

NOTICE OF MEETING

FINANCE COMMITTEE

September 16, 2026 - 3:30 PM Central Time

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

Join Google Meeting: meet.google.com/tkh-hexe-krx
Phone Number: +1 470-499-3994
Pin: 512 507 115#

Members of the Committee may be appearing remotely. Persons wanting to observe the meeting may come to the Administration Building or listen remotely.

AGENDA

Call to Order

Certification of Compliance with Open Meeting Law

Correspondence – None

Approval of Minutes

Finance Committee – September 09, 2026 - 3:30 PM

Finance Director Report

The Finance Director Report is a summary of key activities. No action will be taken by the Finance Committee resulting from the report unless it is specific to an item on the agenda.

Budget

Consideration of Human Resources 2027 Budget, presented by David Loomis
Consideration of Employee Benefits Budget, presented by David Loomis
Consideration of Clerk of Courts 2027 Budget, presented by Christine Koenig
Consideration of District Attorney 2027 Budget, presented by Joel Urmanski
Consideration of Medical Examiner 2027 Budget, presented by Desarae Rohde
Consideration of Sheriff 2027 Budget, presented by Matthew Spence

Finance

Consideration of Table of Organization Change

Approval of Vouchers

Approval of Attendance at Other Meetings or Functions

Adjournment

Next Scheduled Meeting – September 23, 2026, 3:30 PM, Administration Building Room 302

Prepared by:

Gina Palmer
Recording Secretary

Vernon Koch
Committee Chairperson

NOTE: A majority of the members of the County Board of Supervisors or of any of its committees may be present at this meeting, and it is likely that a majority of the Executive Committee will be present, 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. Badtke 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 the 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.

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

If listed as an agenda item – The Administrator's Report, Finance Director's Report, and Information Technology's Report is a summary of key activities. No action will be taken by the Finance Committee resulting from the reports unless it is a specific item on the agenda.

Persons with disabilities needing assistance to attend or participate are asked to notify the Administrative Assistant in the Finance Department at 920-459-3765 prior to the meeting so that accommodations may be arranged.

SHEBOYGAN COUNTY FINANCE COMMITTEE MINUTES

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

September 09, 2026

Called to Order: 03:31 P.M.

Adjourned: 04:29 P.M.

MEMBERS PRESENT: Vernon Koch, William Goehring, Gerald Jorgensen

MEMBERS REMOTE: Curt Brauer, Thomas Wegner (03:57pm)

ALSO PRESENT: **In Person:** Jacqueline Veldman, Alayne Krause, Emily Stewart, James Webb, Bryan Olson, Jeremy Fetterer, Matthew Grenoble, Gina Palmer

Remote: Matthew Strittmater, Brenda Hanson, Amy Wieland, Stephanie Arndt, Evelyn Wise, Stefanie Albrecht, Jacy Klaske

Chairperson Koch called the meeting to order at 03:31 P.M.

The Chairperson certified compliance with the open meeting law. The notice was posted at 04:30PM on Friday, September 04, 2026.

Supervisor Goehring moved to approve the minutes for September 02, 2026. Motion seconded by Supervisor Jorgensen. Motion carried.

County Administrator Alayne Krause began her report by updating the Committee on the sales tax revenue. She also provided an update on the Rocky Knoll census. She concluded by updating the Committee on the Information Technology Director recruiting status.

Finance Director James Webb provided an update on the 2027 Budget preparations and Highway billing status.

The committee reviewed the 2027 County Board Budget as presented by Emily Stewart. Supervisor Jorgensen moved to approve the budget as presented and hold the additional Levy Request until a later meeting. Motion seconded by Supervisor Goehring. Motion carried.

The committee reviewed the 2027 County Administrator Budget as presented by Emily Stewart. Supervisor Goehring moved to approve the budget as presented and hold the additional Levy Request until a later meeting. Motion seconded by Supervisor Jorgensen. Motion carried.

The committee reviewed the 2027 Airport Budget as presented by Bryan Olson. Supervisor Jorgensen moved to approve the budget as presented. Motion seconded by Supervisor Goehring. Motion carried.

Supervisor Wegner joined remotely at 03:57pm.

The committee reviewed the 2027 Lake Breeze Aviation Budget as presented by Bryan Olson. Supervisor Jorgensen moved to approve the budget as presented. Motion seconded by Supervisor Goehring. Motion carried.

The committee reviewed the 2027 Highway Budget as presented by Bryan Olson. Supervisor Wegner moved to approve the budget as presented. Motion seconded by Supervisor Goehring. Motion carried.

The committee reviewed the 2027 Transportation Fund Budget as presented by Bryan Olson. Supervisor Goehring moved to approve the budget as presented. Motion seconded by Supervisor Jorgensen. Motion carried.

Auditor/Analyst Stefanie Albrecht presented the Financial Statements for July.

Deputy Administrator Emily Stewart presented the Investment Statements for July.

Vouchers were reviewed. Supervisor Goehring moved to approve the expenditures. Motion seconded by Supervisor Jorgensen. Motion carried.

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

Supervisor Brauer moved to adjourn. Motion seconded by Supervisor Goehring. Motion carried.

Gina Palmer
Recording Secretary

William Goehring
Secretary



CHRISTINE KOENIG CLERK OF CIRCUIT COURTS

615 NORTH SIXTH STREET, SHEBOYGAN, WISCONSIN 53081 PH 920.459.0313 FAX 920.459.3921

TO: Members of the Finance Committee

FROM: Chris Koenig, Clerk of Courts

DATE: September 16, 2026

RE: Proposed 2027 Budget for Clerk of Courts

The Clerk of Courts main objective is to facilitate the administration of justice effectively and efficiently. State statutes require the Clerk of Courts office to maintain a record of all documents filed with the courts, schedule all matters for court proceedings, maintain an accurate and current record of all court proceedings, and collect the various filing fees, court costs, assessments, surcharges, fines, and forfeitures as ordered by the court.

The Clerk of Courts 2027 proposed budget meets its target.

- This office is responsible for state mandated costs as they relate to court appointed attorney fees, interpreter fees, psychologist fees, guardian ad litem fees, jury, and transcript costs. These costs and fees continue to pose challenges as they relate to our budget.
- Our collections increased in 2026 over 2025. We anticipate continuing to increase our collections in 2027 via use of State Debt Collection and Department of Revenue.
- We anticipate additional revenue due to a change in county's retainable court costs and filing fees that go into effect on November 1, 2026. We estimate approximately \$633,131 in county retainable fees.
- This office is requesting an increase in jury per diem from \$12.50 to \$25 per half day and from \$25 to \$50 per full day of jury service. These fees have been in effect for 30 plus years.

As in previous years our focus in 2027 will be to work towards greater collections. We have in place an effective collections process that we anticipate will yield higher numbers in 2027.

We respectfully submit this budget.

Clerk of Courts

	Outputs	2026		2027
		Target	Projected Actual	Target
Metric	Interpreter Block time	\$ 15,860.00	\$ 15,860.00	\$ 20,000.00
Importance	Ensures interpreter availability and saves tax payer dollars.			
Target	Savings of approximately \$2000 per month			
Metric	Collections	\$ 600,000.00	\$ 635,000.00	\$ 665,000.00
Importance	We've seen an increase in collections due to more diligent collections processes.			
Target	To increase collections in 2027.			
Metric	E-file queue processing - CCAP	100% current by day end.	95% current by day end.	100%
Importance	Maintain a current record of all circuit court filings.			
Target	Continued improvement in processing all court records.			
Metric				
Importance				
Target				
Metric				
Importance				
Target				

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 191 - Clerk of Courts | 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	\$ (1,442,597)	\$ (1,426,526)	\$ (1,426,526)	\$ (713,262)	\$ (1,426,526)	\$ (662,651)	\$ 763,875	-53.55%
	Subtotal - 41 Taxes	\$ (1,442,597)	\$ (1,426,526)	\$ (1,426,526)	\$ (713,262)	\$ (1,426,526)	\$ (662,651)	\$ 763,875	-53.55%
423115	State Revenue - General Gov't	\$ (554,977)	\$ (720,595)	\$ (720,595)	\$ (312,735)	\$ (636,303)	\$ (667,763)	\$ 52,832	-7.33%
423810	Other State Payments	\$ (35,082)	\$ (32,072)	\$ (32,072)	\$ (13,791)	\$ (30,583)	\$ (14,034)	\$ 18,038	-56.24%
	Subtotal - 42 InterGovtl Revenues	\$ (590,059)	\$ (752,667)	\$ (752,667)	\$ (326,526)	\$ (666,886)	\$ (681,797)	\$ 70,870	-9.42%
441305	Ordinance Violations	\$ (229,754)	\$ (222,000)	\$ (222,000)	\$ (127,865)	\$ (285,000)	\$ (290,000)	\$ (68,000)	30.63%
441505	Penal Fines	\$ (113,055)	\$ (110,000)	\$ (110,000)	\$ (56,795)	\$ (130,000)	\$ (125,000)	\$ (15,000)	13.64%
	Subtotal - 44 Fines Frft Penalty	\$ (342,810)	\$ (332,000)	\$ (332,000)	\$ (184,660)	\$ (415,000)	\$ (415,000)	\$ (83,000)	25.00%
451205	Court Fees and Charges	\$ (571,964)	\$ (600,000)	\$ (600,000)	\$ (311,935)	\$ (635,000)	\$ (665,000)	\$ (65,000)	10.83%
451210	Bail Forfeitures	\$ (132,962)	\$ (113,400)	\$ (113,400)	\$ (111,249)	\$ (140,000)	\$ (145,000)	\$ (31,600)	27.87%
451405	Miscellaneous Fees	\$ (149)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Subtotal - 45 Public Chgs Service	\$ (705,075)	\$ (713,400)	\$ (713,400)	\$ (423,184)	\$ (775,000)	\$ (810,000)	\$ (96,600)	13.54%
466125	Miscellaneous Reimbursements	\$ (134)	\$ -	\$ -	\$ (140)	\$ (140)	\$ -	\$ -	0.00%
	Subtotal - 46 Interest-Other Inc	\$ (134)	\$ -	\$ -	\$ (140)	\$ (140)	\$ -	\$ -	0.00%
476105	Services	\$ (36,114)	\$ (41,500)	\$ (41,500)	\$ (14,813)	\$ (36,500)	\$ (38,000)	\$ 3,500	-8.43%
	Subtotal - 47 Interdeptl Revenue	\$ (36,114)	\$ (41,500)	\$ (41,500)	\$ (14,813)	\$ (36,500)	\$ (38,000)	\$ 3,500	-8.43%
Total Operating Revenues		\$ (3,116,788)	\$ (3,266,093)	\$ (3,266,093)	\$ (1,662,584)	\$ (3,320,052)	\$ (2,607,448)	\$ 658,645	-20.17%
OPERATING EXPENSES									
511105	Regular Wages	\$ 1,126,303	\$ 1,315,530	\$ 1,111,123	\$ 523,578	\$ 1,108,896	\$ 1,114,125	\$ (201,405)	-15.31%
511110	Overtime	\$ 2,079	\$ 1,750	\$ 1,750	\$ 2,744	\$ 5,731	\$ 1,500	\$ (250)	-14.29%
512105	Social Security	\$ 80,240	\$ 97,478	\$ 85,352	\$ 37,119	\$ 82,482	\$ 85,346	\$ (12,132)	-12.45%
512110	Retirement (Employer)	\$ 77,132	\$ 94,048	\$ 79,331	\$ 37,420	\$ 80,253	\$ 77,743	\$ (16,305)	-17.34%
512145	Unemployment Compensation	\$ 2	\$ -	\$ -	\$ 4	\$ 4	\$ -	\$ -	0.00%
	Subtotal - 51 Personnel Reltd Exp	\$ 1,285,756	\$ 1,508,806	\$ 1,277,556	\$ 600,865	\$ 1,277,367	\$ 1,278,714	\$ (230,092)	-15.25%
531125	Civil Process	\$ 469	\$ 450	\$ 450	\$ 428	\$ 500	\$ 500	\$ 50	11.11%
531190	Psychologist	\$ 46,582	\$ 46,000	\$ 46,000	\$ 27,475	\$ 55,000	\$ 48,428	\$ 2,428	5.28%
531205	Legal	\$ 739,913	\$ 661,274	\$ 661,274	\$ 237,964	\$ 554,466	\$ 600,000	\$ (61,274)	-9.27%
531255	Interpretation Services	\$ 126,024	\$ 90,000	\$ 90,000	\$ 49,146	\$ 90,000	\$ 90,000	\$ -	0.00%
531435	Evidence / Witness	\$ 5,200	\$ 4,200	\$ 4,200	\$ 787	\$ 3,500	\$ 4,200	\$ -	0.00%

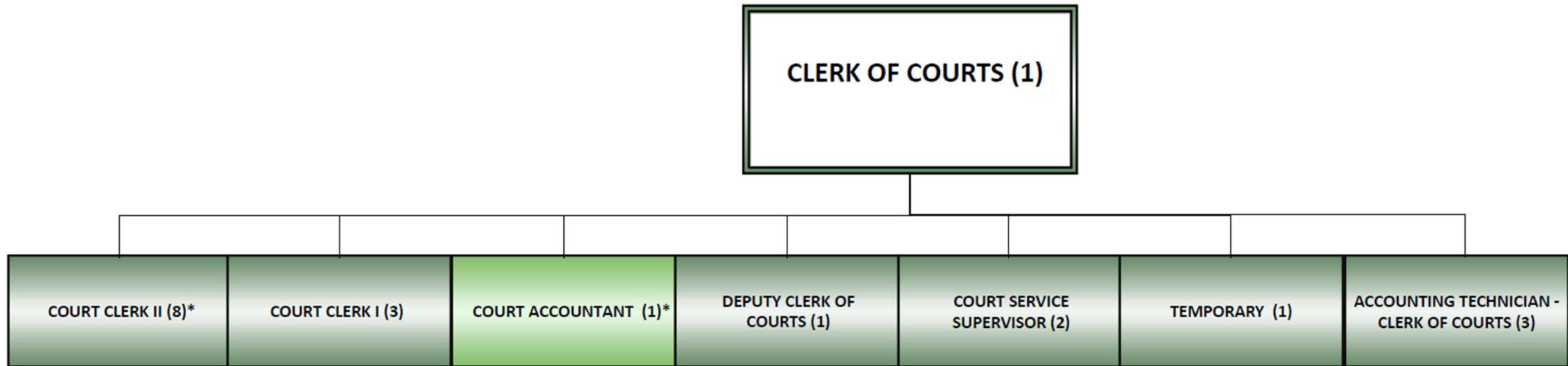
Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 191 - Clerk of Courts | Current Year Actuals Through June 30, 2026

