

NOTICE OF MEETING
SHEBOYGAN COUNTY FINANCE COMMITTEE
September 17, 2025 – 10:00 AM

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

Topic: Finance Committee Meeting
Time: September 17, 2025 10:00 AM Central Time (US and Canada)

Join Zoom Meeting
<https://us06web.zoom.us/j/82624025060?pwd=VbcQmGnYadiHYQGqx5ZiRbSaj8mhhh.1>

Meeting ID: 826 2402 5060
Passcode: 876247

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
Approval of Minutes
Finance Committee – September 10, 2025 – 3:30 PM

Correspondence – None

Deputy Finance Director Report
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 a specific to an item on the agenda.

Transportation
Consideration of Repairs for Unit 1244

Budget
Consideration of Court Commissioner 2026 Budget, presented by Ryan O'Rourke
Consideration of District Attorney 2026 Budget, presented by Ashley Spelshaus on behalf of Joel Urmanski
Consideration of Medical Examiner 2026 Budget, presented by Desarea Rohde
Consideration of Clerk of Courts 2026 Budget, presented by Chris Koenig
Consideration of Sheriff 2026 Budget, presented by Sheriff Matthew Spence & Inspector Chad Broeren

Approval of Vouchers
Approval of Attendance at Other Meetings or Functions

Adjournment
Next Scheduled Meeting – September 24, 2025, 3:30 PM, Administration Building Room 302

Prepared by:
Wendy Siegert

Vernon Koch

Recording Secretary

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 10, 2025

Called to Order: 3:30 P.M.

Adjourned: 4:44 P.M.

MEMBERS PRESENT: Kathleen Donovan, William Goehring, Curt Brauer

MEMBERS REMOTE: Vern Koch, Thomas Wegner

MEMBERS ABSENT:

ALSO, PRESENT: **In Person:** Edward Procek, Jerry Jorgensen, Rebecca Clarke, Alayne Krause, Emily Stewart, Jeremy Fetterer, Tyler Betry, Aaron Brault, Jayna Hinz, Kevin Dulmes, Ellen Schleicher, Wendy Siegert

Remote: Erik, Aleson, Tara Duwe, Brenda Hanson

Vice Chairperson Donovan called the meeting to order at 3:30 P.M.

The Vice Chairperson certified compliance with the open meeting law. The notice was posted at 2:00 P.M. Friday, September 5, 2025.

Supervisor Goehring moved to approve the minutes of September 3, 2025. Motion seconded by Supervisor Brauer. Motion Carried.

Correspondence – None.

County Administrator, Alayne Krause, reported that sales tax revenue is up 12% over last year. and Rocky Knoll's census is above budget averaging 143 in August. Administrator Krause also gave an update on budget development. The 2024 abbreviated audit report will be presented by Bryan Grunewald, from CLA, at the next county board meeting.

Deputy Finance Director, Jeremy Fetterer, updated the committee on the progress for the implementation of the Munis software project which is progressing forward and we continue to be on target for the go live date of 1/1/26.

The committee reviewed the 2026 Building Services Budget. Supervisor Brauer moved to approved the budget as presented and hold the Capital Outlay Request until a future meeting. Motion seconded by Supervisor Goehring. Motion carried.

The committee reviewed the 2026 UWGB – Sheboygan Budget. Supervisor Brauer moved to approve the budget as presented. Motion seconded by Supervisor Goehring. Motion carried.

The committee reviewed the 2026 UW Extension Budget. Supervisor Brauer moved to approve the budget as presented. Motion seconded by Supervisor Goehring. Motion carried.

The committee reviewed the 2026 Planning and Conservation Budget. Supervisor Brauer moved to approve the budget as presented. Motion seconded by Supervisor Goehring. Motion carried.

The committee reviewed the 2026 Register of Deeds Budget. Supervisor Brauer moved to approve the budget as presented. Motion seconded by Supervisor Goehring. Motion carried.

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

Deputy County Administrator, Emily Stewart, presented the Investment Statements for July.

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

Deputy Finance Director, Jeremy Fetterer, requested a Special Meeting date for October 30, 2025 and the committee reviewed the remaining 2025 finance committee meeting schedule.

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.

Wendy Siegert
Recording Secretary

William Goehring
Secretary

Sheboygan County Transportation Department - Highway
Division

Memo

To: Sheboygan County Finance Committee
From: Bryan Olson, Transportation Director
Date: September 17, 2025
RE: Unit 1244 Repairs

Action Requested: Consideration of Repairs for Unit 1244

Rationale: It was determined to best fit future needs and increase the years of service to unit 1244 would be to repurpose the unit by adding a tank at a total adjusted cost of \$95,397. The breakdown of these costs include: \$9000 tank, \$14,366 tank additional frame, \$25,531 Henderson 3 lane spray system, \$9,600 water spray bar and \$37,409 for installation, fenders, hydraulics, and lighting. Increased from the previous request of \$46,500 is in relation to the tank frame construction, hydraulic rework, and lighting.

Financial Impact: These funds can come from highway capital outlay source of funds.



SHEBOYGAN COUNTY

Ryan O'Rourke

Sheboygan County Family Court Commissioner

WISCONSIN

August 6, 2025

To: Finance Committee
Vernon Koch, Chairperson
Kathleen Donovan, Vice-Chairperson
William C. Goehring, Secretary
Thomas Wegner, Supervisor
Curt Brauer, Supervisor

From: Court Commissioner Ryan O'Rourke

Re: 2026 Requested Budget

Proposed Budget

Enclosed is the Court Commissioner Department's proposed 2026 budget. The budget submitted meets the established target.

Department Goals

The primary goal of the Court Commissioner's Office is to assist in the administration of the court system. Our office conducts a myriad of court proceedings that we are authorized to preside over under Wisconsin Law.

In addition, our office reviews and authorizes search warrants in criminal investigations, completes legal research projects for the Circuit Court Judges, and administers mediation and parental education programs.

Highlights

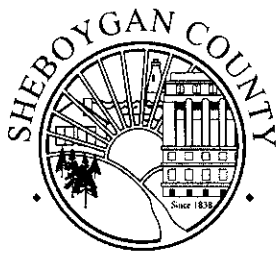
The budget proposed maintains the Department's current programs and staff structure. There are no significant structural changes to the budget proposal. The budget continues to clear out uncollected debt obligations for prior years and returns us closer to the norm for that budget category going forward.

Closing

I look forward to meeting with you to discuss my proposed budget in more detail. In the meantime, if you have any questions or concerns about this matter, please do not hesitate to contact me.

Respectfully,

Ryan O'Rourke
Court Commissioner



SHEBOYGAN COUNTY

Ryan O'Rourke

Sheboygan County Family Court Commissioner

WISCONSIN

August 6, 2025

TO:

Finance Committee

Vernon Koch, Chairperson
William C Goehring, Secretary
Curt Brauer, Supervisor

Kathleen Donovan, Vice-Chairperson
Thomas Wegner, Supervisor

FROM: Court Commissioner Ryan O'Rourke

RE: Performance Measurements Outline

Our office doesn't have a significant number of performance measurements. This is a product of the function we perform. As a part of the judicial branch, our job is to assist the Circuit Court Judges with the handling of court cases. The role is not amenable to measuring "successful" outcomes, because outcomes are highly case specific and determined by the law and facts presented.

One frequent performance measurement used for judicial officers is measuring how long cases take to reach resolution. This type of measurement doesn't work for the Court Commissioner's role in the court system, since we do not handle cases from beginning to end.

There are some performance measurements already built in to Wisconsin law. For instance, many types of hearings have time limits requiring a hearing be held within a certain number of days. Failure to hold the hearings within the time limits often results in the court losing jurisdiction. Since I have been Commissioner, our office has never had to dismiss a case for failure to abide by the statutory time limits.

Two performance measurements were implemented for our mediation program. First, how many mediations result in a negotiated resolution. Second, how many parties ordered to mediation have been to mediation within the last five years. In viewing these, it should be noted that failure to reach an agreement in mediation should not necessarily be construed as a failure of the mediation program itself. Many cases referred to mediation end up being inappropriate for mediation, or are unlikely to reach resolution due to the nature of the dispute.

Out of 165 mediations completed in 2024, 54 reached a negotiated resolution. Out of 165 cases referred to mediation in 2024, 31 of them participated in mediation within the last five years.

We also track the number of court cases we handle for most case types. In 2025 we have completed:

212 Paternity Hearings

94 Stipulated Divorces

44 Guardianship/Protective Placement/Mental Health Hearings

46 Temporary Order Hearings (Family)

73 Injunction Hearings

72 Weddings

These caseload numbers are fairly consistent with 2024.

Finally, we do handle small claims cases from start to finish. We have set a goal of closing the majority of those cases within one year of filing. We have closed 99.9% of small claims cases within one year that were filed between July 2023 and June 2024.

Ryan O'Rourke
Court Commissioner

Courthouse
615 North 6th Street
Sheboygan, WI 53081

Telephone (920) 459-3102
Facsimile (920) 459-0544

www.sheboygancounty.com

COURT COMMISSIONER

	Outputs	2025		2026
		Target	Projected Actual	Target
Metric	Percentage of Small Claims cases closed within a year of filing.	98%	99.9% (for cases filed between July 2023 and June 2024)	98%
Importance	To ensure that cases are moving thru the court system in an efficient manner.			
Target	98 percent of cases closed within a year of filing.			
Metric	Number of weddings performed per year.	105	144	106
Importance	Necessary to meet revenue expectations.			
Target	Perform enough weddings to meet projected budget revenues for 2026.			
Metric	Number of hearings for temporary orders, stipulated divorces, injunctions, and paternity cases.	800	850	800
Importance	General analysis to judge caseload numbers and workload.			
Target	Maintain current caseload. Caseload is dependent on number of court filings, which is outside of our direct control.			
Metric				
Importance				
Target				
Metric				
Importance				
Target				

County Department Level 7 w/o CP

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County Department Level 7 w/o CP

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
454400 Other Health Care										
454425 Service	30,529-	31,435-	27,770-	27,692-	27,692-	11,065-	27,692-	27,692-		
454400 Other Health Care	30,529-	31,435-	27,770-	27,692-	27,692-	11,065-	27,692-	27,692-		
454000 Health Care Service	30,529-	31,435-	27,770-	27,692-	27,692-	11,065-	27,692-	27,692-		
450000 Public Charges for S	32,855-	33,315-	29,738-	29,792-	29,792-	11,936-	29,442-	29,192-	600	2.01-
460000 Interest and Other R										
462000 Rent Revenue										
462100 Rent Revenue	4,419-	5,310-	5,400-	4,800-	4,800-	3,420-	4,800-	5,300-	500-	10.42
462000 Rent Revenue	4,419-	5,310-	5,400-	4,800-	4,800-	3,420-	4,800-	5,300-	500-	10.42
466000 Other Miscellaneous										
466125 Misc Reimbursement	50-		250-			250-	250-			
466200 Employee Reimburse										
466200 Employee Reimburse										
466000 Other Miscellaneous	50-		250-			250-	250-			
460000 Interest and Other R	4,469-	5,310-	5,650-	4,800-	4,800-	3,670-	5,050-	5,300-	500-	10.42
470000 Interdepartmental Re										
473000 System Operation Re										
473000 System Operation Re										
475000 Health & Human Serv										
475000 Health & Human Serv										
476000 Other Interdepartme										
476450 Other Interdept. R	13,376-	13,163-	14,444-	12,000-	12,000-	6,254-	13,000-	12,000-		
476000 Other Interdepartme	13,376-	13,163-	14,444-	12,000-	12,000-	6,254-	13,000-	12,000-		

County Department Level 7 w/o CP

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County Department Level 7 w/o CP

