobert, Vice Chair Henry Nelson, Member(s) Char Nennig, Stephanie Arndt

**Remote**: None

MEMBERS ABSENT: Secretary Christian Ellis

ALSO PRESENT: **In Person:** Judy Nelson, Dave Loomis

**Remote:** Kayla Clinton, Rebecca Clarke

Chair Schobert called the meeting to order at 3:30 PM, in Conference Room 302 of the Administration Building. Chair Schobert confirmed the meeting was posted August 21, 2026 at 4:00 PM, in compliance with the open meeting law.

A motion to approve the meeting minutes of the August 10, 2026 meeting was made by Supervisor Nelson. Supervisor Nennig seconded the motion. Motion carried.

Rocky Knoll Health Care Center Administrator, Kayla Clinton

- Requested approval of a Change to the Table of Organization. A motion to approve was made by Supervisor Nennig. Supervisor Nelson seconded the motion. Motion carried.
- Requested approval of a Vacant Position Request. A motion to approve was made by Supervisor Nelson. Supervisor Arndt seconded the motion. Motion carried.
- Requested approval of a Pay Exception - Hire Above the Control Point. A motion to approve was made by Supervisor Nelson. Supervisor Nennig seconded the motion. Motion carried.

Human Resources Director, Dave Loomis

- Requested approval of Policy 608 Meal Allowance / Expense Reimbursement. A motion to approve was made by Supervisor Nelson. Supervisor Nennig seconded the motion. Motion carried.
- Provided updates and comments on the activities of the Human Resources Department.

A motion to approve the vouchers was made by Supervisor Nelson. Supervisor Arndt seconded the motion. Motion carried.

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

The Committee scheduled the next meeting for September 14, 2026 at 3:30PM in Room 302 of the Administration Building, 508 New York Ave., Sheboygan, WI 53081.

A motion to adjourn was made by Supervisor Nelson. Supervisor Arndt seconded the motion. Motion carried with adjournment at 4:16 PM.

David Loomis
Recording Secretary

Christian Ellis
Secretary

## REQUEST FOR CHANGE IN DEPARTMENTAL TABLE OF ORGANIZATION

| **Department: County Treasurer and Real Property Listing Office** | |
|---|---|
| **Request Date: 08/20/2026** | **Effective Date: 01/01/2027** |

*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** |
| County Treasurer | 1 | | 1 | 1 | | 1 |
| Deputy Treasurer | 1 | | 1 | 1 | | 1 |
| Land Description Technician | 1 | | 1 | 0 | | 0 |
| Land Description Specialist | 1 | | 1 | 0 | | 0 |
| Land Description Technician/Specialist | 0 | | 0 | 2 | | 2 |
| Accounting Technician | 2 | | 2 | 0 | | 0 |
| Accounting Specialist | 1 | | 1 | 0 | | 0 |
| Accounting Technician/Specialist/Sr. Accounting Specialist | 0 | | 0 | 3 | | 3 |
| Casual | | 1 | .5 | | 1 | .5 |
| | | | | | | |
| **TOTALS** | 7 | 1 | 7.5 | 7 | 1 | 7.5 |

**RATIONALE**

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

Our office requires greater flexibility in its staffing structure to appropriately recognize and advance employees whose responsibilities have expanded. Several members of the accounting team took on significantly more complex and sustained work during the Tyler Munis implementation in 2025 than originally anticipated. Since going live on January 1, 2026, staff have continued to manage ongoing system adjustments and issue resolution. At the same time, we are now preparing for another major technology transition as the land records enterprise system migrates to a cloud-based platform. These overlapping, high-impact projects have materially increased the scope and technical demands placed on key positions, making the requested table-of-organization changes both necessary and timely.

**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.)

There are no new positions being created.

**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* |
|---|---|---|---|
| N/A | | | |
| | | | |
| | | | |
| | | | |
| | | | |

**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.

| |
|---|
| Staff in our office are managing substantial and ongoing operational demands associated with major system transitions. Following the January 2026 go-live of Tyler Munis, team members have continued to address post-implementation adjustments, troubleshoot issues, and refine processes. They are now simultaneously preparing for another significant technology change as our land records enterprise system migrates to a cloud-based platform. These back-to-back projects require sustained focus, adaptability, and a high level of technical engagement. Providing greater flexibility in promotional pathways will support retention, reinforce stability within the department, and acknowledge the increased complexity of the work being performed. |

**ACTION TAKEN**

Department Head Signature Laura Henning-Lorenz Date: 08/20/2026

Liaison Committee Signature Vern Koch Date: 8/26/26

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*

# SHEBOYGAN COUNTY

**David Loomis, Director**
*Human Resources Department*

**To:** Human Resources Committee

**From:** David Loomis, HR Director

**Date:** September 14, 2026

**Re:** Proposed 2027 Budget for Human Resources

Enclosed is the 2027 Human Resources Department budget request. The total proposed budget is **$1,218,416**. The tax levy allocation is **$803,181**, and the proposed budget returns **$26,090** to the County.

**Department Priorities**

- Reduce overall and early-tenure turnover through targeted recruitment, onboarding, retention, and departmental workforce strategies.
- Improve recruitment effectiveness, time to fill, and new-hire retention.
- Implement the County's uniform Sick Leave Program and Short-Term Disability Program.
- Strengthen supervisor accountability, leadership development, and performance management.
- Expand HR data reporting and departmental workforce scorecards.

**Key Performance Measurements**

- **Turnover:** Percentage of employees separating from the County relative to average headcount.
- **Early-Tenure Turnover:** Percentage of new hires separating with less than 12 months of service.
- **Time to Fill:** Median number of days from job posting or requisition approval to accepted offer.
- **No-Start Rate:** Percentage of accepted candidates who do not begin employment.
- **Evaluation Completion:** Percentage of required employee evaluations completed by the established deadline.

**Highlights of the 2027 Budget**

- Interdepartmental revenue increases **268.89%**, primarily because Rocky Knoll will fund its assigned HR Business Partner rather than using ARPA funds, the Benefits Specialist will return to the Benefits budget, and the Transportation Department will fund 50% of its assigned HR Business Partner.
- Contracted Services increases **90.74%** to support a strategic partnership with McLean. This investment will provide access to employee engagement surveys, 360-degree leadership feedback, HR development, and supervisor and manager training, along with additional tools supporting Countywide HR initiatives.
- Advertising increases **33.33%** in response to changes in the availability and cost of recruitment services through Indeed and other job-posting platforms.
- Training expenses decrease because additional HR and leadership development resources will be available through the McLean partnership.
- One replacement laptop and replacement chairs are requested for equipment and furniture that have reached the end of their useful life.

**Staffing**

- The department remains fully staffed.
- The budget includes a summer intern and the addition of a Personnel Coordinator in November 2027 in anticipation of promoting the current Personnel Coordinator into a role focused on systems and benefits support.

Thank you for your consideration and continued support.

Administration Building
Telephone (920) 459-3105 | 508 New York Avenue – Room 336 | HR.Help@sheboygancounty.com
Facsimile (920) 459-4306 | Sheboygan, WI 53081-4126 | www.sheboygancounty.com

# Human Resources Department

| | | 2026 | | 2027 |
|---|---|---|---|---|
| | **Outputs** | **Target** | **Projected Actual** | **Target** |
| **Metric** | Turnover | | | |
| **Importance** | Affects workforce stability, service quality, institutional knowledge, employee morale, and the cost of recruiting and training replacements. | | | |
| **Target** | Turnover Rate (Separations - Retirements / Average Headcount) | 15% | 11.06% YTD - 22.12% Annualized | 15% |
| **Metric** | Early-tenure Turnover | | | |
| **Importance** | Reveals problems with recruitment, job expectations, onboarding, supervision, or workplace fit before the organization realizes the full value of a new hire. | | | |
| **Target** | Turnover of employees with less than 12 months in role (Separations with less than 12 months / # of hires) | N/A | 21.94% | 20% |
| **Metric** | Time to Fill | | | |
| **Importance** | Prolonged vacancies increase workload, overtime, service disruptions, and recruitment costs while delaying the organization’s ability to meet operational needs. | | | |
| **Target** | # of days from req post to offer acceptance as calculated in NeoGov using Creation Date and Date recorded as filled. | N/A | 83.76 | <90 days |
| **Metric** | No Start Rate | | | |
| **Importance** | Identifies breakdowns between offer acceptance and the first day of employment, which can waste recruitment resources, prolong vacancies, and signal concerns with communication, onboarding, compensation, or candidate commitment. | | | |
| **Target** | (Accepted hires who did not begin employment / Total accepted hires scheduled to start x 100) | N/A | 1.92% | <2% |
| **Metric** | Evaluation Completion | | | |
| **Importance** | Timely, consistent evaluations provide employees with meaningful feedback, reinforce accountability, document performance, and support fair development and compensation decisions. | | | |
| **Target** | (Evaluations completed by the deadline / Evaluations Required x 100) | N/A | Did not systematically measure. Available data indicates approximately 85% of evaluations were completed in a timely manner. | >98% |