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
531460	Jury	\$ 52,147	\$ 50,000	\$ 50,000	\$ 25,967	\$ 51,000	\$ 80,000	\$ 30,000	60.00%
531840	Telephone - Cellular	\$ 244	\$ 380	\$ 380	\$ 189	\$ 380	\$ 380	\$ -	0.00%
532225	Office Equip Maintenance	\$ 6,416	\$ 5,100	\$ 5,100	\$ 3,363	\$ 3,890	\$ 1,100	\$ (4,000)	-78.43%
533120	Transcripts	\$ 10,669	\$ 9,500	\$ 9,500	\$ 3,324	\$ 8,500	\$ 9,500	\$ -	0.00%
533205	Mileage - Employee	\$ 63	\$ 372	\$ 372	\$ -	\$ 372	\$ 372	\$ -	0.00%
533215	Meals - Employee	\$ 3	\$ 120	\$ 120	\$ -	\$ 120	\$ 120	\$ -	0.00%
533220	Lodging - Employee	\$ 70	\$ 400	\$ 400	\$ -	\$ 400	\$ 400	\$ -	0.00%
533245	Seminars and Training	\$ 97	\$ 185	\$ 185	\$ -	\$ 185	\$ 185	\$ -	0.00%
533305	Membership Dues	\$ 178	\$ 205	\$ 205	\$ 205	\$ 205	\$ 205	\$ -	0.00%
533505	General Supplies	\$ 208	\$ -	\$ -	\$ 6	\$ -	\$ -	\$ -	0.00%
533705	Office Supplies	\$ 11,942	\$ 11,150	\$ 10,846	\$ 4,125	\$ 10,696	\$ 11,600	\$ 450	4.04%
533725	Postage	\$ 35,625	\$ 27,451	\$ 27,451	\$ 14,768	\$ 27,451	\$ 30,000	\$ 2,549	9.29%
533875	Subscriptions	\$ -	\$ -	\$ -	\$ 7,274	\$ -	\$ -	\$ -	0.00%
533890	Books	\$ 11,019	\$ 12,170	\$ 12,170	\$ -	\$ 15,204	\$ 15,204	\$ 3,034	24.93%
533908	Miscellaneous Expenses	\$ 234	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
533925	Office F&E Non-Capitalized	\$ 807	\$ 2,616	\$ 2,616	\$ -	\$ 2,821	\$ -	\$ (2,616)	-100.00%
533928	Computer Sys Non-Capitalized	\$ 66	\$ -	\$ -	\$ -	\$ -	\$ 5,741	\$ 5,741	0.00%
533930	Equipment Non-Capitalized	\$ 32	\$ -	\$ -	\$ 2,821	\$ -	\$ -	\$ -	0.00%
534115	Rental of Equipment	\$ 4,251	\$ 5,500	\$ 4,822	\$ 973	\$ 5,822	\$ 5,900	\$ 400	7.27%
535110	Bad Debt Expense	\$ 5,837	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
535990	NON POSTING Default P-Card	\$ -	\$ -	\$ -	\$ 959	\$ -	\$ -	\$ -	0.00%
	Subtotal - 53 Operating Expenditur	\$ 69,812	\$ 927,073	\$ 926,091	\$ 379,773	\$ 830,512	\$ 903,835	\$ 9,558	1.03%
551105	Health Insurance	\$ 349,525	\$ 365,975	\$ 356,980	\$ 165,618	\$ 351,495	\$ 347,568	\$ (18,407)	-5.03%
551110	Dental Insurance	\$ 8,098	\$ 8,831	\$ 7,467	\$ 3,622	\$ 7,728	\$ 7,531	\$ (1,300)	-14.72%
551115	Group Life Insurance	\$ 623	\$ 736	\$ (70,403)	\$ 2	\$ 625	\$ 623	\$ (113)	-15.35%
551125	Workers Compensation Insurance	\$ 836	\$ 909	\$ (536)	\$ 793	\$ 770	\$ 770	\$ (139)	-15.29%
551905	General Liability Insurance	\$ 5,176	\$ 5,447	\$ 5,447	\$ 2,723	\$ 5,447	\$ 5,462	\$ 15	0.28%
551920	Property Insurance	\$ 10,927	\$ 11,139	\$ 11,139	\$ 5,570	\$ 11,139	\$ 13,561	\$ 2,422	21.74%
551930	Deductible Escrow	\$ 818	\$ 802	\$ 802	\$ 401	\$ 802	\$ 789	\$ (13)	-1.62%
552110	Building Main. & Housekeeping	\$ 119	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
553105	Telephone	\$ 9,514	\$ 3,107	\$ 3,107	\$ 1,553	\$ 3,107	\$ 3,262	\$ 155	4.99%
553115	Telephone - Long Distance	\$ 2,525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
553130	Supplies	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
553135	Printing & Duplicating	\$ 6,437	\$ 5,000	\$ 5,000	\$ 2,502	\$ 5,000	\$ 5,000	\$ -	0.00%
553150	Data Processing Services	\$ 48,078	\$ 55,504	\$ 50,522	\$ 27,752	\$ 50,522	\$ 40,046	\$ (15,458)	-27.85%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 191 - Clerk of Courts | 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
556110	Bonding	\$ 292	\$ 287	\$ 287	\$ 143	\$ 287	\$ 287	\$ -	0.00%
	Subtotal - 55 InterDptl Charges	\$ 442,970	\$ 457,737	\$ 369,812	\$ 210,679	\$ 436,921	\$ 424,899	\$ (32,838)	-7.17%
	Total Operating Expenses	\$ 1,728,726	\$ 2,893,616	\$ 2,573,459	\$ 1,191,317	\$ 2,544,800	\$ 2,607,448	\$ (286,168)	-9.89%
	Operating Surplus (Deficit)	\$ (329,967)	\$ (372,477)	\$ (692,634)	\$ (471,267)	\$ (775,252)	\$ (0)	\$ 372,477	-100.00%
	OTHER FINANCING SOURCES								0.00%
631100	General Fund	\$ (17,701)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Subtotal - 63 Op Transfers-Funds	\$ (17,701)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Total Other Financing Sources	\$ (17,701)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Net Other Financing Sources (Uses)	\$ (17,701)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Budgetary Change in Fund Balance / Net Position	\$ (347,667)	\$ (372,477)	\$ (692,634)	\$ (471,267)	\$ (775,252)	\$ (0)	\$ 372,477	-100.00%

MUNIS ORG CHART



Listed In Order of Priority

<u>ACCOUNT NO.</u>	<u>ITEM DESCRIPTION</u>	<u>AGE OF ITEM BEING REPLACED</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>JUSTIFICATION</u>	<u>A / R</u>
109.533925	Ignition 2.0 Mid back chair	20+ years	\$ 3,180.00	Counsel table chairs in Branch 3 are worn, rollers worn, hydraulics in some are broken.	R
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Grand Total Amounts			\$ 3,180.00		

[illegible]

2027 Travel and Training Requests

Department: Clerk of Courts

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	Clerks Institute	WI Dells	1	234.00	60.00	210.00		50.00	554.00	No	Yes
June	Summer Clerk Conf	Pewaukee	1	138.00	60.00	190.00		135.00	523.00	No	Yes
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			Object Account Total	372.00	120.00	400.00	-	185.00	1,077.00		

Grand Total	1,077.00
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Grand Total amount above should match the subtotal on the Proposed Variance Report

Listed in Order of Priority

Department: Clerk of Courts

[illegible]

NOTE:

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

Christopher S. Lewinski
IT Division Approval

Christine Koenig
Requesting Department Head Signature

Sheboygan County Discretionary Fee Schedule
Clerk of Courts

Dept	Department	Tyler Object Account	Fee	Current Charge	Proposed	% change	Unit	Date of Last increase	Prior Fee	Who can Approve Change	Why Proposing a Change
191	Clerk of Courts	451205	Adoption/Guardianship form packets	\$ 11.00			per packet	2017		Department	
191	Clerk of Courts	451205	Setting up a payment plan	\$ 15.00			per plan	2024		Department	
191	Clerk of Courts	451205	Post judgement motion packets (family	\$ 10.00			per packet	2026	\$ 8.00	Department	
191	Clerk of Courts	451205	Divorce form packets	\$ 50.00			per packet	2026	\$ 40.00	Department	

Liaison Committee Budget Sign Off

2027

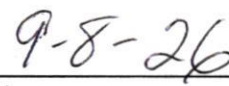
Department	Clerk of Courts
Liaison Committee	Law Committee
Committee Chair	Charlette Nenning

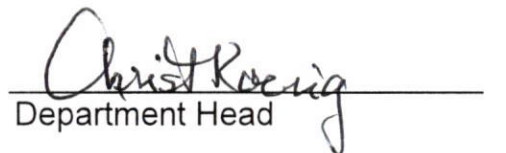
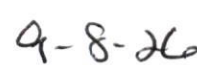
Targets Set by Finance Committee		
Levy	\$	662,651
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

Department Budget Requested		
Total Revenue	\$	-2,607,448
Total Expense	\$	2,607,448
Transfer In	\$	0
Transfer Out	\$	0
Equity	\$	0
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.



DISTRICT ATTORNEY SHEBOYGAN COUNTY

Joel Urmanski
District Attorney

615 North 6th Street
Sheboygan, WI 53081-4692

Telephone (920) 459-3040
Fax (920) 459-4383

To: Finance Committee

From: Joel Urmanski, District Attorney

Date: September 16, 2026

Re: Proposed 2027 Budget for the District Attorney's Office

The District Attorney's Office works to maintain safe communities for the residents, employees and visitors of the County. We accomplish this task by enforcing Wisconsin's criminal statutes in adult and juvenile cases, ordinance offenses for municipalities without a municipal court and handling asset forfeitures pursuant to Chapter 961 of the Wisconsin Statutes. The Office includes State-funded prosecutors and victim/witness staff and administrative staff who are all County employees.

Proposed Budget

- The District Attorney's Office proposed 2027 budget is below the levy target.

Highlights

- The proposed budget relies on a conservative state revenue estimate for the Victim/Witness Program. All State agencies will receive a minimum funding level of 50.25%. We remain highly optimistic that the final state revenues will exceed our current budgetary projections.
- This year's budget continues to include \$2,300 to continue to support a mental health initiative in the Office as well as paying the Deputy and Assistant District Attorneys' dues and training opportunities for attorney and non-attorney staff.
- This year's budget includes a \$1,000 decrease to rental equipment, as we transition to a smaller, equally efficient copier/printer unit.
- The budget also reflects the Office's intent to try and decrease postal costs by communicating as much as possible and where appropriate via e-mail.

Staffing

- The Office is not proposing any additions or eliminations to the administrative staffing level, though we anticipate one upcoming retirement and later seeking to fill this position.



DISTRICT ATTORNEY SHEBOYGAN COUNTY

Joel Urmanski
District Attorney

615 North 6th Street
Sheboygan, WI 53081-4692

Telephone (920) 459-3040
Fax (920) 459-4383

To: Finance Committee

From: Joel Urmanski, District Attorney

Date: September 16, 2026

Re: Performance Measures

As part of the 2027 budget, the Office proposed two performance measurements:

- Timeliness – maintaining an appropriate number of days for prosecutorial action
- Efficiency – sharing discovery within the statutory time limits

The monitoring of these measurements was to be accomplished by:

- Reviewing referrals, criminal complaints, and other case filing reports in the Office database
- Maintaining and monitoring logs of discovery data

Below, please find the average number of days between referral to the Office from law enforcement in 2025 to filing a case for referrals seeking the issuance of a summons or arrest warrant as well as timing in domestic abuse offenses, felony child sexual assaults (First Degree, Second Degree and Repeated Acts) and adult felony sexual assaults (First Degree, Second Degree and Third Degree):

Summons	47 days (Decrease of 3 days from 2024)
Warrant	78 days (increase of 6 days from 2024)
Domestic Abuse	17 days (Increase of 12 days from 2024)
Child Sexual Assault	9 days (decrease of 12 days from 2024)
Adult Sexual Assault	11 days (increase of 4 days from 2024)

Some explanation for the numbers is important. Most cases are issued without a summons or warrant. The numbers come only from referrals to the Office that were then issued for the above categories on and after January 1, 2025, through December 31, 2025. The numbers do not include referrals from prior years, referrals from 2025 that are still under review without a charging decision having been made or juvenile delinquency referrals. Prosecutor staffing has impacted our ability to review and make charging decisions the past several years. We have a prosecutor working part-time hours who has been largely focused on reviewing referrals to the Office just for review, seeking an arrest warrant, and suggesting the issuance of a

summons. More recently, staffing has been consistent and with the attorneys gaining experience, we have been working through referrals from prior years.

Two of our staff members focus on discovery. Through their efforts, the support of our staff and the movement of some law enforcement agencies in the County to digital sharing of some media, discovery is almost always provided prior to statutory time limits.

Sincerely,

Joel Urmanski

Joel Urmanski
District Attorney

DISTRICT ATTORNEY

	Outputs	2026		2027
		Target	Projected Actual	Target
Metric	Average number of days for prosecutorial action	18 Days	12.5 Days	18 Days
Importance	Ensures cases are being issued in a timely manner and staff remain productive in processing court filings			
Target	Maintain average of 18 days or less for prosecutorial action			
Metric	Sharing discovery within statutory timelimits of 10 business days or 14 calendar days of eligible date to share	14 Days	approximately 7 Days	14 Days
Importance	Following of state statutes regarding discovery sharing as well as efficiency of administrative staff duties			
Target	Share initial discovery within 14 calendar days of a discovery demand being filed in a case and/or of eligible date to share			
Metric				
Importance				
Target				
Metric				
Importance				
Target				

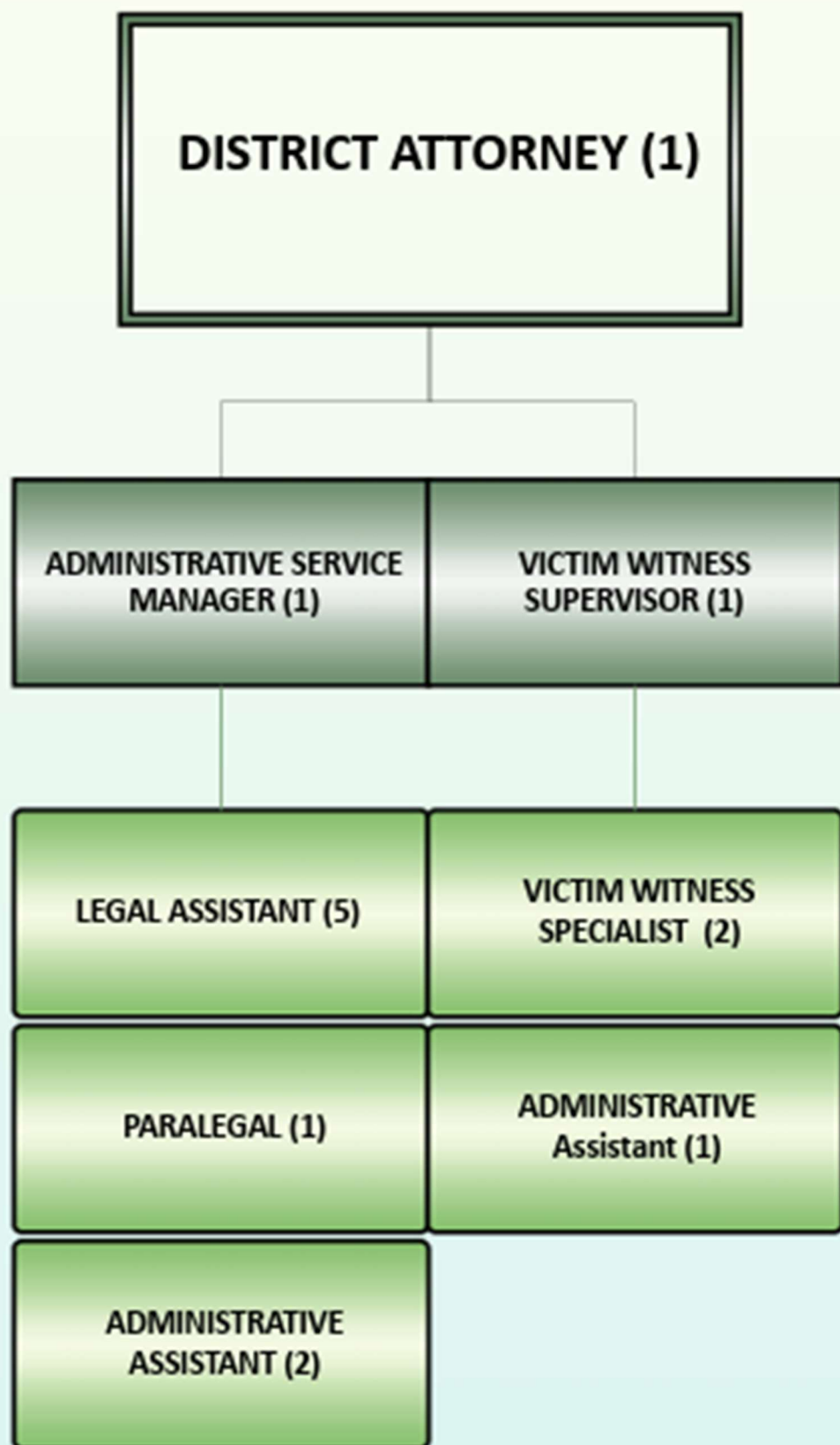
Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 192 - District Attorney | Current Year Actuals Through June 30, 2026