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
531100 Professional Servi										
531500 Client Services										
531505 Client Service	22,902	19,748	21,737	25,000	25,000	8,930	22,538	25,000		
531500 Client Services	22,902	19,748	21,737	25,000	25,000	8,930	22,538	25,000		
531000 Purchased Services	22,902	19,748	21,737	25,000	25,000	8,930	22,538	25,000		
532000 Repair & Maintenanc										
532100 Maintenance Servic										
532225 Office Equipment	495	563	492	657	657				657-	100.00-
532100 Maintenance Servic	495	563	492	657	657				657-	100.00-
532000 Repair & Maintenanc	495	563	492	657	657				657-	100.00-
533000 General Operating										
533200 Travel and Meals										
533205 Mileage - Employe	202	378	353	500	500	117	500	500		
533215 Meals - Employee	52	98	94	200	200	82	200	200		
533220 Lodging - Employe	283	588	438	700	700	422	700	900	200	28.57
533245 Seminars and Trai	80			300	300		300	300		
533200 Travel and Meals	616	1,064	885	1,700	1,700	621	1,700	1,900	200	11.76
533300 Dues										
533305 Membership Dues	729	772	837	800	800	545	845	845	45	5.63
533300 Dues	729	772	837	800	800	545	845	845	45	5.63
533500 General Supplies										
533500 General Supplies										
533700 Office Supplies										
533705 Office	471	350	469	600	600	23	500	600		
533725 Postage	857	1,257	1,055	1,080	1,080	573	1,280	1,080		
533700 Office Supplies	1,327	1,607	1,524	1,680	1,680	595	1,780	1,680		

County Department Level 7 w/o CP

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
533870 Books & Periodical										
533870 Books & Periodical										
533900 Other										
533928 Computer Sys \$500	369	796		1,174	1,174	1,023	1,023		1,174-	100.00-
533900 Other	369	796		1,174	1,174	1,023	1,023		1,174-	100.00-
533000 General Operating	3,041	4,240	3,247	5,354	5,354	2,785	5,348	4,425	929-	17.35-
534000 Fixed Charges										
534100 Rentals										
534115 Rental of Equipme						274	657	657	657	
534100 Rentals						274	657	657	657	
534200 Insurance										
534200 Insurance										
534000 Fixed Charges						274	657	657	657	
535000 Bad Debt Expense										
535100 Bad Debt Expense	4,131	2,487	1,900	4,148	4,148		4,148	3,509	639-	15.41-
535000 Bad Debt Expense	4,131	2,487	1,900	4,148	4,148		4,148	3,509	639-	15.41-
530000 Operating Expenses	30,569	27,037	27,376	35,159	35,159	11,988	32,691	33,591	1,568-	4.46-
550000 Interdepartmental Ch										
551000 Employee Related In										
551100 Benefits - General										
551105 Health Insurance	33,687	35,510	37,070	37,954	37,954	17,520	37,954	39,276	1,322	3.48
551110 Dental Insurance	909	909	909	909	909	420	909	909		
551115 Group Life Insura	135	140	143	148	148	68	148	153	5	3.38
551125 Worker Compensati	185	196	175	182	182	84	182	188	6	3.30

County Department Level 7 w/o CP

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County Department Level 7 w/o CP

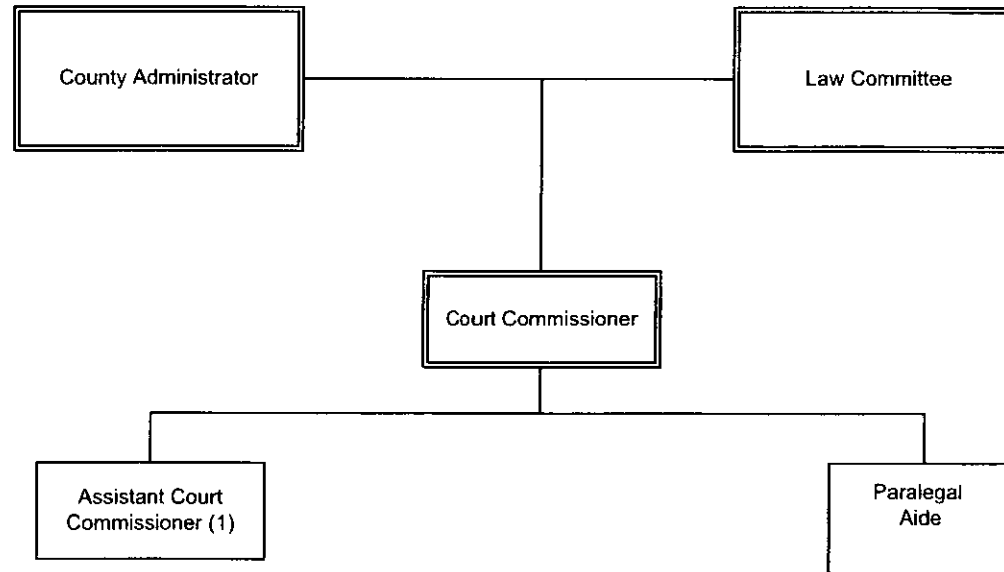
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County Department Level 7 w/o CP

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
630000 Opt'g Transfers from 633305 Fund Transfer In										
630000 Opt'g Transfers from	896-									
600000 Other Financing Sourc	896-									
00190 Court Commissioner	7,143-	13,348-	9,404-			20,545-	3,368-			
Current Change in Fund Balance	7,143-	13,348-	9,404-			20,545-	3,368-			

Sheboygan County Court Commissioner Table of Organization



INTERDEPARTMENTAL CHARGES

Department	Account Number & Name	Amount	Shared Service Department	Account Number & Name
Court Commissioner	137.476450 Other Interdept'l Revenue	(12,000)	Economic Support - Child Support	2699.556105 Interdept'l Service
	137.553135 Printing	1,104	IS-Printing	426.473400 Printing
	138.553135 Printing	96	IS-Printing	426.473400 Printing
Total Charges		(10,800)		

2026 Travel and Training Requests

Department: Court Commissioner

Date	Request	Location (if known)	Number of Employees Attending	Employee Mileage 533205**	Employee Meals 533215	Employee Lodging 533220	Commercial Transport 533235	Seminars and Training 533245	Total Cost per request	Requirement for Accreditation or Certification?	Out of County Yes/No
TBD 2026	Judicial Education Conference	Wisconsin	2	500.00	200.00	900.00			1,600.00	Yes	Yes
TBD 2026	Mediator Education	Wisconsin	1					300.00	300.00	No	Yes
									-		
									-		
									-		
									-		
									-		
									-		
									-		
									-		
									-		
									-		
									-		
			Object Account Total	500.00	200.00	900.00	-	300.00	1,900.00		

Grand Total	1,900.00
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****2024 Employee Mileage Reimbursement Rate**

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

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

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

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
451207	Room rental (courthouse weddings)	45.00	50.00	11%	per event	1/1/2019		Department	Adjust to Inflation	Y	

Liaison Committee Budget Sign Off

2026

Department Court Commissioner

Liaison Committee Law Committee

Committee Chair Gerald Jorgenson

Targets Set by Finance Committee

Levy	\$	
Transfer Out	\$	348,649
Transfer In	\$	0
Equity	\$	0

Department Budget Requested

Total Revenue	\$	-395,141	Note: amount should be negative
Total Expense	\$	395,141	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

8-5-25
Date


Department Head

8-5-25
Date

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



DISTRICT ATTORNEY SHEBOYGAN COUNTY

Joel Urmanski
District Attorney

615 North 6th Street
Sheboygan, WI 53081-4692

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

To: Finance Committee

From: Joel Urmanski, District Attorney

Date: September 17, 2025

Re: Proposed 2026 Budget for the District Attorney's Office

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

Proposed Budget

- The District Attorney's Office proposed 2026 budget is below the levy target.

Highlights

- The proposed budget uses an estimate of what we anticipate as revenue from the State for the Victim/Witness Program. We are optimistic to receive a larger amount than our budget estimate projects.
- This year's budget includes \$2,300 to support a mental health initiative in the Office. The stress, secondary trauma and other aspects of working in law enforcement can have significant impacts on a person's health. In 2025, we used \$900 for a former officer who engages with many law enforcement agencies in the State to start a conversation about taking care of ourselves. The money in our proposed budget is for a professional who currently engages with staff in the Sheriff's Department to be available once a year to meet one-on-one with each member of the Office.
- The budget proposal also includes \$3,800 for transcription of recorded interviews. Our cases often include multiple recordings, such as body camera videos and recorded interviews. At trial, it is very helpful to have these recordings transcribed. The process of transcribing these recordings is time consuming. We based our budget request based on communication with other District Attorney Offices in the State.

Staffing

- The Office is not proposing any eliminations or additions to the current Administrative staffing.



DISTRICT ATTORNEY SHEBOYGAN COUNTY

Joel Urmanski
District Attorney

615 North 6th Street
Sheboygan, WI 53081-4692

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

To: Finance Committee

From: Joel Urmanski, District Attorney

Date: August 7, 2025

Re: Performance Measures

As part of the 2025 budget, the Office proposed three performance measurements:

- Timeliness – maintaining an appropriate number of days for prosecutorial action
- Victim Services – offering additional follow up to victims who have not exercised any rights
- Efficiency – sharing discovery within the statutory time limits

The monitoring of these measurements was to be accomplished by:

- Reviewing referrals, criminal complaints, and other case filing reports in the Office database
- Receipt and completion of work and compliance with Victims' Rights
- Maintaining and monitoring logs of discovery data

Below, please find the average number of days between referral to the Office from law enforcement in 2024 to filing a case for referrals seeking the issuance of a summons or arrest warrant as well as timing in domestic abuse offenses, felony child sexual assaults (First Degree, Second Degree and Repeated Acts) and adult felony sexual assaults (First Degree, Second Degree and Third Degree):

Summons	50 Days (increase of 8 days from 2023)
Warrant	72 Days (decrease of 19 days from 2023)
Domestic Abuse	5 Days (decrease of 1 day from 2023)
Child Sexual Assault	21 Days (decrease of 11 days from 2023)
Adult Sexual Assault	7 Days (decrease of 9 days from 2023)

Some explanation for the numbers is important. Most cases are issued without a summons or warrant. The numbers come only from referrals to the Office that were then issued for the above categories on and after January 1, 2024, through December 31, 2024. The numbers do not include referrals from prior years, referrals from 2024 that are still under review without a charging decision having been made or juvenile delinquency referrals. Prosecutor staffing has impacted our ability to review and make charging decisions. We have a prosecutor working

part-time hours who has been focused almost exclusively on reviewing referrals to the Office just for review, seeking an arrest warrant, and suggesting the issuance of a summons. Hopefully, now that we are nearly fully staffed and with time for our prosecutors to train, we can more quickly address these referrals.

Thanks to our Victim Witness Supervisor and all of our Victim Witness Staff, we have increased our reaching out to victims in criminal cases. When victims do not respond to our initial contacts we engage in a second contact to try and connect with and offer services for victims of crimes.

Two of our staff members focus on discovery. Through their efforts, the support of our staff and the movement of law enforcement agencies in the County to more digital sharing of recordings, discovery is almost always provided prior to statutory time limits and often shared well in advance of these time limits.

