NOTICE OF MEETING

FINANCE COMMITTEE

September 23, 2026 - 3:30 PM Central Time

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

Join Google Meeting: meet.google.com/eac-jiib-uij
Phone Number: +1 484-816-4476
Pin: 290 007 640#

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 16, 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.

County Board Referral
Consideration of Resolution 15 – Authorizing Application for Fiscal Year 2026 Justice Assistance Grant Program Award (Local Solicitation) and Entering into Memorandum of Understanding with City of Sheboygan

Health and Human Services
Consideration of 2026 Budget Adjustments for: Payroll and Overhead Cost Allocation; Grant Contract, Revenue, and Expense; and Children's Long-Term Support Program

Budget
Consideration of Corporation Counsel 2027 Budget, presented by Crystal Fieber
Consideration of Register of Deeds 2027 Budget, presented by Ellen Schleiser
Consideration of UW Extension 2027 Budget, presented by Jayna Hienz
Consideration of Rocky Knoll 2027 Budget, presented by Kayla Clinton
Consideration of Property/Liability Insurance 2027 Budget, presented by Jeremy Fetterer

Approval of Vouchers

Approval of Attendance at Other Meetings or Functions

Adjournment
Next Scheduled Meeting – September 30, 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 16, 2026 **Called to Order: 03:30 P.M.** **Adjourned: 04:18 P.M.**

MEMBERS PRESENT: Vernon Koch, Thomas Wegner, William Goehring, Curt Brauer

MEMBERS REMOTE: Gerald Jorgensen

ALSO PRESENT: **In Person:** Charlette Nennig, Wendy Schobert, Alayne Krause, James Webb, Chris Koenig, Matthew Spence, David Loomis, Joel Urmanski, Desarae Rohde, Jeremy Fetterer, Corey Norlander, Jennifer Zimmermann, Natascha Rowell, Justina Torres, Gina Palmer

Remote: Crystal Fieber, Evelyn Wise, Jacy Klaske, Brenda Hanson

Chairperson Koch called the meeting to order at 03:30 P.M.

The Chairperson certified compliance with the open meeting law. The notice was posted at 03:30PM on Friday, September 11, 2026.

Supervisor Wegner moved to approve the minutes for September 09, 2026. Motion seconded by Supervisor Goehring. Motion carried.

Finance Director James Webb began his report by updating the Committee on the progress of the 2027 budget progress, 2026 variance reporting, and Rocky Knoll WIPFLI billing. Director Webb then informed the Committee that the Wisconsin Department of Revenue released the shared revenue and levy limit worksheets for 2027. He concluded his report with an update on Highway invoicing and training.

The committee reviewed the 2027 Sheriff Budget as presented by Matthew Spence. Supervisor Wegner moved to approve the budget as presented. Motion seconded by Supervisor Brauer. Motion carried.

The committee reviewed the 2027 Human Resources Budget as presented by David Loomis. Supervisor Brauer moved to approve the budget as presented. Motion seconded by Supervisor Goehring. Motion carried.

The committee reviewed the 2027 Employee Benefits Budget as presented by David Loomis. Supervisor Brauer moved to approve the budget as presented. Motion seconded by Supervisor Goehring. Motion carried.

The committee reviewed the 2027 Clerk of Courts Budget as presented by Christine Koenig. Supervisor Brauer moved to approve the budget as presented. Motion seconded by Supervisor Goehring. Motion carried.

The committee reviewed the 2027 District Attorney Budget as presented by Joel Urmanski. Supervisor Brauer moved to approve the budget as presented. Motion seconded by Supervisor Wegner. Motion carried.

The committee reviewed the 2027 Medical Examiner Budget as presented by Desarae Rohde. Supervisor Brauer moved to approve the budget as presented and hold the additional levy request until a later meeting. Motion seconded by Supervisor Goehring. Motion carried.

Finance Director James Webb presented a request for a Table of Organization Change. Supervisor Wegner moved to approve the request. Motion seconded by Supervisor Goehring. Motion carried.

Vouchers were reviewed. Supervisor Brauer moved to approve the expenditures. Motion seconded by Supervisor Wegner. 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

COMMITTEE REPORT TO THE COUNTY BOARD

WE, THE **FINANCE** COMMITTEE

TO WHOM WAS REFERRED RESOLUTION NO: **15**

RE: **Authorizing Application for Fiscal Year 2026 Justice Assistance Grant Program Award (Local Solicitation) and Entering into Memrandum of Understanding with City of Sheboygan**

HAVE CONSIDERED THE SAME AND RECOMMEND:

_____ ADDITIONAL TIME BE GRANTED TO CONSIDER THE MATTER

_____ THE RESOLUTION BE ADOPTED

_____ FILING WITH THE CLERK

_____ AMENDING THE RESOLUTION AS FOLLOWS:

RESPECTFULLY SUBMITTED THIS 20th DAY OF October 2026

FINANCE COMMITTEE

OPPOSED TO THE REPORT:	CONCURRING IN THE REPORT:
VERNON KOCH	VERNON KOCH
THOMAS WEGNER	THOMAS WEGNER
WILLIAM GOEHRING	WILLIAM GOEHRING
CURT BRAUER	CURT BRAUER
GERALD JORGENSEN	GERALD JORGENSEN

SHEBOYGAN COUNTY RESOLUTION NO. 15 (2026/27)

Re: **Authorizing Application for Fiscal Year 2026 Justice Assistance Grant Program Award (Local Solicitation) and Entering into Memorandum of Understanding with City of Sheboygan**

WHEREAS, Sheboygan County and the City of Sheboygan have the opportunity to obtain a federal local solicitation grant in the total amount of $20,118.00 funded through the Edward Byrne Memorial Justice Assistance Grant Program, which is the primary provider of federal criminal justice funding to state and local jurisdictions; and

WHEREAS, in order to obtain the grant in the amount of $20,118.00, it is necessary for the County to submit an application through the Justice Assistance Grant Award Program to be used to purchase law enforcement equipment permitted under the grant funding announcement and for the County to enter into a Memorandum of Understanding with the City of Sheboygan for the sharing of grant proceeds and the equipment purchase therewith under terms similar to previous memoranda of understanding with the City of Sheboygan for previous similar grant award sharing; and

WHEREAS, the funding received would be 100% from federal sources with no state or local match requirement; and

WHEREAS, this Resolution was the subject of a public notice when it was introduced at the September 8, 2026, Law Committee meeting in which the Committee voted to sponsor the Resolution.

NOW, THEREFORE, BE IT RESOLVED that the Sheboygan County Board of Supervisors authorizes and ratifies such actions already taken consistent with this resolution, the County Board Chairperson and/or the Emergency Management Director as appropriate to sign all documents necessary for the local solicitation grant application and the administration thereof, provided that no such document shall obligate Sheboygan County for the expenditure of County funds not reimbursed by the grant proceeds.

BE IT FURTHER RESOLVED that the County Board Chairperson and/or the Emergency Management Director as appropriate is/are authorized on behalf of the County Board to execute the 2026 Justice Assistance Grant Program Award Memorandum of Understanding between the City of Sheboygan and the County of Sheboygan for the funds and the equipment purchased therewith to be shared with the City of Sheboygan under terms similar to previous memoranda of understanding with the City of Sheboygan for previous similar grant award sharing.

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BE IT FURTHER RESOLVED that the Emergency Management Director is designated as the official representative of Sheboygan County to act in connection with the application and to provide such additional information as may be required.

Respectfully submitted this 15th day of September, 2026.

LAW COMMITTEE

Charlette Nennig

Charlette Nennig, Chairperson

Gerald Jorgensen, Vice-Chairperson

Suzanne Speltz

Suzanne Speltz, Secretary

Carl Nonhof

David Otte

Opposed to Introduction:

C:8456\452068

September 4, 2026, draft

FISCAL YEAR 2026 JUSTICE ASSISTANCE GRANT (JAG)
PROGRAM AWARD
MEMORANDUM OF UNDERSTANDING
BETWEEN THE CITY OF SHEBOYGAN AND
THE COUNTY OF SHEBOYGAN
(Local Solicitation)

THIS AGREEMENT is made and entered into this ____ day of _________, 2026, by and between the City of Sheboygan, acting by and through its governing body, and the County of Sheboygan, by and through its governing body (hereinafter referred to as CITY and COUNTY, respectively), both of Sheboygan County, State of Wisconsin,

WITNESSETH

WHEREAS, this Agreement is made under the authority of the intergovernmental cooperation statute, Wis. Stat. § 66.0301; and

WHEREAS, each governing body finds that the performance of this Agreement is in the best interests of both parties and that the undertaking will benefit the public; and

WHEREAS, CITY agrees COUNTY will be the fiscal agent for the fiscal year 2026 Justice Assistance Grant ("JAG") Program funds (local solicitation) award; and

WHEREAS, CITY and COUNTY believe it to be in their best interests to allocate the JAG funds for certain equipment for the City Police Department and the County Sheriff's Department, respectively.

NOW, THEREFORE, CITY and COUNTY agree as follows:

Section 1. CITY agrees COUNTY will be the fiscal agent for the fiscal year 2026 JAG program funds (local solicitation) and COUNTY shall be responsible for providing results measuring data as required under the Government Performance and Results Act of 1993 (GPRA), and the GPRA Modernization Act of 2010, P.L. 111-352. CITY will cooperate with COUNTY in protecting such data in its possession to allow COUNTY to fulfill these requirements.

Section 2. COUNTY and CITY agree to split the grant funds as follows and share the equipment purchased therewith as mutually agreed between the City Police Department and the County Sheriff's Department for law enforcement equipment:

Grant Total	$20,118.00
City Portion	10,059.00
County Portion	10,059.00

Section 3. CITY and COUNTY agree to defend, hold harmless, and indemnify the other against any and all claims, liabilities, damages, judgments, causes of action, costs, loss and expense, including reasonable attorneys' fees, imposed upon or incurred by the other party arising from or related to the negligent or intentionally tortuous acts or omissions of the indemnifying party's officers, employees, or agents in performing the

services pursuant to this agreement including any liability arising as a result of a failure to comply with the legal requirements the parties agreed to adhere to upon acceptance of an award, all as summarized at www.ojp.usdoj.gov/funding/otherrequirements.htm. Each party shall promptly notify the other of any claim arising under this provision and each party shall fully cooperate with the other in the investigation, resolution, and defense of such claim.

Section 4. Each party to this Agreement will be responsible for its own actions in providing services under this agreement and shall not be liable for any civil liability that may arise from the furnishing of the services by the other party.

Section 5. By entering into this Agreement, the parties do not intend to create any obligations, express or implied, other than those set out herein and, further, this Agreement shall not create any rights in any party not a signatory hereto.

APPROVED by the parties through signature of the following officials:

CITY OF SHEBOYGAN:

Ryan J. Sorenson, Mayor	Date
Kurt Zempel, Chief of Police	Date

COUNTY OF SHEBOYGAN:

Keith Abler, County Board Chair	Date
Steve Steinhardt, Emergency Management Director	Date

C:8456\545961

FISCAL NOTE

September 2026

Resolution No. 15 (2026/27) **RE: Authorizing Application for Fiscal Year 2026 Justice Assistance Grant Program Award (Local Solicitation) and Entering into Memorandum of Understanding with City of Sheboygan**

Funding:

This resolution authorizes application for the Fiscal Year 2026 Edward Byrne Memorial Justice Assistance Grant (JAG) Program Local Solicitation and execution of a Memorandum of Understanding with the City of Sheboygan related to shared grant proceeds and equipment purchases.

The total grant award is $20,118, funded entirely through federal sources. There is no state or local match requirement and no increase to the County tax levy associated with this resolution.

Respectfully Submitted,

James Webb

James Webb, Finance Director
September 15, 2026

SHEBOYGAN COUNTY

Tara Duwe – Accounting Manager
Business & Administrative Services
Health & Human Services Department

To: Finance Committee

From: Tara Duwe, Accounting Manager

Date: 9/23/2026

RE: 2026 Budget Adjustments for Health & Human Services

The 2026 budget was prepared in July of 2025, using 2025 grant amounts for any grant changes that were unknown at the time the budget was prepared. Since this time, the department has received 2026 contracts with updated grant amounts which now need to be reflected in our 2026 budget. These adjustments maintain a balanced 2026 budget while remaining with the approved tax levy allocation.

1. **Payroll and Overhead Cost Allocation Adjustments**
   - Adjust allocations for payroll and overhead costs based on the work completed with the County's consultant.
   - These changes improve the allocation of costs to the appropriate programs and funding sources.
   - Adjustments are intended to maximize available revenue and ensure compliance with applicable grant and funding requirements.
2. **Grant Contract, Revenue, and Expense Adjustments**
   - Adjust grant revenues to reflect actual contract amounts received or anticipated when they differ from the amounts originally budgeted.
   - Adjust the corresponding program expenses to align with the revised grant funding levels.
   - Make additional adjustments to other revenues and expenditures to more accurately reflect 2026 year-end projections.
   - These adjustments provide a more accurate representation of anticipated 2026 financial activity.
3. **Children's Long-Term Support (CLTS) Program Adjustments**
   - Remove the revenue and corresponding expense associated with CLTS services and items that are provided by vendors and paid directly by a third party.
   - Since these transactions do not represent revenue or expenditures incurred by the County, removing them provides a more accurate reflection of the County's financial activity.
   - This adjustment has no impact on services provided to CLTS participants.

Telephone (920) 459-3207
or 1 (800) 596-1919
Facsimile (920) 459-4353

Health & Human Services Building
1011 North 8th Street
Sheboygan, WI 53081

Human.Services@SheboyganCounty.com
www.SheboyganCounty.com

Sheboygan County Corporation Counsel

2124 Kohler Memorial Drive – Suite 310 · Sheboygan, WI 53081

Telephone: (920) 459-3093 Facsimile: (920) 457-8411

Memo

To: Finance Committee

From: Attorney Crystal H. Fieber, Corporation Counsel Crystal H. Fieber

Subject: Proposed 2027 Budget for Corporation Counsel

Date: September 23, 2026

Department Goals

- Provide elected and appointed officials, the County Administrator and County staff with legal counsel of the highest caliber with integrity, respect, courtesy, promptness, and the highest adherence to professional ethics.
- Assign continuous dedicated support to the needs of the County.

Key Performance Goals

- The Corporation Counsel office, in collaboration with Health and Human Services, identifies annual goals related to child protection services. In 2020, the County Board transitioned terminations of parental rights (TPRs) and child welfare (CHIPS) cases from the District Attorney's Office to the Corporation Counsel. The partnership between Health and Human Services and the Corporation Counsel Office continues to focus on reducing the time children are in out-of-home placements.
- The Corporation Counsel office also assists the Sheriff's Department in the collection of outstanding room and board fees along with other miscellaneous costs that have accrued and remain unpaid.

Proposed Budget

Attached is the Corporation Counsel's budget request for 2027. The budget meets the target levy of $400,977.00.

Highlights

- The total Corporation Counsel budget proposed is $777,280.00. For 2027, the total budget increase is 4.10%, of which a portion is recoverable through interdepartmental charges with Health and Human Services State reimbursements. The total contract fees for 2027 are budgeted at $573,521.00, which includes general corporation counsel fees as well as the child welfare work.

- The County-employed Assistant Corporation Counsel's wages and benefits, as well as the wages attributable to child welfare work, will continue to be reimbursed via an interdepartmental charge to Health and Human Services.

Closing

The Corporation Counsel looks forward to continuing to provide quality legal services to Sheboygan County within the targeted budget.

CORPORATION COUNSEL

	Outputs	2026 Target	2026 Projected Actual	2027 Target
Metric	The effectiveness of pursuing former inmates for Detention Center room and board	30	30	30
Importance	Reduce reliance on other funding sources			
Target	File 30 inmate collections to recover fees for Sheboygan County Detention center			
Metric	Maintaining continued progress towards reducing children in out of home placements	35	30	35
Importance	Provide permanency to children in out of home placements			
Target	Continue to resolve child protective services cases through guardianship or termination of parental rights			
Metric				
Importance				
Target				
Metric				
Importance				
Target				
Metric				
Importance				
Target				

*Sheriff's Department has not sent any inmate collections in 2026 due to short staffing and training schedules-will send first batch in September. In 2025 Corporation Counsel filed 50 Inmate Collections.