# Sheboygan County Finance Department

## 2027 Budget Level 7 Object Trend Analysis

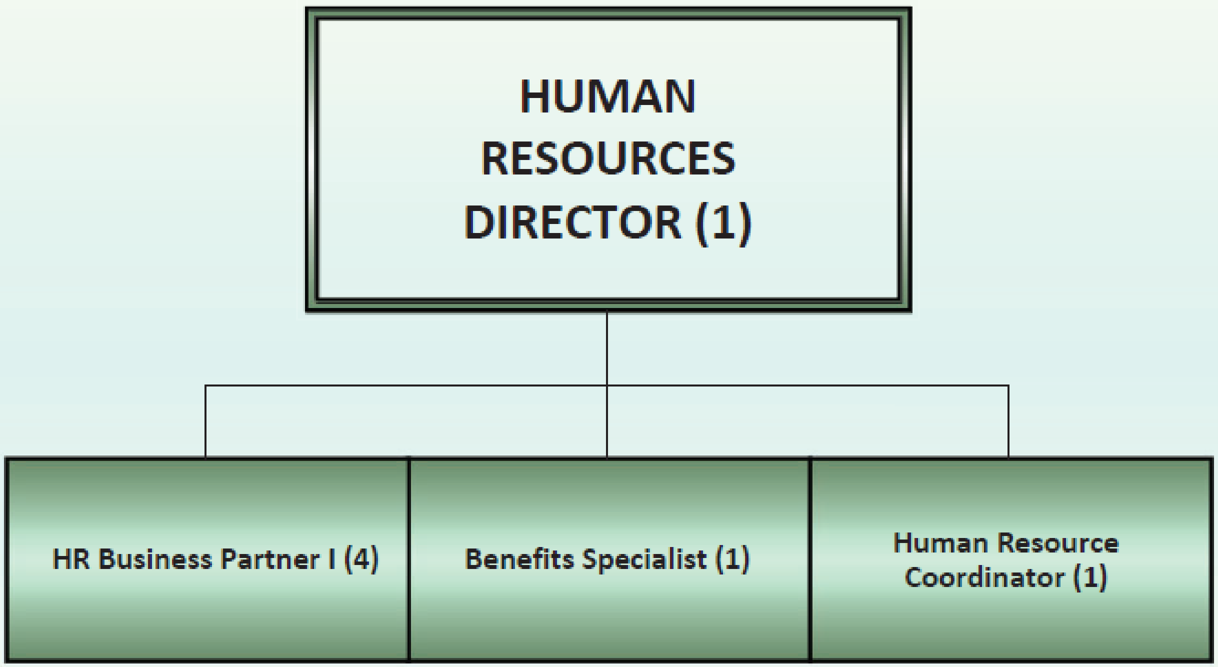
***Department 199 - Human Resources | Current Year Actuals Through June 30, 2026***

| Object | Description | 3-Yr Average 2023-2025 | 2026 Original Budget | 2026 Revised Budget | Current Year At June 30th | Current Year Forecast | Dept Budget Request 2027 | $ Variance to 2026 Budget | % Change to 2026 Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Operating Revenues** | | | | | | | | | |
| 411100 | Property Tax Levy | (734,595) | (889,406) | (889,406) | (444,702) | (889,406) | (803,181) | 86,225 | -9.69% |
| | **Subtotal - 41 Taxes** | **(734,595)** | **(889,406)** | **(889,406)** | **(444,702)** | **(889,406)** | **(803,181)** | **86,225** | **-9.69%** |
| 466125 | Miscellaneous Reimbursements | (334) | - | - | (44) | (44) | - | - | 0.00% |
| 466203 | Employee Fitness Membership | (19,513) | (38,000) | (38,000) | 826 | (38,000) | (38,000) | - | 0.00% |
| | **Subtotal - 46 Interest and Other Income** | **(19,847)** | **(38,000)** | **(38,000)** | **782** | **(38,044)** | **(38,000)** | **-** | **0.00%** |
| 476108 | Employee Wages & Related Costs | (39,361) | (109,335) | (109,335) | (52,833) | (109,335) | (403,325) | (293,990) | 268.89% |
| | **Subtotal - 47 Interdepartmental Revenue** | **(59,208)** | **(109,335)** | **(109,335)** | **(52,833)** | **(109,335)** | **(403,325)** | **(293,990)** | **268.89%** |
| **Total Operating Revenue** | | **(855,438)** | **(1,036,741)** | **(1,036,741)** | **(496,753)** | **(1,036,785)** | **(1,244,506)** | **(207,765)** | **20.0%** |
| **Operating Expenses** | | **-** | | | | | | **-** | **-** |
| 511105 | Regular Wages | 394,390 | 538,423 | 538,423 | 226,609 | 520,276 | 586,175 | 47,752 | 8.87% |
| 511110 | Overtime | 533 | - | - | - | - | - | - | 0.00% |
| 511130 | Sick Pay | 7,401 | - | - | 2,894 | 2,894 | - | - | 0.00% |
| 511140 | Vacation | 16,797 | - | - | 8,861 | 8,861 | - | - | 0.00% |
| 511145 | Holiday | 17,064 | - | - | 6,179 | 6,179 | - | - | 0.00% |
| 511150 | Compensatory | 2,668 | - | - | 213 | 213 | - | - | 0.00% |
| 511170 | Wage Allowance | 508 | - | - | - | - | - | - | 0.00% |
| 512105 | Social Security | 31,707 | 39,844 | 39,844 | 17,063 | 39,844 | 44,844 | 5,000 | 12.55% |
| 512110 | Retirement (Employer) | 28,370 | 37,420 | 37,420 | 17,663 | 37,420 | 41,744 | 4,324 | 11.56% |
| 512145 | Unemployment Compensation | 1 | - | - | 2 | - | - | - | 0.00% |
| 512165 | Fitness Membership | 31,246 | 65,000 | 65,000 | - | 65,000 | 65,000 | - | 0.00% |
| | **Subtotal - 51 Personnel Related Expenses** | **530,684** | **680,687** | **680,687** | **279,485** | **680,687** | **737,763** | **57,076** | **8.39%** |
| 531105 | Consulting | 65,685 | 55,518 | 55,518 | 59,009 | 55,518 | 10,000 | (45,518) | -81.99% |
| 531455 | Investigation | 8 | - | - | - | - | - | - | 0.00% |
| 531840 | Telephone - Cellular | 1,488 | 2,800 | 2,800 | 1,064 | 2,128 | 2,700 | (100) | -3.57% |
| 531905 | Contracted Services | 100,190 | 95,000 | 95,000 | 41,319 | 95,000 | 181,200 | 86,200 | 90.74% |
| 532105 | Disposal Services | 213 | 300 | 300 | - | 300 | 200 | (100) | -33.33% |
| 532225 | Office Equip Maintenance | 1,730 | 600 | 600 | - | 600 | - | (600) | -100.00% |
| 533105 | Advertising | 14,509 | 15,000 | 15,000 | 129 | 15,000 | 20,000 | 5,000 | 33.33% |
| 533205 | Mileage - Employee | 54 | 1,050 | 1,050 | 163 | 500 | 500 | (550) | -52.38% |
| 533215 | Meals - Employee | 41 | 1,000 | 1,000 | 41 | 350 | 500 | (500) | -50.00% |
| 533220 | Lodging - Employee | 567 | 1,400 | 1,400 | 202 | 400 | 750 | (650) | -46.43% |
| 533235 | Commercial Trans. - Employee | 1,000 | - | - | - | - | - | - | 0.00% |
| 533245 | Seminars and Training | 1,389 | 3,050 | 3,050 | 921 | 1,500 | 1,000 | (2,050) | -67.21% |
| 533305 | Membership Dues | 583 | 950 | 950 | - | 500 | 335 | (615) | -64.74% |