Sincerely,

Joel Urmanski

Joel Urmanski
District Attorney

DISTRICT ATTORNEY

	Outputs	2025		2026
		Target	Projected Actual	Target
Metric	Average number of days for prosecutorial action	18 Days	10.25 Days	18 Days
Importance	Ensures cases are being issued in a timely manner and staff remain productive in processing court filings			
Target	Maintain average of 18 days or less for prosecutorial action			
Metric	Second and subsequent contact with victims on newly issued cases	75%	75%	75%
Importance	Offering additional follow-up on cases where rights were not exercised after initial contact by victim(s)			
Target	Contact at least 75% of victims within 14 days of initial contact who have not responded to initial contact to confirm whether or not they wish to exercise rights per Marsy's Law			
Metric	Sharing discovery within statutory timelimits of 10 business days or 14 calendar days of eligible date to share	14 Days	5 Days	14 Days
Importance	Following of state statutes regarding discovery sharing as well as efficiency of administrative staff duties			
Target	Share initial discovery within 14 calendar days of a discovery demand being filed in a case and/or of eligible date to share			
Metric				
Importance				
Target				
Metric				
Importance				
Target				

R551476

County of Sheboygan

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SC0002

Proposed Budget - Variance Report

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County Department Level 7 w/o CP

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
00192 District Attorney										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea	835,795-	856,901-	862,901-	847,250-	847,250-	423,624-	847,250-	991,042-	143,792-	16.97
411000 Property Tax Levy	835,795-	856,901-	862,901-	847,250-	847,250-	423,624-	847,250-	991,042-	143,792-	16.97
410000 Taxes	835,795-	856,901-	862,901-	847,250-	847,250-	423,624-	847,250-	991,042-	143,792-	16.97
420000 Intergovernmental Re										
421000 Federal Grants										
421000 Federal Grants	1,350-									
423000 State Grants										
423075 State Revenue - Ge	155,306-	142,566-	183,338-	197,266-	197,266-		197,266-	156,393-	40,873	20.72-
423675 Other State Paymen										
423675 Other State Paymen										
423000 State Grants	155,306-	142,566-	183,338-	197,266-	197,266-		197,266-	156,393-	40,873	20.72-
420000 Intergovernmental Re	156,656-	142,566-	183,338-	197,266-	197,266-		197,266-	156,393-	40,873	20.72-
450000 Public Charges for S										
451000 General Government										
451200 Court Fees and Cos										
451205 Court Fees and Ch	14,934-	9,000-	19,593-	13,000-	13,000-	18,661-	20,000-	15,000-	2,000-	15.38
451200 Court Fees and Cos	14,934-	9,000-	19,593-	13,000-	13,000-	18,661-	20,000-	15,000-	2,000-	15.38
451400 Other General Gove										
451405 Miscellaneous Fee	829-	383-	856-	500-	500-		100-	300-	200	40.00-
451410 Printing and Dupl	47,591-	52,235-	34,078-	32,000-	32,000-	20,213-	32,000-	30,000-	2,000	6.25-
451400 Other General Gove	48,420-	52,618-	34,934-	32,500-	32,500-	20,213-	32,100-	30,300-	2,200	6.77-

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County Department Level 7 w/o CP

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
451000 General Government	63,354-	61,618-	54,527-	45,500-	45,500-	38,874-	52,100-	45,300-	200	.44-
452000 Public Safety										
452100 Law Enforcement										
452100 Law Enforcement										
452000 Public Safety										
454000 Health Care Service										
454400 Other Health Care										
454400 Other Health Care										
454000 Health Care Service										
456000 Culture and Recreat										
456200 Parks										
456200 Parks										
456000 Culture and Recreat										
450000 Public Charges for S	63,354-	61,618-	54,527-	45,500-	45,500-	38,874-	52,100-	45,300-	200	.44-
460000 Interest and Other R										
466000 Other Miscellaneous										
466125 Miscellaneous Reim			1-							
466200 Employee Reimburse										
466200 Employee Reimburse										
466000 Other Miscellaneous			1-							
460000 Interest and Other R			1-							

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For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
470000 Interdepartmental Re										
473000 System Operation Re										
473000 System Operation Re										
475000 Health & Human Serv										
475000 Health & Human Serv										
476000 Other Interdepartme										
476100 Services	135-	155-	236-	270-	270-	373-	600-	750-	480-	177.78
476000 Other Interdepartme	135-	155-	236-	270-	270-	373-	600-	750-	480-	177.78
470000 Interdepartmental Re	135-	155-	236-	270-	270-	373-	600-	750-	480-	177.78
400000 Revenues	1,055,940-	1,061,240-	1,101,003-	1,090,286-	1,090,286-	462,871-	1,097,216-	1,193,485-	103,199-	9.47
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511105 Regular	632,374	627,284	656,098	688,749	688,749	300,045	688,749	735,145	46,396	6.74
511110 Overtime	134		34							
511150 Compensatory	389		139			262	262			
511100 General	632,897	627,284	656,271	688,749	688,749	300,307	689,011	735,145	46,396	6.74
511200 Social Worker										
511200 Social Worker										
511800 Temporary Help										
511800 Temporary Help										
511000 Wages	632,897	627,284	656,271	688,749	688,749	300,307	689,011	735,145	46,396	6.74

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County Department Level 7 w/o CP

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
512000 Benefits										
512100 General										
512105 Social Security	45,303	45,296	46,742	50,967	50,967	21,369	50,967	54,400	3,433	6.74
512110 Retirement (Empl)	42,085	42,583	45,144	47,866	47,866	20,187	47,866	52,930	5,064	10.58
512100 General	87,389	87,879	91,886	98,833	98,833	41,556	98,833	107,330	8,497	8.60
512800 Temporary Help										
512800 Temporary Help										
512000 Benefits	87,389	87,879	91,886	98,833	98,833	41,556	98,833	107,330	8,497	8.60
510000 Personnel Related Ex	720,286	715,163	748,158	787,582	787,582	341,862	787,844	842,475	54,893	6.97
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531255 Interpretation Se	194	245		200	200		200	200		
531100 Professional Servi	194	245		200	200		200	200		
531400 Other Outside Serv										
531435 Evidence / Witnes	14,580	20,350	7,952	18,000	18,000	13,120	24,000	22,000	4,000	22.22
531457 Service of Proces	4,792	4,467	5,742	6,000	6,000	2,500	6,000	6,000		
531400 Other Outside Serv	19,555	24,817	13,694	24,000	24,000	15,620	30,000	28,000	4,000	16.67
531900 Contracted Service										
531900 Contracted Service	546									
531000 Purchased Services	20,295	25,062	13,694	24,200	24,200	15,620	30,200	28,200	4,000	16.53
532000 Repair & Maintenanc										
532100 Maintenance Servic										
532105 Disposal	393	329	494	500	500	188	500	500		

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For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
532100 Maintenance Servic	393	329	494	500	500	188	500	500		
532200 Maintenance of Equ										
532225 Office Equipment	3,569	2,243	2,578	3,000	3,000				3,000-	100.00-
532200 Maintenance of Equ	3,569	2,243	2,578	3,000	3,000				3,000-	100.00-
532000 Repair & Maintenanc	3,962	2,572	3,072	3,500	3,500	188	500	500	3,000-	85.71-
533000 General Operating										
533100 Advertising and Pr										
533115 Certified Copies	947	551	185	1,000	1,000	100	750	750	250-	25.00-
533120 Transcripts	1,332	989	752	1,200	1,200	582	1,200	5,000	3,800	316.67
533100 Advertising and Pr	2,279	1,540	937	2,200	2,200	681	1,950	5,750	3,550	161.36
533200 Travel and Meals										
533205 Mileage - Employee	3		16	200	200		200	200		
533215 Meals - Employee	377	645	515	1,194	1,194	564	1,194	1,399	205	17.17
533220 Lodging - Employee	558	1,152	772	1,155	1,155		1,155	1,176	21	1.82
533235 Commercial Trans.						36	36			
533245 Seminars and Trai	915	1,243	1,408	4,395	4,395	350	4,395	4,403	8	.18
533200 Travel and Meals	1,853	3,040	2,711	6,944	6,944	951	6,980	7,178	234	3.37
533300 Dues										
533305 Membership Dues	2,056	2,917	3,513	5,133	5,133	2,957	5,133	5,033	100-	1.95-
533300 Dues	2,056	2,917	3,513	5,133	5,133	2,957	5,133	5,033	100-	1.95-
533450 Fees & Permits										
533465 Exam Fees - Physi								2,300	2,300	
533450 Fees & Permits								2,300	2,300	
533500 General Supplies										
533505 General	567		770							
533500 General Supplies	567		770							

County Department Level 7 w/o CP

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County Department Level 7 w/o CP

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
551000 Employee Related In										
551100 Benefits - General										
551105 Health Insurance	165,069	143,523	196,181	209,475	209,475	95,873	209,475	187,596	21,879-	10.44-
551110 Dental Insurance	4,477	4,011	4,827	5,327	5,327	2,109	5,327	4,286	1,041-	19.54-
551115 Group Life Insura	355	351	365	386	386	170	386	410	24	6.22
551125 Worker Compensati	2,847	2,648	2,809	2,937	2,937	1,326	2,937	3,085	148	5.04
551100 Benefits - General	172,747	150,533	204,181	218,125	218,125	99,478	218,125	195,377	22,748-	10.43-
551200 Benefits - Social										
551200 Benefits - Social										
551000 Employee Related In	172,747	150,533	204,181	218,125	218,125	99,478	218,125	195,377	22,748-	10.43-
551900 Insurance Charges										
551905 General Liability	1,892	1,817	1,883	2,015	2,015	1,007	2,015	1,846	169-	8.39-
551920 Property Insurance	1,239	1,348	1,374	1,477	1,477	739	1,477	1,422	55-	3.72-
551930 Deductible Escrow	269	282	338	282	282	141	282	272	10-	3.55-
551900 Insurance Charges	3,400	3,447	3,595	3,774	3,774	1,887	3,774	3,540	234-	6.20-
552000 Repairs & Maintenan										
552100 Repairs & Maintena										
552110 Building Main. &	92	82	306	100	100	10	100	100		
552100 Repairs & Maintena	92	82	306	100	100	10	100	100		
552000 Repairs & Maintenan	92	82	306	100	100	10	100	100		
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	3,721	2,617	2,984	2,990	2,990	1,495	2,990	1,092	1,898-	63.48-
553115 Telephone - Long	2	1		1	1		1		1-	100.00-
553135 Printing & Duplic	675	444	463	500	500	326	500	500		
553150 Data Processing S	16,859	16,416	18,796	20,737	20,737	10,369	20,737	15,981	4,756-	22.93-
553100 System Operation C	21,259	19,479	22,243	24,228	24,228	12,190	24,228	17,573	6,655-	27.47-

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For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
566100 Communications Equi										
566100 Communications Equi										
566200 Computer Equipment										
566200 Computer Equipment										
567000 Vehicles										
567000 Vehicles										
560000 Capital Outlay										
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										
500000 Expense/Expenditure	973,424	962,638	1,018,347	1,090,286	1,090,286	483,770	1,097,877	1,128,026	37,740	3.46
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
630000 Opt'g Transfers from	760-									
600000 Other Financing Sourc	760-									
Subtotal	83,276-	98,602-	82,655-			20,899	661	65,459-	65,459-	
800000 Net Position										
820000 Fund Balance										
820000 Fund Balance										
800000 Net Position										
00192 District Attorney	83,276-	98,602-	82,655-			20,899	661	65,459-	65,459-	

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County Department Level 7 w/o CP