YEAR	CPS REFERRALS	REFERRALS SCREENED IN	VICTIMS (screened in)	INVESTIGATIONS	SUBSTANTIATED FINDING	CHIPS FILED	CHILDREN IN OHC	CHANGE OF VENUE
2017	1069	470 (44%)	731	470	63	106	298	
2018	1010	430 (43%)	665	430	59	117	301	
2019	1062	441(42%)	751	441	65	165	367	
2020	811	349 (43%)	590	349	38	90	218	
2021	969	352 (36%)	548	352	32	55	152	
2022	979	303 (31%)	484	317	31	69	139	5
2023	961	303 (32%)	458	300	29	60	118	5
2024	1049	283 (27%)	424	290	34	59	101	
2025	989	253 (26%)	374	242	28	45	114	3
2026	574	156 (27%)	234	157	9	29	124	5
Thru June 2026								

WISACWIS- SM02X100 - Access Report (Enhanced) and SM06109 - Initial Assessment Report -- columns B, C, D, E

WISACWIS- SM06Ax109- Initial Assessment Reports - column F

Corporation Counsel data- column G

Becky Zak for OHC data- column H, as of 1st of the year from WISACWIS dashboard and subtract out trial reunifications

*2022- added change of venue cases we accept- column I which is separate from the CHIPS filed in county

*investigations & sub finding numbers include what was completed in calendar year and not what was carried over (in 2024, began w/sort filter to not include inv started after 1/1/24 and their findings)

*CPS referrals does NOT include the Services Reports

*CHIPS filed at various points during the year includes pending actions, dismissed, filed by other parties, etc

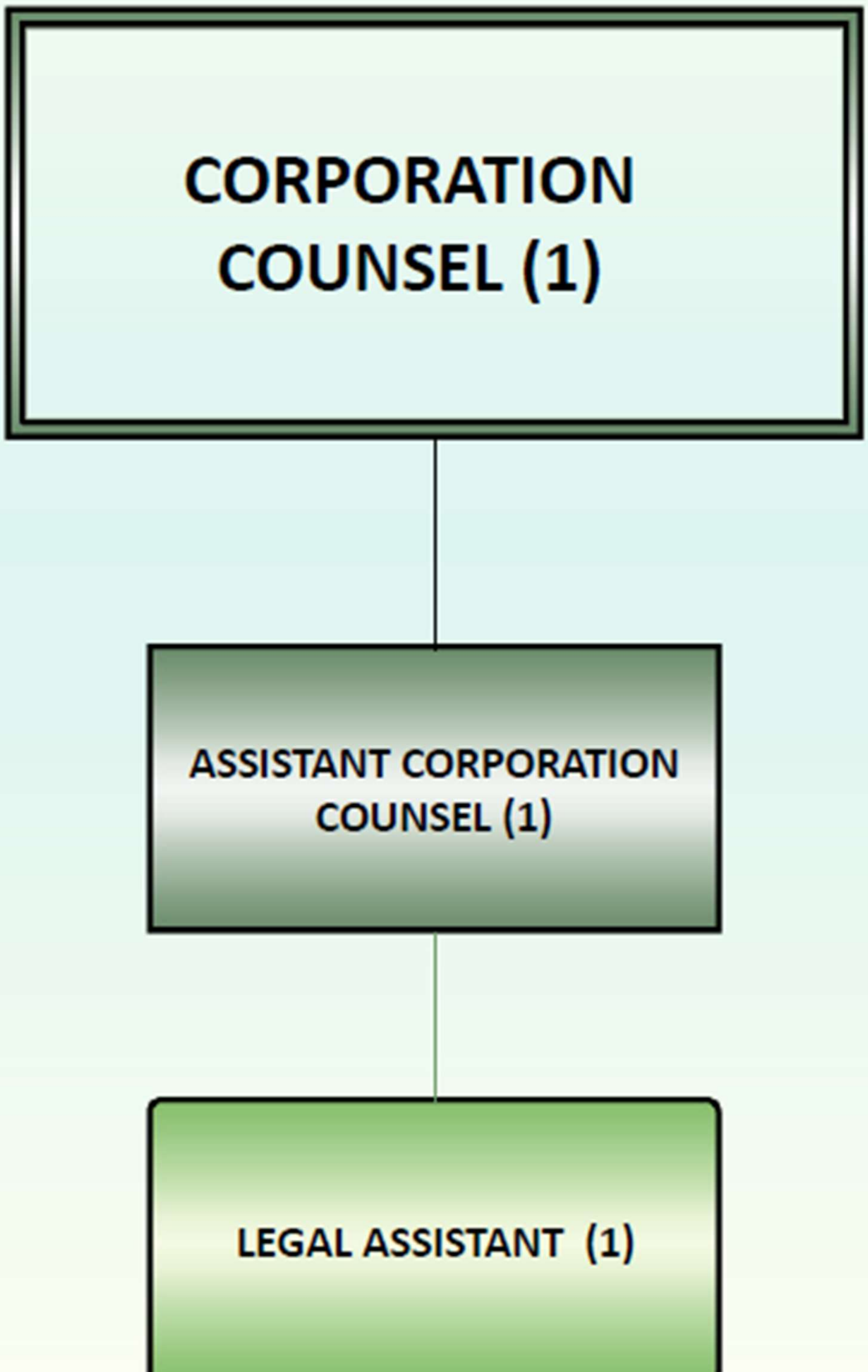
Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 188 - Corporation Counsel | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Projection	Dept Budget Request 2027	$ Variance to 2026 Budget	% Change to 2026 Budget
	OPERATING REVENUES								
411100	Property Tax Levy	$ (334,515)	$ (383,874)	$ (383,874)	$ (191,937)	$ (383,874)	$ (400,977)	$ (17,103)	4.46%
	Subtotal - 41 Taxes	**$ (334,515)**	**$ (383,874)**	**$ (383,874)**	**$ (191,937)**	**$ (383,874)**	**$ (400,977)**	**$ (17,103)**	**4.46%**
452127	Witness & Jury Fees	$ (6)	$ -	$ -	$ -	$ -	$ -	$ -	
	Subtotal - 45 Public Charges for Services	**$ (6)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
466125	Miscellaneous Reimbursements	$ (1,453)	$ (350)	$ (350)	$ (1,770)	$ (3,540)	$ (350)	$ -	0.00%
	Subtotal - 46 Interest and Other Income	**$ (1,453)**	**$ (350)**	**$ (350)**	**$ (1,770)**	**$ (3,540)**	**$ (350)**	**$ -**	**0.00%**
476108	Employee Wages & Related Costs	$ (312,660)	$ (360,015)	$ (360,015)	$ (169,442)	$ (338,883)	$ (373,926)	$ (13,911)	3.86%
476145	Other Interdept. Revenue	$ (1,787)	$ (2,027)	$ (2,027)	$ -	$ -	$ (2,027)	$ -	0.00%
	Subtotal - 47 Interdepartmental Revenue	**$ (314,447)**	**$ (362,042)**	**$ (362,042)**	**$ (169,442)**	**$ (338,883)**	**$ (375,953)**	**$ (13,911)**	**3.84%**
	Total Operating Revenues	**$ (650,421)**	**$ (746,266)**	**$ (746,266)**	**$ (363,149)**	**$ (726,297)**	**$ (777,280)**	**$ (31,014)**	**4.16%**
	OPERATING EXPENSES								
511105	Regular Wages	$ 132,401	$ 152,748	$ 152,748	$ 67,947	$ 135,895	$ 159,320	$ 6,572	4.30%
512105	Social Security	$ 9,958	$ 11,304	$ 11,304	$ 5,076	$ 10,152	$ 12,188	$ 884	7.82%
512110	Retirement (Employer)	$ 9,172	$ 10,998	$ 10,998	$ 4,892	$ 9,785	$ 11,359	$ 361	3.28%
512145	Unemployment Compensation	$ 0	$ -	$ -	$ 1	$ 1	$ -	$ -	
	Subtotal - 51 Personnel Related Expenses	**$ 151,531**	**$ 175,050**	**$ 175,050**	**$ 77,916**	**$ 155,833**	**$ 182,867**	**$ 7,817**	**4.47%**
531205	Legal	$ 473,004	$ 551,463	$ 551,463	$ 275,730	$ 551,460	$ 573,521	$ 22,058	4.00%
532225	Office Equip Maintenance	$ 13	$ -	$ -	$ -	$ -	$ -	$ -	
533205	Mileage - Employee	$ 128	$ 100	$ 100	$ -	$ -	$ 145	$ 45	45.00%
533215	Meals - Employee	$ 51	$ -	$ -	$ -	$ -	$ 74	$ 74	
533220	Lodging - Employee	$ 403	$ 150	$ 150	$ -	$ -	$ 650	$ 500	333.33%
533235	Commercial Trans. - Employee	$ 19	$ -	$ -	$ -	$ -	$ -	$ -	
533245	Seminars and Training	$ 213	$ 400	$ 400	$ -	$ 400	$ 400	$ -	0.00%
533305	Membership Dues	$ 224	$ 625	$ 625	$ -	$ 625	$ 625	$ -	0.00%
533470	Filing Fees	$ -	$ 300	$ 300	$ -	$ 300	$ 300	$ -	0.00%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 188 - Corporation Counsel | 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 Projection	Dept Budget Request 2027	$ Variance to 2026 Budget	% Change to 2026 Budget
533705	Office Supplies	$ 127	$ -	$ -	$ -	$ -	$ -	$ -	
533875	Subscriptions	$ 1,774	$ 2,028	$ 2,028	$ -	$ 2,028	$ 2,028	$ -	0.00%
533925	Office F&E Non-Capitalized	$ 63	$ -	$ -	$ -	$ -	$ -	$ -	
533928	Computer Sys Non-Capitalized	$ 463	$ 200	$ 200	$ -	$ 200	$ 200	$ -	0.00%
534115	Rental of Equipment	$ 53	$ -	$ -	$ -	7GHUO200	$ -	$ -	
	Subtotal - 53 Operating Expenditures	**$ 476,535**	**$ 555,266**	**$ 555,266**	**$ 275,730**	**$ 555,013**	**$ 577,943**	**$ 22,677**	**4.08%**
551105	Health Insurance	$ 9,574	$ 11,472	$ 11,472	$ 5,171	$ 10,343	$ 12,048	$ 576	5.02%
551110	Dental Insurance	$ 229	$ 259	$ 259	$ 120	$ 240	$ 259	$ -	0.00%
551115	Group Life Insurance	$ 73	$ 99	$ 99	$ 0	$ 0	$ 89	$ (10)	-10.10%
551125	Worker Compensation Insurance	$ 97	$ 92	$ 92	$ 84	$ 167	$ 110	$ 18	19.57%
551905	General Liability Insurance	$ 908	$ 1,169	$ 1,169	$ 584	$ 1,169	$ 1,219	$ 50	4.28%
551930	Deductible Escrow	$ 143	$ 172	$ 172	$ 86	$ 172	$ 172	$ -	0.00%
553105	Telephone	$ -	$ 193	$ 193	$ 97	$ 193	$ 193	$ -	0.00%
553150	Data Processing Services	$ 1,455	$ 2,494	$ 2,494	$ 1,247	$ 2,494	$ 2,380	$ (114)	-4.57%
	Subtotal - 55 Interdepartmental Charges	**$ 12,478**	**$ 15,950**	**$ 15,950**	**$ 7,389**	**$ 14,778**	**$ 16,470**	**$ 520**	**3.26%**
	Total Operating Expenses	**$ 640,544**	**$ 746,266**	**$ 746,266**	**$ 361,035**	**$ 725,624**	**$ 777,280**	**$ 31,014**	**4.16%**
	Operating Surplus (Deficit)	**$ (9,877)**	**$ -**	**$ -**	**$ (2,113)**	**$ (674)**	**$ -**	**$ (0)**	
	Net Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
	Budgetary Change in Fund Balance / Net Position	**$ (9,877)**	**$ -**	**$ -**	**$ (2,113)**	**$ (674)**	**$ -**	**$ (0)**	

MUNIS ORG CHART



INTERDEPARTMENTAL CHARGES

Department	Account Number & Name	Amount	Shared Service Department	Account Number & Name
Corporation Counsel	1112.476108	(52,800)	HHS (Chapter 51)	2259.556105 - Services - $15,840 - 30%
	Employee Wages & Related Costs			2019.556105 - Services - $36,960 - 70%
Corporation Counsel	1114.476108	(71,240)	HHS (Child Support Attorney)	26995035.556108 - Services - $71,240
	Employee Wages & Related Costs			
Corporation Counsel	1113.476108	(249,886)	HHS (CA-CPS-CM)	2511.556108 - Employee Wages & Related Costs - CHIPS/TPR Contract $
	Employee Wages & Related Costs			26995035.556108 - Employee Wages & Related Costs - CHIPS/TPR Contract $
Corporation Counsel	1112.476145	(852)	HHS (Chapter 51)	2259.556105 - Services - $256 - 30%
	Other (WestLaw Tool)			2019.556105 - Services - $596 - 70%
Corporation Counsel	1114.476145	(1,175)	HHS (Child Support Attorney)	26995035.556108 - Services - $1,175
	Other (WestLaw Tool)			
Total Charges		(375,953)		

2027 Travel and Training Requests

Department: **Corporation Counsel**

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
August	Continuing Education Credit		1	145.00	74.00	650.00		400.00	1269.00	Yes	Yes
									-		
									-		
									-		
									-		
									-		
									-		
									-		
									-		
									-		
									-		
									-		
									-		
			Object Account Total	**145.00**	**74.00**	**650.00**	**-**	**400.00**	**1269.00**		

Grand Total **1,269.00**

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

Liaison Committee Budget Sign Off 2027

Department	Corporation Counsel
Liaison Committee	Human Resources Committee
Committee Chair	Wendy Schobert

Targets Set by Finance Committee		
Levy	$	400,977
Transfer Out	$	0
Transfer In	$	0
Equity	$	0

Department Budget Requested			
Total Revenue	$	-777,280	Note: amount should be negative
Total Expense	$	777,280	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:

Committee Chair — Date: 08/10/2026

Department Head — Date: July 29, 2026

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

Ellen R Schleicher
Register of Deeds

Amanda Drossel Walloch
Office Supervisor

TO: Finance Committee

From: Ellen R. Schleicher, Register of Deeds

Date: September 23, 2026

Re: Proposed 2027 Budget for Register of Deeds

Our main goals of our office are:

● Provide excellent customer service, by processing land records and vital records in a timely manner.
● Work with our land record software provider to help make land records easily accessible to our customers.
● Inform and educate folks on services we offer.
● Educate staff in order for them to serve our customers.
● Cyber Security/Ransomware Process/Deed Fraud.
● Web Pages upgraded to ADA compliance.

How do we measure our performance:

● Turn around time of recorded documents and time spent in the office receiving vital records.
● Increasing the eRecording percentage will decrease the paper handling, and increase productivity.
● Train staff in new procedures including Tyler Munis software
● Train staff in new State Vital Records software (WAVE)
● Build on procedure to follow in case of cyber security/Ransomeware issues occur

The Register of Deeds office does not utilize any tax levy; the fees collected by the Register of Deeds Office exceed our office expenses, historically this office contributes dollars to the general fund. In 2027, the County Board set those fees at $158,086.00. This is a high expectation especially with costs of products, housing and services rising on a daily basis, however, we will strive to keep our expenses down. So far, we have been fortunate to be able to achieve this goal. We have seen a significant decrease of postage costs due to the new process of electronically returning documents (SWIFT) . This seems to be going very well.

We have a lot on our plate this year, dealing with processes and procedures for how to deal with ransomware issues, cyber security issues and property fraud. On a daily basis these issues are at the forefront of our world , we have to be prepared for what may happen in the future. We are preparing for changes that are affecting our webpage, the government mandates of making all web facing documents ADA compliant will keep us busy. Also all the training that this office has done in 2026, Tyler Munis, Department of Revenue new software program, and soon the new State Vital Records software (WAVE), which will carry well into 2027. We also utilize webinars offered by our land record software company (Fidlar) , Property Records Information Association (PRIA) and others who offer webinars to help us stay on top of news that affect our office. For flexibility to cover vacations, illnesses, etc. we continue to crosstrain on all positions.

Originally we had a staff of eight positions, in 2012 we reduced one person to 7 full time staff. This past year we have been working short staffed due to an unfulfilled position. We are in the process of filling that position as the work load seems to be increasing and we need to prepare for the future.

In conclusion, we will continue to improve on our excellent customer service, and hope to be prepared for what comes up in the near future. It is our goal to ensure that folks get the information they need for their use.

Telephone (920) 459-3023
Facsimile (920) 459-1338

Administration Building
508 New York Avenue - Room 218
Sheboygan, WI 53081-4126

ellen.schleicher@sheboygancounty.com
amanda.drossel-walloch@sheboygancounty.com
www.sheboygancounty.com

Register of Deeds

	Outputs	2026 Target	2026 Projected Actual	2027 Target
Metric	Process Records in a timely manner and return to customer within 10 days.	75%	85%	85%
Importance	Returning recordings back to the submitter in a timely manner speeds up the real estate process.			
Target	Same day or next day recording for at least 85% of daily recordings			
Metric	Increase eRecording documents	65%	76%	80%
Importance	eRecording offers customer faster recording with a quick turnaround.			
Target	Encourage submitters to choose the eRecord option. Last year we averaged 58% eRecords			
Metric	State Vital Records Software (WAVE)	50%	25%	75
Importance	New Software being introduced for vital records, we will need to train on new system and continue to work with old system, until all modules are completly installed, and runing.	50%	25%	75%
Target	Expectations are that all modlars will be active will be active in 2027, however this software has already passed it's beginning date and has been pushed from July to this fall.	25%	25%	75%
Metric	Work on Consolidating Contract (38 books) and Miscellaneous Document Books(28)	100%	100%	0.00%
Importance	Currently thses books/documents were scanned in as single pages, some were multiple page documents. We need to identify and combine pages for easier identification and searching.			
Target	This is complete			
Metric	Tyler Munis Program	80%	80%	80%
Importance	It is essential for the office to get more efficient utilizing this program			
Target	Our target is to gain effiency with this as the year progresses.			
Metric	Educated and Train Staff	95%	95%	95%
Importance	In order to provide good customer service the staff needs to be able to answer questions. It is very important to properly train new staff and keep all staff members up to date on changes that happen sometimes on a daily basis.			
Target	We strive to find education opportunities for staff to participate in. Usually via webinars, some in person training if possible. We try to keep staff informed when new processes or procedures are updated. Via email or informal meetings.			