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	\$ (855,684)	\$ (918,339)	\$ (918,339)	\$ (459,168)	\$ (918,339)	\$ (947,545)	\$ (29,206)	3.2%
	Subtotal - 41 Taxes	\$ (855,684)	\$ (918,339)	\$ (918,339)	\$ (459,168)	\$ (918,339)	\$ (947,545)	\$ (29,206)	3.2%
423115	State Revenue - General Gov't	\$ (173,203)	\$ (156,393)	\$ (156,393)	\$ 540	\$ (156,393)	\$ (187,981)	\$ (31,588)	20.2%
	Subtotal - 42 InterGovtl Revenues	\$ (173,203)	\$ (156,393)	\$ (156,393)	\$ 540	\$ (156,393)	\$ (187,981)	\$ (31,588)	20.2%
451205	Court Fees and Charges	\$ (18,647)	\$ (15,000)	\$ (15,000)	\$ (13,550)	\$ (22,000)	\$ (20,000)	\$ (5,000)	33.3%
451405	Miscellaneous Fees	\$ (452)	\$ (300)	\$ (300)	\$ (1,687)	\$ (2,000)	\$ (300)	\$ -	-
451410	Printing and Duplicating Fees	\$ (40,542)	\$ (30,000)	\$ (30,000)	\$ (21,304)	\$ (40,000)	\$ (32,000)	\$ (2,000)	6.7%
	Subtotal - 45 Public Chgs Service	\$ (59,641)	\$ (45,300)	\$ (45,300)	\$ (36,541)	\$ (64,000)	\$ (52,300)	\$ (7,000)	15.5%
476105	Services	\$ (326)	\$ (750)	\$ (750)	\$ (219)	\$ (750)	\$ (750)	\$ -	-
	Subtotal - 47 Interdeptl Revenue	\$ (326)	\$ (750)	\$ (750)	\$ (219)	\$ (750)	\$ (750)	\$ -	-
Total Operating Revenues		\$ (1,088,854)	\$ (1,120,782)	\$ (1,120,782)	\$ (495,388)	\$ (1,139,482)	\$ (1,188,576)	\$ (67,794)	6.0%
OPERATING EXPENSES									
511105	Regular Wages	\$ 545,389	\$ 735,145	\$ 735,145	\$ 265,766	\$ 709,587	\$ 742,717	\$ 7,572	1.0%
511170	Wage Allowance	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
512105	Social Security	\$ 46,838	\$ 54,400	\$ 54,400	\$ 23,009	\$ 52,779	\$ 56,818	\$ 2,418	4.4%
512110	Retirement (Employer)	\$ 44,646	\$ 52,930	\$ 52,930	\$ 22,055	\$ 51,090	\$ 53,847	\$ 917	1.7%
512145	Unemployment Compensation	\$ 1	\$ -	\$ -	\$ 3	\$ 3	\$ -	\$ -	-
	Subtotal - 51 Personnel Reltd Exp	\$ 740,449	\$ 842,475	\$ 842,475	\$ 364,545	\$ 813,459	\$ 853,382	\$ 10,907	1.3%
531255	Interpretation Services	\$ 82	\$ 200	\$ 200	\$ -	\$ 200	\$ 200	\$ -	-
531435	Evidence / Witness	\$ 16,674	\$ 22,000	\$ 22,000	\$ 4,676	\$ 22,000	\$ 20,000	\$ (2,000)	(9.1%)
531455	Investigation	\$ -	\$ -	\$ -	\$ 33	\$ 33	\$ -	\$ -	-
531457	Service of Process Charges	\$ 5,458	\$ 6,000	\$ 6,000	\$ 3,611	\$ 6,000	\$ 7,000	\$ 1,000	16.7%
532105	Disposal Services	\$ 398	\$ 500	\$ 500	\$ 396	\$ 500	\$ 500	\$ -	-
532225	Office Equip Maintenance	\$ 1,607	\$ -	\$ -	\$ 132	\$ 132	\$ -	\$ -	-
533115	Certified Copies	\$ 293	\$ 750	\$ 750	\$ 82	\$ 150	\$ 750	\$ -	-
533120	Transcripts	\$ 1,122	\$ 5,000	\$ 5,000	\$ 326	\$ 2,000	\$ 3,000	\$ (2,000)	(40.0%)
533205	Mileage - Employee	\$ 44	\$ 200	\$ 200	\$ 55	\$ 200	\$ 200	\$ -	-
533215	Meals - Employee	\$ 689	\$ 1,399	\$ 1,399	\$ 735	\$ 1,399	\$ 1,399	\$ -	-
533220	Lodging - Employee	\$ 772	\$ 1,176	\$ 1,176	\$ 710	\$ 1,176	\$ 1,216	\$ 40	3.4%
533235	Commercial Trans. - Employee	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
533245	Seminars and Training	\$ 1,665	\$ 4,403	\$ 4,403	\$ 1,110	\$ 4,403	\$ 4,815	\$ 412	9.4%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 192 - District Attorney | 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
533305	Membership Dues	\$ 3,308	\$ 5,033	\$ 5,033	\$ 3,620	\$ 3,620	\$ 5,233	\$ 200	4.0%
533465	Exam Fees - Physical	\$ -	\$ 2,300	\$ 2,300	\$ -	\$ 2,105	\$ 2,300	\$ -	-
533705	Office Supplies	\$ 6,050	\$ 7,000	\$ 7,000	\$ 4,269	\$ 7,000	\$ 8,000	\$ 1,000	14.3%
533725	Postage	\$ 9,613	\$ 10,000	\$ 10,000	\$ 5,211	\$ 11,000	\$ 11,500	\$ 1,500	15.0%
533925	Office F&E Non-Capitalized	\$ 5,564	\$ -	\$ -	\$ -	\$ 5,300	\$ -	\$ -	-
534115	Rental of Equipment	\$ 913	\$ 3,000	\$ 3,000	\$ 1,603	\$ 2,800	\$ 2,000	\$ (1,000)	(33.3%)
535110	Bad Debt Expense	\$ 14	\$ -	\$ -	\$ 50	\$ 50	\$ -	\$ -	-
	Subtotal - 53 Operating Expenditur	\$ 56,952	\$ 68,961	\$ 68,961	\$ 26,618	\$ 70,068	\$ 68,113	\$ (848)	(1.2%)
551105	Health Insurance	\$ 173,707	\$ 180,352	\$ 180,352	\$ 78,967	\$ 205,829	\$ 219,996	\$ 39,644	22.0%
551110	Dental Insurance	\$ 4,325	\$ 4,286	\$ 4,286	\$ 1,858	\$ 4,854	\$ 4,804	\$ 518	12.1%
551115	Group Life Insurance	\$ 359	\$ 410	\$ 410	\$ 1	\$ 396	\$ 416	\$ 6	1.5%
551125	Worker Compensation Insurance	\$ 2,823	\$ 3,085	\$ 3,085	\$ 2,566	\$ 2,964	\$ 3,628	\$ 543	17.6%
551905	General Liability Insurance	\$ 1,905	\$ 1,846	\$ 1,846	\$ 923	\$ 1,846	\$ 1,832	\$ (14)	(0.8%)
551920	Property Insurance	\$ 1,400	\$ 1,422	\$ 1,422	\$ 711	\$ 1,422	\$ 1,711	\$ 289	20.3%
551930	Deductible Escrow	\$ 301	\$ 272	\$ 272	\$ 136	\$ 272	\$ 265	\$ (7)	(2.6%)
552110	Building Main. & Housekeeping	\$ 145	\$ 100	\$ 100	\$ 7	\$ 100	\$ 110	\$ 10	10.0%
553105	Telephone	\$ 2,864	\$ 1,092	\$ 1,092	\$ 546	\$ 1,092	\$ 1,147	\$ 55	5.0%
553115	Telephone - Long Distance	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
553135	Printing & Duplicating	\$ 493	\$ 500	\$ 500	\$ 363	\$ 600	\$ 600	\$ 100	20.0%
553150	Data Processing Services	\$ 18,650	\$ 15,981	\$ 15,981	\$ 7,991	\$ 15,981	\$ 13,805	\$ (2,176)	(13.6%)
	Subtotal - 55 InterDptl Charges	\$ 206,970	\$ 209,346	\$ 209,346	\$ 94,069	\$ 235,356	\$ 248,314	\$ 38,968	18.6%
Total Operating Expenses		\$ 1,004,371	\$ 1,120,782	\$ 1,120,782	\$ 485,233	\$ 1,118,883	\$ 1,169,809	\$ 49,027	4.4%
Operating Surplus (Deficit)		\$ (84,482)	\$ -	\$ -	\$ (10,156)	\$ (20,599)	\$ (18,767)	\$ (18,767)	-
OTHER FINANCING SOURCES									
Total Other Financing Sources		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
OTHER FINANCING USES									
Total Other Financing Uses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Other Financing Sources (Uses)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Budgetary Change in Fund Balance / Net Position		\$ (84,482)	\$ -	\$ -	\$ (10,156)	\$ (20,599)	\$ (18,767)	\$ (18,767)	0.00%

MUNIS ORG CHART



	INTERDEPARTMENTAL CHARGES					
Department	Account Number & Name	Amount		Shared Service Department		Account Number & Name
192 District Attorney	134.553135	\$ 400.00		420 IT		426.473400
192 District Attorney	1033.553135	\$ 200.00		420 IT		426.473400
192 District Attorney	134.476105	\$ (750.00)		260 Economic Support		1025.556105
192 District Attorney	134.552110	\$ 110.00		198 Building Services		103.472150
					</	

2027 Travel and Training Requests

Department: _ District Attorney

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
May & Nov	Annual Statewide Prosecutor Education and Training Conference (SPET)	TBD	8	-	-	-	-	1,200.00	1,200.00	Yes	TBD
May	Victim Witness Annual Conference	TBD	2	100.00	115.00	408.00	-	150.00	773.00	No	TBD
September	Annual Criminal Law Agencies Support Staff Association (CLASS A)	TBD	4	100.00	230.00	808.00	-	600.00	1,738.00	No	TBD
December	Marquette Law School Conference	Milwaukee	4	-	-	-	-	760.00	760.00	Yes	Yes
2027	Victim Witness Regional Meeting	TBD	4	-	54.00	-	-	105.00	159.00	No	TBD
2027	Quarterly Staff Meetings	Sheboygan	23	-	1,000.00	-	-	-	1,000.00	No	No
2027	Leadership Training- DA	TBD	1	-	-	-	-	1,000.00	1,000.00	No	TBD
2027	Leadership Training- VW	TBD	1	-	-	-	-	1,000.00	1,000.00	No	TBD
									-		
									-		
									-		
									-		
									-		

			Object Account Total	200.00	1,399.00	1,216.00	-	4,815.00	7,630.00		
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Grand Total 7,630.00

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

Sheboygan County Discretionary Fee Schedule
District Attorney

Dept	Department	Tyler Object Account	Fee	Current Charge	Proposed	% change	Unit	Date of Last increase	Prior Fee	Who can Approve Change	Why Proposing a Change?
192	District Attorney	451410	Discovery Fees - paper copies - Public Defender	\$ 0.20			per copy	10/1/2003		State	
192	District Attorney	451410	Discovery Fees - paper copies - Court Appointed	\$ 0.25			per copy	10/1/2003		Department	
192	District Attorney	451410	Discovery Fees - papercopies - Privately Retained Cases	\$ 0.30			per copy	10/1/2003		Department	
192	District Attorney	451405	Diversion Fee - Check fraud unit diversion program	\$ 35.00			per event	10/21/2003		County Board	
192	District Attorney	451410	Discovery Fees - media - Public Defender	\$ 5.00			each	4/1/2006		State	
192	District Attorney	451410	Discovery Fees - media - Court Appt & Private	\$ 10.00			each	1/1/2010		Department	
192	District Attorney	451410	Discovery Fees - paper copies - Open Records Request	\$ 0.01			per copy	7/1/2018		County Board	
192	District Attorney	451410	Discovery Fees - media - Open Records Request	\$ 0.13			each	7/1/2018		County Board	
192	District Attorney	451410	Discovery Fees - digital evidence link Court Appt & Private -	\$ 10.00			each	9/27/2018		Department	
192	District Attorney	451410	Discovery Fees - digital evidence link Public Defender	\$ 10.00			flat fee	2/1/2026		State	
192	District Attorney	451410	Discovery Fees - DEST - paper (SEE ATTACHED FEE SCHEDULE)					1/1/2021		Department/State	

Public Defender Paper

Pages	Price
1 - 10	\$ 1.00
11 - 50	\$ 3.00
51 - 100	\$ 6.00
101 - 500	\$ 9.00
501 +	\$ 15.00

**Public Defender
Supplemental**

Pages	Price
1 - 10	Free
11 - 50	\$ 3.00
51 - 100	\$ 6.00
101 - 500	\$ 9.00
501 +	\$ 15.00

**Private and Court
Appointed Paper**

Pages	Price
1 - 10	\$ 2.00
11 - 30	\$ 3.00
31 - 50	\$ 5.00
51 - 100	\$ 10.00
101 - 200	\$ 15.00
201 - 300	\$ 20.00
301 - 500	\$ 25.00
501 +	\$ 30.00

**Private and Court Appointed
Supplemental Paper**

Pages	Price
1 - 10	Free
11 - 30	\$ 3.00
31 - 50	\$ 5.00
51 - 100	\$ 10.00
101 - 200	\$ 15.00
201 - 300	\$ 20.00
301 - 500	\$ 25.00
501 +	\$ 30.00

New Attorney (All Categories) - Paper

Pages	Price
Prev. Sent Packet	Free

Then follow Supplemental pricing

Liaison Committee Budget Sign Off

2027

Department District Attorney

Liaison Committee Law Committee

Committee Chair Charlette Nenning

<u>Targets Set by Finance Committee</u>		
Levy	\$	947,545
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

<u>Department Budget Requested</u>		
Total Revenue	\$	-1,188,576
Total Expense	\$	1,169,809
Transfer In	\$	0
Transfer Out	\$	0
Equity	\$	0
Variance	\$	-18,767

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

Signatures:

Charlette Nenning 8/11/26
Committee Chair Date

[Signature] 8/11/26
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

Desarae Rohde
Medical Examiner

To: Members of the Finance Committee

From: Desarae Rohde, Medical Examiner

Date: September 16, 2026

Re: Proposed 2027 Budget for Medical Examiner's Office

Department Goals

The Medical Examiner's office provides medicolegal investigation services in Sheboygan County. Our investigations are in place to determine the cause and manner of death of an individual. The Medical Examiner's office is responsible for investigating deaths that occur in Sheboygan County that fall within the jurisdiction outlined in Wisconsin State Statute 979.01. We serve our community by providing objective and compassionate medicolegal death investigations and work to enhance public health, public safety, and prevention.