County of Sheboygan

Proposed Budget - Variance Report

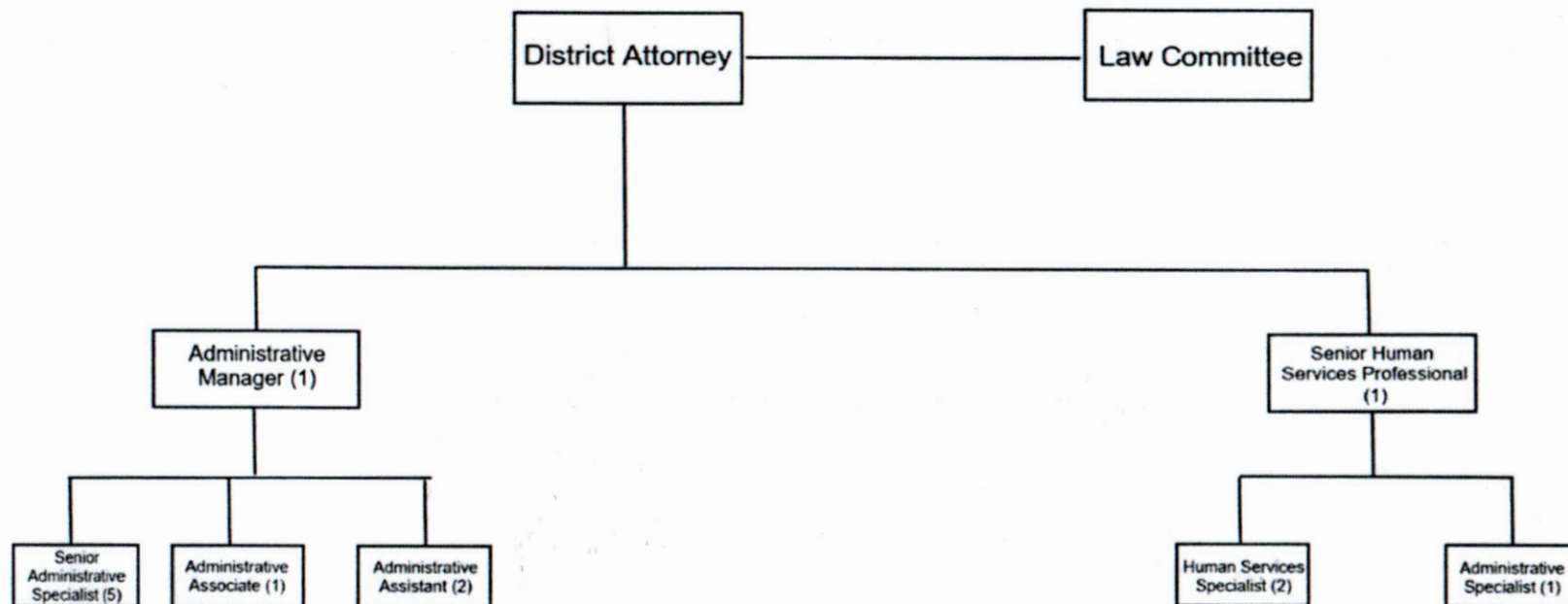
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Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
Current Change in Fund Balance	83,276-	98,602-	82,655-			20,899	661	65,459-	65,459-	

Sheboygan County District Attorney Table of Organization



[illegible]

2026 Travel and Training Requests

Department: District Attorney

Date	Request	Location (if known)	Number of Employees Attending	Employee Mileage 533205**	Employee Meals 533215	Employee Lodging 533220	Commercial Transport 533235	Seminars and Training 533245	Total Cost per request	Requirement for Accreditation or Certification?	Out of County Yes/No
May & Nov	Annual Statewide Prosecutor Education and Training Conference (SPET)	TBD	8	-	-	-	-	1,088.00	1,088.00	Yes	Yes
May	Victim Witness Annual Conference	TBD	2	100.00	115.00	392.00	-	150.00	757.00	No	TBD
September	Annual Criminal Law Agencies Support Staff Association (CLASS A)	TBD	4	100.00	230.00	784.00	-	300.00	1,414.00	No	TBD
December	Marquette Law School Conference	Milwaukee	4	-	-	-	-	760.00	760.00	Yes	Yes
2026	Victim Witness Regional Meeting	TBD	4	-	54.00	-	-	105.00	159.00	No	TBD
2026	Quarterly Staff Meetings	Sheboygan	23	-	1,000.00	-	-	-	1,000.00	No	No
2026	Leadership Training- DA	TBD	1	-	-	-	-	1,000.00	1,000.00	No	TBD
2026	Leadership Training- VW	TBD	1	-	-	-	-	1,000.00	1,000.00	No	TBD
									-		
									-		
			Object Account Total	200.00	1,399.00	1,176.00	-	4,403.00	7,178.00		

Grand Total

7,178.00

****2024 Employee Mileage Reimbursement Rate**

proof of personal auto insurance on file with Accounts Payable

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

\$.51 with

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

Sheboygan County Discretionary Fee Schedule
District Attorney 2026

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?
192	District Attorney	451405	Diversion Fee - Check fraud unit diversion program	\$ 35.00			per event	10/21/2003		County Board	
192	District Attorney	451410	Discovery Fees - paper copies - Public Defender	\$ 0.20			per copy	10/1/2003		State	
192	District Attorney	451410	Discovery Fees - paper copies - Court Appointed	\$ 0.25			per copy	10/1/2003		Department	
192	District Attorney	451410	Discovery Fees - papercopies - Privately Retained Cases	\$ 0.30			per copy	10/1/2003		Department	
192	District Attorney	451410	Discovery Fees - paper copies - Open Records Request	\$ 0.01			per copy	7/1/2018		County Board	
192	District Attorney	451410	Discovery Fees - media - Public Defender	\$ 5.00			each	4/1/2006		State	
192	District Attorney	451410	Discovery Fees - media - Court Appt & Private	\$ 10.00			each	1/1/2010		Department	
192	District Attorney	451410	Discovery Fees - media - Open Records Request	\$ 0.13			each	7/1/2018		County Board	
192	District Attorney	451410	Discovery Fees - digital evidence link Public Defender	\$ 3.00			each	9/27/2018		State	
192	District Attorney	451410	Discovery Fees - digital evidence link Court Appt & Private	\$ 10.00			each	9/27/2018		Department	
192	District Attorney	451410	Discovery Fees - DEST - paper (SEE ATTACHED FEE SCHEDULE)					1/1/2021		Department/State	

Public Defender Paper

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

Public Defender Supplemental

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

Private and Court Appointed Paper

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

Private and Court Appointed Supplemental Paper

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

New Attorney (All Categories) - Paper

Pages	Price
Prev. Sent Packet	Free

Then follow Supplemental pricing

Liaison Committee Budget Sign Off

2026

Department District Attorney
Liaison Committee Law Committee
Committee Chair Gerald Jorgensen

Targets Set by Finance Committee

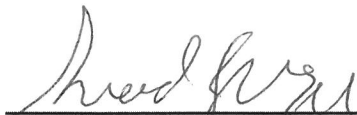
Levy	\$	991,042
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

Department Budget Requested

Total Revenue	\$	-1,193,485	Note: amount should be negative
Total Expense	\$	1,128,026	Note: amount should be positive
Transfer In	\$	0	
Transfer Out	\$	0	
Equity	\$	0	
Variance	\$	-65,459	

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

Signatures:


Committee Chair

8-5-25
Date


Department Head

8/6/25
Date

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



SHEBOYGAN COUNTY

Desarae Rohde
Medical Examiner

TO: Members of the Finance Committee

FROM: Desarae Rohde, Medical Examiner

DATE: September 17, 2025

RE: Proposed 2026 Budget for Medical Examiner's Office

Proposed Budget:

Attached is the Medical Examiner's proposed budget for 2026.

Department Goals:

The primary goal of the Medical Examiner's Office is to provide thorough death scene investigation services to determine a cause and manner of death of an individual. The Medical Examiner's office staffing currently consists of one full time employee and four casual employees. Our staff is responsible for responding to all of the deaths that occur in Sheboygan County that fall within the jurisdiction of the Medical Examiner's Office outlined in Wisconsin State Statute 979.01. We work 24 hours a day, 365 days a year.

Significant Changes:

The most significant change within our office has been the retirement of Medical Examiner Christopher Nehring in February of 2025. With his departure, it was recognized that a full time Medical Examiner was more in line with the needs and goals of the department. Increasing salaries due to this change has made an impact on our budget. We have also added an additional Deputy Medical Examiner to our department. This will allow us to have the opportunities to send our investigators to training outside of the county, approve vacation requests, and cover medical leaves while still covering Death Investigations.

The full time Medical Examiner will begin using a County vehicle to reduce our mileage costs associated with the traveling we do between scene investigations and cremation viewings. We will also continue to increase our fees associated with Death Certificates and Cremation Permits each year based on the CPI-U.

We will continue to utilize NMS Laboratory for our forensic testing. By utilizing NMS, the results of toxicological testing turnaround time are significantly sooner than the previously used State Lab of Hygiene. A faster result in toxicology allows quicker answers for families related to the reasoning behind a death, as well as the ability to close cases in a timelier manner.



SHEBOYGAN COUNTY

Desarae Rohde

Medical Examiner

Although this testing does come at a cost, it does result in greater efficiencies across our organization.

2026 Budget:

It is not possible to anticipate the specific mortality for Sheboygan County in 2026. By reviewing the trends and population age groups, I predict an increased need for Medical Examiner services. The attached budget presents options to provide continued, quality services for Sheboygan County.

Sheboygan County Medical Examiner

	Outputs	2024		2025
		Target	Projected Actual	Target
Metric	Increase the array of available options for autopsy providers to allow for continuity when our primary provider is backlogged or unavailable. This expansion lead to increased costs, which necessitates careful consideration of budget allocations and potential funding sources to ensure sustainability and accessibility. Costs associated with this include travel fees, added autopsy fees based on the pathologist used, and additional hourly rates for investigators to attend.	\$1,000	\$1,500	\$1,500
Importance	Timely provision of autopsies is essential to ensure accurate and prompt determination of causes of death. Delays in conducting autopsies can hinder the effectiveness of medical investigations, impact the grieving process for families seeking closure, and compromise the quality of the results.			
Target	Deceased individual of Sheboygan County or individuals who die in Sheboygan County who go to autopsy approximately 40-50 cases per year.			
Metric	Toxicological testing at NMS Forensic Labatory for all autopsy and forensic testing that is needed within our department. Incorporating comprehensive toxicological analysis into autopsy procedures at NMS Forensic Labs will enhance the timeliness of determining causes of death, particularly in cases involving potential substance abuse, poisoning, or exposure to hazardous chemicals. , NMS Forensic Labs can deliver more precise and reliable results, ultimately contributing to the integrity of the forensic science field.	\$12,220	\$9,360	\$10,495
Importance	NMS Forensic Laboratory can deliver more timely results, ultimately contributing to the integrity of the completions of the investigation.			
Target	Deceased individual of Sheboygan County or individuals who die in Sheboygan County who go to autopsy approximately 40-50 cases per year.			
Metric	Provide continued education for all members of our department to be able to maintain ABMDI certification	5	3	5
Importance	Continued education in our field provides us the most current standards amongst others in our field. By furthering our education by attending conferences, classes, seminars, we enhance our ability to determine cause and manner of death, maintain safety in our field, and provide families and law enforcement with the most accurate information.			
Target	Have all members of our department ABMDI certified by December 2026.			
Metric				
Importance				
Target				
Metric				
Importance				
Target				