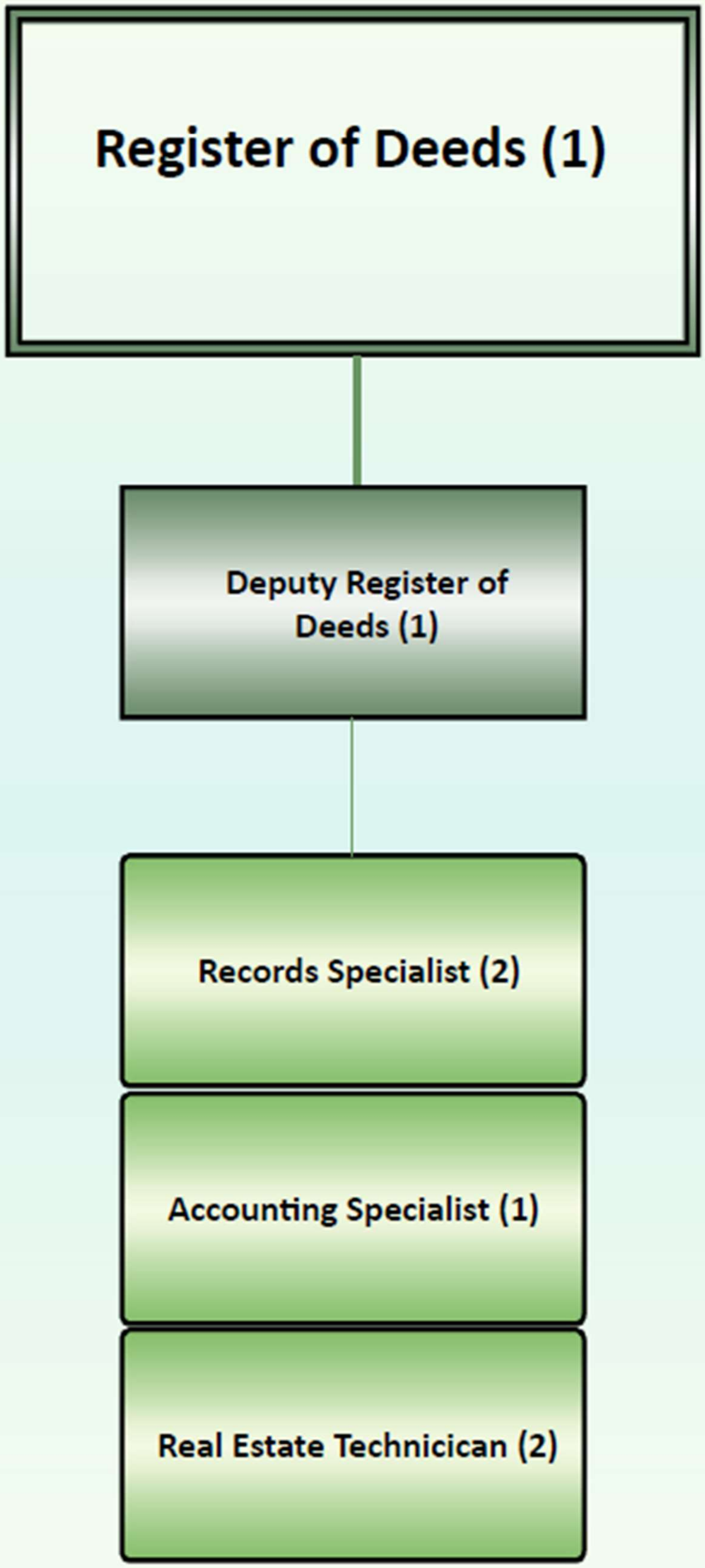
Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 182 - Register of Deeds | Current Year Actuals Through June 30, 2026

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	$ 211,822	$ 158,265	$ 158,265	$ 79,134	$ 158,265	$ 158,086	$ (179)	-0.11%
	Subtotal - 41 Taxes	**$ 211,822**	**$ 158,265**	**$ 158,265**	**$ 79,134**	**$ 158,265**	**$ 158,086**	**$ (179)**	**-0.11%**
451105	Transfer Fee Tax	$ (419,273)	$ (332,021)	$ (332,021)	$ (206,533)	$ (332,021)	$ (377,540)	$ (45,519)	13.7%
451110	Remote Imaging Fees	$ (227,950)	$ (215,996)	$ (215,996)	$ (157,743)	$ (215,996)	$ (244,061)	$ (28,065)	13.0%
451120	Universal ROD Fees	$ (295,536)	$ (373,597)	$ (373,597)	$ (157,803)	$ (373,597)	$ (382,236)	$ (8,639)	2.3%
	Subtotal - 45 Public Charges for Services	**$ (942,759)**	**$ (921,614)**	**$ (921,614)**	**$ (522,079)**	**$ (921,614)**	**$ (1,003,837)**	**$ (82,223)**	**8.92%**
	Total Operating Revenues	**$ (730,937)**	**$ (763,349)**	**$ (763,349)**	**$ (442,945)**	**$ (763,349)**	**$ (845,751)**	**$ (82,402)**	**10.79%**
	OPERATING EXPENSES							$ -	-
511105	Regular Wages	$ 303,710	$ 407,926	$ 407,926	$ 144,806	$ 390,745	$ 428,971	$ 21,045	5.2%
512105	Social Security	$ 24,566	$ 30,187	$ 30,187	$ 11,446	$ 30,187	$ 32,817	$ 2,630	8.7%
512110	Retirement (Employer)	$ 23,945	$ 29,370	$ 29,370	$ 11,663	$ 29,370	$ 31,101	$ 1,731	5.9%
512145	Unemployment Compensation	$ 0	$ -	$ -	$ 1	$ -	$ -	$ -	-
	Subtotal - 51 Personnel-Related Expenses	**$ 403,399**	**$ 467,483**	**$ 467,483**	**$ 185,097**	**$ 467,483**	**$ 492,889**	**$ 25,406**	**5.43%**
531105	Consulting	$ 104,263	$ 130,481	$ 130,481	$ 75,051	$ 130,481	$ 137,200	$ 6,719	5.1%
532225	Office Equip Maintenance	$ 1,164	$ 1,050	$ 1,050	$ 945	$ 1,050	$ 900	$ (150)	(14.3%)
533110	Printing	$ 2,671	$ 2,600	$ 2,600	$ 2,478	$ 2,478	$ 2,600	$ -	-
533205	Mileage - Employee	$ 841	$ 1,611	$ 1,611	$ 221	$ 1,611	$ 1,350	$ (261)	(16.2%)
533215	Meals - Employee	$ -	$ 100	$ 100	$ 21	$ 100	$ 132	$ 32	32.0%
533220	Lodging - Employee	$ 1,434	$ 1,870	$ 1,870	$ 750	$ 1,870	$ 1,880	$ 10	0.5%
533245	Seminars and Training	$ 876	$ 2,000	$ 2,000	$ 100	$ 2,000	$ 1,000	$ (1,000)	(50.0%)
533305	Membership Dues	$ 430	$ 400	$ 400	$ 320	$ 400	$ 400	$ -	-
533505	General Supplies	$ -	$ 240	$ 240	$ -	$ 240	$ 240	$ -	-
533705	Office Supplies	$ 1,593	$ 2,472	$ 2,472	$ -	$ 2,472	$ 2,000	$ (472)	(19.1%)
533725	Postage	$ 3,316	$ 4,000	$ 4,000	$ 511	$ 4,000	$ 3,500	$ (500)	(12.5%)
533875	Subscriptions	$ 93	$ 150	$ 150	$ -	$ 150	$ 125	$ (25)	(16.7%)
533925	Office F&E Non-Capitalized	$ 557	$ -	$ -	$ -	$ -	$ -	$ -	-
533928	Computer Sys Non-Capitalized	$ 3,419	$ 5,589	$ 5,589	$ 4,770	$ 5,589	$ 7,600	$ 2,011	36.0%
534115	Rental of Equipment	$ 1,832	$ 3,600	$ 3,600	$ 997	$ 3,600	$ 3,400	$ (200)	(5.6%)
534245	Bonding Insurance	$ 10	$ -	$ -	$ -	$ -	$ 10	$ 10	-
535110	Bad Debt Expense	$ 8	$ -	$ -	$ -	$ -	$ 12	$ 12	-
535990	NON POSTING Default P-Card	$ -	$ -	$ -	$ 76	$ -	$ 19	$ 19	-

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 182 - Register of Deeds | 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
	Subtotal - 53 Operating Expenditures	**$ 122,505**	**$ 156,163**	**$ 156,163**	**$ 86,240**	**$ 156,041**	**$ 162,368**	**$ 6,205**	**3.97%**
551105	Health Insurance	$ 136,120	$ 143,309	$ 143,309	$ 61,656	$ 143,309	$ 173,556	$ 30,247	21.1%
551110	Dental Insurance	$ 3,110	$ 2,986	$ 2,986	$ 1,139	$ 2,986	$ 3,118	$ 132	4.4%
551115	Group Life Insurance	$ 196	$ 229	$ 229	$ 1	$ 229	$ 241	$ 12	5.2%
551125	Worker Compensation Insurance	$ 262	$ 280	$ 280	$ 239	$ 280	$ 298	$ 18	6.4%
551905	General Liability Insurance	$ 1,343	$ 1,344	$ 1,344	$ 672	$ 1,344	$ 1,366	$ 22	1.6%
551920	Property Insurance	$ 1,023	$ 1,038	$ 1,038	$ 519	$ 1,038	$ 1,278	$ 240	23.1%
551930	Deductible Escrow	$ 212	$ 198	$ 198	$ 99	$ 198	$ 197	$ (1)	(0.5%)
553105	Telephone	$ 1,750	$ 1,875	$ 1,875	$ 938	$ 1,875	$ 1,969	$ 94	5.0%
553115	Telephone - Long Distance	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	-
553135	Printing & Duplicating	$ 1,070	$ 250	$ 250	$ -	$ 250	$ 850	$ 600	240.0%
553150	Data Processing Services	$ 53,130	$ 60,587	$ 60,587	$ 30,293	$ 60,587	$ 47,338	$ (13,249)	(21.9%)
556110	Bonding	$ 84	$ 83	$ 83	$ 41	$ 83	$ 83	$ -	-
	Subtotal - 55 Interdepartmental Charges	**$ 198,301**	**$ 212,179**	**$ 212,179**	**$ 95,597**	**$ 212,179**	**$ 230,294**	**$ 18,115**	**8.54%**
	Total Operating Expenses	**$ 724,204**	**$ 835,825**	**$ 835,825**	**$ 366,934**	**$ 835,703**	**$ 885,551**	**$ 49,726**	**5.95%**
	Operating Surplus (Deficit)	**$ (6,733)**	**$ 72,476**	**$ 72,476**	**$ (76,010)**	**$ 72,354**	**$ 39,800**	**$ (32,676)**	**-45.09%**
	OTHER FINANCING SOURCES	**$ -**						**$ -**	**-**
632280	Land Records Usage	$ (58,532)	$ (72,476)	$ (72,476)	$ (52,187)	$ (72,476)	$ (39,800)	$ 32,676	(45.1%)
	Subtotal - 63 Operating Transfers Between Funds	**$ (58,532)**	**$ (72,476)**	**$ (72,476)**	**$ (52,187)**	**$ (72,476)**	**$ (39,800)**	**$ 32,676**	**-45.09%**
	Total Other Financing Sources	**$ (58,532)**	**$ (72,476)**	**$ (72,476)**	**$ (52,187)**	**$ (72,476)**	**$ (39,800)**	**$ 32,676**	**-45.09%**
	OTHER FINANCING USES	**$ -**						**$ -**	**-**
	Total Other Financing Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
	Net Other Financing Sources (Uses)	$ (58,532)	$ (72,476)	$ (72,476)	$ (52,187)	$ (72,476)	$ (39,800)	$ 32,676	-45.09%
	Budgetary Change in Fund Balance / Net Position	**$ (65,265)**	**$ -**	**$ -**	**$ (128,197)**	**$ (122)**	**$ -**	**$ -**	**0.00%**

MUNIS ORG CHART



INTERDEPARTMENTAL CHARGES

Department	Account Number & Name	Amount	Shared Service Department	Account Number & Name
Register of Deeds	149.553135 Printing	850.00	IT Printing & Duplication	426.473400 Printing & Duplicating
Total Charges		850.00		

2027 Travel and Training Requests

Department: **Register of Deeds**

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
January/ May/ August	District Meetings (3)	Varies	1	305.00	42.00	-	-	-	347.00	No	Yes
February	WRDA	Madison	2	130.00	22.00	210.00	-	100.00	462.00	No	Yes
May	Fidlar Symposium	Madison	2	130.00	-	650.00	-	-	780.00	N/A	Yes
June/October	WRDA	TBD	1	250.00	-	700.00	-	300.00	1250.00		Yes
September	Fidlar User Meeing	WI Dells	2	125.00	68.00	260.00	-		453.00		Yes
February/August	PRIA (Property Records Industry Association Remote Attendance)	Virtual	2	-	-	-	-	800.00			No
	Land Records Education Fund			-	-	-	-	-	(800.00)		
	PRIA Local	tbd	2	260.00	-	-	-	-	260.00		Yes
3 per year	SVRIS Meetings	virtual	1	-	-	-	-	-	-		No
			Object Account Total	**1200.00**	**132.00**	**1820.00**	**-**	**1200.00**	**4352.00**		

Grand Total **4,352.00**

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

EQUIPMENT REQUEST FOR 2027-- COMPUTER AND SOFTWARE ONLY

Listed in Order of Priority

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

Department: ***149 - Register of Deeds***

Account No: 533928

ACCOUNT NO.	ITEM DESCRIPTION	TOTAL COST OF ITEM(S)	REIMBURSEMENT AMOUNT	A / R	JUSTIFICATION	INDIVIDUAL	REPLACE ASSET
		$ -	$ -				
	Desk Top Computer	$ 1,700.00			Public computers are 7 years old	Public Stations/Cashier	2021064
149.533928	Computers Desk top	$ 1,700.00	$ 7,600.00	R	Public computers are 7 years old	Public Stations/Cashier	2021108
	1 lap top with Graphic card (if needed)	$ 1,800.00	$ -			Ellen's laptop	2022025
	1 lap to with Graphic card (if needed)	$ 1,800.00			Replace laptop that has issues	Was Liz's laptop	In storage in IT
	two docking stations	$ 600.00	$ -				
		$ -	$ -			Removing two desktop computers and not replaceing them	20211106 & 2018098
		$ -	$ -				
		$ -	$ -				
		$ -	$ -				
		$ -	$ -				
	Grand Total Amounts	**$ 7,600.00**	**$ 7,600.00**				

RETURN TO CHRIS LEWINSKI, INFORMATION TECHNOLOGY DIRECTOR

NOTE:

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

Christopher S. Lewinski

IT Division Approval

Requesting Department Head Signature

Liaison Committee Budget Sign Off 2027

Department	Register of Deeds
Liaison Committee	Planning, Resources, Agriculture & Extension
Committee Chair	Rebecca Clarke

Targets Set by Finance Committee		
Levy	$	-158,086
Transfer Out	$	0
Transfer In	$	0
Equity	$	0

Department Budget Requested			
Total Revenue	$	-845,751	Note: amount should be negative
Total Expense	$	885,551	Note: amount should be positive
Transfer In	$	-39,800	
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:

Rebecca Clarke — 8/25/2026
Committee Chair — Date

Ellen R Schleicher — 8/25/2026
Department Head — Date

Note: If the liaison committee supports one or more exceptions to the

SHEBOYGAN COUNTY

Jayna Hintz
Area Extension Director, Extension-UW Division of Madison

To: Alayne Krause, County Administrator
Liaison Committee
Finance Committee

From: Jayna Hintz, Area Extension Director, UW- Madison Division of Extension

Date: September 23, 2026

Re: Proposed 2027 Budget for UW- Madison -Division of Extension, Sheboygan County

The Extension Sheboygan County Department is pleased to submit this proposed budget for January-December 2027. UW Extension's is coming in under budget and will not exceed the $398,512 of levy to the general fund. The Extension, Sheboygan County - University of Wisconsin Office is the local source of information for the University of Wisconsin system. The professional staff are University Educators jointly employed by Sheboygan County, the State of Wisconsin, and the United States Department of Agriculture.

The 2027 Property Tax Levy and revenue generated through the programs of UW-Extension provide support for our services and programs.

Department Goal:
UW - Madison - Division of Extension, Sheboygan County - will continue to support personal growth, professional success and organizational effectiveness through formal and informal learning opportunities while addressing the changing needs of Sheboygan County by conducting, applying, and conveying relevant university research.

Key Performance Measures:
Extension, Sheboygan County measures educational outcomes based on program areas. We also measure program success through program evaluations, situational analysis, attendance of educational programs, and holding community needs forums. We monitor the data through a statewide database called Recording Results which includes the demographics of our program participants and outcome statements. The data contributes to re-evaluating our delivery of programs and area focus, as well as identifying issues, trends, or needs of the county. We share the information through annual reports, monthly impact reports, staff meetings, Plans of Work and in performance evaluations.

Significant line-item changes from the 2027 budget include: an increase in the State 136 Educator contracts, from $211,365.00 to $220,447.81 the increase is based on the added cost of doing business in line with the state pay plan increase. Currently the Regional Agricultural Crops position is open. The County is invoiced for actual cost and is not billed for the time a position is vacant. In 2025, one of our full-time administrative assistants retired, enabling us to determine with the use of technology our current staff does not need as much support. We have since further determined by the hiring of a highly skilled administrative assistant that our office could run with one full-time skilled Administrative Assistant. Going forward UW Extension will have 1 FTE Administrative Assistant. We continue to increase efficiency by utilizing resources and technology available through the University of Wisconsin System.