Key Performance Measurement(s)

Our Medical Examiner's office contracts with Versiti Tissue Donation Services. Tissue and eye donations by a decedent can save the lives of up to 75 people with just one single donor. Our team of Medical Examiner's determine potential donors while on scene of a death investigation and place a referral to Versiti. We provide Versiti with medical history, demographics, scene findings, toxicology and autopsy findings, and cause and manner of death. With this information they determine what tissue can be used in living patients and perform a recovery on the deceased. We also allow them to rent our morgue space for their recoveries to occur. Our goal as a department is to refer all potential donors and to perform as many recoveries as possible.

Continued education within our staff is needed to maintain our certification with the American Board of Medicolegal Death Investigators. Our team attends conferences, and trainings that provide us with the best practices found amongst the forensic field.

The Medical Examiner's office finds it essential to establish the cause and manner of death of an individual as timely as possible. We find success in this by utilizing the services of Forensic Pathologists in other counties and using NMS labs. We strive to use the pathologist that is able to perform an autopsy within 72 hours of the investigation, and a laboratory that provides us with toxicology results within 14 days.

Proposed Budget

The Medical Examiner's office budget is structured to remain balanced through revenues generated by Death Certificate Fees, Cremation Permit Fees, administration fees associated with tissue donation, morgue rentals, and grant funding.

Highlights

In 2027, our office will be transitioning to a formal Medicolegal Death Investigation Case Management Software, VertiQ. This transition will allow for more accurate and consistent documentation across each investigation, will provide better access to data and statistics, and will allow for a more secure setting with sensitive information we are handling with our cases, and improve our workflow. This system will also provide us the opportunity to document the amount of work we are handling on a daily basis.



SHEBOYGAN COUNTY

Desarae Rohde
Medical Examiner

The majority of our revenue is established through our permit fees. We will increase our fees by an estimated 2.9% to remain in line with inflated costs surrounding our investigations.

We have noticed an increase in costs associated with our forensic exams, including autopsies and toxicology testing. This is in large part due to more comprehensive testing that has been needed to conduct a thorough exam. With new trends in illicit substances being present in our community, more specialized testing has been required.

Additional Levy Requests

Our office is currently staffed with one Full Time Medical Examiner, and one casual status Deputy Medical Examiners. We have three vacancies as of July 2026, in which we are actively recruiting for. Our office covers death scene investigations within Sheboygan County 24 hours/ day, 7 days/ week, 365 days/ year. I feel it would be in the best interest in our Medical Examiner's office to have a Part Time Deputy Medical Examiner. Having a PT Deputy Medical Examiner in our office will provide us with a candidate who will have greater long term commitment to our office, will have more ownership and accountability for our department operations, and will provide consistency in death investigations.

Our office will be transitioning to a formal case management system, VertiQ, in 2027. The new system will ensure accuracy and consistency with managing death investigation. A modern case management system enables the Medical Examiner's Office to manage increasing caseloads more effectively while maintaining the high standards of accuracy and professionalism required in medicolegal death investigations. VertiQ allows for customization specific to our office as we see needed, and will provide us with 24 hour support. In 2027, our office will continue access to our current system Zoho, so we can transition previous years cases into VertiQ. By 2028, Zoho could potentially be eliminated and we will not have to rely on our IT department for service or updates on that system, potentially decreasing our IT fees.

Closing

It is difficult to anticipate the mortality rates of Sheboygan County for 2027. We can only predict potential deaths by doing a review of previous years investigations. The needs of our services in Sheboygan County have increased due to our population age group, increased popularity in cremation services done at funeral homes, and revised reporting requirements established by the Medical Examiner. Our projections for 2027 case loads are based upon these trends.

We respectfully submit our 2027 budget

Medical Examiner

		2026		2027
	Outputs	Target	Projected Actual	Target
Metric	Maximize successful tissue recoveries by ensuring all potential tissue donation cases are referred appropriately by our team.			
	Tissue and eye donation done on one individual can assist in saving the lives of many others. Our team will identify and place a referral for all potential donors . By assisting in the referral process, as well as providing Versiti Donation center with our reports, toxicology findings, and autopsy results- we recieve reimbursement for our time and administrative assistance to them. We also allow them to rent our morgue space as a recovery area when they are in need in space.	9	9	9
Importance	Increase our tissue referalls and donations by referring all potential donors and having successful donations on 9 ME cases.			
Target				
Metric	Provide continued education oppurtunities for all members in our department. We will maintain and work towards 100% of our team being ABMDI certified.			
	Continued education in our field provides us the most current standards amongst others in our field. By furthering our education by attending conferences, classes, seminars, we enhance our ability to determine cause and manner of death, maintain safety in our field, and provide families and law enforcement with the most accurate information.	5	2	5
Importance	Have all members of the Sheboygan County Medical Examiner's office be ABMDI Certified by December 2027			
Target				
Metric	Utilize all available options for autopsy providers to allow for continuity when our primary provider is backlogged or unavailable. This expansion lead to increased costs, which necessitates careful consideration of budget allocations and potential funding sources to ensure sustainability and accessibility. Costs associated with this include travel fees for investigators, transportation fees for the decedant, added autopsy fees based on the pathologist used, and additional hourly rates for investigators to attend.			
	Timely provision of autopsies is essential to ensure accurate and prompt determination of causes of death. Delays in conducting autopsies can hinder the effectiveness of medical investigations, impact the grieving process for families seeking closure, and compromise the quality of the results.	\$1,500.00	\$1,700.00	\$1,700.00
Importance	Individulas requiring autopsy in Sheboygan County (40-50/ year), will have a forensic autopsy done in a timely manner based upon the availability of the Forensic pathologist. An autopsy should be completed within 72 hours of death.			
Target				
Metric	Toxicological testing at NMS Forensic Labatory for all autopsy and forensic testing that is needed within our department. Incorporating comprehensive toxicological analysis into autopsy procedures at NMS Forensic Labs will enhance the timeliness of determining causes of death, particularly in cases involving potential substance abuse, poisoning, or exposure to hazardous chemicals. , NMS Forensic Labs can deliver more precise and reliable results, ultimately contributing to the integrity of the forensic science field.	\$10,495.00	\$10,378.00	\$9,592.00
Importance	NMS Labs can deliver more timely results, has access to best evidence based practices on new substances being found in the communities, and positively contributes to the completion of the investigation.			
Target	Toxicology sent to NMS on all Autopsied individuals that may potentially need further investigations			

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 185 - Medical Examiner | 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	\$ (149,889)	\$ (173,116)	\$ (173,116)	\$ (86,557)	\$ (173,116)	\$ (164,453)	\$ 8,663	-5.00%
	Subtotal - 41 Taxes	\$ (149,889)	\$ (173,116)	\$ (173,116)	\$ (86,557)	\$ (173,116)	\$ (164,453)	\$ 8,663	-5.00%
466114	Death Certificate Fee	\$ (35,509)	\$ (37,389)	\$ (37,389)	\$ (18,312)	\$ (44,823)	\$ (45,098)	\$ (7,709)	20.62%
466118	Tissue Harvesting	\$ (533)	\$ -	\$ -	\$ (2,700)	\$ (4,050)	\$ (4,050)	\$ (4,050)	0.00%
466119	Disinterment Fee	\$ (33)	\$ (100)	\$ (100)	\$ -	\$ (100)	\$ (100)	\$ -	0.00%
466120	Body Removal Fee	\$ (383)	\$ (250)	\$ (250)	\$ -	\$ (250)	\$ (258)	\$ (8)	3.20%
466122	Cremation Fee	\$ (130,626)	\$ (141,140)	\$ (141,140)	\$ (62,010)	\$ (150,155)	\$ (148,555)	\$ (7,415)	5.25%
466124	Transport Pouch	\$ (65)	\$ (45)	\$ (45)	\$ (45)	\$ (45)	\$ (45)	\$ -	0.00%
466125	Miscellaneous Reimbursements	\$ (105)	\$ (100)	\$ (100)	\$ (500)	\$ (500)	\$ (500)	\$ -	0.00%
	Subtotal - 46 Interest-Other Inc	\$ (167,255)	\$ (179,024)	\$ (179,024)	\$ (83,566)	\$ (199,923)	\$ (198,606)	\$ (19,182)	10.71%
476106	Grants	\$ (10,533)	\$ (8,800)	\$ (8,800)	\$ (7,506)	\$ (8,800)	\$ (8,800)	\$ -	0.00%
	Subtotal - 47 Interdeptl Revenue	\$ (10,533)	\$ (8,800)	\$ (8,800)	\$ (7,506)	\$ (8,800)	\$ (8,800)	\$ -	0.00%
Total Operating Revenues		\$ (327,677)	\$ (360,940)	\$ (360,940)	\$ (177,629)	\$ (381,839)	\$ (371,859)	\$ (10,519)	2.91%
OPERATING EXPENSES									
511105	Regular Wages	\$ 153,574	\$ 191,331	\$ 191,331	\$ 84,550	\$ 191,331	\$ 199,574	\$ 8,243	4.31%
512105	Social Security	\$ 11,439	\$ 14,159	\$ 14,159	\$ 6,489	\$ 14,159	\$ 15,267	\$ 1,108	7.83%
512110	Retirement (Employer)	\$ 2,273	\$ 8,067	\$ 8,067	\$ 3,759	\$ 8,067	\$ 8,557	\$ 490	6.07%
512145	Unemployment Compensation	\$ 0	\$ -	\$ -	\$ 1	\$ 1	\$ -	\$ -	0.00%
	Subtotal - 51 Personnel Reltd Exp	\$ 167,288	\$ 213,557	\$ 213,557	\$ 94,799	\$ 213,558	\$ 223,398	\$ 9,841	4.61%
531125	Civil Process	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
531430	Lab Analysis	\$ 5,810	\$ 10,495	\$ 10,495	\$ 5,930	\$ 10,378	\$ 9,592	\$ (903)	-8.60%
531440	Autopsy	\$ 52,802	\$ 60,528	\$ 60,528	\$ 40,463	\$ 70,810	\$ 60,528	\$ -	0.00%
531450	Transportation	\$ 22,545	\$ 22,601	\$ 22,601	\$ 14,560	\$ 25,480	\$ 22,601	\$ -	0.00%
531505	Client Service	\$ 2,608	\$ 3,500	\$ 3,500	\$ 900	\$ 3,500	\$ 3,500	\$ -	0.00%
531840	Telephone - Cellular	\$ 2,002	\$ 2,447	\$ 2,447	\$ 955	\$ 3,447	\$ 2,447	\$ -	0.00%
532105	Disposal Services	\$ 80	\$ 168	\$ 168	\$ -	\$ 150	\$ 150	\$ (18)	-10.71%
533205	Mileage - Employee	\$ 11,576	\$ 10,830	\$ 10,830	\$ 3,926	\$ 8,245	\$ 8,100	\$ (2,730)	-25.21%
533215	Meals - Employee	\$ 23	\$ 170	\$ 170	\$ 116	\$ 170	\$ 150	\$ (20)	-11.76%
533220	Lodging - Employee	\$ 261	\$ 940	\$ 940	\$ 201	\$ 940	\$ 940	\$ -	0.00%
533235	Commercial Trans. - Employee	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
533245	Seminars and Training	\$ 608	\$ 3,300	\$ 3,300	\$ 535	\$ 3,300	\$ 2,600	\$ (700)	-21.21%
533305	Membership Dues	\$ 150	\$ 520	\$ 520	\$ 150	\$ 520	\$ 520	\$ -	0.00%
533470	Filing Fees	\$ 116	\$ 150	\$ 150	\$ -	\$ 150	\$ 150	\$ -	0.00%
533505	General Supplies	\$ 735	\$ 1,400	\$ 1,400	\$ 1,319	\$ 1,400	\$ 700	\$ (700)	-50.00%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 185 - Medical Examiner | 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									
533510	Uniforms - Employee	\$ -	\$ 300	\$ 300	\$ 204	\$ 300	\$ 300	\$ -	0.00%
533705	Office Supplies	\$ 166	\$ 150	\$ 150	\$ 62	\$ 150	\$ 150	\$ -	0.00%
533725	Postage	\$ 339	\$ 400	\$ 400	\$ 117	\$ 275	\$ 325	\$ (75)	-18.75%
533825	Fuel - Gasoline	\$ 168	\$ 850	\$ 850	\$ 957	\$ 2,000	\$ 2,000	\$ 1,150	135.29%
533928	Computer Sys Non-Capitalized	\$ 795	\$ -	\$ -	\$ -	\$ 5,043	\$ -	\$ -	0.00%
534115	Rental of Equipment	\$ 491	\$ 1,041	\$ 1,041	\$ 528	\$ 1,041	\$ 1,041	\$ -	0.00%
535110	Bad Debt Expense	\$ 720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Subtotal - 53 Operating Expenditur	\$ 102,019	\$ 119,790	\$ 119,790	\$ 70,923	\$ 137,298	\$ 115,794	\$ (3,996)	-3.34%
551105	Health Insurance	\$ 12,586	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
551110	Dental Insurance	\$ 342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
551115	Group Life Insurance	\$ 84	\$ 107	\$ 107	\$ 0	\$ 107	\$ 111	\$ 4	3.74%
551125	Workers Compensation Insurance	\$ 2,129	\$ 2,650	\$ 2,650	\$ 128	\$ 2,650	\$ 2,158	\$ (492)	-18.57%
551905	General Liability Insurance	\$ 444	\$ 591	\$ 591	\$ 296	\$ 591	\$ 590	\$ (1)	-0.17%
551920	Property Insurance	\$ 645	\$ 658	\$ 658	\$ 329	\$ 658	\$ 803	\$ 145	22.04%
551930	Deductible Escrow	\$ 70	\$ 87	\$ 87	\$ 44	\$ 87	\$ 85	\$ (2)	-2.30%
552120	Vehicle Repair/Maintenance	\$ -	\$ 150	\$ 150	\$ -	\$ 150	\$ 150	\$ -	0.00%
553105	Telephone	\$ 249	\$ 539	\$ 539	\$ 269	\$ 539	\$ 566	\$ 27	5.01%
553115	Telephone - Long Distance	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
553135	Printing & Duplicating	\$ 172	\$ 200	\$ 200	\$ 74	\$ 200	\$ 200	\$ -	0.00%
553150	Data Processing Services	\$ 22,024	\$ 22,611	\$ 22,611	\$ 11,306	\$ 22,611	\$ 28,004	\$ 5,393	23.85%
	Subtotal - 55 InterDptl Charges	\$ 38,745	\$ 27,593	\$ 27,593	\$ 12,445	\$ 27,593	\$ 32,667	\$ 5,074	18.39%
Total Operating Expenses		\$ 308,052	\$ 360,940	\$ 360,940	\$ 178,166	\$ 378,449	\$ 371,859	\$ 10,919	3.03%
Operating Surplus (Deficit)		\$ (19,625)	\$ -	\$ -	\$ 537	\$ (3,390)	\$ (0)	\$ 400	0.00%
Net Other Financing Sources (Uses)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Budgetary Change in Fund Balance / Net Position		\$ (19,625)	\$ -	\$ -	\$ 537	\$ (3,390)	\$ (0)	\$ (0)	0.00%

Additional Levy Request - 2027

Dept: Medical Examiner

Service/Program Name: Hire Part-Time Deputy Medical Examiner

Priority	Service/Program	Account #'s	Amount	Impact to Taxpayer	Justification
1	Part-time Deputy Medical Examiner	111.511105	36,400	The impact to the taxpayers bares both financial and service related impact. Our office is responsible for responding to deaths within Sheboygan County 365 days a year, 24/7.	Having an PT Deputy Medical Examiner in our office will ideally provide us with a canidate who will give us longevity in our office, have the ability to staff our office even when the FT ME is out of this office, and give more flexiblty for taining and attending autopsises. A PT employee can be trained with office duties along with their death investigation responsibilities. This should also decrease the potential of training a new employee only for them to become certified and leave the position for other ventures that offer more consisten hours.
		111.512105	2,785		
		111.551125	\$ 393		
		111.551115	\$ 20		
		111.551110	\$ 259		
		111.551105	\$ 10,212		
		Total	\$ 50,069		

Department Head Approval:

Liaison Committee Approval:

Desarae J Rohde
Charlotte Fleming

An Additional Levy Request form must be filled out for each program/service that is impacted.