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
00185 Medical Examiner										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea	109,458-	129,268-	159,817-	160,582-	160,582-	80,292-	160,582-	173,116-	12,534-	7.81
411000 Property Tax Levy	109,458-	129,268-	159,817-	160,582-	160,582-	80,292-	160,582-	173,116-	12,534-	7.81
410000 Taxes	109,458-	129,268-	159,817-	160,582-	160,582-	80,292-	160,582-	173,116-	12,534-	7.81
420000 Intergovernmental Re										
421000 Federal Grants										
421000 Federal Grants	567-									
420000 Intergovernmental Re	567-									
450000 Public Charges for S										
451000 General Government										
451400 Other General Gove										
451400 Other General Gove										
451000 General Government										
450000 Public Charges for S										
460000 Interest and Other R										
463000 Property Sales										
463000 Property Sales										
466000 Other Miscellaneous										
466114 Death Certificate	34,566-	33,964-	35,131-	39,930-	39,930-	13,110-	34,932-	37,389-	2,541	6.36-
466118 Tissue Harvesting	2,180-	1,600-		1,600-	1,600-				1,600	100.00-
466119 Disinterment Fee	40-	100-		100-	100-		100-	100-		
466120 Body Removal Fee	1,292-	1,150-		750-	750-		250-	250-	500	66.67-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
466122 Cremation Fee	122,781-	125,439-	130,698-	137,033-	137,033-	50,256-	133,727-	141,140-	4,107-	3.00
466124 Transport Pouch	382-	195-		285-	285-		45-	45-	240	84.21-
466125 Miscellaneous Reim	1,944-	228-	87-	100-	100-		100-	100-		
466000 Other Miscellaneous	163,185-	162,675-	165,916-	179,798-	179,798-	63,366-	169,154-	179,024-	774	.43-
460000 Interest and Other R	163,185-	162,675-	165,916-	179,798-	179,798-	63,366-	169,154-	179,024-	774	.43-
470000 Interdepartmental Re										
476000 Other Interdepartme										
476106 Grants	8,000-	20,000-	5,000-	8,800-	8,800-		8,000-	8,800-		
476000 Other Interdepartme	8,000-	20,000-	5,000-	8,800-	8,800-		8,000-	8,800-		
470000 Interdepartmental Re	8,000-	20,000-	5,000-	8,800-	8,800-		8,000-	8,800-		
400000 Revenues	281,210-	311,943-	330,733-	349,180-	349,180-	143,658-	337,736-	360,940-	11,760-	3.37
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511105 Regular	130,956	132,016	137,553	144,267	144,267	100,317	199,837	191,331	47,064	32.62
511110 Overtime	39		194			34	34			
511100 General	130,995	132,016	137,747	144,267	144,267	100,350	199,871	191,331	47,064	32.62
511000 Wages	130,995	132,016	137,747	144,267	144,267	100,350	199,871	191,331	47,064	32.62
512000 Benefits										
512100 General										
512105 Social Security	9,838	9,813	9,890	10,677	10,677	7,606	14,831	14,159	3,482	32.61
512110 Retirement (Emplo						2,958	6,736	8,067	8,067	
512100 General	9,838	9,813	9,890	10,677	10,677	10,564	21,567	22,226	11,549	108.17
512000 Benefits	9,838	9,813	9,890	10,677	10,677	10,564	21,567	22,226	11,549	108.17

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
510000 Personnel Related Ex	140,833	141,829	147,637	154,944	154,944	110,914	221,438	213,557	58,613	37.83
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531125 Civil Process						55	55			
531100 Professional Servi	10					55	55			
531300 Ancillary Services										
531300 Ancillary Services										
531400 Other Outside Serv										
531430 Lab Analysis	3,106	2,739	7,566	12,220	12,220	2,025	9,360	10,495	1,725-	14.12-
531440 Autopsy	54,227	60,421	52,999	70,500	70,500	6,616	54,000	60,528	9,972-	14.14-
531450 Transportation	18,090	26,325	20,640	26,320	26,320	3,626	20,160	22,601	3,719-	14.13-
531400 Other Outside Serv	75,423	89,485	81,205	109,040	109,040	12,267	83,520	93,624	15,416-	14.14-
531500 Client Services										
531505 Client Service	3,244	4,275	2,500	3,500	3,500	1,050	3,500	3,500		
531500 Client Services	3,244	4,275	2,500	3,500	3,500	1,050	3,500	3,500		
531800 Utilities										
531840 Telephone - Cellu	1,775	2,134	1,695	1,956	1,956	890	2,211	2,447	491	25.10
531800 Utilities	1,775	2,134	1,695	1,956	1,956	890	2,211	2,447	491	25.10
531000 Purchased Services	80,452	95,894	85,401	114,496	114,496	14,262	89,286	99,571	14,925-	13.04-
532000 Repair & Maintenanc										
532100 Maintenance Servic										
532105 Disposal	25		126	120	120	84	168	168	48	40.00
532100 Maintenance Servic	25		126	120	120	84	168	168	48	40.00

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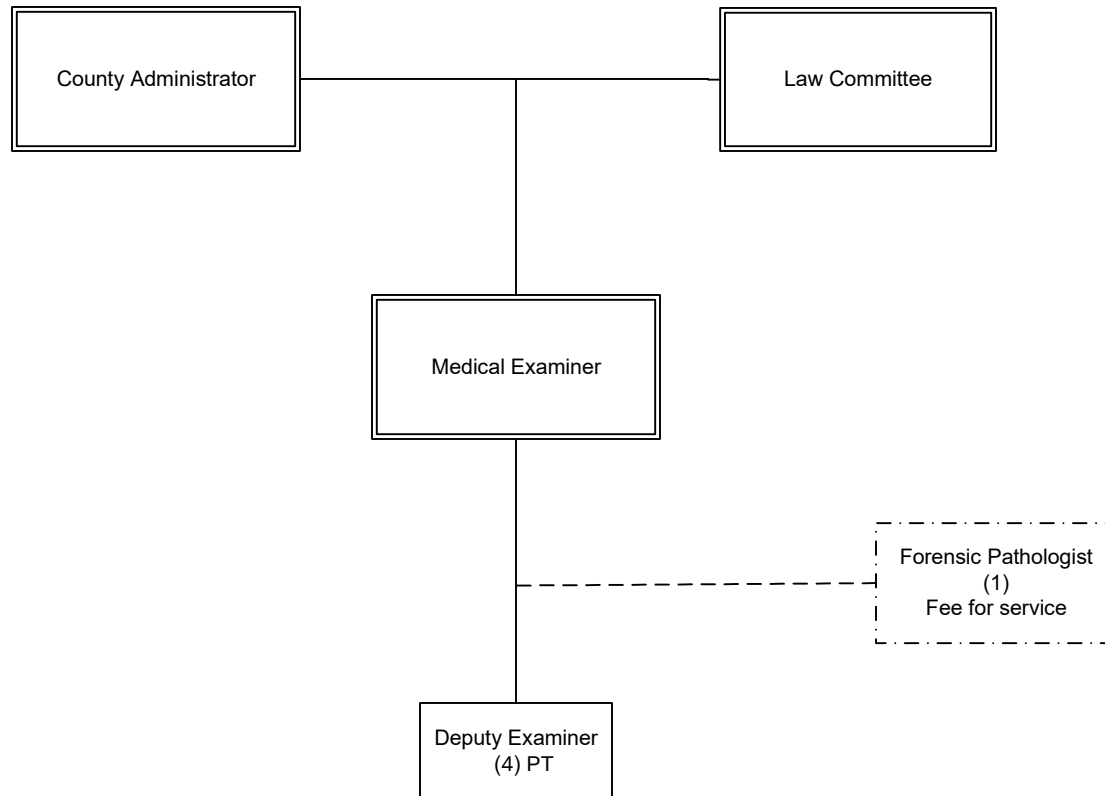
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County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										
500000 Expense/Expenditure	272,286	289,777	300,334	349,180	349,180	149,331	362,003	360,940	11,760	3.37
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
633305 Fund Transfer In										
630000 Opt'g Transfers from	130-									
600000 Other Financing Sourc	130-									
00185 Medical Examiner	9,054-	22,166-	30,399-			5,673	24,267			
Current Change in Fund Balance	9,054-	22,166-	30,399-			5,673	24,267			

Sheboygan County Medical Examiner Table of Organization



2026 Travel and Training Requests

Department: Medical Examiner

Date	Request	Location (if known)	Number of Employees Attending	Employee Mileage 533205**	Employee Meals 533215	Employee Lodging 533220	Commercial Transport 533235	Seminars and Training 533245	Total Cost per request	Requirement for Accreditation or Certification?	Out of County Yes/No
TBD	WI Coroner & Medical Exam	TBD	2			540.00		500.00	1,040.00	yes	yes
TBD	Online Training	Online	4					1,000.00	1,000.00	yes	yes
TBD	Toxicology State Lab	TBD	2		20.00			200.00	220.00	yes	yes
TBD	American Board of Medical Death Investigators Training	TBD			150.00	400.00		1,600.00	2,150.00	yes	yes
2026	Mileage for investigations	Area		10,830.00					10,830.00	no	no
									-		
									-		
									-		
									-		
									-		
									-		
									-		
									-		
			Object Account Total	10,830.00	170.00	940.00	-	3,300.00	15,240.00		

Grand Total	15,240.00
--------------------	------------------

****2025 Employee Mileage Reimbursement Rate**

\$.51

with proof of personal auto insurance on file with Accounts Payable

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

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

Sheboygan County Discretionary Fee Schedule
Medical Examiner

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
466118	Tissue harvesting	variable			other	2008		County Board		N	
466119	Disinterment	100.00			per person	2009		County Board		N	
466124	Transport port Pouch - Light weight	25.00			per person	2018		Liaison Committee		N	
466124	Transport port Pouch - Medium weight	45.00			per person	2018		Liaison Committee		N	
466124	Transport port Pouch - Heavy weight	55.00			per person	2018		Liaison Committee		N	
466120	Body removal	243.30	250.35	2.9%	per person	2024	234.40	Liaison Committee		N	
466114	Death certificate	121.00	124.51	2.9%	per person	2024	116.57	Liaison Committee		N	
466122	Cremation	181.50	186.76	2.9%	per person	2024	174.86	Liaison Committee		N	

Liaison Committee Budget Sign Off

2026

Department Medical Examiner

Liaison Committee Law Committee

Committee Chair Gerald Jorgenson

Targets Set by Finance Committee

Levy	\$	173,116
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

Department Budget Requested

Total Revenue	\$	-360,940	Note: amount should be negative
Total Expense	\$	360,940	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

9/2/2025

Date



Department Head

9/2/2025

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.



CHRISTINE KOENIG CLERK OF CIRCUIT COURTS

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

TO: Members of the Finance Committee

FROM: Chris Koenig, Clerk of Courts

DATE: September 17, 2025

RE: Proposed 2026 Budget for Clerk of Courts

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

The Clerk of Courts 2026 proposed budget meets its target.

- Legal fees continue to increase. We anticipate these costs will continue to increase due to the public defender's inability to confirm appointment of counsel in many instances.
- This office does not have control over the high costs due to state mandated costs in court appointed attorney fees, guardian ad litem fees, psychologist's fees, interpreter fees, jury fees, and transcript costs. These costs continue to be significant challenges we face as they relate to our budget.
- We do anticipate an increase in collections in 2026 and will continue to strive to collect more in our collections processes.

Our intention in the coming year is to focus on more collection's efforts. We are fully staffed in accounting at this time. This will allow for staff to focus on collections efforts. As a result, we have seen an increase in our collections in 2025.

We respectfully submit this budget.