	Outputs	2025 Target	2025 Projected Actual	2026 Target
Metric	Sarah Feider, full time 4-H educator, will Increase Sheboygan County 4-H enrollment by 8% during the 2026-2027 enrollment year by: conducting 20 educational programs, establishing or strengthening partnerships with three school districts, and continuing current programming.	Achieve an 8% increase in enrollment, deliver 20 educational programs, maintain partnerships with three school districts, and successfully implementation of current programs.	Successfully meet or exceed the 8% enrollment increase while completing all planned educational programming and partnership activities.	Increase enrollment by an additional 5-8%, maintain partnerships with at least three school districts, offer 25 educational programs, and continue programming or add an additional specialty program based on participant interest.
Importance	Expanding community partnerships increases awareness of 4-H and provides opportunities to recruit new youth and families. High-quality educational programming strengthens life skills, encourages youth to explore new interests, and improves member retention, helping prepare youth to be Beyond Ready while building stronger connections throughout Sheboygan County. The enrollment growth target has been reduced from 20% in 2026 to 8% in 2027 to better reflect the current stage of program growth and the available youth population in Sheboygan County. While higher growth was possible during rebuilding efforts, a 20% annual increase is not sustainable long term. An 8% growth target remains ambitious by balancing new member recruitment with retention and engagement. It supports strategic growth through community partnerships, school outreach, and innovative programming while maintaining high-quality youth experiences. As enrollment approaches the program's market potential, success will be measured by membership growth, retention, program quality, participant engagement, and strong community partnerships that support long-term sustainability.			
Target	Expand community outreach through partnerships with Random Lake, Sheboygan Area School District, and Kohler School District to recruit new youth and families. Develop and deliver engaging educational programming, resulting in an 8% increase in 4-H enrollment during the 2026-2027 enrollment year. Success will be measured by enrollment data, the number of educational programs delivered, school partnerships established or strengthened, and completion of the current programming.			
Metric	Measure youth engagement through the annual youth survey (Grades 8+) to assess whether members feel heard, supported, and engaged during 4-H club meetings. Provide resources, guidance, and ongoing support to club volunteers throughout the year to strengthen positive club meeting experiences.	At least 80% of surveyed youth report feeling heard, supported, and engaged during club meetings. All clubs receive volunteer support and meeting resources throughout the program year.	85% of surveyed youth report positive engagement, with volunteer support provided throughout the year and survey results reviewed to identify improvement opportunities.	Increase positive youth engagement to 87% of surveyed members while continuing year-round volunteer support and implementing improvements identified from survey feedback.
Importance	Sarah Feider, full-time 4-H educator believes positive club meetings are essential to youth engagement, belonging, and member retention. Supporting volunteers with resources, training, and guidance creates welcoming environments where youth feel valued, heard, supported, and actively involved in their 4-H experience.			
Target	Strengthen the quality of 4-H club meetings by equipping volunteers with resources and support, resulting in measurable improvements in youth engagement as demonstrated through the annual youth survey.			
Metric	Sarah Feider, full time 4-H educator, will support club leaders and project leaders throughout the year by providing training, resources, communication, and ongoing assistance. Measure success through the annual youth survey for members in grades 8 and above, with at least 85% of respondents reporting they feel heard, supported, and engaged	Achieve 85% positive responses on the annual youth survey while	Successfully provide year-round volunteer support and meet or exceed	Increase positive youth survey responses to 90%, continue

	during club meetings.	providing year-round support to club and project leaders through training, regular communication, and individualized assistance.	the 85% positive survey response goal.	providing year-round leader support, and expand professional development opportunities for volunteers.
Importance	Club leaders and project leaders are essential to providing safe, welcoming, and engaging experiences for youth. Supporting volunteers with training, communication, and resources strengthens club quality, improves youth engagement and belonging, and helps recruit and retain both volunteers and members throughout Sheboygan County.			
Target	Provide ongoing support, training, and resources to all club leaders and project leaders throughout the year to strengthen club meetings and the overall 4-H experience. Success will be measured by the annual youth survey, with at least 85% of youth in grades 8 and above reporting they feel heard, supported, and engaged during club meetings.			
Metric	4-H Instagram Followers	Increase followers to 50 (27 now).	50	150 4-H Instagram followers
Importance	Increasing followers for the 4-H Instagram page will help us reach the youth audience to help promote programming.			
Target	Cassi Worster, .33 FTE Marketing Specialist, will increase digital media presence with Sheboygan County 4-H Youth. This can be measured by the number of followers on the Sheboygan County 4-H Instagram page.			
Metric	Number of marketing meetings with staff and educators.	6 marketing meetings.	6 marketing meetings.	6 marketing meetings.
Importance	Cassi Worster, .33 FTE Marketing Specialist will lead Marketing-specific meetings with Extension Educators to allow for discussions on what programming the educators are doing so I can take initiative on promoting them and helping increase attendance			
Target	Every other month as schedules allow.			
Metric	Increase online traffic through Facebook and the Website	Website: 12,000 visits (up from 11K visits in 2025) Facebook: 270 followers (up from 240 in 2025)	Website: 14,000 (7.7K in the first 6 months) Facebook: 270 (16 new followers in the first six months)	Website: 15,000 visits Facebook: 300 followers
Importance	Cassi Worster, .33 FTE Marketing Specialist will increase online traffic to promote programming and understanding of Extension's added value to the community.			
Target	The outcome will be achieved by increased website visits and Facebook followers.			
Metric	Meet with municipalities and their government officials	15	15	20
Importance	Relationship building and need assessments help guide future programming provided by CDI Educator			
Target	The Community Development Educator Kirtis Orendorff will meet with >50% of municipalities and their respective boards/commissions			
Metric	Partner with UW-Extension to bring local government education programming to Sheboygan County	2	1	4
Importance	UW Extension develops many state-wide programs and educational resources that may benefit government officials in Sheboygan County.			
Target	Kirtis Orendorff will collaborate with other state Community Development educators to host programs based on statewide research in Sheboygan County			
Metric	Assist with comprehensive plan updates in Sheboygan County	2	2	4
Importance	State statute requires all municipalities with zoning ordinances update their comprehensive plan every 10 years. Many municipalities within Sheboygan County have their plan updates due within the next few years.			

Target	Kirtis Orendorff will leverage his role as the Community Development Educator to provide education and research assistance to municipalities updating their comprehensive plans.			
Metric	High School students participate in Sheboygan County Government Day.	2	3	3
Importance	County leaders determined that learning objectives for future Government Days are 1) Students learn that the county is a potential future employer with a variety of career opportunities. 2) Students increase awareness of local government which will lead to more civic engagement.			
Target	Diana Hammer, 50% FTE, Positive Youth Development Educator, co-organized two Government Days in 2026 and initiated planning and set up for a third in Fall 2026 and/or Spring 2027.			
Metric	Diana Hammer, part-time, 50% FTE. Positive Youth Development Educator will plan, teach, and evaluate at least one educational experience per month in juvenile detention.	8	12	12
Importance	Self-efficacy – the sense that a teen can direct their own path and make their own choices – is a key skill, along with self-control, in reducing repeat offenses (Weber, Skeem, Jian, Pendleton, Carew, & Vincent, 2025).			
Target	8/12 lessons have been held as of July 2026			
Metric	Extension will plan, deliver, and evaluate a career skills workshop series with youth in juvenile detention.	1	1	1
Importance	According to local youth justice administrators, young people in the juvenile justice system could benefit from exploring types of careers, learning about the skills needed in their chosen pathway, and practicing skills needed to live independently.			
Target	Diana Hammer, part-time, 50% FTE, Positive Youth Development Educator will deliver a five-session workshop hosted in detention the week of August 24 - 28, 2026			
Metric	Dairy farmers and industry professionals attending the Calving Management Workshop.	No Data	38 Participants	At least 40 Participants (Combined English and Spanish)
Importance	Calving management directly affects calf survival, cow health, labor efficiency, and long-term herd productivity. Providing research-based training helps dairy producers and industry professionals adopt best management practices that improve animal welfare, reduce economic losses associated with calving-related issues, and strengthen the sustainability of the dairy industry in the county.			
Target	Number of participants			
Metric	Increase subscribers receiving the bilingual dairy newsletter	214	125	Increase the subscriber list and chat participants by **10%**
Importance	The bilingual dairy newsletter provides timely, research-based information in both English and Spanish, helping dairy owners, managers, employees, and industry professionals improve management practices, animal health, workforce knowledge, and farm productivity. It also expands access to Extension resources for Spanish-speaking audiences and strengthens communication with the dairy industry across the region.			
Target	Number of subscribers			
Metric	Number of dairy farms engaged through on-farm visits, consultations, and Extension programming.	7	9	7-9
Importance	Building and maintaining relationships with dairy farms is essential to understanding local needs, delivering timely research-based recommendations, and increasing the adoption of best management			

	practices. Expanding the number of farms engaged also strengthens collaboration with producers and industry partners, allowing Extension to have a greater impact on the regional dairy industry.			
Target	Manuel Pene, .25 FTE Dairy Educator will visit			
Metric	Number of meetings held with community organizations previously engaged by the former to Human Development and Relationship Educator and potential new collaborators to determine the needs and focus of position.	15 Jace Purdy, full-time Human Development and Relationship Educator, started July 27, 2026	Jace Purdy, full-time Human Development and Relationship Educator, started July 27, 2026	20
Importance	Facilitated discussions around current goals, challenges, existing and needed resources, and opportunities for collaboration to identify needs relevant to the Human Development and Relationship Educator Position.			
Target	Jace Purdy, full-time Human Development and Relationship Educator, started July 27, 2026, in 2027 he will connect with 15 organizations in 2026. He will continue			

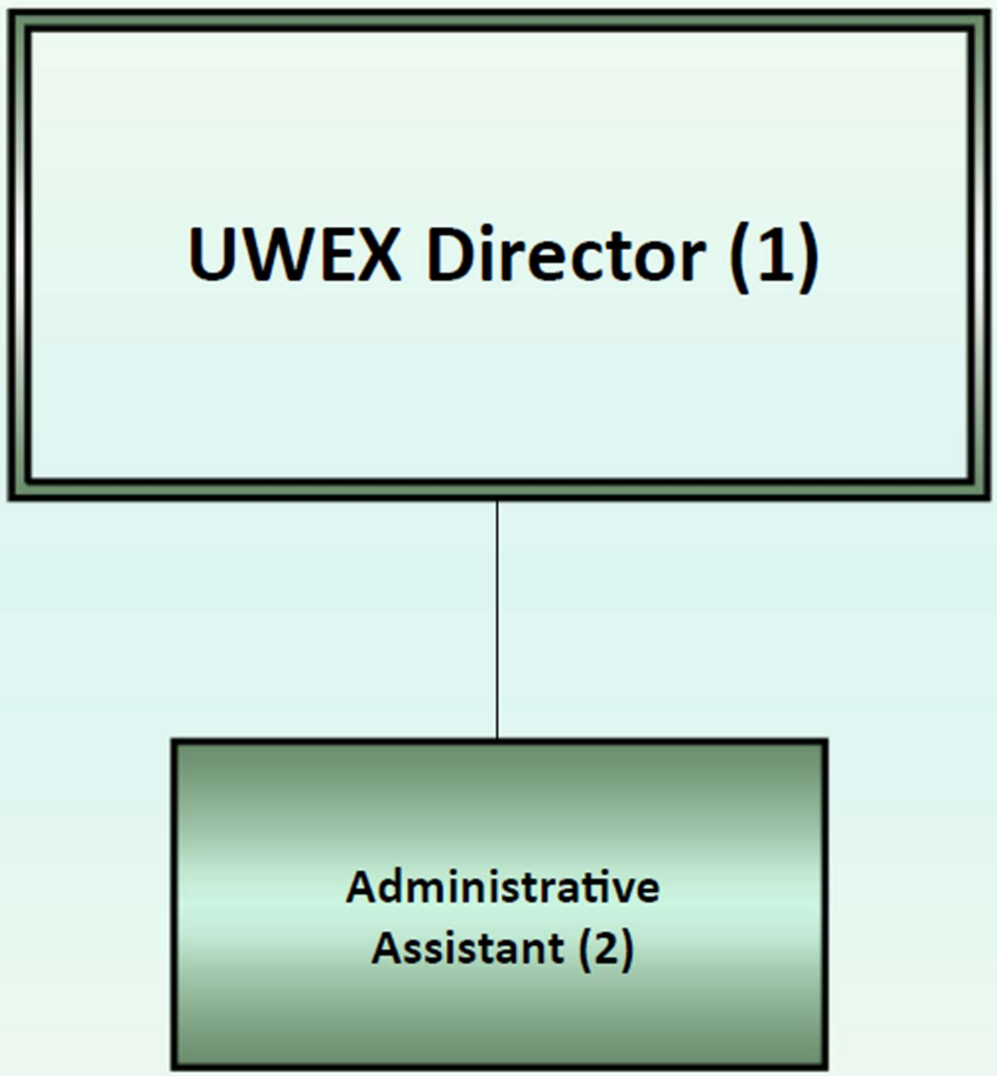
Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 194 - UW-Extension | Current Year Actuals Through June 30, 2026

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	$ (407,783)	$ (404,614)	$ (404,614)	$ (202,308)	$ (404,614)	$ (398,512)	$ 6,102	(1.5%)
	Subtotal - 41 Taxes	**$ (407,783)**	**$ (404,614)**	**$ (404,614)**	**$ (202,308)**	**$ (404,614)**	**$ (398,512)**	**$ 6,102**	**(1.5%)**
451410	Printing and Duplicating Fees	$ (2,600)	$ (3,640)	$ (3,640)	$ (332)	$ (2,000)	$ (3,500)	$ 140	(3.8%)
451425	Educational Cert/Fee	$ (15,074)	$ (30,000)	$ (30,000)	$ (20,130)	$ (28,100)	$ (27,000)	$ 3,000	(10.0%)
457150	Soil Sample Fee	$ (210)	$ (500)	$ (500)	$ (160)	$ (200)	$ (500)	$ -	-
457160	Water Testing Fee	$ (2,843)	$ -	$ -	$ -	$ -	$ -	$ -	-
	Subtotal - 45 Public Chgs Service	**$ (20,727)**	**$ (34,140)**	**$ (34,140)**	**$ (20,622)**	**$ (30,300)**	**$ (31,000)**	**$ 3,140**	**(9.2%)**
461000	Interest Income	$ (1,865)	$ (1,500)	$ (1,500)	$ (555)	$ (1,500)	$ (1,500)	$ -	-
466121	Postage Reimbursement	$ (4,088)	$ (7,285)	$ (7,285)	$ (3,096)	$ (6,000)	$ (7,285)	$ -	-
466125	Miscellaneous Reimbursements	$ (2,597)	$ (6,500)	$ (6,500)	$ -	$ (2,500)	$ (4,000)	$ 2,500	(38.5%)
	Subtotal - 46 Interest-Other Inc	**$ (8,550)**	**$ (15,285)**	**$ (15,285)**	**$ (3,651)**	**$ (10,000)**	**$ (12,785)**	**$ 2,500**	**(16.4%)**
	Total Operating Revenues	**$ (437,060)**	**$ (454,039)**	**$ (454,039)**	**$ (226,581)**	**$ (444,914)**	**$ (442,297)**	**$ 11,742**	**-2.59%**
	OPERATING EXPENSES								
511105	Regular Wages	$ 74,773	$ 82,811	$ 82,811	$ 19,471	$ 39,000	$ 54,020	$ (28,791)	(34.8%)
512105	Social Security	$ 6,126	$ 6,128	$ 6,128	$ 1,504	$ 3,870	$ 4,120	$ (2,008)	(32.8%)
512110	Retirement (Employer)	$ 6,186	$ 5,603	$ 5,603	$ 1,448	$ 3,500	$ 3,554	$ (2,049)	(36.6%)
512145	Unemployment Compensation	$ 0	$ -	$ -	$ 0	$ -	$ -	$ -	-
	Subtotal - 51 Personnel Reltd Exp	**$ 105,387**	**$ 94,542**	**$ 94,542**	**$ 23,057**	**$ 46,370**	**$ 61,694**	**$ (32,848)**	**(34.7%)**
531178	Temporary / Agency Labor	$ -	$ 5,000	$ 5,000	$ -	$ 5,000	$ 5,000	$ -	-
531215	Teacher	$ 151,086	$ 211,365	$ 211,365	$ 105,683	$ 211,365	$ 220,448	$ 9,083	4.3%
531246	Systems Support Costs	$ 550	$ 500	$ 500	$ -	$ 500	$ 500	$ -	-
531840	Telephone - Cellular	$ 815	$ 1,050	$ 1,050	$ 213	$ 813	$ -	$ (1,050)	(100.0%)
532225	Office Equip Maintenance	$ 4,730	$ 5,000	$ 5,000	$ 1,311	$ 5,000	$ 5,000	$ -	-
533205	Mileage - Employee	$ 2,805	$ 4,600	$ 4,600	$ 1,275	$ 3,821	$ 4,900	$ 300	6.5%
533215	Meals - Employee	$ -	$ -	$ -	$ -	$ -	$ 100	$ 100	-
533220	Lodging - Employee	$ 178	$ 1,000	$ 1,000	$ 216	$ 216	$ 1,000	$ -	-
533245	Seminars and Training	$ 485	$ 750	$ 750	$ 184	$ 784	$ 800	$ 50	6.7%
533305	Membership Dues	$ 448	$ 750	$ 750	$ 178	$ 628	$ 750	$ -	-
533505	General Supplies	$ 11,034	$ 24,000	$ 24,000	$ 11,982	$ 27,000	$ 27,000	$ 3,000	12.5%
533540	Food	$ 484	$ 1,500	$ 1,500	$ -	$ -	$ 500	$ (1,000)	(66.7%)
533705	Office Supplies	$ 3,881	$ 4,300	$ 4,300	$ 289	$ 4,300	$ 4,300	$ -	-