## Sheboygan County Finance Department
## 2027 Budget Level 7 Object Trend Analysis
***Department 199 - Human Resources | Current Year Actuals Through June 30, 2026***

| Object | Description | 3-Yr Average 2023-2025 | 2026 Original Budget | 2026 Revised Budget | Current Year At June 30th | Current Year Forecast | Dept Budget Request 2027 | $ Variance to 2026 Budget | % Change to 2026 Budget |
|---|---|---|---|---|---|---|---|---|---|
| 533465 | Exam Fees - Physical | 10,514 | 10,000 | 10,000 | 30,394 | 15,000 | 10,000 | - | 0.00% |
| 533505 | General Supplies | 296 | - | - | - | - | - | - | 0.00% |
| 533705 | Office Supplies | 4,941 | 5,750 | 5,750 | 1,746 | 5,750 | 5,500 | (250) | -4.35% |
| 533725 | Postage | 346 | 500 | 500 | 141 | 300 | 500 | - | 0.00% |
| 533925 | Office F&E Non-Capitalized | - | 6,690 | 6,690 | 5,898 | 5,898 | - | (6,690) | -100.00% |
| 533928 | Computer Sys Non-Capitalized | 1,855 | 4,213 | 4,213 | 4,324 | 4,324 | 1,661 | (2,552) | -60.58% |
| 533951 | Employee Recognition Expense | 15,756 | 39,800 | 39,800 | 1,826 | 35,000 | 28,800 | (11,000) | -27.64% |
| 534115 | Rental of Equipment | 1,993 | 3,021 | 3,021 | 1,439 | 2,878 | 3,021 | - | 0.00% |
| | **Subtotal - 53 Operating Expenditures** | **223,159** | **246,642** | **246,642** | **148,615** | **240,946** | **266,667** | **20,025** | **8.12%** |
| 551105 | Health Insurance | 110,488 | 149,008 | 149,008 | 69,317 | 149,008 | 163,750 | 14,742 | 9.89% |
| 551110 | Dental Insurance | 2,727 | 3,509 | 3,509 | 1,619 | 3,509 | 3,563 | 54 | 1.54% |
| 551115 | Group Life Insurance | 243 | 301 | 301 | 1 | 301 | 328 | 27 | 8.97% |
| 551125 | Workers Compensation Insurance | 723 | 371 | 371 | 359 | 371 | 405 | 34 | 9.16% |
| 551905 | General Liability Insurance | 1,355 | 1,972 | 1,972 | 986 | 1,972 | 1,856 | (116) | -5.88% |
| 551920 | Property Insurance | 475 | 481 | 481 | 241 | 481 | 587 | 106 | 22.04% |
| 551930 | Deductible Escrow | 214 | 290 | 290 | 145 | 290 | 268 | (22) | -7.59% |
| 553105 | Telephone | 1,062 | 1,335 | 1,335 | 668 | 1,335 | 1,402 | 67 | 5.02% |
| 553115 | Telephone - Long Distance | 2 | - | - | - | - | - | - | 0.00% |
| 553135 | Printing & Duplicating | 480 | 500 | 500 | 88 | 250 | 500 | - | 0.00% |
| 553150 | Data Processing Services | 29,557 | 50,030 | 50,030 | 25,015 | 50,030 | 41,319 | (8,711) | -17.41% |
| 556110 | Bonding | 8 | 8 | 8 | 4 | 8 | 8 | - | 0.00% |
| | **Subtotal - 55 Interdepartmental Charges** | **147,334** | **207,805** | **207,805** | **98,442** | **207,555** | **213,986** | **6,181** | **2.97%** |
| **Total Operating Expenses** | | **901,176** | **1,135,134** | **1,135,134** | **526,542** | **1,129,188** | **1,218,416** | **83,282** | **7.3%** |
| **Operating Deficit (Surplus)** | | **45,739** | **98,393** | **98,393** | **29,788** | **92,403** | **(26,090)** | **(124,483)** | **(126.5%)** |
| **Other Financing Sources** | | | | | | | | **-** | **-** |
| 631905 | LFRF - General Fund | (140,105) | (98,393) | (98,393) | (81,318) | (98,393) | - | 98,393 | -100.00% |
| | **Subtotal - 63 Operating Transfers - Funds** | **(140,105)** | **(98,393)** | **(98,393)** | **(81,318)** | **(98,393)** | **-** | **98,393** | **-100.00%** |
| **Total Other Financing Sources** | | **(140,105)** | **(98,393)** | **(98,393)** | **(81,318)** | **(98,393)** | **-** | **98,393** | **(100.0%)** |
| **Other Financing Uses (Sources)** | | **(140,105)** | **(98,393)** | **(98,393)** | **(81,318)** | **(98,393)** | **-** | **98,393** | **(100.0%)** |
| **Budgetary Change in Fund Balance / Net Position** | | **(94,366)** | **-** | **-** | **(51,530)** | **(5,990)** | **(26,090)** | **(26,090)** | **-** |

# MUNIS ORG CHART



**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 |
|---|---|---|---|---|---|
| | | | $ - | | |
| 146.533925 | Loomis - Table Chairs | 25 years | $ 3,332.30 | End of Life - 2 Chairs @ $1666.15 | |
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| | **Grand Total Amounts** | | $ 3,332.30 | | |

## INTERDEPARTMENTAL CHARGES

| Department | Account Number & Name | Amount | Shared Service Department | Account Number & Name |
|---|---|---|---|---|
| Human Resources | 146.476108 Emp Wages & Ben | $109,775 | HHS | 2115.556108 |
| Human Resources | 146.476108 Emp Wages & Ben | $105,408 | Rocky Knoll | |
| Human Resources | 146.476108 Emp Wages & Ben | $52,704 | Transportation | |
| Human Resources | 146.476110 Emp Wages & Ben | $135,438 | Health Insurance | |
| **Total Charges** | | 403,325 | | |

## 2027 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 Assoc | Madison | 1 | 100.00 | 100.00 | 200.00 | | 250.00 | 650.00 | | Yes |
| May | WI Assoc of County Personnel Directors | TBD | 1 | 100.00 | 100.00 | 200.00 | | 150.00 | 550.00 | | Yes |
| September | WI Assoc of County Personnel Directors | TBD | 1 | 100.00 | 100.00 | 200.00 | | 150.00 | 550.00 | | Yes |
| TBD | Miscellaneous Training | TBD | 7 | 200.00 | 200.00 | 150.00 | | 450.00 | 1,000.00 | | TBD |
| | | | | | | | | | - | | |
| | | | | | | | | | - | | |
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| | | | | | | | | | - | | |
| | | | **Object Account Total** | **500.00** | **500.00** | **750.00** | **-** | **1,000.00** | **2,750.00** | | |

**Grand Total** **2,750.00**

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

**EQUIPMENT REQUEST FOR 2027-- 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 | HP Probook Laptop | $ 1,435.21 | $ - | | End of Life | Marcia Schreiber | 2022020 |
| 146.533928 | HP USB-C Docking Station | $ 225.46 | $ - | | To support new laptop | | |
| | | $ - | $ - | | | | |
| | **Grand Total Amounts** | **$ 1,660.67** | **$ -** | | | | |

***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

# Liaison Committee Budget Sign Off 2027

| | |
|---|---|
| Department | Human Resources |
| Liaison Committee | Human Resources Committee |
| Committee Chair | Wendy Schobert |

| Targets Set by Finance Committee | | |
|---|---|---|
| Levy | $ | 803,181 |
| Transfer Out | $ | 0 |
| Transfer In | $ | 0 |
| Equity | $ | 0 |

| Department Budget Requested | | | |
|---|---|---|---|
| Total Revenue | $ | -1,244,506 | Note: amount should be negative |
| Total Expense | $ | 1,218,416 | Note: amount should be positive |
| Transfer In | $ | | |
| Transfer Out | $ | 0 | |
| Equity | $ | 0 | |
| **Variance** | **$** | **-26,090** | |

*Note:* **Variance** *should be zero = meets budget target; or*
**Variance** *is a negative number = under budget; excess funds*

Signatures:

Committee Chair Date

Department Head Date

***Note: If the liaison committee supports one or more exceptions to the target; a letter of justification and a completed and approved Additional Levy Request form must be submitted with this form. The amounts are not to be included in the totals above.***

SHEBOYGAN COUNTY

**David Loomis, Director**
*Human Resources Department*

**To:** HR Committee

**From:** David Loomis, HR Director

**Date:** September 14, 2026

**Re:** Proposed 2027 Budget for Employee Benefits

I am pleased to submit the 2027 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 Center partnerships
- Strengthen wellness and safety initiatives

**Key Performance Measures**

- Insurance participation and cost
- InHealth Center utilization
- Wellness program participation

**Highlights**
The following highlights summarize the structure of the Employee Benefits Budget and key updates for 2027:

- No changes to benefit offerings are proposed for 2027.
- 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:
    - 4001: Dental
    - 4002: Group Life
    - 4003: Health
    - 4005: Unemployment Compensation
    - 4006: Workers' Compensation
    - 4007: Vision

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

2027 marks a return to a strategy previously employed to ensure the County leveraged alternate revenue sources to support our benefits offering. We are proposing to move expenses such as the wage and benefits costs associated with the Benefits Specialist, USI consulting fees and other ancillary expenses back into the Health Insurance fund. The proposed increase of 3.25% covers both the GHT increase of 2.0% as well as the reintroduction of other benefit expenses into the Health budget.