CLERK OF COURTS

	Outputs	2025		2026
		Target	Projected Actual	Target
Metric	Interpreter Block Time	10,000	10,000	10,000
Importance	To ensure an interpreter is available during Intake Court on Monday's. This block time is a money saver for this office.			
Target	Savings of \$600 to \$1000 per month in interpreter fees/costs			
Metric	Collections	600,000	614,700	600,000
Importance	Our staff is engaged and focused on increased collections. They are motivated by the results of their collections efforts.			
Target	To increase collections in 2026			
Metric	In court processing	100% accuracy	90% accuracy	100% accuracy
Importance	Provide a current and accurate record of all court proceedings. In-court processing provides an immediate record of what occurred in all hearings.			
Target	To continue to improve on this process.			
Metric				
Importance				
Target				
Metric				
Importance				
Target				

County Department Level 7 w/o CP

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County Department Level 7 w/o CP

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Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
476000 Other Interdepartme										
476100 Services	39,061-	36,599-	34,840-	53,393-	53,393-	18,785-	37,500-	41,500-	11,893	22.27-
476000 Other Interdepartme	39,061-	36,599-	34,840-	53,393-	53,393-	18,785-	37,500-	41,500-	11,893	22.27-
470000 Interdepartmental Re	39,061-	36,599-	34,840-	53,393-	53,393-	18,785-	37,500-	41,500-	11,893	22.27-
400000 Revenues	2,924,958-	3,009,844-	3,085,078-	3,186,414-	3,186,414-	1,697,387-	3,329,145-	3,352,537-	166,123-	5.21
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511105 Regular	1,160,410	1,147,552	1,267,494	1,363,384	1,363,384	649,781	1,289,300	1,446,246	82,862	6.08
511110 Overtime	3,032	3,523	1,206	1,750	1,750	512	1,750	1,750		
511100 General	1,163,442	1,151,076	1,268,700	1,365,134	1,365,134	650,294	1,291,050	1,447,996	82,862	6.07
511000 Wages	1,163,442	1,151,076	1,268,700	1,365,134	1,365,134	650,294	1,291,050	1,447,996	82,862	6.07
512000 Benefits										
512100 General										
512105 Social Security	81,807	81,681	89,105	101,019	101,019	45,779	95,537	107,151	6,132	6.07
512110 Retirement (Emplo	75,789	76,331	86,554	94,299	94,299	44,828	89,150	103,460	9,161	9.71
512100 General	157,596	158,012	175,659	195,318	195,318	90,607	184,687	210,611	15,293	7.83
512000 Benefits	157,596	158,012	175,659	195,318	195,318	90,607	184,687	210,611	15,293	7.83
510000 Personnel Related Ex	1,321,038	1,309,088	1,444,359	1,560,452	1,560,452	740,901	1,475,737	1,658,607	98,155	6.29
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531125 Civil Process	616	435	435	450	450	250	450	450		

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
531190 Psychologist	163,143	215,258	207,299	167,500	167,500	94,919	193,930	190,000	22,500	13.43
531205 Legal	704,299	1,034,470	784,849	673,268	673,268	377,839	757,670	753,774	80,506	11.96
531255 Interpretation Se	95,413	108,382	143,406	90,000	90,000	56,671	110,600	90,000		
531100 Professional Servi	963,471	1,358,545	1,135,989	931,218	931,218	529,679	1,062,650	1,034,224	103,006	11.06
531400 Other Outside Serv										
531435 Evidence / Witnes	5,575	2,273	4,236	3,000	3,000	3,803	4,200	4,200	1,200	40.00
531460 Jury	45,714	56,390	48,197	52,000	52,000	26,023	52,000	50,000	2,000-	3.85-
531400 Other Outside Serv	51,289	58,663	52,434	55,000	55,000	29,826	56,200	54,200	800-	1.45-
531500 Client Services										
531840 Telephone - Cellu	71	165	189	368	368	191	380	380	12	3.26
531500 Client Services	71	165	189	368	368	191	380	380	12	3.26
531000 Purchased Services	1,014,831	1,417,373	1,188,611	986,586	986,586	559,695	1,119,230	1,088,804	102,218	10.36
532000 Repair & Maintenanc										
532100 Maintenance Servic										
532100 Maintenance Servic										
532200 Maintenance of Equ										
532225 Office Equipment	5,469	5,931	8,706	5,100	5,100	3,858	5,100	5,100		
532200 Maintenance of Equ	5,392	5,931	8,706	5,100	5,100	3,858	5,100	5,100		
532000 Repair & Maintenanc	5,392	5,931	8,706	5,100	5,100	3,858	5,100	5,100		
533000 General Operating										
533100 Advertising and Pr										
533120 Transcripts	10,329	13,511	9,737	9,000	9,000	5,790	9,500	9,500	500	5.56
533100 Advertising and Pr	10,329	13,511	9,737	9,000	9,000	5,790	9,500	9,500	500	5.56
533200 Travel and Meals										
533205 Mileage - Employe	206	667		974	974		312	684	290-	29.77-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
533215 Meals - Employee	20	51		240	240		60	180	60-	25.00-
533220 Lodging - Employe	353	571		794	794		204	604	190-	23.93-
533245 Seminars and Trai	182	310	245	285	285	50	50	235	50-	17.54-
533200 Travel and Meals	761	1,598	245	2,293	2,293	50	626	1,703	590-	25.73-
533300 Dues										
533305 Membership Dues	179	125	205	310	310	205	205	205	105-	33.87-
533300 Dues	179	125	205	310	310	205	205	205	105-	33.87-
533450 Fees & Permits										
533450 Fees & Permits										
533500 General Supplies										
533505 General	119	594								
533500 General Supplies	119	594								
533700 Office Supplies										
533705 Office	12,221	12,107	12,978	13,000	13,000	5,142	13,150	11,150	1,850-	14.23-
533725 Postage	29,173	32,696	33,350	28,917	28,917	17,288	28,917	28,751	166-	.57-
533700 Office Supplies	41,394	44,804	46,328	41,917	41,917	22,430	42,067	39,901	2,016-	4.81-
533870 Books & Periodical										
533890 Books	11,710	10,245	11,121	10,900	10,900	5,623	11,668	12,170	1,270	11.65
533870 Books & Periodical	11,710	10,245	11,121	10,900	10,900	5,623	11,668	12,170	1,270	11.65
533900 Other										
533908 Miscellaneous Exp	140	702								
533923 Noncap Off F&E >				2,921	2,921	1,515	2,921		2,921-	100.00-
533925 Furniture Under \$	26	129								
533928 Computer Sys \$500	4,155	73	126							
533930 Equip Under \$500	19	63	32							
533900 Other	4,341	967	158	2,921	2,921	1,515	2,921		2,921-	100.00-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
533000 General Operating	68,833	71,844	67,793	67,341	67,341	35,613	66,987	63,479	3,862-	5.73-
534000 Fixed Charges										
534100 Rentals										
534115 Rental of Equipme	5,438	4,090	4,658	5,350	5,350	1,976	5,350	5,500	150	2.80
534100 Rentals	5,438	4,090	4,658	5,350	5,350	1,976	5,350	5,500	150	2.80
534200 Insurance										
534200 Insurance										
534000 Fixed Charges	5,438	4,090	4,658	5,350	5,350	1,976	5,350	5,500	150	2.80
535000 Bad Debt Expense										
535100 Bad Debt Expense	3,802	15,010				2,500	10,228			
535000 Bad Debt Expense	3,802	15,010				2,500	10,228			
530000 Operating Expenses	1,098,296	1,514,248	1,269,769	1,064,377	1,064,377	603,642	1,206,895	1,162,883	98,506	9.25
550000 Interdepartmental Ch										
551000 Employee Related In										
551100 Benefits - General										
551105 Health Insurance	407,019	365,819	424,782	476,514	476,514	209,892	419,777	437,076	39,438-	8.28-
551110 Dental Insurance	10,464	8,802	9,748	10,649	10,649	4,842	9,683	10,131	518-	4.86-
551115 Group Life Insura	654	645	706	762	762	367	721	810	48	6.30
551125 Worker Compensati	900	920	869	943	943	455	892	1,000	57	6.04
551100 Benefits - General	419,037	376,187	436,104	488,868	488,868	215,557	431,073	449,017	39,851-	8.15-
551000 Employee Related In	419,037	376,187	436,104	488,868	488,868	215,557	431,073	449,017	39,851-	8.15-
551900 Insurance Charges										
551905 General Liability	4,733	4,937	5,116	5,474	5,474	2,737	5,474	5,447	27-	.49-
551920 Property Insurance	10,569	11,133	11,346	12,196	12,196	6,098	12,196	11,783	413-	3.39-

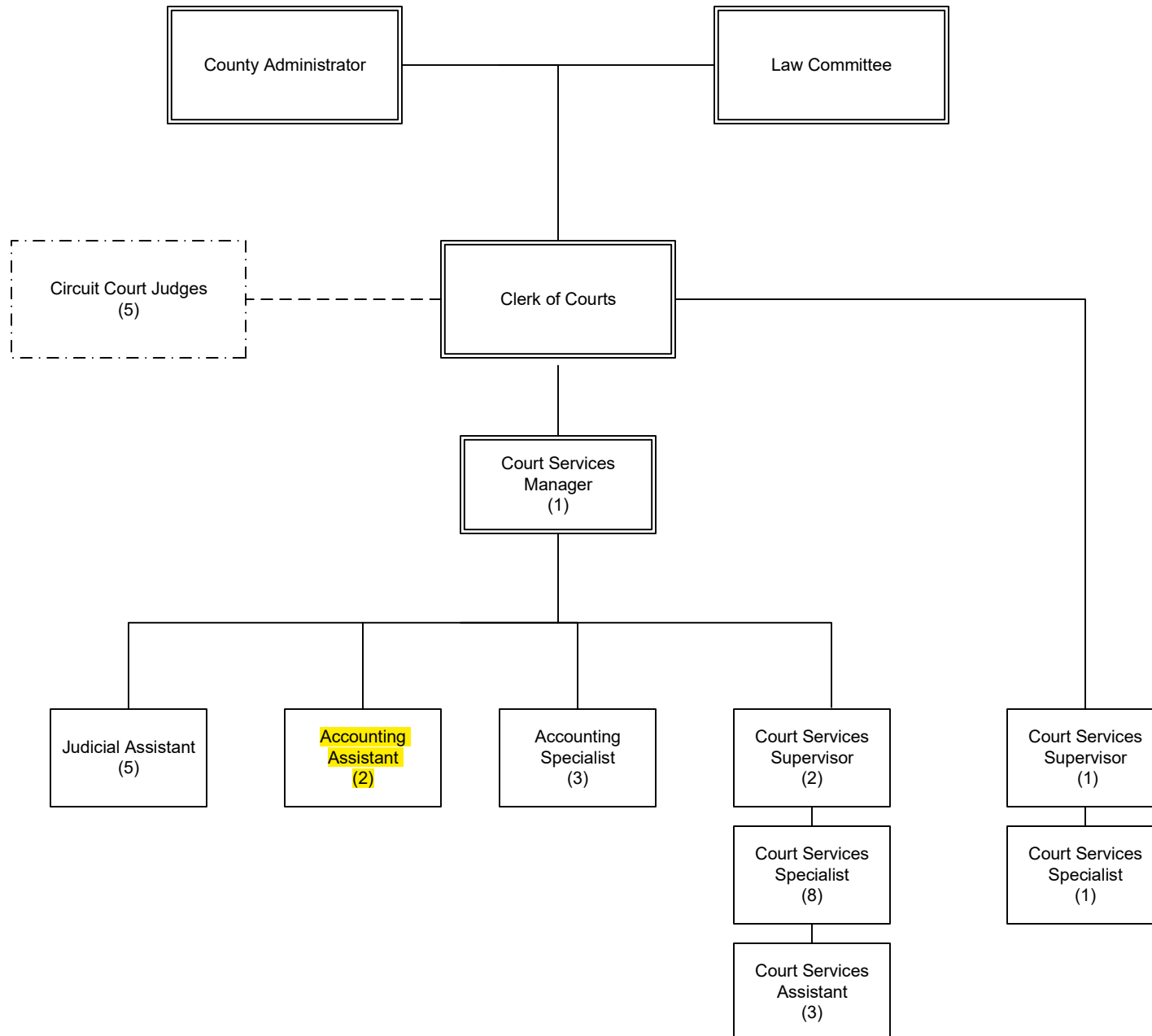
County Department Level 7 w/o CP

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Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
566000 Office Furniture &										
566000 Office Furniture &										
566100 Communications Equi	3,323									
566100 Communications Equi	8,992									
560000 Capital Outlay	8,992									
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										
500000 Expense/Expenditure	2,920,751	3,279,277	3,226,391	3,217,797	3,217,797	1,609,036	3,209,715	3,352,537	134,740	4.19
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
631000 General Fund	6,210-		24,561-	31,383-	31,383-	14,710-	29,420-		31,383	100.00-
630000 Opt'g Transfers from	15,124-		24,561-	31,383-	31,383-	14,710-	29,420-		31,383	100.00-
Subtotal	19,331-	269,433	116,752			103,062-	148,850-			
820000 Fund Balance										
820000 Fund Balance										
600000 Other Financing Sourc	15,124-		24,561-	31,383-	31,383-	14,710-	29,420-		31,383	100.00-
00191 Clerk Of Courts	19,331-	269,433	116,752			103,062-	148,850-			
Current Change in Fund Balance	19,331-	269,433	116,752			103,062-	148,850-			