All of the Department's Additional Levy Request forms must have a unique priority ranking.

Additional Levy Request - 2027

Dept: Medical Examiner

Service/Program Name: VertiQ Case Management System

Priority	Service/Program	Account #'s	Amount	Impact to Taxpayer	Justification
2	VertiQ Case Management System	111.531235	6,290	The impact to the taxpayers bares both financial and service related impact. Our office is responsible for responding to deaths within Sheboygan County 365 days a year, 24/7. This will ensure records are secure and up to date.	The current case management system our MEO utilizes (ZOHO), is in need of replacement to a more formal Medical Examiner Case Management System. This new system (VertiQ) will enable our office to manage the increasing caseloads more effectively while maintaining the high standards of accuracy and professionalism required in medicolegal death investigations.
Total			\$ 6,290		

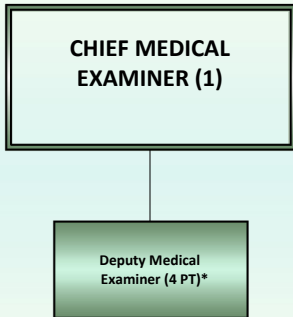
Department Head Approval: Desarae J Rohde

Liaison Committee Approval: Charlotte Hennig

An Additional Levy Request form must be filled out for each program/service that is impacted.

All of the Department's Additional Levy Request forms must have a unique priority ranking.

MUNIS ORG CHART



[illegible]

2027 Travel and Training Requests

Department: Medical Examiner

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
TBD	WI Coroner & Medical Exam	TBD	2			540.00		500.00	1,040.00	yes	yes
TBD	Online Training	Online	4					500.00	500.00	yes	yes
TBD	American Board of Medical Death Investigators Training	TBD			150.00	400.00		1,600.00	2,150.00	yes	yes
2027	Mileage for investigations	Area		8,100.00					8,100.00	no	no
									-		
									-		
									-		
									-		
									-		
									-		
									-		
									-		
			Object Account Total	8,100.00	150.00	940.00	-	2,600.00	11,790.00		

Grand Total	11,790.00
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****2027 Employee Mileage Reimbursement Rate**

\$.51

with proof of personal auto insurance on file with Accounts Payable

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

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

Sheboygan County Discretionary Fee Schedule
Medical Examiner

Tyler Object Account	Fee	Current Charge	Proposed	% change	Unit	Date of Last increase	Prior Fee	Who can Approve Change	Why Proposing a Change?	Taxable (Y/N)	Notes
466118	Tissue harvesting	variable			other	2008		County Board		N	
466119	Disinterment	100.00			per person	2009		County Board		N	
466124	Transport port Pouch - Light weight	25.00	45.00	80%	per person	2018		Liaison Committee		N	
466124	Transport port Pouch - Medium weight	45.00	65.00	44%	per person	2018		Liaison Committee		N	
466124	Transport port Pouch - Heavy weight	55.00	75.00	36%	per person	2018		Liaison Committee		N	
466120	Body removal	250.35	257.61	2.9%	per person	2026	243.30	Liaison Committee		N	
466114	Death certificate	124.51	128.12	2.9%	per person	2026	121.00	Liaison Committee		N	
466122	Cremation	186.76	192.18	2.9%	per person	2026	181.50	Liaison Committee		N	

Liaison Committee Budget Sign Off

2027

Department Medical Examiner
Liaison Committee Law Committee
Committee Chair Charlette Nenning

Targets Set by Finance Committee

Levy	\$	164,453
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

Department Budget Requested

Total Revenue	\$	-371,859	Note: amount should be negative
Total Expense	\$	371,859	Note: amount should be positive
Transfer In	\$	0	
Transfer Out	\$	0	
Equity	\$	0	
Variance	\$	0	

Note: **Variance** should be zero = meets budget target; or

Variance is a negative number = under budget; excess funds

Signatures:

Charlette Nenning
Committee Chair

8-11-26
Date

Doreen Rohde
Department Head

8/11/2026
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 SHERIFF'S DEPARTMENT OFFICE OF THE SHERIFF

Matthew Spence, Sheriff
Corey Norlander, Inspector

Phone: (920) 459-3111

FAX: (920) 459-4305

To: Members of the Finance Committee

From: Sheriff Matt Spence & Inspector Corey Norlander

Date: September 16, 2026

Re: Proposed 2027 Budget for the Sheriff's Office

Proposed Budget

In 2027, our total tax levy is proposed to be \$23,936,706. In addition to levy, we have been provided \$223,810 in Supplemental Shared Revenue (SSR) that is allocated to cover operational and employee expenses.

Performance Measurements

Recover Cost of Day Reporting Equipment- For Day Reporting clients assigned to electronic monitoring equipment, we seek to recover 50% of the cost of equipment by billing and collection post-conviction. Corporation Counsel is aiding in recovering costs more effectively as well. The County Ordinance has allowed us to collect additional fees. Collection remains very difficult for a variety of reasons. We have invoiced \$210,239 and collected \$82,268 as of June 30, 2026 which is 39%.

Accreditation for Emergency Medical Dispatch- This program went live in late 2017 after extensive training and development. The program requires frequent sampling and "scoring" of calls handled to improve quality and proficiency. In 2025, our goal was to become an Accredited Center of Excellence (ACE certified). This review process is underway and initial reports are positive regarding accreditation. Compliance reviews for the previous six months must be 3% or less, we are operating at .51%.

Highlights

- **Revenue** – The Department continues collecting revenue through different Village and Township contracts. These funds are for performing a variety of patrol services with several of the Villages and Townships within Sheboygan County. These services will generate \$211,182 in 2027. We continue to charge for and collect alternatives to incarceration equipment rental from inmates utilizing those devices and will generate approximately \$390,835. Boarding juveniles from several surrounding counties has remained a large source of revenue for the Department. On average, the Department has been receiving approximately \$120,000 in revenue annually. To remain competitive, but

still the most cost-effective location to board juveniles, we are proposing to raise the rate from \$180/day to \$250/day for 2027.

- **Expenditures** –Within the 5-year Capital Plan, we are continuing to request funding to replace our portable radios which are at end-of-service-life. For 2027, we anticipate utilizing \$400,000. This amount also includes replacing portable radios for our volunteer fire departments that utilize the radio system as well. Additionally, due to a private sector company ending our tower lease agreement, the county will need to build a new radio tower in the southwest portion of the County. In 2027, the anticipated expenditure will be approximately \$750,000.
- **Goals** – We remain focused on maintaining staffing levels in the Deputy, Corrections Officer, and Communication Officer work groups. We will continue to manage the jail population by maximizing alternatives to incarceration. Specifically, we will be increasing the use of pre-trial monitoring with and without electronic devices.
- **Staffing** – We remain steadfast in making efforts to address turnover in our Corrections Division, Patrol Division and Communication Center. The turnover is better than it was a year ago in both the Communications and Corrections Divisions; however, we are seeing a reduction in qualified applicants for our Patrol Division and thus recruitment efforts are becoming concerning.

Capital Outlay

For 2027, our Capital Outlay includes requests to purchase 6 Patrol vehicles, 1 Emergency Management Truck, and 1 Transport vehicle. Our total capital outlay request is \$385,000. While we understand this amount is close to the total of the County Board imposed limits, we feel the aforementioned requests are vital to our operational success.

Closing

We are sincerely grateful to the County Board, County Administration, and the Finance Department for their continued partnership and steadfast support in providing the Sheriff's Office with the personnel, equipment, and resources necessary to serve the citizens of Sheboygan County safely and effectively. Their investment in public safety enables our members to respond to the community's needs with professionalism, preparedness, and confidence.

The Sheriff's Office recognizes the tremendous responsibility entrusted to us by the public and remains committed to being responsible stewards of both that trust and the financial resources provided by our community. We strive to balance fiscal responsibility with the need to recruit, develop, and retain a highly trained workforce while maintaining employee wellness, morale, and operational readiness. Through thoughtful stewardship of public resources, we remain dedicated to reducing crime and disorder, enhancing public safety, and preserving the confidence our community places in its Sheriff's Office.

**SHEBOYGAN COUNTY SHERIFF'S DEPARTMENT
OFFICE OF THE SHERIFF**

*Matthew Spence, Sheriff
Corey Norlander, Inspector*

Phone: (920) 459-3111

FAX: (920) 459-4305

To: Members of the Finance Committee

From: Sheriff Matt Spence & Inspector Corey Norlander

Date: September 16, 2026

Re: Performance Measurements

2026 Sheriff's Department Performance Measures - Review

Fill Vacant Positions- Ongoing vacancies in Corrections, Patrol and Dispatch have caused excessive overtime and diminished quality of life for our employees. We will continue to keep our hiring process as efficient as possible by keeping the timeline from the application deadline to the offer of employment to approximately 6 weeks.

We currently have 9 Correctional Officer vacancies, 6 sworn officer vacancies and 2 Communications Officer vacancies currently. Unfortunately, much of the overtime continues to exist as we continue to train the newly acquired staff in all the Divisions. Our hiring process remains efficient but we continue to explore process improvements.

Expand Day Reporting- We will seek to expand our Day Reporting program and Alternatives to Incarceration (ATI) by 20 clients (Average Daily Clients). By utilizing newly acquired ATI software we will be able to manage our ATI inmates more effectively and efficiently. This software will also be utilized to continue to automate the classification process in 2026.

Day reporting has been expanded and has provided relief as it relates to the jail population. Our Average Daily Clients have increased by approximately 17 clients. This is an ever-evolving number and it is difficult to quantify due to Court sentences and types of crimes committed that would allow for an alternative sentence. Our in-custody inmate population is currently approximately 345 inmates (depending upon the day of the week).

Recover Cost of Day Reporting Equipment- For Day Reporting clients assigned to electronic monitoring equipment, we seek to recover 50% of the cost of equipment by billing and collection post-conviction. We are now utilizing Corporation Counsel to recover costs more effectively as well.

The County Ordinance has allowed us to collect additional fees. Collection remains very difficult for a variety of reasons. We have invoiced \$210,239 and collected \$82,268 as of June 30, 2026 which is 39%.

Accreditation for Emergency Medical Dispatch- This program went live in late 2017 after extensive training and development. The program requires frequent sampling and “scoring” of calls handled to improve quality and proficiency. In 2026, our goal was to remain an Accredited Center of Excellence (ACE certified). (See below)

Percentage of Deviations	Critical	Major	Moderate	Minor
Case Entry	0.47%	0.29%	0.96%	0.39%
Chief Complaint	1.89%	0.83%	0.55%	0.08%
Key Questions	0.05%	0.50%	0.75%	0.29%
Final Coding	2.83%	1.65%	0.00%	0.00%
Dispatch Life Support	0.24%	0.56%	0.38%	1.18%
Customer Service	0.00%	0.00%	0.00%	0.07%
Total Accreditation Acceptance	0.41%	0.56%	0.74%	0.32%

These accreditation standards relate to the following:

*Reflected above are percentages of deviations from an “error-free” Emergency Medical Dispatch (EMD) call. A total of 614 calls were directed through our EMD software.

2027 Sheriff's Department Performance Measures

Fill Vacant Positions: Ongoing vacancies in Patrol, Corrections and Dispatch have caused excessive overtime and diminished quality of life for our employees. We will continue to keep our hiring process as efficient as possible by keeping the timeline from the application deadline to the offer of employment to approximately 2 weeks.

Recover Cost of Day Reporting Equipment: For Day Reporting clients assigned to electronic monitoring equipment, we again seek to recover 50% of the cost of equipment by billing and collection post-conviction. We are now utilizing Corporation Counsel to recover costs more effectively as well.

Daily Adult Corrections Census: Our ideal Adult Corrections Census should not exceed 314, which is 80% of our maximum capacity of 392 adult inmates, which is an industry standard. When our census increases we need to consider boarding inmates at other correctional facilities for a hefty fee or more likely evaluating the expansion of our correctional facilities. We will leverage programs like ATI and our relationship with HHS to foster sustainable alternatives to incarceration.

Provide Budget Stability: In 2026, we entered into negotiations with the deputies' union for a three-year agreement aimed at enhancing budgetary predictability. In 2027, we will undertake the renegotiation of multiple long-term contracts for our records management and radio systems, with the objective of leveraging bundling incentives and other market efficiencies to achieve cost savings and further reinforce fiscal stability.

ICAC Task Force: The Sheriff's Office is jointly coordinating with federal, state and local law enforcement to launch a regional Internet Crimes Against Children (ICAC) Task Force, with a primary focus on prosecuting child sexual abuse material (CSAM) and exploitation cases. To support this critical mission, we are finalizing the development of a secure, equipment-ready workspace within Sheboygan County to centralize task force operations.