Thank you for your consideration and support of the 2027 Employee Benefits Budget.

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

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

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

# Sheboygan County Finance Department

## 2027 Budget Level 7 Object Trend Analysis

### Department 400 - Employee Benefits & Insurance | Current Year Actuals Through June 30, 2026

| Object | Description | 3-Yr Average 2023-2025 | 2026 Original Budget | 2026 Revised Budget | Current Year At June 30th | Current Year Forecast | Dept Budget Request 2027 | $ Variance to 2026 Budget | % Change to 2026 Budget |
|---|---|---|---|---|---|---|---|---|---|
| | **OPERATING REVENUES** | | | | | | | | |
| 454425 | Service | $ (2,952,275) | $ (3,098,407) | $ (3,098,407) | $ (35,828) | $ (3,081,987) | $ (3,455,460) | $ (357,053) | 11.5% |
| | **Subtotal - 45 Public Chgs Service** | **$ (2,952,275)** | **$ (3,098,407)** | **$ (3,098,407)** | **$ (35,828)** | **$ (3,081,987)** | **$ (3,455,460)** | **$ (357,053)** | **11.5%** |
| 461000 | Interest Income | $ (32,759) | $ (71,000) | $ (71,000) | $ (35,502) | $ (83,718) | $ (78,000) | $ (7,000) | 9.9% |
| 462100 | Rent Revenue | $ (72,023) | $ (73,500) | $ (73,500) | $ (39,734) | $ (73,500) | $ (76,000) | $ (2,500) | 3.4% |
| 466125 | Miscellaneous Reimbursements | $ (46,936) | $ (55,837) | $ (55,837) | $ (28,090) | $ (57,189) | $ (41,566) | $ 14,271 | (25.6%) |
| 466203 | Employee Fitness Membership | $ (27,562) | $ - | $ - | $ (15,796) | $ - | $ - | $ - | - |
| | **Subtotal - 46 Interest-Other Inc** | **$ (179,281)** | **$ (200,337)** | **$ (200,337)** | **$ (119,121)** | **$ (214,407)** | **$ (195,566)** | **$ 4,771** | **(2.4%)** |
| 471105 | Health Insurance | $ (12,339,182) | $ (13,820,422) | $ (13,820,422) | $ (7,901,614) | $ (13,432,742) | $ (14,551,239) | $ (730,817) | 5.3% |
| 471110 | Dental Insurance | $ (284,224) | $ (305,780) | $ (305,780) | $ (81,671) | $ (307,686) | $ (317,774) | $ (11,994) | 3.9% |
| 471115 | Group Life Insurance | $ (29,213) | $ (32,628) | $ (32,628) | $ (46,974) | $ (32,628) | $ (33,921) | $ (1,293) | 4.0% |
| 471120 | Vision Insurance | $ - | $ - | $ - | $ (12,092) | $ - | $ - | $ - | - |
| 471125 | Workers Compensation | $ (574,606) | $ (571,820) | $ (571,820) | $ 17,747 | $ (666,540) | $ (705,338) | $ (133,518) | 23.3% |
| 471130 | Unemployment Insurance | $ (74) | $ - | $ - | $ 223 | $ - | $ - | $ - | - |
| | **Subtotal - 47 Interdeptl Revenue** | **$ (13,227,299)** | **$ (14,730,650)** | **$ (14,730,650)** | **$ (8,024,381)** | **$ (14,439,596)** | **$ (15,608,272)** | **$ (877,622)** | **6.0%** |
| | **Total Operating Revenues** | **$ (16,358,855)** | **$ (18,029,394)** | **$ (18,029,394)** | **$ (8,179,330)** | **$ (17,735,990)** | **$ (19,259,298)** | **$ (1,229,904)** | **6.8%** |
| | **OPERATING EXPENSES** | | | | | | | | |
| 512120 | Health Insurance | $ 14,739,244 | $ 15,925,337 | $ 15,925,337 | $ 7,662,602 | $ 15,325,203 | $ 16,821,474 | $ 896,137 | 5.6% |
| 512125 | Dental Insurance | $ 666,223 | $ 780,433 | $ 780,433 | $ 389,343 | $ 789,160 | $ 794,285 | $ 13,852 | 1.8% |
| 512130 | Life Insurance | $ 215,097 | $ 233,467 | $ 233,467 | $ 120,512 | $ 234,184 | $ 236,525 | $ 3,058 | 1.3% |
| 512135 | Vision Insurance | $ - | $ - | $ - | $ 5,394 | $ 45,946 | $ 46,000 | $ 46,000 | - |
| 512140 | Worker's Compensation | $ 447,234 | $ 570,320 | $ 570,320 | $ 288,085 | $ 576,170 | $ 703,623 | $ 133,303 | 23.4% |
| 512145 | Unemployment Compensation | $ 14,383 | $ 50,000 | $ 50,000 | $ - | $ 38,697 | $ 50,000 | $ - | - |
| 512165 | Fitness Membership | $ 49,679 | $ - | $ - | $ 41,908 | $ - | $ - | $ - | - |
| 512167 | Health Plan Incentive | $ 10,663 | $ - | $ - | $ - | $ - | $ - | $ - | - |
| | **Subtotal - 51 Personnel Reltd Exp** | **$ 16,142,523** | **$ 17,559,557** | **$ 17,559,557** | **$ 8,507,844** | **$ 17,009,359** | **$ 18,651,908** | **$ 1,092,351** | **6.2%** |

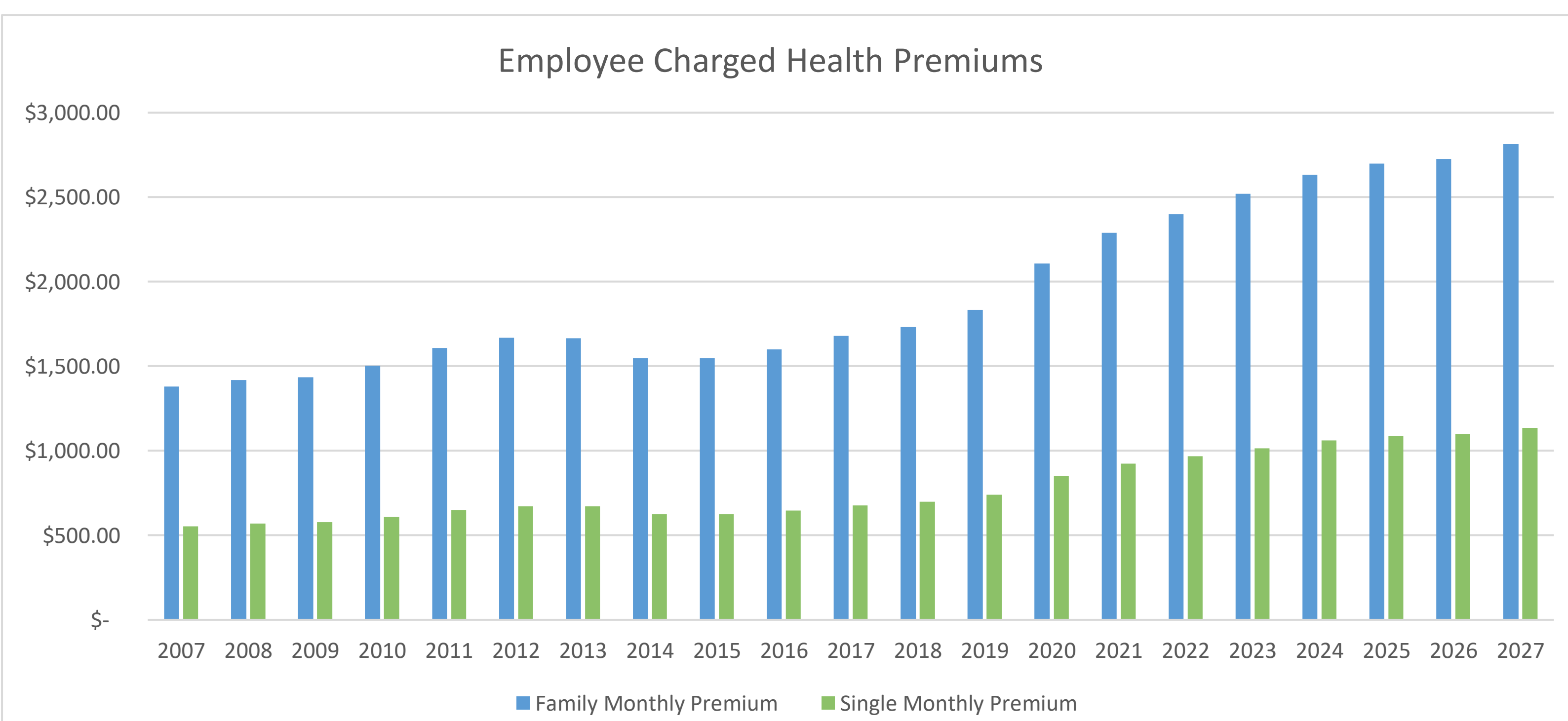
# Sheboygan County Finance Department
## 2027 Budget Level 7 Object Trend Analysis
### Department 400 - Employee Benefits & Insurance | Current Year Actuals Through June 30, 2026