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 194 - UW-Extension | 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
533720	Shipping	$ 149	$ 200	$ 200	$ -	$ 200	$ 200	$ -	-
533725	Postage	$ 3,127	$ 5,000	$ 5,000	$ 502	$ 1,200	$ 4,000	$ (1,000)	(20.0%)
533875	Subscriptions	$ 280	$ 300	$ 300	$ 161	$ 200	$ 300	$ -	-
533890	Books	$ -	$ 100	$ 100	$ -	$ -	$ 100	$ -	-
533908	Miscellaneous Expenses	$ 966	$ -	$ -	$ -	$ -	$ -	$ -	-
533928	Computer Sys Non-Capitalized	$ 1,934	$ 3,072	$ 3,072	$ -	$ 3,072	$ 4,065	$ 993	32.3%
534115	Rental of Equipment	$ 10,762	$ 11,089	$ 11,089	$ 5,544	$ 11,089	$ 11,089	$ -	-
531430	Lab Analysis	$ 4,683	$ 200	$ 200	$ 210	$ 200	$ 200	$ -	-
	Subtotal - 53 Operating Expenditur	**$ 198,501**	**$ 279,776**	**$ 279,776**	**$ 127,747**	**$ 275,388**	**$ 290,252**	**$ 10,476**	**3.7%**
551105	Health Insurance	$ 48,132	$ 52,627	$ 52,627	$ -	$ 28,000	$ 28,140	$ (24,487)	(46.5%)
551110	Dental Insurance	$ 934	$ 1,300	$ 1,300	$ 300	$ 600	$ 650	$ (650)	(50.0%)
551115	Group Life Insurance	$ 52	$ 46	$ 46	$ 0	$ 653	$ 30	$ (16)	(34.8%)
551125	Worker Compensation Insurance	$ 92	$ 123	$ 123	$ 30	$ 123	$ 103	$ (20)	(16.3%)
551905	General Liability Insurance	$ 813	$ 738	$ 738	$ 369	$ 738	$ 742	$ 4	0.5%
551920	Property Insurance	$ 1,130	$ 1,151	$ 1,151	$ 575	$ 1,151	$ 1,412	$ 261	22.7%
551930	Deductible Escrow	$ 129	$ 109	$ 109	$ 55	$ 109	$ 107	$ (2)	(1.8%)
553105	Telephone	$ 1,245	$ 950	$ 950	$ 475	$ 950	$ 998	$ 48	5.1%
553135	Printing & Duplicating	$ 235	$ 500	$ 500	$ 52	$ 500	$ 1,000	$ 500	100.0%
553150	Data Processing Services	$ 20,856	$ 22,177	$ 22,177	$ 11,089	$ 22,177	$ 20,876	$ (1,301)	(5.9%)
	Subtotal - 55 Interdeptl Charges	**$ 73,618**	**$ 79,721**	**$ 79,721**	**$ 12,944**	**$ 55,001**	**$ 54,058**	**$ (25,663)**	**(32.2%)**
	Total Operating Expenses	**$ 377,506**	**$ 454,039**	**$ 454,039**	**$ 163,748**	**$ 376,759**	**$ 406,004**	**$ (48,035)**	**-10.58%**
	Operating Surplus (Deficit)	**$ (59,554)**	**$ -**	**$ -**	**$ (62,833)**	**$ (68,155)**	**$ (36,293)**	**$ (36,293)**	**0.00%**
	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	**$ (59,554)**	**$ -**	**$ -**	**$ (62,833)**	**$ (68,155)**	**$ (36,293)**	**$ (36,293)**	**0.00%**

MUNIS ORG CHART



INTERDEPARTMENTAL CHARGES

Department	Account Number & Name	Amount	Shared Service Department	Account Number & Name
UW Extension - Sheb County	169.553135	1,000	Information Systems (for printing)	426.473400 Printing & Duplicating
Total Charges		1,000		

2027 Travel and Training Requests

Department: UW Extension - Sheboygan County

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
April 19-21, 2027	National Extension Conference on Volunteerism (NECV)	San Diago, California	1	-	-	-	-	-	-	No	Yes
April 2027	WI Joint Council of Extension (JCEP)	Wisconsin	4	-	100	1,000	-	800	1,900	No	Yes
June 2027	4-H Summer Academy	Madison	1	-	-	-	-	-	-	No	Yes
October 2027	National Association of Extension	Buffalo, New York	1	-	-	-	-	-	-	No	Yes
Across all 12 months	General Employee mileage to attend meetings, deliver programs, picking up supplies, etc.	Wisconsin	5	4,900	-	-	-	-	4,700		
			Object Account Total	**4,900.00**	**100.00**	**1,000.00**	**-**	**800.00**	**6,800.00**		

Grand Total **6,800.00**

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

EQUIPMENT REQUEST FOR 2027-- COMPUTER AND SOFTWARE ONLY

Listed in Order of Priority

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

Department: UW Extensioin

Account No: 533928

ACCOUNT NO.	ITEM DESCRIPTION	TOTAL COST OF ITEM(S)	REIMBURSEMENT AMOUNT	A / R	JUSTIFICATION	INDIVIDUAL	REPLACE ASSET
169.533928	HP ProBook 450 G8	$ 1,435.21	$ -	R		Diana J. Hammer	2022021
169.533928	Microsoft Surface Pro 7+	$ 1,194.63	$ -	R		Sarah Feider	2022065
169.533928	HP ProBook 450 G8	$ 1,435.21	$ -	R		4-H Intern	2022067
		$ -	$ -				
	Grand Total Amounts	**$ 4,065.05**	**$ -**				

RETURN TO CHRIS LEWINSKI, INFORMATION TECHNOLOGY DIRECTOR

NOTE:

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

Christopher S. Lewinski

IT Division Approval

Requesting Department Head Signature

Sheboygan County Discretionary Fee Schedule

JDE 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
457000	Bug Analysis	10.00			each	2025	5.00	UW Extension		N	UW-Madison Diagnostic Lab
457150	Soil Samples - Home	25.00			each	2023	20.00	UW Extension		N	UW-Soil & Plant Analysis Lab
457150	Soil Samples - field	15.00			each	2023	13.00	UW Extension		N	UW-Soil & Plant Analysis Lab
457150	Soil Samples - wildlife food plot	25.00			each	2023	20.00	UW Extension		N	UW-Soil & Plant Analysis Lab
457150	Turf Samples - Home	35.00			each	2025	30.00	UW Extension		N	UW-Soil & Plant Analysis Lab
457000	Plant Disease Diagnostics	35.00			each	2025	30.00	UW Extension		N	UW-Soil & Plant Analysis Lab
451410	Publications	varies			each			UW Extension		Y/N	Extension Publications

Liaison Committee Budget Sign Off

2027

Department	UW Extension
Liaison Committee	Planning, Resources, Agriculture and Extension Committee
Committee Chair	Rebecca Clarke

Targets Set by Finance Committee

Levy	$	398,512
Transfer Out	$	0
Transfer In	$	0
Equity	$	0

Department Budget Requested

Total Revenue	$	-442,297	Note: amount should be negative
Total Expense	$	406,004	Note: amount should be positive
Transfer In	$	0	
Transfer Out	$	0	
Equity	$	0	
Variance	**$**	**-36,293**	

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

Signatures:

Rebecca Clarke
Committee Chair

8/25/2026
Date

Committee Chair

8/25/26
Date

Department Head

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.

Rocky Knoll Health Care Center
2027 Proposed Budget

08/04/2026

TO: Sheboygan County Administrator Alayne Krause and Sheboygan County Finance Director James Webb

FROM: Katherine (Kayla) Clinton, Rocky Knoll Administrator KMC

DATE: August 4, 2026

RE: Proposed 2027 Budget for Rocky Knoll Health Care Center

I am pleased to provide the proposed 2027 Rocky Knoll operating budget.

Department Goals: Rocky Knoll strives to provide the highest quality of skilled nursing and health care services to the residents of Sheboygan County residing within the center.

Proposed Budget-
- The proposed 2027 Rocky Knoll budget meets the tax levy target of $997,163.

Key Performance Measures-
- Rocky Knoll uses the Centers for Medicare and Medicaid Services (CMS) 5-Star Rating. The rating system is broken down into three key performance measures which include health care surveys, quality measures, and staffing hours. Each performance measure receives its own 5-star rating which is used for an overall 5-star score.

Highlights-
- The budgeted daily average census for 2027 will be 136.
- The daily private pay rate will increase by $10/day: $405 for long-term and $525 for short-term rehab
- Facility enhancements in the 5-year capital plan include: A&B Building office renovations and parking lot resurfacing
- In 2026 the Rock Cafe doubled its sales revenue ($40k) and will continue pursuing being budget neutral in 2027

Staffing-
- Recruitment of Registered Nurses with updated wages will be a priority for 2027
- Agency costs for 2027 are projected at $6.5M

Capital Outlay-
- 2027 Capital Outlay request of $161,100 has been included. As Rocky Knoll is able to self-fund 2027 outlay requests.

5-Year Capital
- 2027 Capital projects of $841,500 will be self funded as Rocky Knoll's general fund exceeded 30% of their operating budget

Thank you for the continued tax levy support which allows Rocky Knoll to provide quality care and service for Sheboygan County residents.

Performance Measures

Rocky Knoll Health Care Center

	Outputs	2026 Target	2026 Projected Actual	2027 Target
Metric	Increase Rocky Knoll's Health Inspection Rating	***	**	***
Importance	Rocky Knoll receives a 5-star rating which is used for an overall 5-star score.Nursing homes with 4 or more stars are considered to have above average quality resident care while nursing homes with 2 or less stars are considered to have below average resident care			
Target	Rocky Knoll would like to improve their star rating in the area of health inspections which will require an annual inspection with few citations tha are low scope and severity and improved quality measures on the long-term			
Metric	Maintain Budget Cencus of 136 working closely with hospitals and other referral partners	130	141	136
Importance	Census revenue drives the overall budget			
Target	Maintain Budget Census of 136 working closely with hospitals and other referral partners			
Metric	Registered Nurse Recruitment and Retention	Work with HR on recruitment and retention strategies	RN New Hires 2025- 3 2026- 2 RN Separations 2025- 6 2026-2	Increase RN hires by 50% Reduce RN turnover rate by 15%
Importance	Reducing Registered Nurse agency is closely tied to quality and continuity of care. Agency staffing is costly to the facility and direcly impacts quality and continuity of care			
Target	Measure RN new hires and separations			

Budget Variance Summary

Sheboygan County Finance Department

2027 Budget Level 7 Object Trend Analysis

Department 320 - Rocky Knoll Health Care Center | 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	$ (1,035,642)	$ (1,016,078)	$ (1,016,078)	$ (508,038)	$ (1,016,078)	$ (997,163)	$ 18,915	-1.86%
	Subtotal - 41 Taxes	**$ (1,035,642)**	**$ (1,016,078)**	**$ (1,016,078)**	**$ (508,038)**	**$ (1,016,078)**	**$ (997,163)**	**$ 18,915**	**-1.86%**
								$ -	-
421225	Other Federal Payments	$ (5,487)	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
424300	Intergov'l Transfer Program	$ (181,263)	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	Subtotal - 42 Intergovernmental Revenues	**$ (186,750)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
								$ -	0.00%
451410	Printing and Duplicating Fees	$ (111)	$ (150)	$ (150)	$ -	$ (125)	$ (125)	$ 25	-16.67%
452127	Witness & Jury Fees	$ (76)	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
454142	Medicaid	$ (7,478,039)	$ (8,126,017)	$ (8,126,017)	$ (4,738,530)	$ (9,268,931)	$ (9,313,744)	$ (1,187,727)	14.62%
454145	Private Pay	$ (4,032,712)	$ (4,272,858)	$ (4,272,858)	$ (2,114,500)	$ (4,136,126)	$ (4,245,833)	$ 27,025	-0.63%
454148	Medicare Part A	$ (1,302,170)	$ (1,462,460)	$ (1,462,460)	$ (694,710)	$ (1,358,906)	$ (1,567,293)	$ (104,833)	7.17%
454149	Family Care	$ (764,748)	$ (877,393)	$ (877,393)	$ (329,565)	$ (644,655)	$ (895,412)	$ (18,019)	2.05%
454150	Private Insurance	$ (127,388)	$ (244,868)	$ (244,868)	$ (22,322)	$ (43,664)	$ (119,703)	$ 125,165	-51.12%
454152	Managed Care	$ (1,826,280)	$ (2,225,809)	$ (2,225,809)	$ (1,006,678)	$ (1,969,140)	$ (2,200,536)	$ 25,273	-1.14%
454154	Hospice	$ (1,486,158)	$ (1,370,675)	$ (1,370,675)	$ (1,144,345)	$ (2,238,427)	$ (1,747,821)	$ (377,146)	27.52%
454158	VA	$ (886,704)	$ (903,832)	$ (903,832)	$ (520,013)	$ (1,017,185)	$ (1,086,628)	$ (182,796)	20.22%
454205	Physical Therapy	$ (766,672)	$ (754,310)	$ (754,310)	$ (422,848)	$ (827,244)	$ (867,754)	$ (113,444)	15.04%
454210	Occupational Therapy	$ (873,470)	$ (895,600)	$ (895,600)	$ (579,626)	$ (1,137,478)	$ (1,192,952)	$ (297,352)	33.20%
454215	Speech Therapy	$ (299,836)	$ (307,250)	$ (307,250)	$ (255,939)	$ (504,797)	$ (530,250)	$ (223,000)	72.58%
454225	Laboratory	$ (21,749)	$ (34,710)	$ (34,710)	$ (40,590)	$ (79,397)	$ (81,613)	$ (46,903)	135.13%
454230	X-Ray	$ (29,646)	$ (21,540)	$ (21,540)	$ (13,412)	$ (27,047)	$ (28,123)	$ (6,583)	30.56%
454235	IV Therapy	$ (1,128)	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
454240	Pharmacy	$ (355,405)	$ (267,460)	$ (267,460)	$ (250,932)	$ (490,843)	$ (534,030)	$ (266,570)	99.67%
454245	Oxygen	$ (7,744)	$ (5,620)	$ (5,620)	$ (5,452)	$ (10,995)	$ (11,098)	$ (5,478)	97.47%
454271	Durable Medical Equipment	$ (103)	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
454272	Enteral Supplies	$ (1,506)	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
454275	Medical Supplies Rev	$ (1,052)	$ -	$ -	$ (31,350)	$ (63,219)	$ (75,779)	$ (75,779)	0.00%
454280	Transportation Revenue	$ (2,541)	$ (8,750)	$ (8,750)	$ (9,660)	$ (12,019)	$ (12,439)	$ (3,689)	42.17%
454305	CA Ancillaries	$ 1,344,660	$ 2,069,700	$ 2,069,700	$ 1,681,899	$ 2,547,781	$ 2,548,238	$ 478,538	23.12%
454307	CA Room & Board	$ (1,780,055)	$ (2,529,781)	$ (2,529,781)	$ (1,397,450)	$ (2,733,519)	$ (2,350,264)	$ 179,517	-7.10%
454407	Active Treatment	$ (18,685)	$ (18,150)	$ (18,150)	$ (10,694)	$ (21,388)	$ (21,388)	$ (3,238)	17.84%
454408	Testing	$ (1,930)	$ (2,100)	$ (2,100)	$ (1,980)	$ (4,786)	$ (2,100)	$ -	0.00%
454420	Clinical Incentives	$ (16,960)	$ (24,200)	$ (24,200)	$ (3,080)	$ (7,445)	$ (7,445)	$ 16,755	-69.24%
454430	Cafeteria	$ (10,793)	$ (13,560)	$ (13,560)	$ (6,830)	$ (13,560)	$ (13,560)	$ -	0.00%
454455	Purchase Discount	$ (17)	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
454460	Cafe	$ (33,084)	$ (45,420)	$ (90,840)	$ (43,821)	$ (84,430)	$ (90,000)	$ 840	-0.92%
	Subtotal - 45 Public Charges for Services	**$ (20,782,102)**	**$ (22,342,813)**	**$ (22,388,233)**	**$ (11,962,428)**	**$ (24,147,546)**	**$ (24,447,653)**	**$ (2,059,420)**	**9.20%**