Sheriff

Sheriff				
	Outputs	2026		2027
		Target	Projected Actual	Target
Metric	The length of time from application to offer.	8 weeks	2 weeks	2 weeks
Importance	The market for quality employees is aggressive. There is a necessity to act quickly to attract and retain these employees prior to losing them to other agencies.			
Target	From the point of application to offer should be 8 weeks.			
Metric	Expand Alternatives to Incarceration (ATI).	20 Clients	17 Clients	
Importance	Housing inmates is expensive. Reducing inmate population shall not come as a detriment to public safety. Utilizing proper classification software will aid in reducing inmate population for non-violent manageable offenders.			
Target	Add an additional 20 clients (Average Daily Clients)			
Metric	Recovered expenses billed to Day Reporting and Alternatives to Incarceration (ATI).	40%	40%	50%
Importance	Relieving the taxpayer's burden on a service afforded to allow the inmate latitude on release.			
Target	50% recovery of services rendered.			
Metric	Compliance with ACE certification standards (reflected as an average). Fully compliant is reflected as 0%	>1%	>1%	
Importance	Professional and timely responses to calls for service drive higher-quality responses to the citizens in crisis.			
Target	Maintain Accredited Center of Excellence (ACE certified).			
Metric	DNA collection backlog	100	First year, no prior data	100
Importance	DNA collection is ordered for certain crimes. The collection of offenders DNA has allowed for the identification of suspects in other violent unsolved crimes.			
Target	To achieve voluntary compliance of 100 cases of the backlog			
Metric	Average daily jail census	325	Daily Adult average over the last year is 296, however recent census has been considerably higher	325
Importance	To avoid future costs of expansion and limit operational expenses in our correctional facility maintaining a census of 325 or less			
Target	To maintain an average daily jail census of 325 inmates or less			

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 196 - Sheriff | 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	\$ (22,246,435)	\$ (23,722,703)	\$ (23,722,703)	\$ (11,861,352)	\$ (23,722,703)	\$ (23,936,706)	\$ (214,003)	0.90%
	Subtotal - 41 Taxes	\$ (22,246,435)	\$ (23,722,703)	\$ (23,722,703)	\$ (11,861,352)	\$ (23,722,703)	\$ (23,936,706)	\$ (214,003)	0.90%
421225	Other Federal Payments	\$ (304,433)	\$ (14,000)	\$ (14,000)	\$ 443,691	\$ (212,476)	\$ (14,000)	\$ -	0.00%
423125	State Law Enforcement	\$ (220,150)	\$ (71,001)	\$ (71,001)	\$ (4,065)	\$ (71,001)	\$ (71,000)	\$ 1	0.00%
423150	State Water Safety Revenue	\$ (17,386)	\$ (16,106)	\$ (16,106)	\$ (3,648)	\$ (16,106)	\$ (10,092)	\$ 6,014	-37.34%
423225	EPCRA Revenue	\$ (29,485)	\$ (35,020)	\$ (35,020)	\$ (7,925)	\$ (35,000)	\$ (34,349)	\$ 671	-1.92%
423250	HAZ-MAT Revenue	\$ (11,370)	\$ (8,000)	\$ (8,000)	\$ (15,451)	\$ (15,451)	\$ (8,000)	\$ -	0.00%
423325	Emergency Management Rev.	\$ (63,108)	\$ (81,562)	\$ (81,562)	\$ 59,932	\$ (81,562)	\$ (85,025)	\$ (3,463)	4.25%
	Subtotal - 42 Intergovernmental Revenues	\$ (645,932)	\$ (225,689)	\$ (225,689)	\$ 472,535	\$ (431,596)	\$ (222,466)	\$ 3,223	-1.43%
441305	Ordinance Violations	\$ (809)	\$ (530)	\$ (530)	\$ (10)	\$ (600)	\$ (800)	\$ (270)	50.94%
	Subtotal - 44 Fines, Forfeitures, and Penalties	\$ (809)	\$ (530)	\$ (530)	\$ (10)	\$ (600)	\$ (800)	\$ (270)	50.94%
451405	Miscellaneous Fees	\$ (2,819)	\$ (1,200)	\$ (1,200)	\$ (4,207)	\$ (5,000)	\$ (1,200)	\$ -	0.00%
451410	Printing and Duplicating Fees	\$ (436)	\$ (400)	\$ (400)	\$ (2)	\$ (250)	\$ (400)	\$ -	0.00%
452109	Towing Fees	\$ (632)	\$ (800)	\$ (800)	\$ -	\$ (800)	\$ (1,000)	\$ (200)	25.00%
452112	False Alarm Fees	\$ (6,103)	\$ (5,500)	\$ (5,500)	\$ (3,300)	\$ (3,300)	\$ (5,500)	\$ -	0.00%
452115	Bracelet Reimbursement Fee	\$ (297,374)	\$ (391,826)	\$ (391,826)	\$ (129,702)	\$ (279,404)	\$ (390,835)	\$ 991	-0.25%
452121	Service Contracts - Village	\$ (184,898)	\$ (191,202)	\$ (191,202)	\$ (95,601)	\$ (191,202)	\$ (211,182)	\$ (19,980)	10.45%
452124	Software Support/Sales	\$ (115,544)	\$ (119,653)	\$ (119,653)	\$ (119,653)	\$ (119,653)	\$ (124,018)	\$ (4,365)	3.65%
452127	Witness & Jury Fees	\$ (357)	\$ (350)	\$ (350)	\$ (78)	\$ (350)	\$ (350)	\$ -	0.00%
452130	Restitution	\$ (8,206)	\$ (5,600)	\$ (5,600)	\$ (1,895)	\$ (2,500)	\$ (5,600)	\$ -	0.00%
452132	Warrant Service Fee	\$ (982)	\$ (1,800)	\$ (1,800)	\$ (764)	\$ (1,800)	\$ (1,800)	\$ -	0.00%
452133	Civil Fees	\$ (55,896)	\$ (57,000)	\$ (57,000)	\$ (21,716)	\$ (57,000)	\$ (60,000)	\$ (3,000)	5.26%
452135	Fingerprint Charges	\$ (1,097)	\$ (900)	\$ (900)	\$ (604)	\$ (900)	\$ (1,000)	\$ (100)	11.11%
452136	Inmate Incentive Soc Sec	\$ (6,967)	\$ (6,500)	\$ (6,500)	\$ (800)	\$ (5,400)	\$ (6,500)	\$ -	0.00%
452137	Huber Transfer Fee	\$ (1,859)	\$ (1,600)	\$ (1,600)	\$ (1,140)	\$ (1,600)	\$ (1,800)	\$ (200)	12.50%
452139	Inmate Maintenance	\$ -	\$ -	\$ -	\$ (180)	\$ (180)	\$ -	\$ -	0.00%
452143	Inmate Fees-Ordinary Confine	\$ (36,213)	\$ (44,466)	\$ (44,466)	\$ (11,494)	\$ (28,861)	\$ (47,462)	\$ (2,996)	6.74%
452144	Inmate Booking Fees	\$ (8,343)	\$ (8,460)	\$ (8,460)	\$ (3,031)	\$ (7,615)	\$ (9,030)	\$ (570)	6.74%
452154	Misc Jail - Reimb	\$ (3,405)	\$ (2,300)	\$ (2,300)	\$ (3,569)	\$ (4,400)	\$ (3,200)	\$ (900)	39.13%
452157	Training - Reimb	\$ (71,207)	\$ (80,418)	\$ (80,418)	\$ (3,700)	\$ (80,418)	\$ (81,778)	\$ (1,360)	1.69%
452305	Inmate Board - Other Counties	\$ (120,047)	\$ (164,250)	\$ (164,250)	\$ (80,460)	\$ (208,440)	\$ (365,000)	\$ (200,750)	122.22%
452310	Inmate Brd-State PO Holds	\$ (307,571)	\$ (289,275)	\$ (289,275)	\$ (86,460)	\$ (262,220)	\$ (296,370)	\$ (7,095)	2.45%
454425	Service	\$ (3,556)	\$ (3,200)	\$ (3,200)	\$ (2,489)	\$ (4,800)	\$ (4,000)	\$ (800)	25.00%
	Subtotal - 45 Public Charges for Services	\$ (1,233,512)	\$ (1,376,700)	\$ (1,376,700)	\$ (570,846)	\$ (1,266,093)	\$ (1,618,025)	\$ (241,325)	17.53%
462100	Rent Revenue	\$ (76,535)	\$ (88,001)	\$ (88,001)	\$ (33,365)	\$ (70,326)	\$ (62,861)	\$ 25,140	-28.57%
465305	Contributions & Donations	\$ (777)	\$ (900)	\$ (900)	\$ (70)	\$ (150)	\$ (500)	\$ 400	-44.44%
466110	Vending Machines	\$ (82,360)	\$ (86,000)	\$ (86,000)	\$ (32,677)	\$ (92,387)	\$ (90,000)	\$ (4,000)	4.65%
466125	Miscellaneous Reimbursements	\$ (177,271)	\$ (95,000)	\$ (95,000)	\$ (3,341)	\$ (69,900)	\$ (94,994)	\$ 6	-0.01%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 196 - Sheriff | 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
466130	Sale of General Fixed Assets	\$ (31,937)	\$ -	\$ -	\$ (6,500)	\$ (6,500)	\$ -	\$ -	0.00%
466135	Gain/Loss-Sale of Fixed Assets	\$ (60,267)	\$ -	\$ -	\$ (12,000)	\$ (12,000)	\$ -	\$ -	0.00%
466155	Comm. - Telephone Revenue	\$ (221,118)	\$ (220,000)	\$ (220,000)	\$ (63,901)	\$ (120,268)	\$ (88,042)	\$ 131,958	-59.98%
467100	Non Spec Grants & Contr.	\$ (3,346)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Subtotal - 46 Interest and Other Income	\$ (653,611)	\$ (489,901)	\$ (489,901)	\$ (151,854)	\$ (371,531)	\$ (336,397)	\$ 153,504	-31.33%
472120	Vehicle Repair & Maintenance	\$ (1,057)	\$ (2,350)	\$ (2,350)	\$ (560)	\$ (1,400)	\$ (2,350)	\$ -	0.00%
474110	Detective Service	\$ (533)	\$ (1,200)	\$ (1,200)	\$ (400)	\$ (400)	\$ (400)	\$ 800	-66.67%
476108	Employee Wages & Related Costs	\$ (114)	\$ (500)	\$ (500)	\$ -	\$ -	\$ -	\$ 500	-100.00%
476120	Process Fee	\$ (440)	\$ (800)	\$ (800)	\$ (400)	\$ (160)	\$ (800)	\$ -	0.00%
	Subtotal - 47 Interdepartmental Revenue	\$ (2,254)	\$ (4,850)	\$ (4,850)	\$ (1,470)	\$ (2,070)	\$ (3,550)	\$ 1,300	-26.80%
	Total Operating Revenues	\$ (24,782,554)	\$ (25,820,373)	\$ (25,820,373)	\$ (12,112,997)	\$ (25,794,593)	\$ (26,117,944)	\$ (297,571)	1.2%
	OPERATING EXPENSES								
511105	Regular Wages	\$ 12,763,175	\$ 13,581,980	\$ 13,761,980	\$ 6,013,895	\$ 12,846,838	\$ 13,179,707	\$ (582,273)	-4.23%
511110	Overtime	\$ 1,852,829	\$ 1,312,260	\$ 1,132,260	\$ 989,746	\$ 2,138,829	\$ 1,949,775	\$ 817,515	72.20%
512105	Social Security	\$ 1,062,751	\$ 1,102,177	\$ 1,102,177	\$ 501,234	\$ 1,109,236	\$ 1,157,406	\$ 55,229	5.01%
512110	Retirement (Employer)	\$ 1,414,690	\$ 1,509,536	\$ 1,509,536	\$ 684,638	\$ 1,553,055	\$ 1,513,090	\$ 3,554	0.24%
512145	Unemployment Compensation	\$ 21	\$ -	\$ -	\$ 59	\$ 59	\$ -	\$ -	0.00%
	Subtotal - 51 Personnel-Related Expenses	\$ 17,093,466	\$ 17,505,953	\$ 17,505,953	\$ 8,189,572	\$ 17,648,018	\$ 17,799,978	\$ 294,025	1.68%
531128	Correctional Mental Health Car	\$ 223,585	\$ 249,033	\$ 249,033	\$ 138,126	\$ 236,787	\$ 261,734	\$ 12,701	5.10%
531129	Correctional Health Care	\$ 993,362	\$ 1,101,789	\$ 1,101,789	\$ 571,541	\$ 1,215,000	\$ 896,136	\$ (205,653)	-18.67%
531177	Trustee Labor	\$ 10,225	\$ 9,780	\$ 9,780	\$ 4,282	\$ 9,500	\$ 9,780	\$ -	0.00%
531215	Teacher	\$ 35,638	\$ 44,477	\$ 44,477	\$ 22,239	\$ 44,477	\$ 45,811	\$ 1,334	3.00%
531235	DP - Software Maintenance	\$ 836,572	\$ 777,262	\$ 777,262	\$ 599,250	\$ 767,065	\$ 792,907	\$ 15,645	2.01%
531240	DP - Hardware	\$ 113,471	\$ 28,060	\$ 28,060	\$ 2,338	\$ 28,060	\$ 9,210	\$ (18,850)	-67.18%
531245	DP - Telecommunications	\$ 15,725	\$ 16,556	\$ 16,556	\$ 7,880	\$ 16,565	\$ 16,556	\$ -	0.00%
531255	Interpretation Services	\$ 1,892	\$ 1,800	\$ 1,800	\$ 1,248	\$ 3,000	\$ 3,200	\$ 1,400	77.78%
531410	Banking	\$ 2,614	\$ 2,600	\$ 2,600	\$ 1,669	\$ 2,800	\$ 2,800	\$ 200	7.69%
531415	Food Prepared	\$ 762,610	\$ 729,668	\$ 729,668	\$ 331,046	\$ 741,462	\$ 752,878	\$ 23,210	3.18%
531430	Lab Analysis	\$ 13,710	\$ 13,000	\$ 13,000	\$ 3,403	\$ 11,000	\$ 13,000	\$ -	0.00%
531435	Evidence / Witness	\$ 4,919	\$ 8,500	\$ 8,500	\$ -	\$ 8,500	\$ 8,500	\$ -	0.00%
531450	Transportation	\$ 3,965	\$ 3,200	\$ 3,200	\$ 1,150	\$ 2,500	\$ 3,200	\$ -	0.00%
531455	Investigation	\$ 1,193	\$ 800	\$ 800	\$ 406	\$ 880	\$ 800	\$ -	0.00%
531457	Service of Process Charges	\$ 60	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ (100)	-100.00%
531505	Client Service	\$ 54,048	\$ 30,351	\$ 30,351	\$ 9,228	\$ 24,420	\$ 28,141	\$ (2,210)	-7.28%
531815	Electric	\$ 26,989	\$ 27,000	\$ 27,000	\$ 14,684	\$ 27,000	\$ 31,000	\$ 4,000	14.81%
531827	Cable Expense	\$ 2,658	\$ 1,148	\$ 1,148	\$ 665	\$ 1,319	\$ 1,422	\$ 274	23.87%
531830	Telephone	\$ 26,630	\$ 16,000	\$ 16,000	\$ 6,684	\$ 16,000	\$ 15,500	\$ (500)	-3.13%
531835	Telephone - Long-Distance	\$ 18	\$ 25	\$ 25	\$ 12	\$ 25	\$ 25	\$ -	0.00%
531840	Telephone - Cellular	\$ 31,648	\$ 31,941	\$ 31,941	\$ 12,639	\$ 31,941	\$ 31,882	\$ (59)	-0.18%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 196 - Sheriff | 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
531845	Telephone Communications	\$ 671	\$ 899	\$ 899	\$ 849	\$ 849	\$ 905	\$ 6	0.67%
532105	Disposal Services	\$ 4,461	\$ 2,375	\$ 2,375	\$ 2,459	\$ 4,175	\$ 4,175	\$ 1,800	75.79%
532115	Custodial Services	\$ 1,911	\$ 1,716	\$ 1,716	\$ 740	\$ 1,716	\$ 1,776	\$ 60	3.50%
532135	Carpentry Maintenance	\$ 3,809	\$ 3,000	\$ 3,000	\$ 4,726	\$ 5,200	\$ 3,000	\$ -	0.00%
532220	Equipment Maintenance	\$ 60,815	\$ 81,249	\$ 81,249	\$ 53,040	\$ 84,777	\$ 79,448	\$ (1,801)	-2.22%
532225	Office Equip Maintenance	\$ 4,127	\$ 1,883	\$ 1,883	\$ 3,977	\$ 7,742	\$ 7,981	\$ 6,098	323.84%
532230	Vehicle Maintenance	\$ -	\$ -	\$ -	\$ 2,973	\$ -	\$ -	\$ -	0.00%
532305	Repair Parts-General	\$ 703	\$ 350	\$ 350	\$ (562)	\$ 250	\$ 550	\$ 200	57.14%
532315	Repair Parts-Tires	\$ 26,401	\$ 22,000	\$ 22,000	\$ 9,026	\$ 22,000	\$ 24,600	\$ 2,600	11.82%
532320	Repair Parts-Auto Parts	\$ 105,019	\$ 63,569	\$ 63,569	\$ 62,290	\$ 69,620	\$ 63,450	\$ (119)	-0.19%
532405	Prisoner Uniforms	\$ 819	\$ 1,200	\$ 1,200	\$ 418	\$ 900	\$ 1,000	\$ (200)	-16.67%
533105	Advertising	\$ 46	\$ 50	\$ 50	\$ 66	\$ 66	\$ 75	\$ 25	50.00%
533110	Printing	\$ 996	\$ 900	\$ 900	\$ 699	\$ 900	\$ 900	\$ -	0.00%
533205	Mileage - Employee	\$ 43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
533215	Meals - Employee	\$ 6,001	\$ 9,634	\$ 9,634	\$ 2,942	\$ 6,955	\$ 7,679	\$ (1,955)	-20.29%
533220	Lodging - Employee	\$ 38,876	\$ 21,816	\$ 21,816	\$ 18,396	\$ 38,509	\$ 26,644	\$ 4,828	22.13%
533235	Commercial Trans. - Employee	\$ 595	\$ -	\$ -	\$ 3,388	\$ 3,388	\$ -	\$ -	0.00%
533245	Seminars and Training	\$ 49,409	\$ 33,329	\$ 33,329	\$ 40,756	\$ 69,468	\$ 37,043	\$ 3,714	11.14%
533305	Membership Dues	\$ 2,890	\$ 4,974	\$ 4,974	\$ 1,126	\$ 2,664	\$ 4,837	\$ (137)	-2.75%
533405	Laundry	\$ 2,330	\$ 2,850	\$ 2,850	\$ 439	\$ 1,950	\$ 2,650	\$ (200)	-7.02%
533455	Licenses and Permits	\$ 20,857	\$ 1,145	\$ 1,145	\$ -	\$ 257	\$ 1,145	\$ -	0.00%
533465	Exam Fees - Physical	\$ 26,939	\$ 29,140	\$ 29,140	\$ 6,188	\$ 29,140	\$ 29,140	\$ -	0.00%
533470	Filing Fees	\$ 5,085	\$ 5,000	\$ 5,000	\$ 21	\$ 3,200	\$ 3,200	\$ (1,800)	-36.00%
533505	General Supplies	\$ 130,653	\$ 115,673	\$ 115,673	\$ 56,373	\$ 116,113	\$ 86,875	\$ (28,798)	-24.90%
533510	Uniforms - Employee	\$ 105,322	\$ 91,125	\$ 91,125	\$ 41,017	\$ 99,875	\$ 93,175	\$ 2,050	2.25%
533515	Uniforms - Prisoner	\$ 5,914	\$ 5,100	\$ 5,100	\$ 2,469	\$ 3,700	\$ 5,100	\$ -	0.00%
533516	Inmate Supplies	\$ 24,713	\$ 22,000	\$ 22,000	\$ 17,361	\$ 24,000	\$ 22,500	\$ 500	2.27%
533525	Linens and Bedding	\$ 20,287	\$ 26,400	\$ 26,400	\$ 20,144	\$ 21,315	\$ 26,400	\$ -	0.00%
533535	Recreational	\$ 106	\$ 300	\$ 300	\$ -	\$ -	\$ -	\$ (300)	-100.00%
533610	Drugs - Prescription - Adult	\$ 519	\$ 300	\$ 300	\$ -	\$ 50	\$ 300	\$ -	0.00%
533705	Office Supplies	\$ 10,947	\$ 8,400	\$ 8,400	\$ 4,613	\$ 8,825	\$ 10,400	\$ 2,000	23.81%
533715	Audiovisual Supplies	\$ 1,030	\$ 750	\$ 750	\$ 424	\$ 750	\$ 2,300	\$ 1,550	206.67%
533720	Shipping	\$ 96	\$ 75	\$ 75	\$ 123	\$ 200	\$ 150	\$ 75	100.00%
533725	Postage	\$ 9,632	\$ 7,700	\$ 7,700	\$ 5,035	\$ 10,238	\$ 8,575	\$ 875	11.36%
533815	Cleaning Supplies	\$ 11,243	\$ 10,200	\$ 10,200	\$ 5,957	\$ 9,700	\$ 10,200	\$ -	0.00%
533825	Fuel - Gasoline	\$ 203,745	\$ 211,389	\$ 211,389	\$ 96,454	\$ 233,110	\$ 252,492	\$ 41,103	19.44%
533830	Fuel - Diesel	\$ 202	\$ 150	\$ 150	\$ -	\$ 150	\$ -	\$ (150)	-100.00%
533850	Extradition-Criminal	\$ 29,503	\$ 20,000	\$ 20,000	\$ 11,148	\$ 20,000	\$ 20,000	\$ -	0.00%
533860	Extradition-Non-Supprt	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