| Object | Description | 3-Yr Average 2023-2025 | 2026 Original Budget | 2026 Revised Budget | Current Year At June 30th | Current Year Forecast | Dept Budget Request 2027 | $ Variance to 2026 Budget | % Change to 2026 Budget |
|---|---|---|---|---|---|---|---|---|---|
| 531105 | Consulting | $ 26,227 | $ - | $ - | $ - | $ - | $ 42,000 | $ 42,000 | - |
| 531465 | Insurance Admin | $ 37,380 | $ 39,854 | $ 39,854 | $ 27,748 | $ 41,113 | $ 41,931 | $ 2,077 | 5.2% |
| 533475 | Assessment Fees | $ 1,628 | $ - | $ - | $ 99 | $ - | $ 3,500 | $ 3,500 | - |
| 534105 | Rental of Building | $ 72,023 | $ 73,500 | $ 73,500 | $ 40,134 | $ 73,500 | $ 76,000 | $ 2,500 | 3.4% |
| 535110 | Bad Debt Expense | $ 145 | $ - | $ - | $ - | $ - | $ - | $ - | - |
| | **Subtotal - 53 Operating Expenditur** | **$ 137,403** | **$ 113,354** | **$ 113,354** | **$ 67,981** | **$ 114,613** | **$ 163,431** | **$ 50,077** | **44.2%** |
| 556108 | Employee Wages & Related Costs | $ 66,580 | $ - | $ - | $ - | $ - | $ 134,838 | $ 134,838 | - |
| | **Subtotal - 55 InterDptl Charges** | **$ 66,580** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 134,838** | **$ 134,838** | **-** |
| | **Total Operating Expenses** | **$ 16,346,506** | **$ 17,672,911** | **$ 17,672,911** | **$ 8,575,825** | **$ 17,123,972** | **$ 18,950,177** | **$ 1,277,266** | **7.2%** |
| | **Operating (Surplus) Deficit** | **$ (12,349)** | **$ (356,483)** | **$ (356,483)** | **$ 396,495** | **$ (612,017)** | **$ (309,122)** | **$ 47,361** | **(13.3%)** |
| | **OTHER FINANCING SOURCES** | | | | | | | | |
| 810100 | Use of Net Position | - | 356,483 | 356,483 | - | - | 309,122 | (47,361) | -13.29% |
| | **Subtotal - 81 Use of Net Position** | **$ -** | **$ 356,483** | **$ 356,483** | **$ -** | **$ -** | **$ 309,122** | **$ (47,361)** | **(13.3%)** |
| | **Total Other Financing Sources** | **-** | **356,483** | **356,483** | **-** | **-** | **309,122** | **(47,361)** | **(13.3%)** |
| | **Net Other Financing (Sources) Uses** | **$ -** | **$ 356,483** | **$ 356,483** | **$ -** | **$ -** | **$ 309,122** | **$ (47,361)** | **(13.3%)** |
| | **Budgetary Change in Fund Balance / Net Position** | **$ (12,349)** | **$ -** | **$ -** | **$ 396,495** | **$ (612,017)** | **$ (0)** | **$ (0)** | **-** |

# Sheboygan County: Charged Health Premiums

*(Gross Cost - based on allocated premiums)*

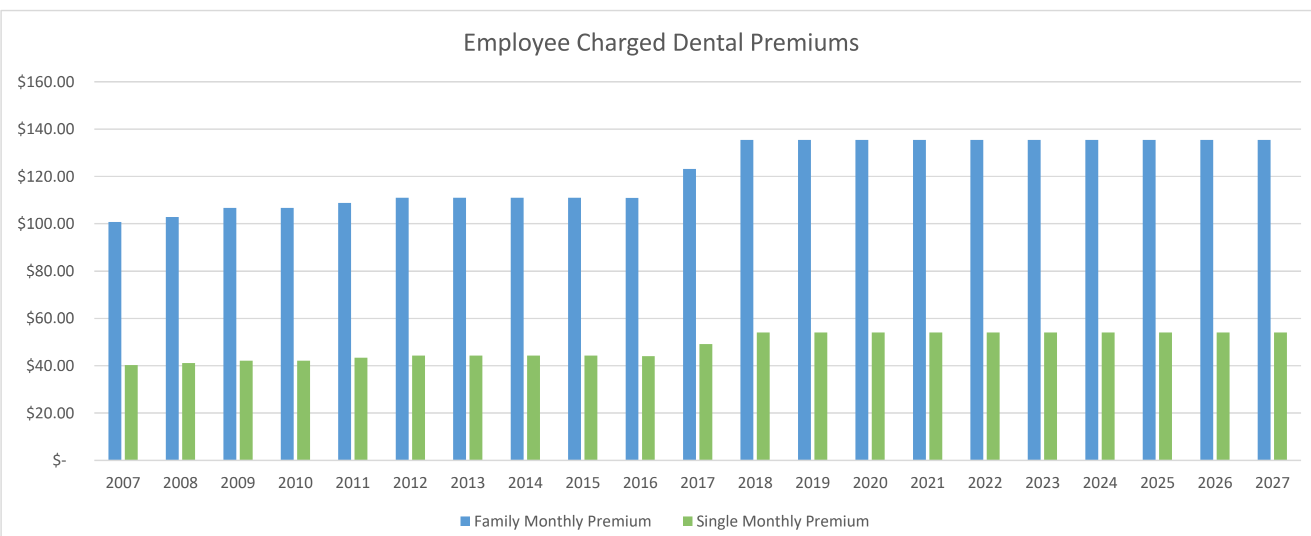
| | Family | | | | Single | | | |
|---|---|---|---|---|---|---|---|---|
| | | Monthly Premium | $ Change From Prior Yr | % Change From Prior Yr | | Monthly Premium | $ Change From Prior Yr | % Change From Prior Yr |
| | 2007 | $ 1,380.78 | | | 2007 | $ 553.25 | | |
| | 2008 | $ 1,417.39 | $ 37 | 2.7% | 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% |
| | 2026 | $ 2,724.95 | $ 27 | 1.0% | 2026 | $ 1,098.47 | $ 11 | 1.0% |
| Proposed | 2027 | $ 2,813.51 | $ 89 | 3.25% | 2027 | $ 1,134.17 | $ 36 | 3.25% |