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 320 - Rocky Knoll Health Care Center | 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
461000	Interest Income	$ (14,905)	$ (2,500)	$ (2,500)	$ (490)	$ (1,184)	$ (1,500)	$ 1,000	-40.00%
465305	Contributions & Donations	$ (1,082)	$ (1,000)	$ (1,000)	$ (149,822)	$ (160,000)	$ (11,000)	$ (10,000)	1000.00%
465410	Capital Contributions	$ (1,087,409)	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
466115	Telephone	$ (247)	$ (300)	$ (300)	$ -	$ -	$ -	$ 300	-100.00%
466125	Miscellaneous Reimbursements	$ (24,641)	$ (21,390)	$ (21,390)	$ (99,101)	$ (101,868)	$ (15,400)	$ 5,990	-28.00%
466130	Sale of General Fixed Assets	$ (1,695)	$ -	$ -	$ (1,049)	$ (1,049)	$ -	$ -	0.00%
466135	Gain/Loss-Sale of Fixed Assets	$ (10,289)	$ -	$ -	$ (46)	$ (46)	$ -	$ -	0.00%
	Subtotal - 46 Interest and Other Income	**$ (1,140,267)**	**$ (25,190)**	**$ (25,190)**	**$ (250,508)**	**$ (264,147)**	**$ (27,900)**	**$ (2,710)**	**10.76%**
								$ -	0.00%
472125	Highway Department Work	$ (3,872)	$ (26,500)	$ (26,500)	$ -	$ (26,500)	$ (26,500)	$ -	0.00%
476108	Employee Wages & Related Costs	$ (14,179)	$ (30,000)	$ (30,000)	$ (2,768)	$ (9,274)	$ (30,000)	$ -	0.00%
	Subtotal - 47 Interdepartmental Revenue	**$ (18,051)**	**$ (56,500)**	**$ (56,500)**	**$ (2,768)**	**$ (35,774)**	**$ (56,500)**	**$ -**	**0.00%**
								$ -	0.00%
	Total Operating Revenues	**$ (23,162,811)**	**$ (23,440,581)**	**$ (23,486,001)**	**$ (12,723,741)**	**$ (25,463,545)**	**$ (25,529,216)**	**$ (2,043,215)**	**8.70%**
								$ -	0.00%
	OPERATING EXPENSES							**$ -**	**-**
511105	Regular Wages	$ 7,510,096	$ 7,568,446	$ 7,568,446	$ 3,915,676	$ 8,279,197	$ 9,416,030	$ 1,847,584	24.41%
511110	Overtime	$ 347,888	$ 582,081	$ 582,081	$ 143,484	$ 301,770	$ 385,449	$ (196,632)	-33.78%
511122	Incentives Paid	$ -	$ -	$ -	$ -	$ -	$ 15,000	$ 15,000	0.00%
512105	Social Security	$ 570,936	$ 591,021	$ 591,021	$ 296,814	$ 219,886	$ 749,820	$ 158,799	26.87%
512110	Retirement (Employer)	$ 492,048	$ 517,324	$ 517,324	$ 264,855	$ 557,033	$ 643,008	$ 125,684	24.30%
512145	Unemployment Compensation	$ 12	$ -	$ -	$ 36	$ 9	$ -	$ -	0.00%
512198	Life Ins Adjustment - WLRLI	$ 17,609	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
512199	Pension Adjustment - WRS	$ 218,247	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	Subtotal - 51 Personnel-Related Expenses	**$ 9,156,836**	**$ 9,258,872**	**$ 9,258,872**	**$ 4,620,866**	**$ 9,357,895**	**$ 11,209,307**	**$ 1,950,435**	**21.07%**
531105	Consulting	$ 7,875	$ 5,000	$ 5,000	$ 8,227	$ 23,227	$ 33,141	$ 28,141	562.82%
531130	Physician - General	$ 724	$ 2,000	$ 2,000	$ -	$ -	$ -	$ (2,000)	-100.00%
531145	Physician - Medical Director	$ -	$ 1,000	$ 1,000	$ -	$ -	$ -	$ (1,000)	-100.00%
531170	RN Agency Staff	$ 10,626	$ -	$ -	$ 1,082,308	$ 2,182,555	$ 2,089,414	$ 2,089,414	0.00%
531173	LPN Agency Staff	$ 4,443	$ -	$ -	$ 387,235	$ 780,888	$ 675,541	$ 675,541	0.00%
531175	Certified Nurses Assistant	$ 4,941,147	$ 6,726,512	$ 6,726,512	$ 1,774,449	$ 3,578,308	$ 3,508,000	$ (3,218,512)	-47.85%
531185	Psychiatrist	$ 5,833	$ 12,500	$ 12,500	$ -	$ -	$ -	$ (12,500)	-100.00%
531195	Pharmacist	$ 11,900	$ 18,500	$ 18,500	$ (1,210)	$ 18,500	$ 18,500	$ -	0.00%
531205	Legal	$ 438	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
531220	Training / Education	$ 26,290	$ 44,000	$ 44,000	$ 10,327	$ 22,035	$ 17,200	$ (26,800)	-60.91%
531235	DP - Software Maintenance	$ 107,317	$ 130,750	$ 130,750	$ 63,314	$ 130,750	$ 130,750	$ -	0.00%

Sheboygan County Finance Department

2027 Budget Level 7 Object Trend Analysis

Department 320 - Rocky Knoll Health Care Center | 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
531245	DP - Telecommunications	$ 3	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
531285	Financial	$ 32,051	$ 39,250	$ 39,250	$ 20,000	$ 39,250	$ 40,624	$ 1,374	3.50%
531305	Respiratory Therapy	$ 25,409	$ 40,800	$ 40,800	$ 13,842	$ 27,913	$ 30,250	$ (10,550)	-25.86%
531310	Physical Therapy	$ 318,154	$ 321,694	$ 321,694	$ 109,973	$ 266,768	$ 276,105	$ (45,589)	-14.17%
531315	Occupational Therapy	$ 277,656	$ 319,960	$ 319,960	$ 127,936	$ 257,993	$ 267,023	$ (52,937)	-16.54%
531320	Speech Therapy	$ 65,762	$ 76,670	$ 76,670	$ 47,063	$ 94,907	$ 98,229	$ 21,559	28.12%
531325	IV Therapy	$ 15,372	$ 26,960	$ 26,960	$ 2,370	$ 9,780	$ 15,375	$ (11,585)	-42.97%
531330	Laboratory	$ 32,048	$ 36,750	$ 36,750	$ 18,399	$ 37,104	$ 45,750	$ 9,000	24.49%
531332	Enteral Supplies	$ 241	$ 250	$ 250	$ 606	$ 1,223	$ 1,350	$ 1,100	440.00%
531333	Enteral Food	$ 1,190	$ 1,150	$ 1,150	$ 2,165	$ 4,366	$ 4,750	$ 3,600	313.04%
531335	X-Ray	$ 22,392	$ 28,880	$ 28,880	$ 7,385	$ 14,892	$ 25,750	$ (3,130)	-10.84%
531350	Therapy Screenings	$ 651	$ 900	$ 900	$ -	$ 450	$ 450	$ (450)	-50.00%
531450	Transportation	$ 6	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
531505	Client Service	$ 84	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
531810	Sewer	$ 52,395	$ 52,120	$ 52,120	$ 27,045	$ 54,090	$ 56,800	$ 4,680	8.98%
531815	Electric	$ 198,198	$ 211,490	$ 211,490	$ 53,113	$ 211,490	$ 222,070	$ 10,580	5.00%
531820	Natural Gas	$ 78,923	$ 105,000	$ 105,000	$ 86,903	$ 105,000	$ 115,500	$ 10,500	10.00%
531825	Oil	$ 2,794	$ 850	$ 850	$ 245	$ 850	$ 893	$ 43	5.00%
531827	Cable Expense	$ 26,515	$ 32,610	$ 32,610	$ 14,272	$ 1,300	$ 34,241	$ 1,631	5.00%
531830	Telephone	$ 14,460	$ 15,750	$ 15,750	$ 10,552	$ 21,104	$ 16,380	$ 630	4.00%
531840	Telephone - Cellular	$ 7,636	$ 7,750	$ 7,750	$ 3,286	$ 6,572	$ 7,750	$ -	0.00%
531905	Contracted Services	$ 87,134	$ -	$ -	$ 3,330	$ 3,330	$ 31,500	$ 31,500	0.00%
532105	Disposal Services	$ 18,784	$ 19,080	$ 19,080	$ 10,573	$ -	$ 19,748	$ 668	3.50%
532120	Grounds Services	$ 5,761	$ 56,500	$ 56,500	$ 31,682	$ 56,000	$ 56,500	$ -	0.00%
532125	Electrical Maintenance	$ 11,898	$ 8,500	$ 8,500	$ 1,102	$ 8,500	$ 8,500	$ -	0.00%
532130	Plumbing Maintenance	$ 17,614	$ 6,750	$ 6,750	$ 31,632	$ 29,700	$ 6,750	$ -	0.00%
532145	Structural Maintenance	$ 57,290	$ 155,600	$ 155,600	$ 12,249	$ 155,600	$ 154,803	$ (797)	-0.51%
532205	Heat Maintenance	$ 19,578	$ 18,000	$ 18,000	$ (326)	$ 6,000	$ 10,000	$ (8,000)	-44.44%
532210	Air Conditioning Maintenance	$ 4,045	$ 10,000	$ 10,000	$ -	$ 6,000	$ 10,000	$ -	0.00%
532215	Elevator Maintenance	$ 43,338	$ 49,730	$ 49,730	$ 34,075	$ 49,730	$ 48,673	$ (1,057)	-2.13%
532220	Equipment Maintenance	$ 32,824	$ 40,000	$ 40,000	$ 10,249	$ 40,000	$ 40,000	$ -	0.00%
532230	Vehicle Maintenance	$ 680	$ 1,300	$ 1,300	$ 523	$ 1,300	$ 2,500	$ 1,200	92.31%
532235	Water Treatment Maintenance	$ 14,658	$ 15,500	$ 15,500	$ 6,256	$ 15,500	$ 16,043	$ 543	3.50%
532305	Repair Parts-General	$ 32,994	$ 1,400	$ 1,400	$ -	$ 700	$ 700	$ (700)	-50.00%
532402	General Repairs & Maintenance	$ 38,875	$ 50,000	$ 50,000	$ 28,347	$ 55,000	$ 55,000	$ 5,000	10.00%
533105	Advertising	$ 26,070	$ 26,044	$ 26,044	$ 13,087	$ 26,174	$ 27,090	$ 1,046	4.02%
533107	Advertising-Public Relations	$ 16,840	$ 50,000	$ 50,000	$ 17,859	$ 50,000	$ 50,000	$ -	0.00%
533110	Printing	$ 177	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
533205	Mileage - Employee	$ 803	$ 1,008	$ 1,008	$ 31	$ 1,008	$ 1,158	$ 150	14.88%

Sheboygan County Finance Department

2027 Budget Level 7 Object Trend Analysis

Department 320 - Rocky Knoll Health Care Center | 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
533215	Meals - Employee	$ 1,177	$ 1,470	$ 1,470	$ 1,056	$ 1,870	$ 1,620	$ 150	10.20%
533220	Lodging - Employee	$ 800	$ 4,335	$ 4,335	$ -	$ 4,335	$ 4,510	$ 175	4.04%
533245	Seminars and Training	$ 8,375	$ 12,140	$ 12,140	$ 4,206	$ 12,140	$ 10,537	$ (1,603)	-13.20%
533305	Membership Dues	$ 9,873	$ 12,750	$ 12,750	$ 10,438	$ 12,750	$ 12,750	$ -	0.00%
533350	Tuition Reimbursement	$ 10,492	$ 45,000	$ 45,000	$ -	$ 17,600	$ 45,000	$ -	0.00%
533405	Laundry	$ 137,506	$ 161,500	$ 161,500	$ 40,064	$ 157,500	$ 165,380	$ 3,880	2.40%
533455	Licenses and Permits	$ 2,102	$ 2,800	$ 2,800	$ 2,796	$ 11,100	$ 11,160	$ 8,360	298.55%
533465	Exam Fees - Physical	$ 30,001	$ 32,850	$ 32,850	$ 1,909	$ 32,850	$ 32,850	$ -	0.00%
533470	Filing Fees	$ 30	$ 110	$ 110	$ 432	$ 675	$ 1,000	$ 890	809.09%
533475	Assessment Fees	$ 303,960	$ 303,960	$ 303,960	$ 151,980	$ 303,960	$ 303,960	$ -	0.00%
533505	General Supplies	$ 201,350	$ 246,890	$ 246,890	$ 121,673	$ 262,129	$ 249,799	$ 2,909	1.18%
533510	Uniforms - Employee	$ 615	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
533525	Linens and Bedding	$ 1,485	$ 3,350	$ 3,350	$ 30,365	$ 2,400	$ 2,500	$ (850)	-25.37%
533535	Recreational	$ 3,691	$ 6,000	$ 6,000	$ 4,663	$ 102,348	$ 7,000	$ 1,000	16.67%
533540	Food	$ 581,965	$ 689,091	$ 689,091	$ 370,323	$ 761,720	$ 790,431	$ 101,340	14.71%
533605	Drugs - Prescription	$ 238,668	$ 281,180	$ 281,180	$ 89,419	$ 180,321	$ 198,353	$ (82,827)	-29.46%
533620	Drugs - Over the Counter	$ 76,883	$ 81,710	$ 81,710	$ 39,419	$ 79,492	$ 82,760	$ 1,050	1.29%
533660	Respiratory Therapy	$ 60	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
533670	Diaper & Underpads	$ 47,455	$ 54,500	$ 54,500	$ 24,729	$ 49,868	$ 52,950	$ (1,550)	-2.84%
533675	Billable Medical Supplies	$ 299	$ 200	$ 200	$ 4,614	$ 9,305	$ 400	$ 200	100.00%
533676	Non-Billable Medical Supplies	$ 37,706	$ 40,650	$ 40,650	$ 23,249	$ 46,884	$ 44,975	$ 4,325	10.64%
533677	Wound Care	$ 57,458	$ 55,110	$ 55,110	$ 60,738	$ 122,483	$ 95,000	$ 39,890	72.38%
533695	Cath / Bladder Irrigation	$ 17,392	$ 21,240	$ 21,240	$ 5,017	$ 10,118	$ 16,950	$ (4,290)	-20.20%
533705	Office Supplies	$ 10,674	$ 5,893	$ 5,893	$ 9,574	$ 19,149	$ 5,932	$ 39	0.67%
533720	Shipping	$ 6,667	$ 6,150	$ 6,150	$ 1,666	$ 4,126	$ 6,125	$ (25)	-0.41%
533725	Postage	$ 3,040	$ 3,350	$ 3,350	$ 2,452	$ 5,516	$ 3,040	$ (310)	-9.25%
533815	Cleaning Supplies	$ 19,815	$ 16,250	$ 16,250	$ 31,210	$ 21,238	$ 22,221	$ 5,971	36.74%
533820	Maintenance Supplies	$ 65	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
533825	Fuel - Gasoline	$ 96	$ 75	$ 75	$ 81	$ -	$ -	$ (75)	-100.00%
533830	Fuel - Diesel	$ 206	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
533875	Subscriptions	$ 534	$ 450	$ 450	$ 329	$ 657	$ 650	$ 200	44.44%
533890	Books	$ 349	$ 600	$ 600	$ 185	$ 600	$ 600	$ -	0.00%
533906	Reimburse Client Losses	$ 845	$ 1,000	$ 1,000	$ 385	$ 1,000	$ 3,000	$ 2,000	200.00%
533908	Miscellaneous Expenses	$ 10	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
533925	Office F&E Non-Capitalized	$ 2,466	$ 14,000	$ 14,000	$ 5,181	$ 14,000	$ 24,500	$ 10,500	75.00%
533928	Computer Sys Non-Capitalized	$ 28,585	$ 40,900	$ 40,900	$ 35,488	$ 40,900	$ 20,441	$ (20,459)	-50.02%
533930	Equipment Non-Capitalized	$ 57,009	$ 58,450	$ 58,450	$ 39,084	$ 56,970	$ 71,925	$ 13,475	23.05%
533951	Employee Recognition Expense	$ 7,004	$ 5,000	$ 5,000	$ 2,333	$ 5,000	$ 5,500	$ 500	10.00%
534115	Rental of Equipment	$ 29,273	$ 34,500	$ 34,500	$ 24,949	$ 45,158	$ 45,040	$ 10,540	30.55%

Sheboygan County Finance Department

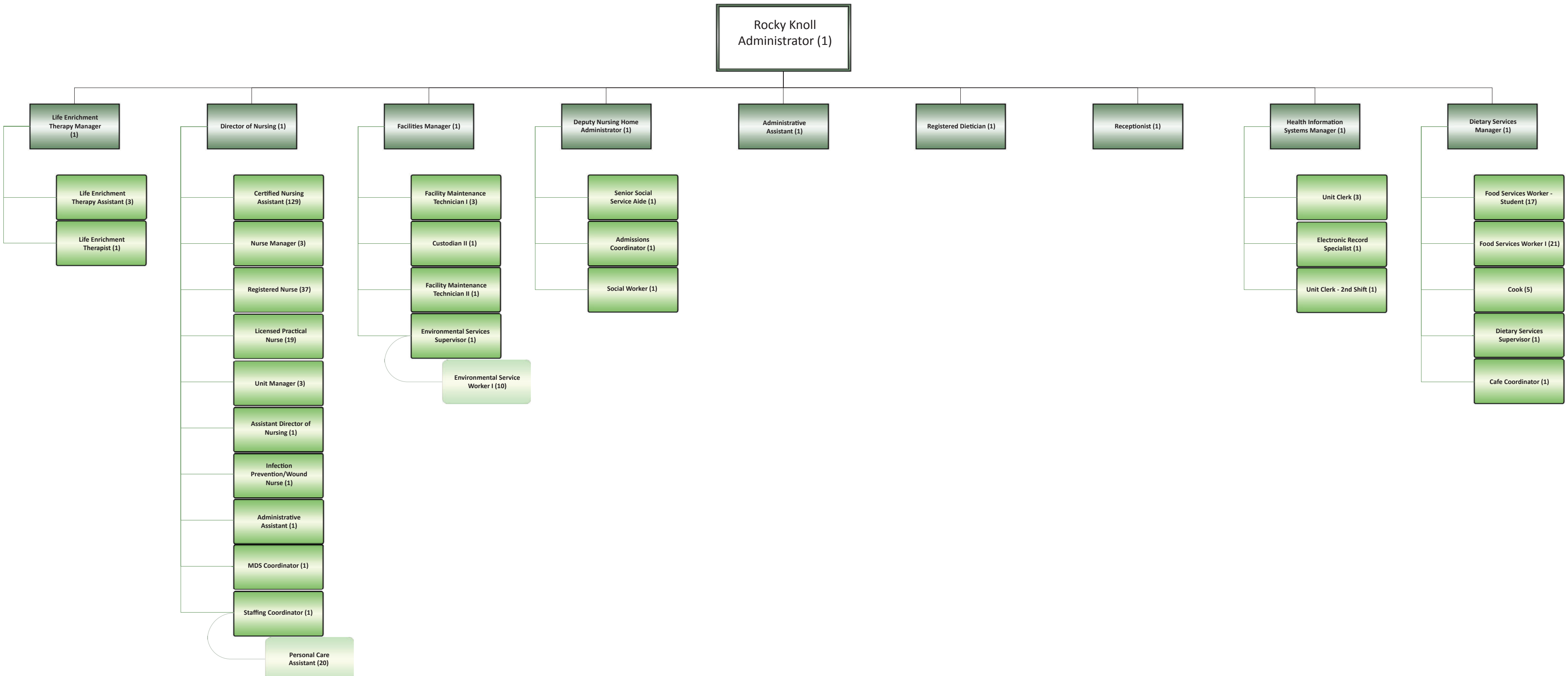
2027 Budget Level 7 Object Trend Analysis