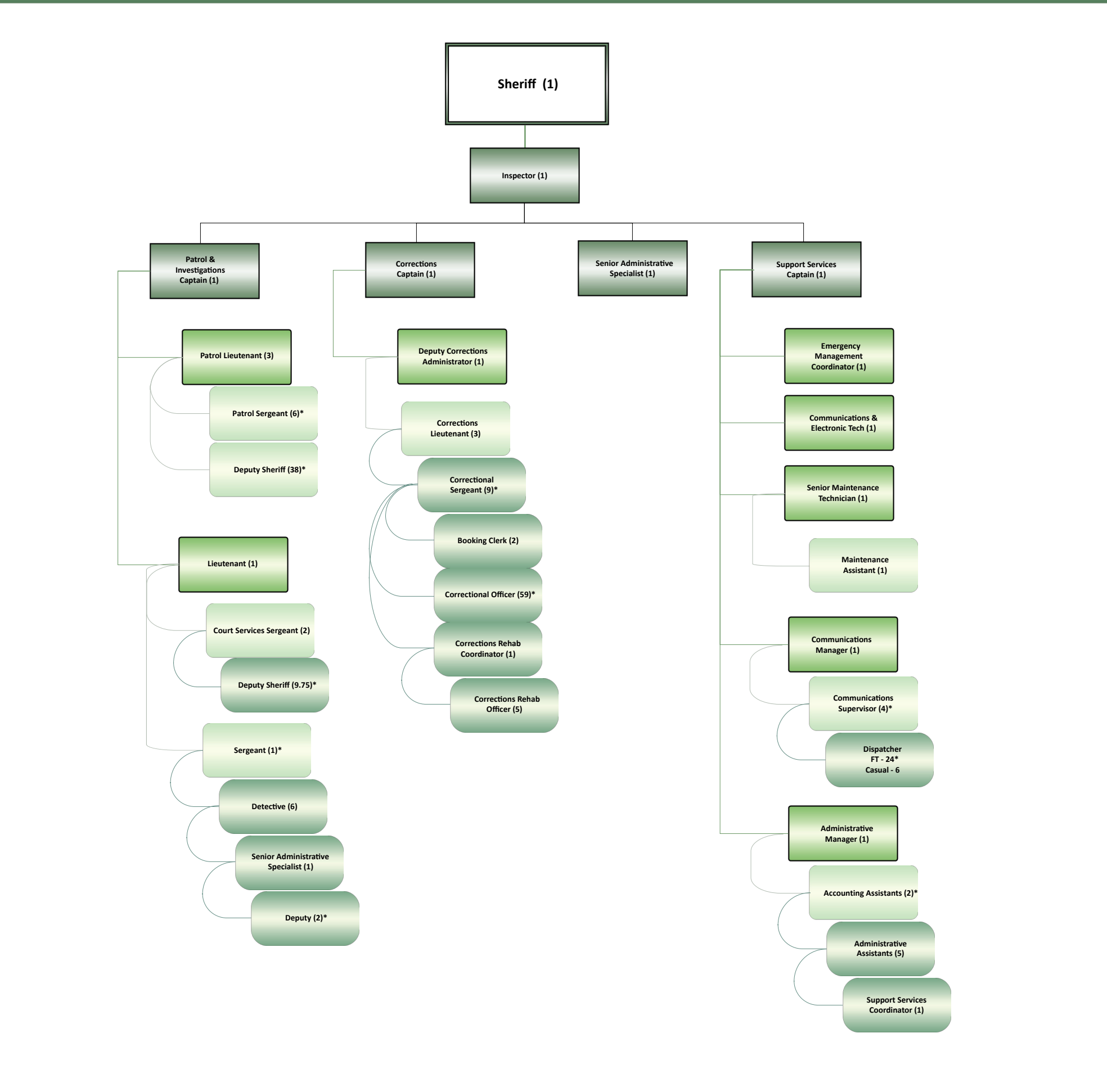
Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 196 - Sheriff | Current Year Actuals Through June 30, 2026

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
533875	Subscriptions	\$ 10,558	\$ 13,950	\$ 13,950	\$ 3,713	\$ 13,350	\$ 28,543	\$ 14,593	104.61%
533908	Miscellaneous Expenses	\$ 76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
533925	Office F&E Non-Capitalized	\$ 15,179	\$ 5,260	\$ 5,260	\$ -	\$ 4,000	\$ 4,800	\$ (460)	-8.75%
533928	Computer Sys Non-Capitalized	\$ 108,969	\$ 89,729	\$ 89,729	\$ 155,901	\$ 164,411	\$ 111,554	\$ 21,825	24.32%
533930	Equipment Non-Capitalized	\$ 163,216	\$ 99,931	\$ 99,931	\$ 375,830	\$ 401,962	\$ 73,377	\$ (26,554)	-26.57%
534110	Rental of Land	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
534115	Rental of Equipment	\$ 370,974	\$ 405,227	\$ 405,227	\$ 271,888	\$ 448,893	\$ 408,009	\$ 2,782	0.69%
534125	Rental of Tower Space	\$ 97,790	\$ 104,005	\$ 104,005	\$ 28,312	\$ 104,005	\$ 107,240	\$ 3,235	3.11%
535990	NON POSTING Default P-Card	\$ -	\$ -	\$ -	\$ 1,407	\$ -	\$ -	\$ -	0.00%
	Subtotal - 53 Operating Expenditures	\$ 4,849,319	\$ 4,617,833	\$ 4,617,833	\$ 3,040,615	\$ 5,226,673	\$ 4,496,670	\$ (121,163)	-2.62%
551105	Health Insurance	\$ 2,857,504	\$ 2,992,549	\$ 2,992,549	\$ 1,353,919	\$ 2,939,247	\$ 3,137,447	\$ 144,898	4.84%
551110	Dental Insurance	\$ 67,220	\$ 67,631	\$ 67,631	\$ 32,240	\$ 69,550	\$ 68,847	\$ 1,216	1.80%
551115	Group Life Insurance	\$ 8,054	\$ 8,349	\$ 8,349	\$ 26	\$ 8,394	\$ 8,477	\$ 128	1.53%
551125	Worker Compensation Insurance	\$ 141,272	\$ 136,650	\$ 136,650	\$ 121,105	\$ 138,626	\$ 140,365	\$ 3,715	2.72%
551905	General Liability Insurance	\$ 41,841	\$ 43,717	\$ 43,717	\$ 21,859	\$ 43,717	\$ 42,820	\$ (897)	-2.05%
551916	Auto Collision	\$ 23,394	\$ 21,660	\$ 21,660	\$ 10,830	\$ 21,660	\$ 23,860	\$ 2,200	10.16%
551917	Auto Mutual	\$ 31,168	\$ 37,860	\$ 37,860	\$ 18,930	\$ 37,860	\$ 34,160	\$ (3,700)	-9.77%
551920	Property Insurance	\$ 48,190	\$ 51,447	\$ 51,447	\$ 25,724	\$ 51,447	\$ 54,047	\$ 2,600	5.05%
551930	Deductible Escrow	\$ 11,577	\$ 12,005	\$ 12,005	\$ 6,002	\$ 12,005	\$ 11,120	\$ (885)	-7.37%
552110	Building Main. & Housekeeping	\$ 428	\$ -	\$ -	\$ 220	\$ 250	\$ -	\$ -	0.00%
552115	Maintenance Serv. - Electrical	\$ 4,698	\$ -	\$ -	\$ 475	\$ 600	\$ -	\$ -	0.00%
552125	Highway Department Work	\$ 4,992	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -	0.00%
553105	Telephone	\$ 17,561	\$ 27,105	\$ 27,105	\$ 13,553	\$ 27,105	\$ 28,460	\$ 1,355	5.00%
553115	Telephone - Long Distance	\$ 142	\$ 3,600	\$ 3,600	\$ -	\$ 3,600	\$ 3,600	\$ -	0.00%
553135	Printing & Duplicating	\$ 4,405	\$ 4,000	\$ 4,000	\$ 1,607	\$ 3,500	\$ 4,000	\$ -	0.00%
553150	Data Processing Services	\$ 481,137	\$ 559,440	\$ 559,440	\$ 279,720	\$ 559,440	\$ 581,805	\$ 22,365	4.00%
556108	Employee Wages & Related Costs	\$ 91,092	\$ 98,944	\$ 98,944	\$ 40,637	\$ 98,944	\$ 103,057	\$ 4,113	4.16%
556110	Bonding	\$ 42	\$ 41	\$ 41	\$ 20	\$ 41	\$ 41	\$ -	0.00%
556150	Rent Expense	\$ 2,640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Subtotal - 55 Interdepartmental Charges	\$ 3,837,357	\$ 4,067,998	\$ 4,067,998	\$ 1,926,866	\$ 4,018,986	\$ 4,245,106	\$ 177,108	4.35%
565100	Machinery & Equipment	\$ 247,240	\$ 25,275	\$ 25,275	\$ 23,728	\$ 23,728	\$ -	\$ (25,275)	-100.00%
566200	Computer Equipment	\$ 71,190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
567100	Vehicles	\$ 458,855	\$ 351,274	\$ 351,274	\$ 370,363	\$ 370,363	\$ -	\$ (351,274)	-100.00%
	Subtotal - 56 Capital Outlay	\$ 777,285	\$ 376,549	\$ 376,549	\$ 394,091	\$ 394,091	\$ -	\$ (376,549)	-100.00%
	Total Operating Expenses	\$ 26,557,426	\$ 26,568,333	\$ 26,568,333	\$ 13,551,144	\$ 27,287,769	\$ 26,541,754	\$ (26,579)	(0.1%)
	Operating Surplus (Deficit)	\$ 1,774,872	\$ 747,960	\$ 747,960	\$ 1,438,147	\$ 1,493,176	\$ 423,810	\$ (324,150)	(43.3%)

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 196 - Sheriff | 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
Capital Outlay									
631100	General Fund	\$ (435,016)	\$ (747,960)	\$ (747,960)	\$ (165,641)	\$ (704,863)	\$ (423,810)	\$ 324,150	-43.34%
631905	LFRF - General Fund	\$ (647,228)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
632280	Land Records Usage	\$ (10,953)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Subtotal - 63 Operating Transfers Between Funds		\$ (1,093,197)	\$ (747,960)	\$ (747,960)	\$ (165,641)	\$ (704,863)	\$ (423,810)	\$ 324,150	-43.34%
Total Capital Outlay		\$ (1,093,197)	\$ (747,960)	\$ (747,960)	\$ (165,641)	\$ (704,863)	\$ (423,810)	\$ 324,150	(43.3%)
Transfers									
Total Transfers		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Financing Sources									
Total Other Financing Sources		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Other Financing Sources (Uses)		\$ (1,093,197)	\$ (747,960)	\$ (747,960)	\$ (165,641)	\$ (704,863)	\$ (423,810)	\$ 324,150	(43.3%)
Budgetary Change in Fund Balance / Net Position		\$ 681,675	\$ -	\$ -	\$ 1,272,506	\$ 788,313	\$ (0)	\$ (0)	-