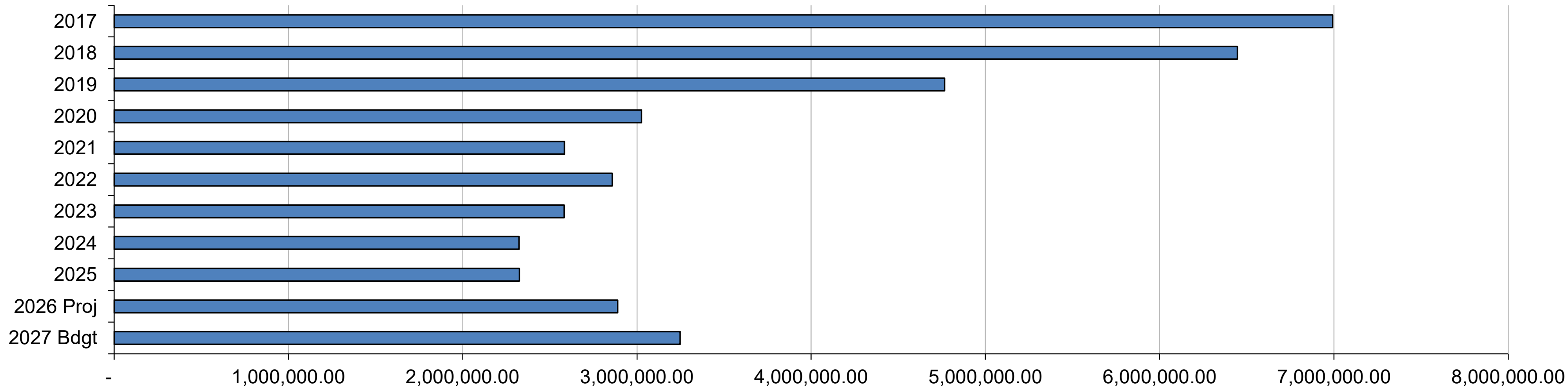
# Sheboygan County: Charged Dental Premiums

*(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% |
| | 2026 | $ 135.38 | $ - | 0.0% | 2026 | $ 54.05 | $ - | 0.0% |
| Proposed | 2027 | $ 135.38 | $ - | 0.0% | 2026 | $ 54.05 | $ - | 0.0% |

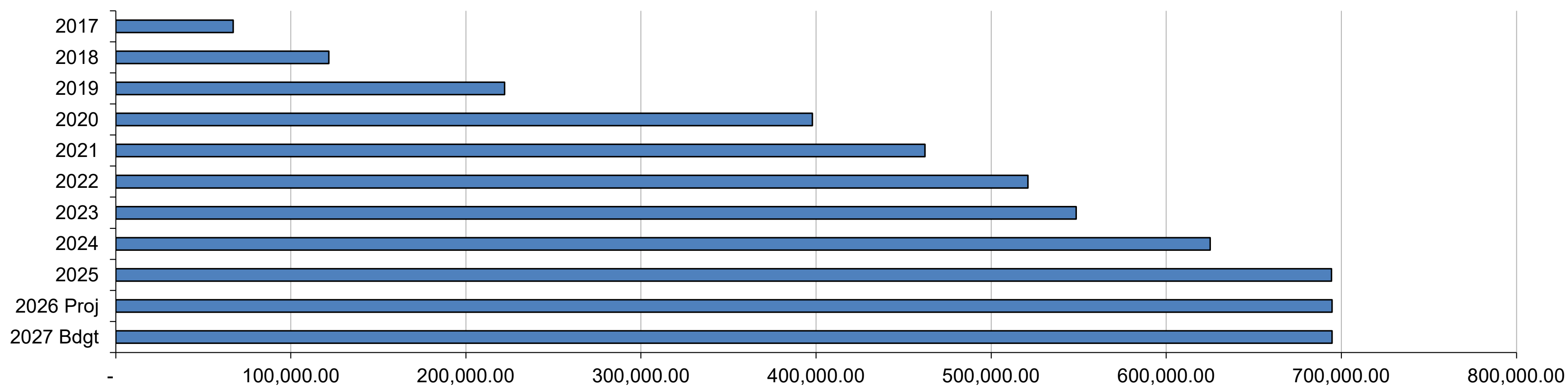


## Health Insurance Reserve & Incurred But Not Reported (IBNR) Liability

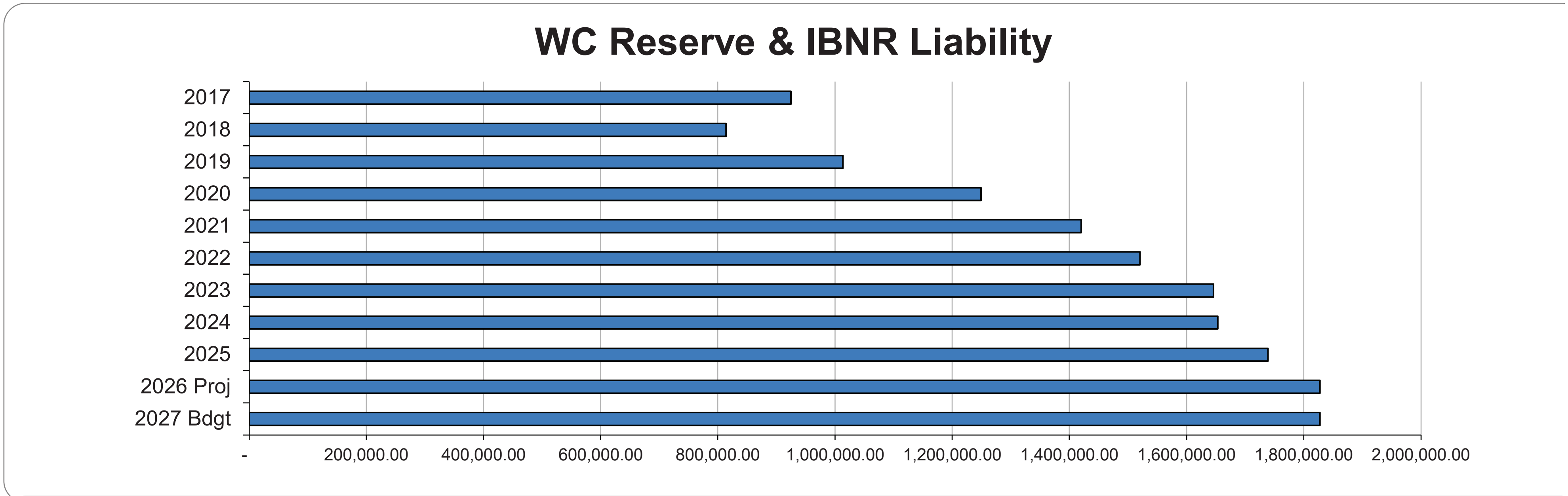


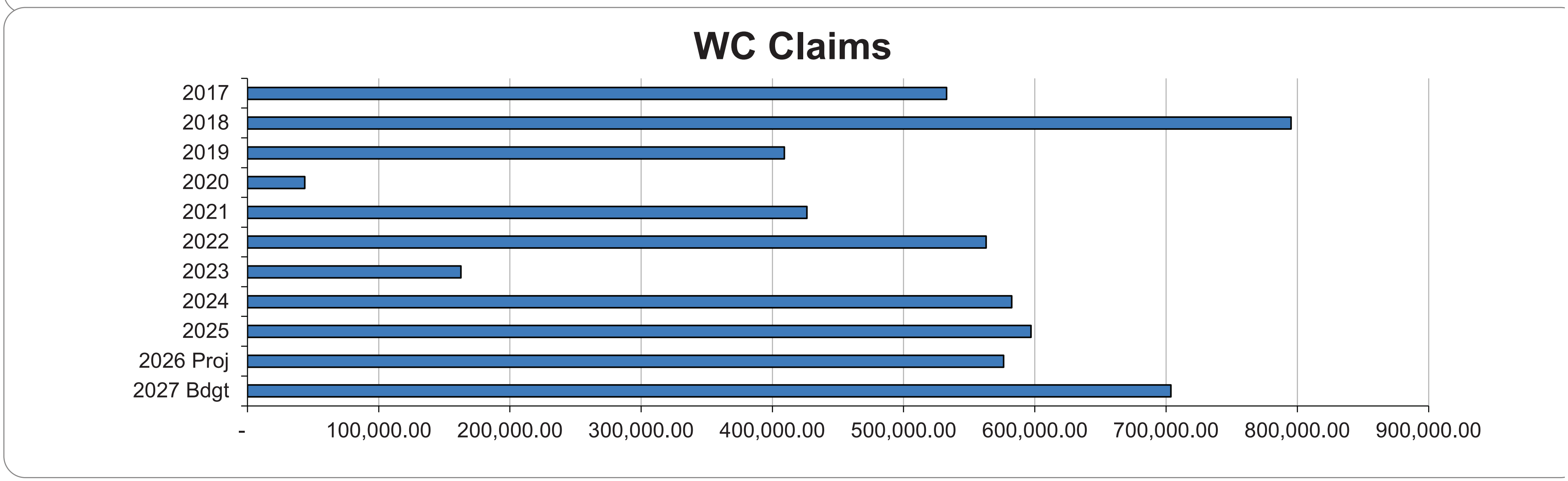

**Premiums have been budgeted with a 3.25% increase.**
**The Health Insurance projected fund balance for 2026 is $2,888,671. As of 2020, we no longer carry an IBNR liability for Health.**
**The 2027 budgeted unrestricted fund balance is $3,247,793. Per Fund Balance Policy, 15% of the 2027 budgeted expenses would be $2,561,672.**