Department 320 - Rocky Knoll Health Care Center | 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
534190	Interest Lease Financing	$ (548)	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
534193	Lease Financing Principal	$ (8,050)	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
535110	Bad Debt Expense	$ 267,820	$ 81,400	$ 81,400	$ 30,350	$ 575,000	$ 167,900	$ 86,500	106.27%
535990	NON POSTING Default P-Card	$ -	$ -	$ -	$ 105	$ -	$ -	$ -	0.00%
	Subtotal - 53 Operating Expenditures	**$ 8,913,099**	**$ 11,093,362**	**$ 11,093,362**	**$ 5,240,934**	**$ 11,367,018**	**$ 10,777,556**	**$ (315,806)**	**-2.85%**
551105	Health Insurance	$ 1,799,098	$ 2,021,232	$ 2,021,232	$ 872,608	$ 1,745,216	$ 2,246,880	$ 225,648	11.16%
551110	Dental Insurance	$ 43,589	$ 47,786	$ 47,786	$ 21,658	$ 43,316	$ 53,519	$ 5,733	12.00%
551115	Group Life Insurance	$ 4,285	$ 4,565	$ 4,565	$ 15	$ 3,728	$ 5,496	$ 931	20.39%
551125	Worker Compensation Insurance	$ 123,707	$ 109,215	$ 109,215	$ 111,866	$ 224,299	$ 168,283	$ 59,068	54.08%
551905	General Liability Insurance	$ -	$ 460	$ 460	$ 230	$ 460	$ 850	$ 390	84.78%
551910	Boiler Insurance	$ 1,814	$ 2,160	$ 2,160	$ 1,080	$ 2,160	$ 2,999	$ 839	38.84%
551916	Auto Collision	$ 681	$ 660	$ 660	$ 330	$ 660	$ 650	$ (10)	-1.52%
551917	Auto Mutual	$ 2,595	$ 2,440	$ 2,440	$ 1,220	$ 2,440	$ 2,850	$ 410	16.80%
551920	Property Insurance	$ 29,523	$ 30,142	$ 30,142	$ 15,071	$ 30,142	$ 32,508	$ 2,366	7.85%
551925	Malpractice Insurance	$ 21,436	$ 31,061	$ 31,061	$ 15,530	$ 31,061	$ 33,326	$ 2,265	7.29%
551930	Deductible Escrow	$ 4,059	$ 4,998	$ 4,998	$ 2,499	$ 4,998	$ 5,351	$ 353	7.06%
552115	Maintenance Serv. - Electrical	$ 8,806	$ 10,000	$ 10,000	$ 5,038	$ 10,000	$ 12,000	$ 2,000	20.00%
552125	Highway Department Work	$ 19,264	$ 15,000	$ 15,000	$ -	$ 15,000	$ 20,000	$ 5,000	33.33%
553105	Telephone	$ 25,275	$ 22,675	$ 22,675	$ 11,338	$ 22,675	$ 23,809	$ 1,134	5.00%
553135	Printing & Duplicating	$ 2,174	$ 3,006	$ 3,006	$ 2,713	$ 5,426	$ 3,006	$ -	0.00%
553150	Data Processing Services	$ 259,022	$ 308,879	$ 308,879	$ 147,626	$ 308,879	$ 245,049	$ (63,830)	-20.67%
556105	Services	$ 132,398	$ 47,500	$ 47,500	$ 69,454	$ 138,907	$ 118,640	$ 71,140	149.77%
556108	Employee Wages & Related Costs	$ 178,045	$ 291,527	$ 291,527	$ 143,069	$ 291,527	$ 414,995	$ 123,468	42.35%
556110	Bonding	$ 42	$ 41	$ 41	$ 20	$ 41	$ 41	$ -	0.00%
	Subtotal - 55 Interdepartmental Charges	**$ 2,655,813**	**$ 2,953,347**	**$ 2,953,347**	**$ 1,421,364**	**$ 2,880,935**	**$ 3,390,252**	**$ 436,905**	**14.79%**
572100	Building	$ 305,871	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
572150	Building Improvements	$ 268,073	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
573100	Non Building Improvments Depr	$ 26,114	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
573200	Infrastructure Depreciation	$ 2,169	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
575100	Machinery & Equip Depreciation	$ 215,029	$ -	$ -	$ 223,260	$ 223,260	$ -	$ -	0.00%
575200	Office F & F Depreciation	$ 16,413	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
575400	Computer Equip Depreciation	$ 33,586	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
576300	Equipment Lease Amortization	$ 11,102	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	Subtotal - 57 Depreciation	**$ 878,357**	**$ -**	**$ -**	**$ 223,260**	**$ 223,260**	**$ -**	**$ -**	**0.00%**
582100	Interest Expenditure / Expense	$ 727	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	Subtotal - 58 Debt Service	**$ 727**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 320 - Rocky Knoll Health Care Center | 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
	Total Operating Expenses	**$ 21,604,833**	**$ 23,305,581**	**$ 23,305,581**	**$ 11,506,424**	**$ 23,829,109**	**$ 25,377,115**	**$ 2,071,534**	**8.89%**
	Operating Surplus (Deficit)	**$ (1,557,979)**	**$ (135,000)**	**$ (180,420)**	**$ (1,217,317)**	**$ (1,634,436)**	**$ (152,100)**	**$ 28,320**	**-15.70%**
	OTHER FINANCING USES								
563100	Non Building Improvements	$ -	$ -	$ -	$ 29,700	$ -	$ -	$ -	0.00%
565100	Machinery & Equipment	$ 45,719	$ 135,000	$ 135,000	$ 106,618	$ 135,000	$ 152,100	$ 17,100	12.67%
566100	Office F & F	$ -	$ -	$ -	$ 36,204	$ 45,977	$ -	$ -	0.00%
566200	Computer Equipment	$ 674	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
569940	CONTRA EXP - Machinery & Equip	$ (41,701)	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	Subtotal - 56 Capital Outlay	**$ 4,692**	**$ 135,000**	**$ 135,000**	**$ 172,522**	**$ 180,977**	**$ 152,100**	**$ 17,100**	**12.67%**
631905	LFRF - General Fund	$ (570,128)	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	Subtotal - 63 Operating Transfers Between Funds	**$ (570,128)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
721100	General Fund	$ 7,333	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
728800	Capital Projects	$ -	$ 250,000	$ 250,000	$ -	$ 250,000	$ 250,000	$ -	0.00%
	Subtotal - 72 Transfers to Other Funds	**$ 7,333**	**$ 250,000**	**$ 250,000**	**$ -**	**$ 250,000**	**$ 250,000**	**$ -**	**0.00%**
810100	Use of Net Position	$ -	$ (250,000)	$ (250,000)	$ -	$ (250,000)	$ (250,000)	$ -	0.00%
	Subtotal - 81 Other Financing Sources	**$ -**	**$ (250,000)**	**$ (250,000)**	**$ -**	**$ (250,000)**	**$ (250,000)**	**$ -**	**0.00%**
	Net Other Financing (Sources) Uses	**$ (558,102)**	**$ 135,000**	**$ 135,000**	**$ 172,522**	**$ 180,977**	**$ 152,100**	**$ 17,100**	**12.67%**
	Budgetary Change in Fund Balance / Net Position	**$ (2,116,081)**	**$ -**	**$ (45,420)**	**$ (1,044,795)**	**$ (1,453,458)**	**$ (0)**	**$ 45,420**	**-100.00%**



Rocky Knoll Administrator (1)
Life Enrichment Therapy Manager (1)
Life Enrichment Therapy Assistant (3)
Life Enrichment Therapist (1)
Director of Nursing (1)
Certified Nursing Assistant (129)
Nurse Manager (3)
Registered Nurse (37)
Licensed Practical Nurse (19)
Unit Manager (3)
Assistant Director of Nursing (1)
Infection Prevention/Wound Nurse (1)
Administrative Assistant (1)
MDS Coordinator (1)
Staffing Coordinator (1)
Personal Care Assistant (20)
Facilities Manager (1)
Facility Maintenance Technician I (3)
Custodian II (1)
Facility Maintenance Technician II (1)
Environmental Services Supervisor (1)
Environmental Service Worker I (10)
Deputy Nursing Home Administrator (1)
Senior Social Service Aide (1)
Admissions Coordinator (1)
Social Worker (1)
Administrative Assistant (1)
Registered Dietician (1)
Receptionist (1)
Health Information Systems Manager (1)
Unit Clerk (3)
Electronic Record Specialist (1)
Unit Clerk - 2nd Shift (1)
Dietary Services Manager (1)
Food Services Worker - Student (17)
Food Services Worker I (21)
Cook (5)
Dietary Services Supervisor (1)
Cafe Coordinator (1)

Capital Outlay & Furniture Request

Capital Outlay Request for 2027 - $1000+

Listed In Order of Priority

Department: **Rocky Knoll**

ACCOUNT NO.	ITEM DESCRIPTION	TOTAL COST OF ITEM(S)	JUSTIFICATION	SOURCE OF REIMBURSEMENT	REPLACED ASSET #	ANTICIPATED ACQUISITION DATE
3201.565100	Vital Signs Monitor (3)	$ 10,200.00	Useful Lives are up	Self Funded	On Rotation	1/31/2027
3201.565100	Bariatric Bed (9)	$ 21,600.00	Useful Lives are up	Self Funded	On Rotation	2/1/2027
3201.565100	Air Mattress (12)	$ 18,000.00	Useful Lives are up	Self Funded	On Rotation	2/2/2027
3201.565100	Lift - Sit to Stand (1)	$ 7,500.00	Useful Lives are up	Self Funded	On Rotation	2/3/2027
3201.565100	Lift - Full Body w/ scale (1)	$ 7,500.00	Useful Lives are up	Self Funded	On Rotation	2/4/2027
3201.565100	Broda Chair (2)	$ 8,000.00	Useful Lives are up	Self Funded	On Rotation	2/5/2027
3201.565100	Therapeutic Tub & lift	$ 23,500.00	Useful Lives are up	Self Funded	On Rotation	2/6/2027
3201.565100	Admin Conference Table & Chairs	$ 9,000.00	Useful Life is up	Self Funded	NA	6/1/2027
3201.565100	Lawn Tractor & attachments	$ 36,000.00	Useful Life is up	Self Funded		4/1/2027
3201.565100	Turbo Chef (café)	$ 16,000.00	New demand	Self Funded	NA	1/31/2027
3201.565100	F'Real Maker (café)	$ 3,800.00	New demand	Self Funded	NA	1/30/2027
	Grand Total Amounts	$ 161,100.00				

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

Listed In Order of Priority

Department: **Rocky Knoll Health Care Center**

ACCOUNT NO.	ITEM DESCRIPTION	AGE OF ITEM BEING REPLACED	TOTAL COST OF ITEM(S)	JUSTIFICATION	A / R
3201.533923	Office Chairs X25	7+ years	$ 10,000.00	End of Life	R
			$ -		
			$ -		
			$ -		
			$ -		
			$ -		
			$ -		
			$ -		
			$ -		
			$ -		
			$ -		
			$ -		
			$ -		
			$ -		
			$ -		
			$ -		
			$ -		
			$ -		
	Grand Total Amounts		$ 10,000.00		

Interdepartmental Charges

INTERDEPARTMENTAL CHARGES

Department	Account Number & Name	Amount	Shared Service Department	Account Number & Name
Revenue				
Rocky Knoll	3203.472125 - Highway Department	(26,500)	Highway	3467.552130 - Rocky Knoll
Rocky Knoll	3203.476108 - Employee Wages	(30,000)	Highway	3467.556108 - Employee Wages
	TOTAL Interdepart. Revenue	$ (56,500)		
Expense				
Rocky Knoll	3201.553135 - Printing & Duplicating	3,006	IT	426.473400 Printing & Duplicating
Rocky Knoll	3201.553150 - Data Processing	245,049	IT	423.473550 Data Processing Svcs.
Rocky Knoll	3201.556105 - Accounting	118,640	Finance	139.476110 Finance
Rocky Knoll	3201.556108 - Employee Wages & Related Costs	105,408	Human Resources	146.476108 HR
Rocky Knoll	2201.556108 - Employee Wages & Related Costs	309,547	Finance	139.476110 Finance
Rocky Knoll	3203.552115 - Building Services	12,000	Building Services	103.472220 Maint Svcs. Electrical
Rocky Knoll	3203.552125 - Highway Department	20,000	Highway	43011.472300 Hwy I/D Revenue
	TOTAL Charges	$ 813,650		

Travel & Training

Requests

2027 Travel and Training Requests

Department: Rocky Knoll

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
January	Wisconsin County Nursing Home Association (WACH) Annual Conference	Deforest	1	75.00	50.00	200.00			325.00	No	Yes
January	Rotary/Rotary Board Meeting	Sheboygan	1		155.00			55.00	210.00	No	No
February	Director of Nursing Symposium	Oshkosh	2	75.00	100.00	400.00		750.00	1,325.00	No	Yes
March	Minimum Data Set Innovation Mtg	Kimberly	3	75.00				75.00	150.00	Yes	Yes
April	Wisconsin Health Information Management Association	TBD	1		50.00	200.00		375.00	625.00	Yes	Yes
April	Rotary/Rotary Board Meeting	Sheboygan	1	16.50	155.00			55.00	226.50	No	No
May	State Conference on Alzheimer's Disease	WI Dells	3	75.00	100.00	300.00		300.00	775.00	Yes	Yes
May	Minimum Data Set Innovation Mtg	Kimberly	3	75.00				75.00	150.00	No	Yes
June	Wisconsin County Nursing Home Association (WACH)	Deforest	1	75.00		150.00			225.00	Yes	Yes
July	Wisconsin Health Information Management Association	TBD	1		50.00	150.00		120.00	320.00	Yes	No
July	Rotary/Rotary Board Meeting	Sheboygan	1		155.00			55.00	210.00	No	No
August	Wisconsin Health Information Management Association	TBD	1		50.00	200.00		350.00	600.00	Yes	Yes
September	Minimum Data Set Innovation Mtg	Kimberly	3	75.00				75.00	150.00	No	Yes
October	Leading Age Fall Conference	WI Dells	6	150.00	200.00	800.00		2,100.00	3,250.00	Yes	Yes
October	DON Basics Certification Course	Waukesha	1	50.00	100.00	250.00		1,400.00	1,800.00		
October	Rotary/Rotary Board Meeting	Sheboygan	1	16.50	155.00			55.00		No	No
November	Wisconsin Department of Health Services Fall Focus	Green Bay	6	100.00	100.00	960.00		1,000.00	2,160.00	Yes	Yes
November	Minimum Data Set Innovation Mtg	Kimberly	3	75.00				75.00	150.00	No	Yes
October/November	Caregiver Conference	Sheboygan	4					225.00	125.00	Yes	No
December	Wisconsin County Nursing Home Association (WACH)	Deforest	1	75.00					75.00	Yes	Yes
Misc.	WCCN Re-Certification	Online	1					897.00	897.00	Yes	
Misc	Social Worker CEUs	TBD	4			300.00		500.00	800.00	Yes	
Misc	HR Training	TBD						1,000.00	1,000.00	No	
Misc	Miscellaneous (Registered Dietican Continung Education Units, Wound training, CPR)	TBD	1	150.00	200.00	600.00		1,000.00	226.50	Yes	Yes
			Object Account Total	**1,158.00**	**1,620.00**	**4,510.00**	**-**	**10,537.00**	17,825.00		

4. Columc C - Enter the location of the meeting, if know and applicable.

5. Column D - Enter number of employees anticipated to attend the training, or be reimbursed for travel expenses.

6. Column E - Enter amount of mileage anticipated to be paid to travel to training, or work obligation. Enter 0 if using county vehicle, or if no travel is required (webinar, etc.)

7. Column F - Enter anticipated amount of employee meals being reimbursed. Enter 0 if no meals will be required for training.

8. Column G - Enter anticipated amount of employee lodging expenses. Enter 0 if no lodging will be required for training.

9. Column H - Enter the total cost of commercial transport. Enter 0 if no commercial transport will be required for training.

10. Column I - Enter the total cost of the seminar, conference, or training for all employees that are attending. Enter 0 if the request is for mileage reimbursement.

11. Column J - Formula will calculate the total cost of columns D-I. This is the total cost of the training event being requested.

12. Column L - Enter 'yes' if the travel is outside of the county. Enter 'no' if the request is within Sheboygan County. Travel requests outside of Sheboygan County must be approved by the department's liaison committee, as required by Chapter 45.07. If the location of the conference has not been released by the organizers yet, assume that it will take place outside of Sheboygan County for budgeting purposes. Any out of county travel request not included on this form will have to be pre-approved by the department's liaison committee, as well as the Finance Committee if it was not included in the department's budget.

13 Total amounts for each object account will be calculated on line 21. This amount should be keyed into the budget entry module for corresponding object account listed above on line 7.

14. The grand total on line 23 should match the budgeted amount for account 533200 on the Proposed Budget - Variance Report in your budget packet.

15. You may insert as many lines as necessary to complete the form. To insert a line, click on any number between line 8 and line 20 on the left side of the screen. The whole line should turn blue. Right click on your mouse and select insert from the menu. A new line will appear.