Sheboygan County Clerk of Courts Table of Organization



[illegible]

2026 Travel and Training Requests

Department: Clerk of Courts

Wisconsin Juvenile Court Clerks Association (WJCCA)
Wisconsin Register In Probate Association (WRIPA)

Date	Request	Location (if known)	Number of Employees Attending	Employee Mileage 533205**	Employee Meals 533215	Employee Lodging 533220	Commercial Transport 533235	Seminars and Training 533245	Total Cost per request	Requirement for Accreditation or Certification?	Out of County Yes/No
February	Clerks Institute	WI Dells	1	234.00	60.00	210.00		50.00	554.00	No	Yes
May	WRIPA Spring Education	Rothschild	1	312.00	60.00	204.00		50.00	626.00	No	Yes
June	Summer Clerk Conference	Pewaukee	1	138.00	60.00	190.00		135.00	523.00	No	Yes
									-		
									-		
									-		
									-		
									-		
									-		
									-		
			Object Account Total	684.00	180.00	604.00	-	235.00	1,703.00		

Grand Total

1,703.00

****2024 Employee Mileage Reimbursement Rate**

\$.51

with proof of personal auto insurance on file with Accounts Payable

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

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

Sheboygan County Discretionary Fee Schedule
Clerk of Courts

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
			Post judgement motion packets (family								
191	Clerk of Courts	451205	cases), Guardianship revision packets	\$ 8.00	\$ 10.00	25%	per packet	2017		Department	Costs are increasing
191	Clerk of Courts	451205	Adoption/Guardianship form packets	\$ 11.00			per packet	2017		Department	
191	Clerk of Courts	451205	Divorce form packets	\$ 40.00	\$ 50.00	25%	per packet	2024		Department	Costs are increasing
191	Clerk of Courts	451205	Setting up a payment plan	\$ 15.00			per plan	2024		Department	

Liaison Committee Budget Sign Off

2026

Department Clerk of Courts

Liaison Committee Law Committee

Committee Chair Gerald Jorgenson

Targets Set by Finance Committee

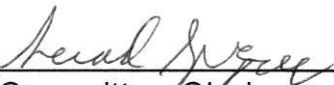
Levy	\$	1,438,059
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

Department Budget Requested

Total Revenue	\$	-3,352,537	Note: amount should be negative
Total Expense	\$	3,352,537	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

9/2/2025
Date


Department Head

9/2/2025
Date

SHEBOYGAN COUNTY SHERIFF'S DEPARTMENT OFFICE OF THE SHERIFF

Matthew Spence, Sheriff
Chad M. Broeren, Inspector

Phone: (920) 459-3111

FAX: (920) 459-4305

To: Members of the Finance Committee

From: Sheriff Matt Spence & Inspector Chad Broeren

Date: September 17, 2025

Re: Proposed 2026 Budget for the Sheriff's Office

Proposed Budget

In 2026, our total tax levy is proposed to be \$23,096,747. In addition to levy, we have been provided \$288,000 in Supplemental Shared Revenue (SSR) that is allocated to cover equity adjustments for our Corrections Division and are requesting \$12,000 from Opioid Settlement Funds to aid with employee mental health and wellness assessments.

Performance Measurements

Recover Cost of Day Reporting Equipment- For Day Reporting clients assigned to electronic monitoring equipment, we seek to recover 50% of the cost of equipment by billing and collection post-conviction. Corporation Counsel is aiding in recovering costs more effectively as well. The County Ordinance has allowed us to collect additional fees. Collection remains very difficult for a variety of reasons. We have invoiced \$267,019 and collected \$69,681 as of June 30, 2025 which is 26%.

Accreditation for Emergency Medical Dispatch- This program went live in late 2017 after extensive training and development. The program requires frequent sampling and "scoring" of calls handled to improve quality and proficiency. In 2025, our goal was to become an Accredited Center of Excellence (ACE certified). This review process is underway and initial reports are positive regarding accreditation. Compliance reviews for the previous six months must be 3% or less, we are operating at .59%.

Highlights

- **Revenue** – The Department continues collecting revenue through different Village and Township contracts. These funds are for performing a variety of patrol services with several of the Villages and Townships within Sheboygan County. These services will generate \$191,202 in 2026. We continue to charge for and collect alternatives to incarceration equipment rental from inmates utilizing those devices and will generate approximately \$391,826. Boarding juveniles from several surrounding counties has remained a large source of revenue for the Department. On average, the Department has been receiving approximately \$130,000 in revenue annually. To remain competitive, but

still the most cost-effective location to board juveniles, we are proposing to raise the rate from \$170/day to \$180/day for 2026.

- **Expenditures** –Within the 5-year Capital Plan, we are continuing to request funding to replace our portable radios which are at end-of-service-life. For 2026, we anticipate utilizing \$200,000. This amount also includes replacing portable radios for our volunteer fire departments that utilize the radio system as well. Additionally, due to a private sector company ending our tower lease agreement, the county will need to build a new radio tower in the southwest portion of the County. In 2026, the anticipated expenditure will be approximately \$800,000, followed by another payment of approximately \$800,000 in 2027.
- **Goals** – We remain focused on maintaining staffing levels in the Deputy, Corrections Officer, and Communication Officer work groups. We will continue to manage the jail population by maximizing alternatives to incarceration. Specifically, we will be increasing the use of pre-trial monitoring with and without electronic devices.
- **Staffing** – We remain steadfast in making efforts to address turnover in our Corrections Division, Patrol Division and Communication Center. The turnover is better than it was a year ago in both the Communications and Corrections Divisions; however, we are seeing a reduction in qualified applicants for our Patrol Division and thus recruitment efforts are becoming concerning.

Additional Levy/Supplemental Shared Revenue (SSR) Support

Due to tax levy constraints and increasing operational costs to our correctional facilities we seek support with an additional levy request and/or SSR support to maintain the mission and services we currently provide. We understand that we cannot remain fully staffed in all of our divisions, we are seeking additional levy resources to fund some key positions allowing us to remain effective in serving the citizens and visitors within the county. Due to these aforementioned issues, we request an additional \$496,907 in levy and/or SSR support.

Capital Outlay

For 2026, our Capital Outlay includes requests to purchase 7 Patrol vehicles and fencing for around our Impound facility. We are also seeking to fund the purchase of 3 night vision headsets for our Special Weapons and Tactics (SWAT) Team. Our total capital outlay request is \$398,549. While we understand this amount is close to the total of the County Board imposed limits, we feel the aforementioned requests are vital to our operational success.

Closing

We would like to thank the County Board, County Administration and the Finance Department for their continued support in supplying the Sheriff's Office with the proper equipment, supplies, and staffing to safely perform their duties and resolve conflict within Sheboygan County. The Sheriff's Office does not take lightly the responsibility of being good stewards of the community's trust in public safety and policing. We also share the same necessity, and demonstrate our commitment and obligation, to being financially responsible and maintaining the public trust. We balance our resources carefully maintaining employee development, trust, and morale while upholding public safety and abating the fear of crime and disorder.

Sheriff's Office

	Outputs	2025		2026
		Target	Projected Actual	Target
Metric	The length of time from application to onboarding.	8 weeks	10 weeks	8 weeks
Importance	The market for quality employees is aggressive. There is a necessity to act quickly to attract and retain these employees prior to losing them to other agencies.			
Target	From the point of application to onboarding should be 8 weeks.			
Metric	Expand Alternatives to Incarceration (ATI).	20 Clients	40 Clients	20 Clients
Importance	Housing inmates is expensive. Reducing inmate population shall not come as a detriment to public safety. Utilizing proper classification software will aid in reducing inmate population for non-violent manageable offenders.			
Target	Add an additional 20 clients (Average Daily Clients)			
Metric	Recovered expenses billed to Day Reporting and Alternatives to Incarceration (ATI).	50%	30%	40%
Importance	Relieving the taxpayer's burden on a service afforded to allow the inmate latitude on release.			
Target	50% recovery of services rendered.			
Metric	Compliance with ACE certification standards (reflected as an average). Fully compliant is reflected as 0%	3%	>1%	>1%
Importance	Professional and timely responses to calls for service drive higher-quality responses to the citizens in crisis.			
Target	Maintain Accredited Center of Excellence (ACE certified).			
Metric	DNA collection backlog	100	100	100
Importance	DNA collection is ordered for certain crimes. The collection of offenders DNA has allowed for the identification of suspects in other violent unsolved crimes.			
Target	To achieve voluntary compliance of 100 cases of the backlog			

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
00196 Sheriff										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea	20,960,672-	21,573,286-	22,297,187-	22,868,832-	22,868,832-	11,434,416-	22,868,832-	23,096,747-	227,915-	1.00
411000 Property Tax Levy	20,960,672-	21,573,286-	22,297,187-	22,868,832-	22,868,832-	11,434,416-	22,868,832-	23,096,747-	227,915-	1.00
410000 Taxes	20,960,672-	21,573,286-	22,297,187-	22,868,832-	22,868,832-	11,434,416-	22,868,832-	23,096,747-	227,915-	1.00
420000 Intergovernmental Re										
421000 Federal Grants										
421225 Other Federal Paym	119,414-	37,475-	221,380-			14,665-	14,665-	14,000-	14,000-	
421000 Federal Grants	211,080-	37,475-	221,380-			14,665-	14,665-	14,000-	14,000-	
423000 State Grants										
423125 State Law Enforcem	182,256-	102,506-	504,810-	111,001-	111,001-	39,605-	94,001-	71,001-	40,000	36.04-
423150 State Water Safety	20,173-	23,385-	10,080-	42,806-	42,806-	5,421-	42,806-	16,106-	26,700	62.37-
423225 EPCRA Revenue	30,461-	25,839-	35,353-	27,264-	27,264-	13,632-	27,264-	35,020-	7,756-	28.45
423250 HAZ-MAT Revenue	7,662-	8,113-	8,274-	6,000-	6,000-	17,723-	17,723-	8,000-	2,000-	33.33
423325 Emergency Manageme	72,389-	79,456-	60,746-	59,932-	59,932-	19,156-	59,932-	81,562-	21,630-	36.09
423000 State Grants	312,941-	239,299-	619,264-	247,003-	247,003-	95,537-	241,726-	211,689-	35,314	14.30-
426000 Chges - Other Local										
426200 Public Safety										
426200 Public Safety										
426000 Chges - Other Local										
420000 Intergovernmental Re	524,021-	276,774-	840,644-	247,003-	247,003-	110,202-	256,391-	225,689-	21,314	8.63-
440000 Fines, Forfeits & Pe										
441000 Law & Ordinance Vio										
441300 Ordinance Violatio	564-	545-	793-			530-	530-	530-	530-	
441000 Law & Ordinance Vio	564-	545-	793-			530-	530-	530-	530-	