MUNIS ORG CHART



Capital Outlay Request for 2027 - \$5000+
Listed In Order of Priority

Department: Sheriff

ACCOUNT NO.	ITEM DESCRIPTION	TOTAL COST OF ITEM(S)	REIMBURSEMENT AMOUNT	JUSTIFICATION	ODOMETER READING	SOURCE OF REIMBURSEMENT	REIMBURSE ACCOUNT	A / R	REPLACED ASSET #	ANTICIPATED ACQUISITION DATE
196.567000	6 - Ford Explorer Police Interceptor	\$ 333,000	\$ 42,000	Replace 6 patrol squads at end of life	multiple	Sale of 6 vehicles	164.466135	R	multiple	3/1/2027
196.567000	1 - Ford Transit Van	\$ 60,000	\$ 8,000	Replace transport van - at end of life	71,112	Sale of 1 van	164.466135	R	SQD 70	3/1/2027
196.567000	1 - Ford F150 Responder	\$ 52,000	\$ 10,000	Replace Emergency Management Truck at end of life.	110,000	Sale of one vehicle	164.466135	R	SQD 80	3/1/2027

Grand Total Amounts	\$ 445,000	\$ 60,000
Total Requested Amount		\$ 385,000

INTERDEPARTMENTAL CHARGES						
Department	Account Number & Name	Amount	Shared Service Department	Account Number & Name		
Sheriff	153.474110 Detective Service	(400)	HHS	2612.554111		
Sheriff	154.553135 Printing Det Ctr	1,500	IT	426.473400		
Sheriff	158.553135 Printing Jail	200	IT	426.473400		
Sheriff	159.553135 Printing Juvenile	200	IT	426.473400		
Sheriff	161.553135 Printing medical	100	IT	426.473400		
Sheriff	162.472120 Vehicle repair/maint	(1,000)	IT	425.552120		
Sheriff	162.472120 Vehicle repair/maint	(200)	ADRC	2260.552120		
Sheriff	162.472120 Vehicle repair/maint	(600)	HHS	2112.552120		
Sheriff	162.472120 Vehicle repair/maint	(400)	Planning	132.552120		
Sheriff	162.472120 Vehicle repair/maint	(150)	Medical Examiner	111.552120		
Sheriff	164.552125 Inter Dept. Hwy	3,000	HWY	43003.472300		
Sheriff	164.553135 Printing sheriff	2,000	IT	426.473400		
Sheriff	164.556108 Employee Wages & Rel	103,057	Finance	139.476110		
Sheriff	165.476120 Process Fee	(800)	CSA - HHS	26995035.556120		
Total Charges		106,507				

2027 Travel and Training Requests

Department: Sheriff

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
TBD	Law Enforcement Recruit Academy	Fox Valley	1		1,374.00	6,390.00		6,050.00	13,814.00	Yes	Yes
TBD	Corrections Recruit Academy	Fox Valley	2		740.00	3,920.00		3,800.00	8,460.00	Yes	Yes
TBD	IPMBA Bicycle Course	TBD	2		100.00			500.00	600.00	Yes	Yes
TBD	Boating Essentials	TBD	2		80.00			700.00	780.00	No	Yes
TBD	HazMat Conference	TBD	2		96.00	392.00		600.00	1,088.00	Yes	Yes
TBD	WEM Conference	Madison	1		96.00	196.00		300.00	592.00	Yes	Yes
TBD	WEMA Conference	Stevens Point	1		56.00	98.00		300.00	454.00	Yes	Yes
TBD	HazMat Conference (EM)	TBD	1		48.00	196.00		300.00	544.00	Yes	Yes
TBD	Rave Summit (EM)	TBD	1		96.00	400.00		310.00	806.00	No	Yes
TBD	Midwest Flex User Group	TBD	4		216.00	1,920.00		660.00	2,796.00	Yes	Yes
TBD	Chaplain Region 4 Training	TBD	1			480.00		220.00	700.00	Yes	Yes
May	Wipscom Conference	TBD	1		408.00	76.00		350.00	834.00	Yes	Yes
TBD	EMD Recerts	Online	10					550.00	550.00	Yes	No
TBD	EMD Q Recerts	Online	6					660.00	660.00	Yes	No
TBD	EMD Q Certification	TBD	1					675.00	675.00	Yes	Yes
TBD	EMD Certification	TBD	2		60.00			850.00	910.00	Yes	Yes
TBD	Protocol 41	Online	2					204.00	204.00	Yes	No
May	WLEEDA / Command College Conference	Wisconsin Dells	1			294.00		295.00	589.00	Yes	Yes
June	LEAP Conference	TBD	2		48.00	408.00		650.00	1,106.00	No	Yes
September	CIB Conference	Green Bay	4					800.00	800.00	Yes	Yes
February	Active Threat Conference	Wisconsin Dells	2		36.00	404.00		400.00	840.00	Yes	Yes
March	Peer Support Conference	Wisconsin Dells	4		160.00	808.00		600.00	1,568.00	Yes	Yes
TBD	Instructor Development	TBD	4		512.00	1,224.00		1,580.00	3,316.00	Yes	Yes
TBD	DAAT Instructor	TBD	1		222.00	1,224.00		850.00	2,296.00	Yes	Yes
TBD	Vehicle Contacts Instructor	TBD	1		74.00	408.00		325.00	807.00	Yes	Yes
TBD	EVOG Instructor	TBD	1		74.00	408.00		425.00	907.00	Yes	Yes
TBD	Handgun/Rifle Instructor	TBD	1		148.00	816.00		695.00	1,659.00	Yes	Yes
TBD	ARIDE	TBD	6			120.00			120.00	Yes	Yes
TBD	Basic SWAT	TBD	2		100.00			550.00	650.00	Yes	Yes
TBD	Basic Sniper	TBD	1		74.00	408.00		600.00	1,082.00	Yes	Yes
April	WAHI	Wisconsin Dells	1		56.00	408.00		395.00	859.00	Yes	Yes
March	Court Security Conference	Appleton	2		60.00			790.00	850.00	Yes	Yes
June	WI IAAI Conference	Stevens Point	3			808.00		1,100.00	1,908.00	Yes	Yes
TBD	PREA On-line	TBD	10					620.00	620.00	Yes	No
TBD	GPS / ATI Conference	TBD	2		80.00	380.00		600.00	1,060.00	Yes	Yes
TBD	WI Jail Assoc Conference	TBD	5		160.00	510.00		750.00	1,420.00	Yes	Yes
TBD	JDC Conference	TBD	1		42.00	102.00		250.00	394.00	Yes	Yes
TBD	Operation Rusch	TBD	4		120.00			1,580.00	1,700.00	Yes	Yes
TBD	First Line Supervisor	TBD	3		222.00	1,224.00		825.00	2,271.00	Yes	Yes
TBD	Supervising the Problem Employee	TBD	4		40.00			676.00	716.00	No	Yes
TBD	Conducting Effective Personnel Investigations	TBD	2		20.00			318.00	338.00	No	Yes
TBD	Negotiator Conference	TBD	2		148.00	404.00		500.00	1,052.00	Yes	Yes
TBD	Badger Sheriff Conference and Quarterly Meetings	TBD	1		400.00	400.00		300.00	1,100.00	Yes	Yes

Acronym	Definition
LTC	Lakeshore Technical College
AED	Automated External Defibrillator
WI IAAI	Wisconsin International Association of Arson Investigators
EMD	Emergency Medical Dispatch
CIB	Crime Information Bureau
WEM	Wisconsin Emergency Management
LEEDA	Law Enforcement Executive Development Association
IPMBA	International Police Mountain Bike Association
MTOA	Midwest Tactical Officers Association
CTO	Communications Training Officers
SLI	Supervisor Leadership Institute
EM	Emergency Management
SWAT	Special Weapons & Tactics
HAZMAT	Hazardous Materials
FBI	Federal Bureau of Investigation
WIPSCOM	WI Public Safety Communications
WI LEAP	WI Law Enforcement Education Program
PIT	Pursuit Intervention Technique
LPO	Leadership in Police Organization
ARIDE	Advanced Roadside Impaired Driving Enforcement

TBD	Civil Process Conference	TBD	2		44.00	204.00		350.00	598.00	Yes	Yes
TBD	MTOA Conference	TBD	3		90.00			750.00	840.00	Yes	Yes
TBD	CTO - Dispatch	TBD	1		74.00	306.00		360.00	740.00	Yes	Yes
TBD	Prisoner Transports	TBD	various		950.00				950.00	No	Yes
TBD	PTO	TBD	2		148.00	404.00		540.00	1,092.00	Yes	Yes
TBD	Jail Training Officer	TBD	2		148.00	404.00		540.00	1,092.00	Yes	Yes
TBD	Supervisor Development Course	TBD	1		59.00	500.00		1,000.00	1,559.00	Yes	Yes
									-		
									-		
			Object Account Total	-	7,679.00	26,644.00	-	37,043.00	71,366.00		

Grand Total 71,366.00

****2027 Employee Mileage Reimbursement Rate**

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

\$.51

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: Sheriff

Account No: 533928

<u>ACCOUNT NO.</u>	<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>	<u>JUSTIFICATION</u>	<u>INDIVIDUAL</u>	<u>REPLACE ASSET</u>
153.533928	Cellebrite Premium / Inseyets/ Digital forensics 40 unlocks	21,800.00		R	Renew Lic, Upgrade to Inseyets, UFED end of life	CID/Judd	
153.533928	Axiom Essentials , Digital Forensics	7,225.00		R	Renew Lic	CID/Judd	
153.533928	GrayKey(30 unlocks) Digital Forensics	14,345.00		R	Renew Lic	CID/Judd	
153.533928	2 - Toshiba 2TB SANS Replacement Hard Drive	140.00		R	Replace old Disks	CID/Judd	
153.533928	Veritas Back UP software License/Maintenance	500.00		R	Back up Software Renewal	CID/Judd	
153.533928	2- Seagate 10TB IronWolf NAS SATA Hard Drives	600.00		R	Replace Failed Drives	CID/Judd	
153.533928	Unforeseen Technological Needs	500.00		R	Replace equipment / Upgrades as needed	CID/Judd	
153.533928	Amped Video Software	1,500.00		R	Used to Enhance photos and Video and covert unknown formats	Cid/Judd	
153.533928	Greykey Preserve	1,560.00		R	Renew LIC:Used to preserve iPhone so they do not restart.		
154.533928	Laptop	1,210.11		R	Primarily used by Patrol	CID/ Judd	
154.533928	Desktop	1,712.73		R	Updating	DC - Shift Cmdr. LTs	2023034
154.533928	Desktop	1,426.59		R	Updating	DC Processing	2022066
154.533928	Desktop	1,712.73		R	Updating	DC - Chap. Hildebran	2022068
154.533928	Desktop	1,712.73		R	Updating	DC - Phase 2	2022083
164.533928	24 Inch Monitors	2,000.00		R	Updating	DC - Phase 1	2023062
164.533928	Computer Incidentals	2,000.00		R	Updating	Department	
164.533928	Laptop	2,631.78		R	Updating	Department	
164.533928	Laptop	2,631.78		R	Updating	Squad 41	2021127
164.533928	Laptop	2,631.78		R	Updating	Squad 40	2021128
164.533928	Laptop	2,631.78		R	Updating	Squad 42	2021130
164.533928	Laptop	2,631.78		R	Updating	Squad 25	2021131
164.533928	Laptop	2,631.78		R	Updating	Squad 48	2021132
164.533928	Laptop	2,631.78		R	Updating	Squad 28	2021133
164.533928	Laptop	1,210.11		R	Updating	Sheriff - Matt Spence	2023074
164.533928	Laptop	1,210.11		R	Updating	Nicole Weber	2023077
164.533928	Laptop	1,210.11		R	Updating	CID - Nathan Hatch	2023055
164.533928	Laptop	1,210.11		R	Updating	CID - Brian Judd	2023058
164.533928	Laptop	1,176.93		R	Updating	CID - Tyler Wuestenh	2023070
164.533928	Desktop	1,712.73		R	Updating	Steve Steinhardt	2121125
164.533928	Squad modems	7,700.00		R	Squad modems at end of life	Jason Liermann	
164.533928	Netcloud Yearly License (Modem Updates)	3,782.88		R	Yearly renewals	Jason Liermann	
1011.533928	RAVE	14,720.00		A	Renew Current Software	Steve Steinhardt	
1012.533928	Laptop	1,000.00		A	EPCRA Grant	Steve Steinhardt	
1012.533928	Screen extender	750.00		A	EPCRA Grant	Steve Steinhardt	
1012.533928	Speaker system	135.00		A	EPCRA Grant	Steve Steinhardt	

Grand Total Amounts	<u>\$ 111,553.55</u>	<u>\$ -</u>
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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

Matt Spence
Requesting Department Head Signature

Sheboygan County Discretionary Fee Schedule
Sheriff's Department

Tyler Object Account	Fee	Current Charge	Proposed	% change	Unit	Date of Last increase	Prior Fee	Who can Approve Change	Why Proposing a Change?	Taxable (Y/N)	Notes
451410	Copies - Sheriff Dept.	0.01			per copy	Forever	0.25	County Board		N	if mailed add .75; viewed as reasonable by Corp. Counsel based on open records law & Atty General opinion
452143	Ordinary Confinement Fees	20.00			per day	8/1/2003	new fee	County Board		N	
452144	Inmate Booking Fee	30.00			per event	8/1/2003	25.00	Department		N	
452135	Fingerprints	20.00			per event	1/1/2007	15.00	Department		N	already charging more than what it costs to do the prints, charging the same as the City
452132	Warrant Service Fee	25.00			per event	1/1/2008	new fee	County Board		N	
452133	Paper service - Sheriff's Dept.	60.00			other	11/1/2008	\$30/attempt plus mileage	County Board		N	for up to 3 attempts
452137	Huber Transfer Fee	100.00			per event	1/1/2010	new fee	County Board		N	
452139/ 452142	Huber Fees - meals & maintenance	20.00			per day	1/1/2010	18.00	County Board		N	
454425	Inmate Nurse sick-call	7.50			per request	1/1/2010	5.00	Department		N	Delegated by our vendor
454425	Inmate doctor sick-call	10.00			per request	1/1/2019	7.50	Department		N	Delegated by our vendor
452305	Adult Boarding	55.00			per day	1/1/2019	45.00	Department		N	
452112	False Alarms	110.00			per call	1/1/2020	100.00	County Board		N	first 2 calls are free
452109	Towing	100.00	150.00	50%	per event	1/1/2022	85.00	Department		N	
451410	Other copies - CD's & DVD's	8.00			each	8/3/2022	25.00	Liaison Committee		N	Per Corp Counsel fee schedule
466125	Special Services	51.39			other	1/1/2023	50.63	Department		N	Fee is based on the current average deputy rate and is reviewed annually
452115	EMP fees	30.00			per day	1/1/2026	23.00	County Board		N	up to per day
452305	Juvenile Boarding	180.00	250.00	39%	per day	1/1/2026	170.00	Department		N	

Liaison Committee Budget Sign Off

2027

Department	Sheriff
Liaison Committee	Law Committee
Committee Chair	Charlette Nanning

Targets Set by Finance Committee

Levy	\$	23,936,706
Transfer Out	\$	0
Transfer In	\$	
Equity	\$	0

Department Budget Requested

Total Revenue	\$	-26,117,944	Note: amount should be negative
Total Expense	\$	26,541,754	Note: amount should be positive
Transfer In	\$	-423,810	
Transfer Out	\$	0	
Equity	\$	0	
Variance	\$	0	

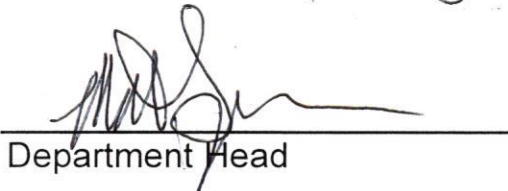
Note: **Variance** should be zero = meets budget target; or

Variance is a negative number = under budget; excess funds

Signatures:


Committee Chair

8/11/26
Date


Department Head

08/11/2026
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.