Computer & Technology

Requests

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: ***Rocky Knoll***

Account No: 533928

ACCOUNT NO.	ITEM DESCRIPTION	TOTAL COST OF ITEM(S)	REIMBURSEMENT AMOUNT	A / R	JUSTIFICATION	INDIVIDUAL	REPLACE ASSET
3201.533928	HP ProDesk 400 G7	$ 1,314.09	$ -		Replace Aging Equipment	Charge Nurse	MXL1383D7V
3201.533928	HP ProDesk 400 G7	$ 1,314.09	$ -		Replace Aging Equipment	1 West Nurse Station	MXL1383DSY
3201.533928	HP ProDesk 400 G7	$ 1,314.09	$ -		Replace Aging Equipment	Dietary Food -Serv. Kitchen	MXL1383DSQ
3201.533928	HP ProDesk 400 G7	$ 1,314.09	$ -		Replace Aging Equipment	Multi User/ HIS	MXL1383DSN
3201.533928	HP ProDesk 400 G7	$ 1,314.09	$ -		Replace Aging Equipment	1 West Nurse Station	MXL1383D7W
3201.533928	HP ProDesk 400 G7	$ 1,314.09	$ -		Replace Aging Equipment	Woodland Inservice	MXL1383D71
3201.533928	HP ProDesk 400 G7	$ 1,314.09	$ -		Replace Aging Equipment	2 West Nurse Station Aclove	MXL1383D80
3201.533928	HP ProDesk 400 G7	$ 1,314.09	$ -		Replace Aging Equipment	Multi-User - BACKUP DESKTOP	MXL1383D6T
3201.533928	HP ProDesk 400 G7	$ 1,314.09	$ -		Replace Aging Equipment	Multi User	MXL1383D7Y
3201.533928	HP ProDesk 400 G7	$ 1,314.09	$ -		Replace Aging Equipment	Spare Desktop	MXL1383D5N
3201.533928	HP ProDesk 400 G7	$ 1,314.09	$ -		Replace Aging Equipment	Therapy Office	MXL1383D5Z
3201.533928	HP LaserJet P2055dn	$ 700.00	$ -		Security updates no longer available	1 West Supervisor	CNB9N65533
3201.533928	HP LaserJet P2055dn	$ 700.00	$ -		Security updates no longer available	Area Nurse Manager WV	CNB9N65530
3201.533928	HP LaserJet P2055dn	$ 700.00	$ -		Security updates no longer available	Life Enrichment	CNB9B65547
3201.533928	HP LaserJet Pro 4515n	$ 700.00	$ -		Security updates no longer available	Tara Rammer	CNDY807966
3201.533928	HP LaserJet P2055dn	$ 700.00	$ -		Security updates no longer available	Kayla Clinton	CNB9N65522
3201.533928	HP LaserJet 1320	$ 700.00	$ -		Security updates no longer available	Diane Spiro	CNHC5BC1LB
3201.533928	Keyboard & Mouse (3)	$ 100.00				Spare	
	Grand Total Amounts	**$ 18,754.99**	**$ -**				

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

Tara Clinton
Requesting Department Head Signature

Discretionary Fee

Schedule

Sheboygan County Discretionary Fee Schedule

Dept	Department	JDE 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
320	Rocky Knoll	454145	Private Room Rate - non rehab	375.00	405.00	8.00%	per day	1/1/2024	350.00	Liaison Committee	Stay in line with Market	N	
320	Rocky Knoll	454100	Short term rehab unit	500.00	525.00	5.00%	per day	1/1/2024	450.00	Liaison Committee	Stay in line with Market	N	
320	Rocky Knoll	454430	Employee meals - full meal	5.00	-		per item	5/1/2020	2.85	Liaison Committee	N/A		
320	Rocky Knoll	454430	Guest meals - full meal	8.00	-		per meal	1/1/2018	6.00	Liaison Committee	N/A		
320	Rocky Knoll	454430	Guest meals - Holiday full meal	12.00	-		per meal	1/1/2018	9.00	Liaison Committee	N/A		
320	Rocky Knoll		Employee/visitor copy fee	0.25			per copy	2/1/2014		Liaison Committee	N/A		
320	Rocky Knoll		Health Care Provider Records fee - varies and up to	20.96			per retrieval	7/1/2014		State	N/A		

Liaison Committee Budget Sign Off 2027

Department	Rocky Knoll
Liaison Committee	Health Care Center Committee
Committee Chair	Marilyn Montemayor

Targets Set by Finance Committee		
Levy	$	997,163
Transfer Out	$	0
Transfer In	$	0
Equity	$	0

Department Budget Requested			
Total Revenue	$	-25,529,216	Note: amount should be negative
Total Expense	$	25,377,115	Note: amount should be positive
Transfer In	$	0	
Transfer Out	$	152,100	
Equity	$	0	
Variance	**$**	**0**	

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

Signatures:

M Montemayor — 8/20/2026
Committee Chair — Date

Karl Clinton — 8/20/26
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.

ROCKY KNOLL
HEALTH CARE CENTER

TO: Health Care Center Committee Members
FROM: Cortney Loeffler, Director of Clinical Services
DATE: Aug 4, 2026
SUBJECT: Building the Next 100 Years

Rocky Knoll Health Care Center provides 24-hour skilled nursing care to more than 100 Sheboygan County residents every day, including nights, weekends, and holidays. Maintaining adequate staffing levels to safely meet the increasingly complex clinical needs of our residents continues to be one of our greatest operational challenges.

Over the past year, we have continued to focus on recruitment and retention through wage adjustments, expanded recruitment efforts, leadership development, and employee recognition initiatives. While these efforts have resulted in successful hiring, we continue to experience vacancies across nursing positions due to turnover, retirements, and the ongoing shortage of experienced nurses and nursing assistants.

As we continue working toward our desired staffing levels based on resident census and acuity, we are requesting approval to continue the nursing incentive pay program. Incentive pay has proven to be an effective tool for encouraging current employees to voluntarily pick up additional shifts, reducing the need for agency staffing, minimizing mandatory schedule adjustments, and helping ensure safe staffing levels for our residents.

Incentive pay would apply only to approved open shifts needed to achieve the facility's desired staffing pattern. Eligibility requirements would remain in place, including prioritizing non-overtime shift coverage whenever possible and meeting established program qualifications.

The proposed incentive rates remain competitive with those offered by other skilled nursing facilities in Sheboygan County.

Position	Weekday Hourly Incentive	Weekend Hourly Incentive	Cost
Registered Nurse (RN)	$8.00/hr	$10.00/hr	$14,157
Licensed Practical Nurse (LPN)	$5.00/hr	$7.00/hr	$6,570
Certified Nursing Assistant (CNA)	$3.00/hr	$5.00/hr	$29,266
Dining & Environmental Svs Workers	$2.00/hr	$4.00/hr	5,196.00
Total Wages			**$ 55,189.75**
*Includes Incentive Pay, FICA, WRS, Workers' Compensation and Group Life			

The 2027 cost for incentive pay is estimated at **$64,393***.

Thank you for your consideration.

ROCKY KNOLL
HEALTH CARE CENTER

TO: Health Care Center Committee Members
FROM: Cortney Loeffler, Director of Clinical Services
DATE: August 20, 2026
SUBJECT: Sign on Bonus for RNs, LPNs, and CNAs

Rocky Knoll Health Care Center continues to experience challenges recruiting qualified Registered Nurses (RNs), Licensed Practical Nurses (LPNs), and Certified Nursing Assistants (CNAs). Although we have implemented numerous recruitment and retention strategies, including wage adjustments and employee engagement initiatives, competition for experienced nursing staff remains exceptionally strong throughout our region.

To remain competitive in today's healthcare labor market, I am requesting approval to continue the structured sign-on bonus program for newly hired RNs, LPNs, and CNAs.

The sign-on bonus provides Rocky Knoll with another valuable recruitment tool to attract qualified candidates who are often considering multiple employment opportunities. Many surrounding healthcare organizations currently offer hiring incentives. Without a competitive recruitment incentive, Rocky Knoll is at a disadvantage when recruiting experienced nursing professionals.

The sign-on bonus promotes employee retention by structuring the payments over the employee's first year of employment. One-half of the bonus is paid after six months of successful employment, with the remaining half paid upon completion of one year of employment. This structure encourages long-term retention while protecting the County's investment in recruitment.

Sign On Bonus			
Position	**Full Time**	**Part Time**	**Annual Cost**
RN	$5,000	$2,500	$40,250
LPN	$3,000	$1,500	$15,525
CNA	$2,000	$1,000	$36,800
Total Annual Cost			**$92,575**

The estimated annual cost of $92,575 is based on filling our current vacancies of 10 Registered Nurses, 6 Licensed Practical Nurses, and 24 Certified Nursing Assistants.

While this represents an investment, successful recruitment and retention of permanent staff is expected to reduce expenditures associated with overtime, incentive shifts, agency staffing, vacancy-related productivity losses, and repeated recruitment efforts. Investing in our workforce remains one of the most effective strategies for ensuring Rocky Knoll continues to provide safe, high-quality care to the residents we serve while maintaining fiscal responsibility over the long term.

Thank you for your consideration of this proposal.

SHEBOYGAN COUNTY

James Webb
Finance Director

Jeremy Fetterer
Deputy Finance Director

To: County of Sheboygan Finance Committee

From: Deputy Finance Director, Jeremy Fetterer JF

Date: September 3, 2026

Re: Proposed 2027 Liability and Property Insurance Budget

The Liability and Property Insurance Fund facilitates the County's liability and property insurance policies and claims and provides an equitable allocation of insurance premiums.

Attached is the Liability and Property Insurance budget for 2027. Insurance premiums are estimated and allocated to the individual county departments at the onset of the budget process. Overall, the budget shows an increase of 6.57% or, $53,782 versus the 2026 approved budget primarily impacted by:

- Property insurance increase is the result of a 40% increase to the County's Statement of Values following our 2025 property insurance appraisal.

- Estimating a 5.0% rate increase for insurance premiums unless known.

- Maintain reasonable Self-funded Auto and Deductible Escrow fund levels in the wake of larger claim years in terms of volume and cost.

- Liability insurance is based on the County's ratable expenses and includes credit for bundling property and liability insurance with Wisconsin County Mutual Insurance Company.

The Finance department administers the Liability and Property Insurance Fund.

Thank you for your consideration and support.

Telephone (920) 459-3007
Facsimile (920) 459-0334

Administration Building
508 New York Avenue - Room 208
Sheboygan, WI 53081-4126

James.Webb@sheboygancounty.com
Jeremy.Fetterer@sheboygancounty.com
www.sheboygancounty.com

INSURANCE ACCOUNT - HISTORY AND BUDGET PROJECTIONS

		2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Projection		2027 Budget Request	
534205	General Liability	173,834.00	177,820.00	183,643.00	193,520.00	206,967.00	209,360.00	204,172.00		213,365.00	(A)
534210	Deductible Escrow	45,000.00	50,000.00	60,000.00	72,100.00	60,100.00	66,000.00	66,000.00		65,000.00	(B)
534215	Airport Insurance	5,660.00	5,660.00	5,660.00	6,520.00	8,100.00	8,820.00	8,100.00		8,987.00	
534220	Boiler / Machinery	10,333.00	10,848.00	11,529.00	12,721.00	14,641.00	15,370.00	20,328.00		21,340.00	(C)
534225	Auto Liability	172,714.00	176,643.00	183,588.00	192,645.00	205,769.00	208,700.00	202,726.00		211,628.00	(A)
534230	Auto Self Insurance	40,000.00	50,000.00	50,000.00	50,000.00	53,503.00	50,000.00	50,000.00		50,000.00	(D)
534235	Property Insurance	175,083.00	183,431.00	182,787.00	186,528.00	201,314.00	214,973.00	240,275.00		254,420.00	(C)
534237	Prop. Self-Insurance (deduct.)	20,000.00	20,000.00	15,000.00	15,000.00	15,000.00	12,000.00	12,000.00		12,000.00	
534245	Bonding	2,232.00	2,232.00	2,232.00	2,232.00	2,232.00	2,300.00	2,232.00		2,300.00	
534250	Professional Liability	20,947.00	21,402.00	21,348.00	19,608.00	26,432.00	31,061.00	31,113.00		33,326.00	
	TOTAL:	**665,803.00**	**698,036.00**	**715,787.00**	**750,874.00**	**794,058.00**	**818,584.00**	**836,946.00**		**872,366.00**	
							Comparitive Changes to 2026 Budget	**18,362.00**		**53,782.00**	
								Over Budget		**6.57%**	

(A) Liability premiums reflects County's ratable expenditures including operating and wage expenses.
The County realizes a 5% consolidation credit applied to the liability premiums as a result of bundling property and liability insurance.

(B) Coincides with liability claims experience in recent years which drew down the Deductible Escrow account.
The 2027 budget continues to replenish this account in the wake of higher claim years prior to 2025.

(C) Includes provisions for increases in buildings and equipment values as a result of the 2025 appraisal study.
Also includes the projected increased value of the South Side Highway Shed Expansion.

(D) Self-funded portion of the auto insurance attempts to maintain sufficient reserves to cover future claims.

Sheboygan County Property Insurance Department

2027 Budget Level 7 Object Trend Analysis

Department 410 - Property Insurance | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year Actual	Current Year Forecast	Dept Budget Request 2027	$ Variance to 2026 Budget	% Change to 2026 Budget
	OPERATING REVENUES								
466105	Insurance Reimbursements	$ (21,936)	$ -	$ -	$ -	$ -	$ -	$ -	-
466125	Miscellaneous Reimbursements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
	Subtotal - 46 Interest and Other Income	**$ (21,936)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
471905	General Public Liability	$ (198,007)	$ (209,360)	$ (209,360)	$ (87,533)	$ (209,360)	$ (213,365)	$ (4,005)	1.9%
471907	Airport Liability	$ (6,634)	$ (8,820)	$ (8,820)	$ (3,375)	$ (8,820)	$ (8,987)	$ (167)	1.9%
471910	Boiler Insurance	$ (10,328)	$ (15,370)	$ (15,370)	$ (6,404)	$ (15,370)	$ (21,340)	$ (5,970)	38.8%
471916	Auto - Collision Insurance	$ (51,501)	$ (50,000)	$ (50,000)	$ 32,076	$ (50,000)	$ (50,000)	$ -	-
471917	Auto - Mutual Insurance	$ (189,799)	$ (208,700)	$ (208,700)	$ (86,959)	$ (208,700)	$ (211,628)	$ (2,928)	1.4%
471920	Property Insurance	$ (216,855)	$ (226,973)	$ (226,973)	$ (94,572)	$ (226,973)	$ (266,420)	$ (39,447)	17.4%
471925	Malpractice Insurance	$ (21,436)	$ (31,061)	$ (31,061)	$ (12,942)	$ (31,061)	$ (33,326)	$ (2,265)	7.3%
471930	Deductible Escrow	$ (64,067)	$ (66,000)	$ (66,000)	$ (27,500)	$ (66,000)	$ (65,000)	$ 1,000	(1.5%)
476110	Bonding	$ (2,337)	$ (2,300)	$ (2,300)	$ (958)	$ (2,300)	$ (2,300)	$ -	-
	Subtotal - 47 Interdepartmental Revenue	**$ (760,964)**	**$ (818,584)**	**$ (818,584)**	**$ (288,168)**	**$ (818,584)**	**$ (872,366)**	**$ (53,782)**	**6.6%**
	Total Operating Revenues	**$ (782,900)**	**$ (818,584)**	**$ (818,584)**	**$ (288,168)**	**$ (818,584)**	**$ (872,366)**	**$ (53,782)**	**6.6%**
534205	General Liability Insurance	$ 194,908	$ 209,360	$ 209,360	$ 87,230	$ 204,172	$ 213,365	$ 4,005	1.9%
534210	Deductible Escrow Insurance	$ 60,353	$ 66,000	$ 66,000	$ 27,795	$ 66,000	$ 65,000	$ (1,000)	(1.5%)
534215	Airport Liability Insurance	$ 8,253	$ 8,820	$ 8,820	$ 3,375	$ 8,100	$ 8,987	$ 167	1.9%
534220	Boiler Insurance	$ 12,964	$ 15,370	$ 15,370	$ 8,470	$ 20,328	$ 21,340	$ 5,970	38.8%
534225	Auto - Mutual Insurance	$ 194,001	$ 208,700	$ 208,700	$ 84,469	$ 202,726	$ 211,628	$ 2,928	1.4%
534230	Auto - Collision Insurance	$ 51,501	$ 50,000	$ 50,000	$ 20,833	$ 50,000	$ 50,000	$ -	-
534235	Property Insurance	$ 191,781	$ 214,973	$ 214,973	$ 100,115	$ 240,275	$ 254,420	$ 39,447	18.3%
534237	Property Deductible	$ 15,000	$ 12,000	$ 12,000	$ 5,000	$ 12,000	$ 12,000	$ -	-
534245	Bonding Insurance	$ 2,232	$ 2,300	$ 2,300	$ 958	$ 2,232	$ 2,300	$ -	-

Sheboygan County Property Insurance Department

2027 Budget Level 7 Object Trend Analysis

Department 410 - Property Insurance | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year Actual	Current Year Forecast	Dept Budget Request 2027	$ Variance to 2026 Budget	% Change to 2026 Budget
534250	Malpractice Insurance	$ 22,662	$ 31,061	$ 31,061	$ 12,964	$ 31,113	$ 33,326	$ 2,265	7.3%
	Subtotal - 53 Operating Expenditures	**$ 753,655**	**$ 818,584**	**$ 818,584**	**$ 351,209**	**$ 836,946**	**$ 872,366**	**$ 53,782**	**6.6%**
	Total Operating Expenses	**$ 753,655**	**$ 818,584**	**$ 818,584**	**$ 351,209**	**$ 836,946**	**$ 872,366**	**$ 53,782**	**6.6%**
	Operating Surplus (Deficit)	**$ (29,244)**	**$ -**	**$ -**	**$ 63,041**	**$ 18,362**	**$ -**	**$ -**	**-**
	OTHER FINANCING SOURCES								
	Total Other Financing Sources	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	OTHER FINANCING USES								
	Total Other Financing Uses	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Net Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**
	Budgetary Change in Fund Balance / Net Position	**$ (29,244)**	**$ -**	**$ -**	**$ 63,041**	**$ 18,362**	**$ -**	**$ -**	**-**