## Dental Insurance Reserve & IBNR Liability

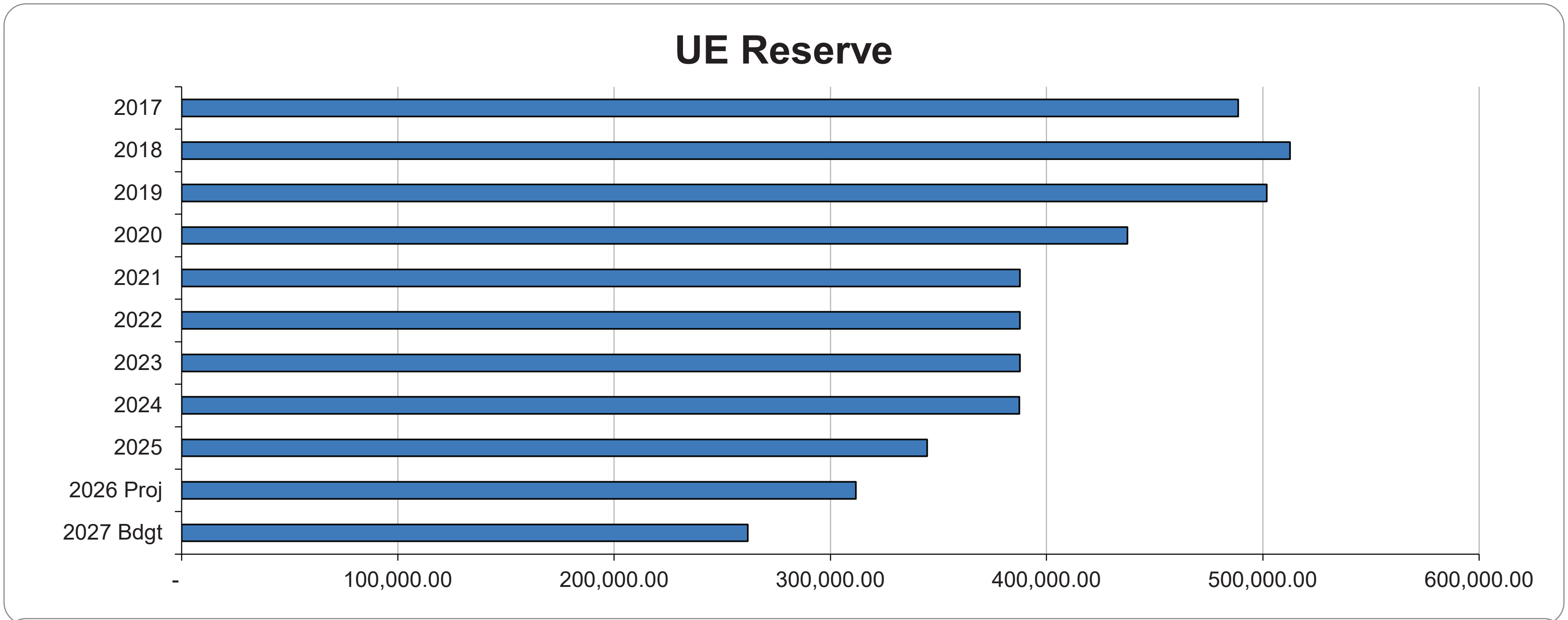


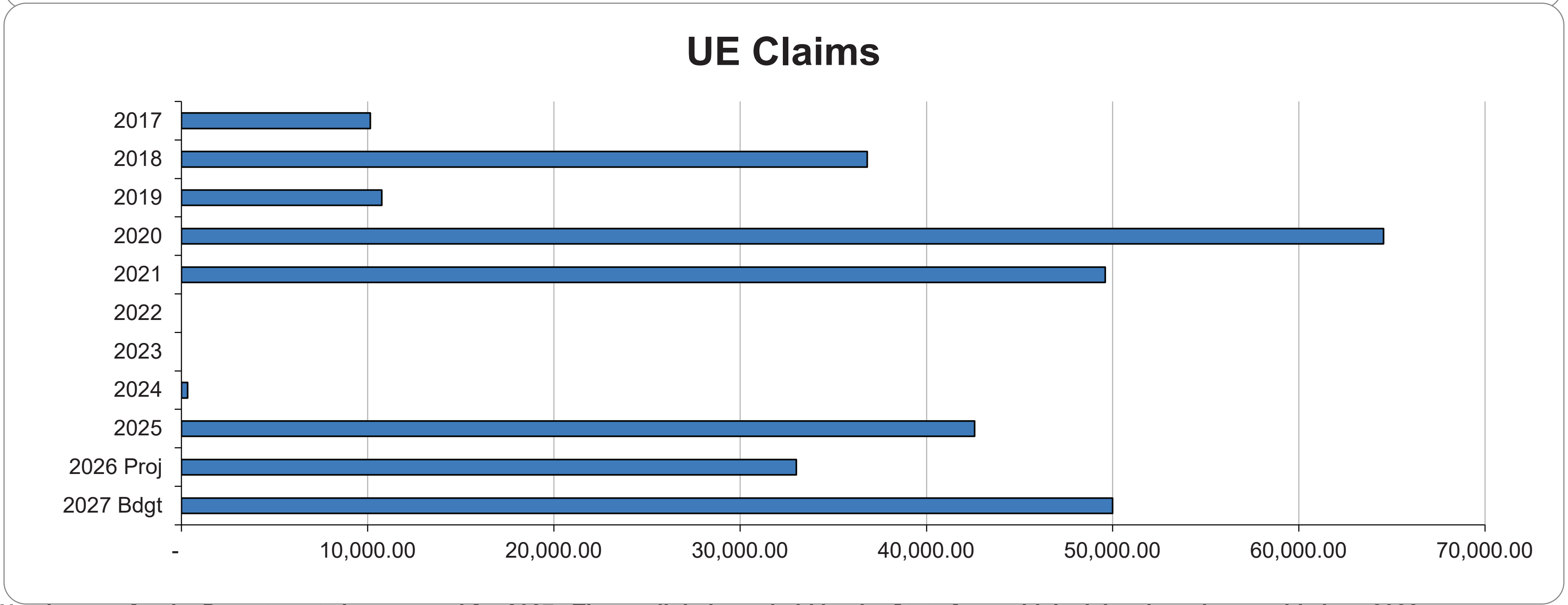

**No change to premiums are proposed for 2027.**
**The Dental Insurance projected fund balance for 2026 is $694,624. The IBNR liability is $50,000.**
**Per Fund Balance Policy, 30% of 2027 budgeted expenses would be $250,355.**




**Premiums for Worker's Compensation were held static from 2026 levels.**
**The Workers Comp projected fund balance for 2026 is $1,827,381. IBNR is $289,192.**
**Per Fund Balance Policy, 30% of 2027 budgeted expenditures would be $211,087**
**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 2027. 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 2026 is $311,751. For 2027, budgeted fund balance is $261,751.**
**Per fund balance policy, 30% of 2027 budget expenditures would be $15,000.**

| A. Health Insurance: WCA Group Health Trust Participation | |
|---|---|
| 2016 | |
| Single | 186 |
| Family | 492 |
| 2017 | |
| Single | 181 |
| Family | 491 |
| 2018 | |
| Single | 185 |
| Family | 479 |
| 2019 | |
| Single | 188 |
| Family | 464 |
| 2020 | |
| Single | 198 |
| Family | 450 |
| 2021 | |
| Single | 197 |
| Family | 422 |
| 2022 | |
| Single | 202 |
| Family | 396 |
| 2023 | |
| Single | 251 |
| Family | 377 |
| 2024 | |
| Single | 274 |
| Family | 371 |
| 2025 | |
| Single | 300 |
| Family | 357 |
| 2026 YTD June | |
| Single | 295 |
| Family | 385 |

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%) | | 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 | | $ 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 Total Monthly Premium | $ 2,725 | $ 1,098 | | | $ 2,725 | $ 1,098 |
| Monthly Employee Premium Share | $ 409 | $ 165 | | | $ 545 | $ 220 |
| Monthly County Premium Share | $ 2,316 | $ 934 | | | $ 2,180 | $ 878 |
| 2027 Proposed Total Monthly Premium | $ 2,814 | $ 1,134 | | | $ 2,814 | $ 1,134 |
| Monthly Employee Premium Share | $ 422 | $ 170 | | | $ 563 | $ 227 |
| Monthly County Premium Share | $ 2,391 | $ 964 | | | $ 2,251 | $ 907 |

| 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 | |
| Single | 268 |
| Family | 355 |
| Retiree | 45 |
| 2026 YTD June | |
| Single | 262 |
| Family | 374 |
| Retiree | 35 |

| B. Dental Insurance: Delta Dental<br>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 | | $ 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 |
| 2026 Total Monthly Premium | $ 135 | $ 54 | $ 135 | $ 54 |
| Monthly Employee Premium Share | $ 81 | $ 32 | $ 81 | $ 32 |
| Monthly County Premium Share | $ 54 | $ 22 | $ 54 | $ 22 |
| 2027 Proposed 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 | |
| Single | 198 |
| Family | 243 |
| 2026 YTD June | |
| Single | 187 |
| Family | 227 |

| C. Vision Insurance: Delta Vision<br>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 |

| C. Vision Insurance: NVA<br>Premiums: 100% cost to employee | | | | |
|---|---|---|---|---|
| | **Full Vision** | | **Materials Only** | |
| | **Family** | **Single** | **Family** | **Single** |
| 2026 | $16.51 | $6.63 | 10.78 | 4.33 |
| 2027 | $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 | 520 |
| 2026 YTD June | 515 |

| 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 | | 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 | 589 | 276 | 64 | 28 | 138 | 70 | 183 |
| 2026 YTD June | 582 | 273 | 63 | 24 | 131 | 70 | 174 |

| F. Whole Life Insurance: Boston Mutual Participation | |
|---|---|
| 2018 | 23 |
| 2019 | 27 |
| 2020 | 37 |
| 2021 | 35 |
| 2022 | 35 |
| 2023 | 30 |
| 2024 | 27 |
| 2025 | 22 |
| 2026 YTD June | 21 |

| 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 | 148 | 15 |
| 2026 YTD June | 160 | 22 |

| 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 | | | |
| General Medical | $ 108,249 | 35.6% | 232 |
| Mental Health | $ 12,461 | 22.0% | 143 |
| Dermatology | $ 2,896 | 4.5% | 29 |
| 2026 YTD June | | | |
| General Medical | $ 52,725 | 34.2% | 113 |
| Mental Health | $ 6,710 | 23.3% | 77 |
| Dermatology | $ 999 | 3.0% | 10 |

| 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 | | 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 | 1065 | 782 |

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 | |
| 2020 | 68 | 20 | 91 |
| 2021 | 72 | 10 | 52 |
| 2022 | 59 | 14 | 35 |
| 2023 | 74 | 12 | 117 |
| 2024 | 74 | 1 | 243 |
| 2025 | 86 | 12 | 191 |
| 2026 YTD June | 33 | 13 | |

| A. Champion You Wellness Program: Healics<br>Participation & Expenses | | | | |
|---|---|---|---|---|
| | **Bronze<br>$50** | **Silver<br>$75** | **Gold<br>$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 |

| A. Wellness Program: Marquee Health<br>Participation & Expenses | | | | |
|---|---|---|---|---|
| | **Bronze<br>$50** | **Silver<br>$75** | **Gold<br>$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! | | | | |
| 2024 | | | | |
| Participants | 34 | 21 | 91 | 146 |
| Payout | $ 1,700 | $ 1,575 | $ 9,100 | $ 12,375 |
| Sheboygan County selected as a 2025 Marquee Health Excellence in Wellness award winner! | | | | |
| 2025 | | | | |
| Participants | 19 | 21 | 109 | 149 |
| Payout | $ 950 | $ 1,575 | $ 10,900 | $ 13,425 |
| Sheboygan County selected as a 2026 Marquee Health Excellence in Wellness award winner! | | | | |

| B. Fitness Reimbursement Program<br>Participation & Expenses | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | **YMCA**<br>Single<br>(18-26 or 65+) | **YMCA**<br>Single | **YMCA**<br>Couple | **YMCA**<br>Family | **Planet Fitness**<br>(EE Only) | **Other Fitness Centers**<br>(EE Only) | **Sheriff LEC & DC**<br>(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 |
| 2025 | 2 | 31 | 15 | 41 | 16 | 19 | 16 | 140 | $ 76,936 |
| 2026 YTD June | 1 | 24 | 10 | 29 | 13 | 33 | 14 | 124 | $ 70,542 |

| C. Sheboygan InHealth Clinic: Healics<br>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<br>Patient Appointments: (no cost to employees) | |
|---|---|
| 2023 | 340 |
| 2024 | 595 |
| 2025 | 553 |

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

| C. Sheboygan InHealth Clinic: QuadMed<br>Patient Appointments: (no cost to employees) | |
|---|---|
| 2026 YTD June | 440 |

Management changed to QuadMed effective 02/01/2026

| 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 | 17 | 5 | 1 | 15 | 8 | 46 | 28.88% |

| D. Employee Assistance Program: Telus Health Utilization | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **EAP** | **Family Source** | **Financial Connect** | **Health & Wellness** | **Legal Connect** | **Total Cases** | **Utilization Rate** | **National Average** |
| 2026 YTD June | 0 | 6 | 1 | 8 | 0 | 15 | 1.73% | 3.00% |

# Liaison Committee Budget Sign Off 2027

| | |
|---|---|
| Department | Employee Benefits |
| Liaison Committee | Human Resources Committee |
| Committee Chair | Wendy Schobert |

| Targets Set by Finance Committee | | |
|---|---|---|
| Levy | $ | 0 |
| Transfer Out | $ | 0 |
| Transfer In | $ | 0 |
| Equity | $ | |

| Department Budget Requested | | | |
|---|---|---|---|
| Total Revenue | $ | -19,259,298 | Note: amount should be negative |
| Total Expense | $ | 18,950,177 | Note: amount should be positive |
| Transfer In | $ | 0 | |
| Transfer Out | $ | 0 | |
| Equity | $ | 309,121 | |
| **Variance** | **$** | **0** | |

*Note:* **Variance** *should be zero = meets budget target; or*
**Variance** *is a negative number = under budget; excess funds*

Signatures:

Committee Chair _______________ Date _______________

Department Head _______________ Date _______________

***Note: If the liaison committee supports one or more exceptions to the target; a letter of justification and a completed and approved Additional Levy Request form must be submitted with this form. The amounts are not to be included in the totals above.***

# 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 annual cost of health insurance.

Sheboygan County is nearing the tenth full year of participation in the Group Health Trust, which has proven to provide Sheboygan County and the employees excellent services. The Group Health Trusts renewal rate of the Sheboygan County Health Plan for 2027 is 2.0%. The Finance Department recommends a health insurance budget increase at 3.25%. This recommendation aligns premium and administration costs and eliminates utilization of tax levy to support the administrative costs associated with the Health Insurance plan. The Human Resources Committee supports the Finance Department recommendation.

Respectfully submitted this 20th day of October, 2026.

SHEBOYGAN COUNTY HUMAN RESOURCES COMMITTEE

Wendy Schobert, Chairperson

Henry Nelson, Vice-Chairperson

Christian Ellis, Secretary

Stephanie Arndt, Member

Char Nenning, Member

## ADDENDUM A

Recommended monthly premium rates for calendar year 2027 are as follows:

### Medical and Dental Monthly Premium Rates

| | | 2026 | 2027 | Dollar Increase/Month | % Increase |
|---|---|---|---|---|---|
| Employee Health | Family | $2,724.95 | **$2,813.51** | $ 88.56 | 3.25% |
| | Single | $1,098.47 | **$1,134.17** | $ 35.70 | 3.25% |
| Employee Dental | Family | $135.38 | **$135.38** | $ 0.00 | 0.00% |
| | Single | $54.05 | **$54.05** | $ 0.00 | 0.00% |
| COBRA Health | Family | $2,779.45 | **$2,869.78** | $ 90.33 | 3.25% |
| | Single | $1,120.44 | **$1,156.85** | $ 36.41 | 3.25% |
| COBRA/Retiree Dental | Family | $138.09 | **$138.09** | $ 0.00 | 0.00% |
| | Single | $55.13 | **$55.13** | $ 0.00 | 0.00% |