County Department Level 7 w/o CP

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[illegible]

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
452305 Inmate Board - Ot	134,395-	117,330-	112,930-	186,150-	186,150-	63,959-	127,918-	164,250-	21,900	11.76-
452310 Inmate Brd-State	357,452-	411,162-	267,330-	319,309-	319,309-	70,080-	263,400-	289,275-	30,034	9.41-
452300 Board of Prisoners	681,590-	528,492-	380,260-	505,459-	505,459-	134,039-	391,318-	453,525-	51,934	10.27-
452000 Public Safety	1,513,970-	1,355,754-	1,171,659-	1,459,264-	1,459,264-	692,303-	1,232,537-	1,371,900-	87,364	5.99-
454000 Health Care Service										
454400 Other Health Care										
454425 Service	3,192-	3,005-	3,621-	3,000-	3,000-	2,320-	4,000-	3,200-	200-	6.67
454400 Other Health Care	3,192-	3,005-	3,621-	3,000-	3,000-	2,320-	4,000-	3,200-	200-	6.67
454000 Health Care Service	3,192-	3,005-	3,621-	3,000-	3,000-	2,320-	4,000-	3,200-	200-	6.67
450000 Public Charges for S	1,519,395-	1,361,859-	1,180,700-	1,463,864-	1,463,864-	694,979-	1,238,202-	1,376,700-	87,164	5.95-
460000 Interest and Other R										
462000 Rent Revenue										
462100 Rent Revenue	72,712-	75,199-	76,252-	83,471-	83,471-	38,516-	83,471-	88,001-	4,530-	5.43
462000 Rent Revenue	72,712-	75,199-	76,252-	83,471-	83,471-	38,516-	83,471-	88,001-	4,530-	5.43
463000 Property Sales										
463000 Property Sales										
464000 Insurance Recoverie										
464000 Insurance Recoverie										
465000 Donations										
465300 Contributions & Do	1,448-	383-	1,418-	900-	900-	440-	900-	900-		
465000 Donations	1,448-	383-	1,418-	900-	900-	440-	900-	900-		
466000 Other Miscellaneous										
466110 Vending Machines	84,183-	78,256-	82,010-	80,000-	80,000-	43,355-	86,000-	86,000-	6,000-	7.50
466125 Miscellaneous Reim	146,707-	194,136-	228,823-	95,000-	95,000-	48,240-	82,552-	95,000-		

County Department Level 7 w/o CP

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
466130 Sale of General As	6,829-		900-			75,174-	75,174-			
466135 Gain/Loss-Sale of	57,997-	72,255-	68,535-			26,510-	26,510-			
466155 Comm. - Telephone	171,825-	228,187-	226,309-	210,000-	210,000-	100,304-	205,000-	220,000-	10,000-	4.76
466200 Employee Reimburse										
466200 Employee Reimburse										
466000 Other Miscellaneous	475,552-	572,834-	606,577-	385,000-	385,000-	293,582-	475,236-	401,000-	16,000-	4.16
467000 Non Specific Grants										
467100 Non Spec Grants &	910-					9,039-	10,039-			
467000 Non Specific Grants	910-					9,039-	10,039-			
460000 Interest and Other R	550,621-	648,416-	684,248-	469,371-	469,371-	341,577-	569,646-	489,901-	20,530-	4.37
470000 Interdepartmental Re										
472000 Repairs & Maintenan										
472250 Vehicle Repair & M	1,392-	760-	970-	1,775-	1,775-	580-	1,075-	2,350-	575-	32.39
472000 Repairs & Maintenan	1,392-	760-	970-	1,775-	1,775-	580-	1,075-	2,350-	575-	32.39
473000 System Operation Re										
473000 System Operation Re										
474000 Public Safety Reven										
474150 Detective Service	560-	400-	800-	1,200-	1,200-	400-	400-	1,200-		
474000 Public Safety Reven	560-	400-	800-	1,200-	1,200-	400-	400-	1,200-		
476000 Other Interdepartme										
476100 Services	88-		330-							
476110 Employee Wages & R	74-	56-	287-	500-	500-		250-	500-		
476250 Process Fee	724-	700-	240-	1,100-	1,100-	60-	200-	800-	300	27.27-
476000 Other Interdepartme	886-	756-	857-	1,600-	1,600-	60-	450-	1,300-	300	18.75-
470000 Interdepartmental Re	2,838-	1,916-	2,627-	4,575-	4,575-	1,040-	1,925-	4,850-	275-	6.01

[illegible]

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
531128 Correctional Ment	198,257	208,755	228,870	240,612	240,612	115,650	240,612	249,033	8,421	3.50
531129 Correctional Heal	783,308	774,950	1,032,565	815,247	815,247	601,628	1,055,859	1,101,789	286,542	35.15
531177 Trustee Labor	10,102	9,844	9,846	9,780	9,780	5,202	9,780	9,780		
531215 Teacher	37,301	42,145	21,271	43,409	43,409		43,409	44,477	1,068	2.46
531235 DP - Software Mai	673,110	647,224	841,622	679,497	679,497	371,973	679,497	777,262	97,765	14.39
531240 DP - Hardware	27,506	39,803	31,975	20,315	20,315	2,672	20,315	28,060	7,745	38.12
531245 DP - Telecommunic	16,061	15,708	15,861	16,337	16,337	7,803	16,337	16,556	219	1.34
531255 Interpretation Se	776	715	1,715	1,200	1,200	1,778	2,300	1,800	600	50.00
531100 Professional Servi	1,746,724	1,739,143	2,183,725	1,826,397	1,826,397	1,106,706	2,068,109	2,228,757	402,360	22.03
531400 Other Outside Serv										
531410 Banking	2,436	2,260	2,678	2,600	2,600	1,424	2,600	2,600		
531415 Food Prepared	684,477	699,384	755,710	690,038	690,038	397,821	760,203	729,668	39,630	5.74
531430 Lab Analysis	7,795	13,899	14,265	12,000	12,000	8,639	13,000	13,000	1,000	8.33
531435 Evidence / Witnes	5,606	2,873	4,336	8,500	8,500	5,597	8,500	8,500		
531450 Transportation	4,215	4,156	3,200	3,400	3,400	595	1,205	3,200	200-	5.88-
531455 Investigation	993	134	549	500	500	835	835	800	300	60.00
531457 Service of Proces	680	105	75	100	100		100	100		
531400 Other Outside Serv	706,201	722,810	780,813	717,138	717,138	414,910	786,443	757,868	40,730	5.68
531500 Client Services										
531505 Client Service	59,896	43,674	91,505	49,985	49,985	17,376	40,985	30,351	19,634-	39.28-
531500 Client Services	59,896	43,674	91,505	49,985	49,985	17,376	40,985	30,351	19,634-	39.28-
531800 Utilities										
531815 Electric	25,595	26,538	26,303	28,000	28,000	13,088	28,000	27,000	1,000-	3.57-
531827 Cable Expense	3,490	3,601	3,242	4,044	4,044	558	1,204	1,148	2,896-	71.61-
531830 Telephone	32,674	30,671	33,423	35,050	35,050	7,251	16,050	16,000	19,050-	54.35-
531835 Telephone - Long-	5		24			13	13	25	25	
531840 Telephone - Cellu	22,092	36,059	29,375	32,204	32,204	12,938	31,892	31,941	263-	.82-
531845 Telephone Communi	406	305	810	810	810		810	899	89	10.99
531800 Utilities	84,262	97,175	93,178	100,108	100,108	33,848	77,969	77,013	23,095-	23.07-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
531000 Purchased Services	2,597,083	2,602,802	3,149,220	2,693,628	2,693,628	1,572,840	2,973,506	3,093,989	400,361	14.86
532000 Repair & Maintenan										
532100 Maintenance Servic										
532105 Disposal	1,594	2,065	1,856	1,641	1,641	2,251	2,891	2,375	734	44.73
532115 Custodial	1,920	2,196	1,810	1,680	1,680	840	1,680	1,716	36	2.14
532135 Carpentry	3,053	5,502	1,014	3,000	3,000		4,912	3,000		
532145 Structural	12,156	908								
532100 Maintenance Servic	18,723	10,672	4,680	6,321	6,321	3,091	9,483	7,091	770	12.18
532200 Maintenance of Equ										
532220 Equipment	51,517	65,026	41,090	72,415	72,415	34,750	58,715	81,249	8,834	12.20
532225 Office Equipment	4,892	5,280	3,510	1,812	1,812	987	1,812	1,883	71	3.92
532200 Maintenance of Equ	56,409	70,305	44,600	74,227	74,227	35,736	60,527	83,132	8,905	12.00
532300 Repair Parts										
532305 General	856	1,058	553	1,300	1,300	158	1,000	350	950-	73.08-
532315 Tires	21,653	22,004	24,201	22,000	22,000	8,668	22,000	22,000		
532320 Auto Parts	76,371	94,180	139,668	73,900	73,900	46,922	73,150	63,569	10,331-	13.98-
532300 Repair Parts	98,880	117,242	164,422	97,200	97,200	55,748	96,150	85,919	11,281-	11.61-
532400 Other Maintenance										
532405 Prisoner Uniforms	1,164	531	1,478	1,200	1,200	167	650	1,200		
532400 Other Maintenance	1,164	531	1,478	1,200	1,200	167	650	1,200		
532000 Repair & Maintenan	175,176	198,750	215,180	178,948	178,948	94,741	166,810	177,342	1,606-	.90-
533000 General Operating										
533100 Advertising and Pr										
533105 Advertising	47	35	56	50	50	46	46	50		
533110 Printing	870	890	1,098	900	900	751	900	900		
533100 Advertising and Pr	916	925	1,154	950	950	797	946	950		

Proposed Budget - Variance Report

For 2026[illegible]

[illegible]

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
534100 Rentals										
534110 Rental of Land	9,600	12,000								
534115 Rental of Equipme	409,413	351,362	401,403	395,593	395,593	206,300	418,059	405,227	9,634	2.44
534125 Rental of Tower S	92,102	94,810	97,749	100,902	100,902	23,085	100,902	104,005	3,103	3.08
534100 Rentals	511,115	458,171	499,152	496,495	496,495	229,385	518,961	509,232	12,737	2.57
534200 Insurance										
534200 Insurance										
534000 Fixed Charges	511,115	458,171	499,152	496,495	496,495	229,385	518,961	509,232	12,737	2.57
535000 Bad Debt Expense										
535000 Bad Debt Expense										
530000 Operating Expenses	4,197,127	4,128,884	4,782,654	4,344,693	4,344,693	2,535,494	4,645,486	4,617,373	272,680	6.28
550000 Interdepartmental Ch										
551000 Employee Related In										
551100 Benefits - General										
551105 Health Insurance	2,893,896	2,871,377	2,836,681	3,022,239	3,022,239	1,436,813	2,861,115	2,898,415	123,824-	4.10-
551110 Dental Insurance	69,915	66,997	66,940	70,912	70,912	33,762	67,261	65,422	5,490-	7.74-
551115 Group Life Insura	7,578	7,886	8,135	8,128	8,128	4,114	8,237	8,160	32	.39
551125 Worker Compensati	138,040	145,457	132,560	133,289	133,289	68,409	136,441	133,004	285-	.21-
551100 Benefits - General	3,109,429	3,091,717	3,044,316	3,234,568	3,234,568	1,543,097	3,073,054	3,105,001	129,567-	4.01-
551000 Employee Related In	3,109,429	3,091,717	3,044,316	3,234,568	3,234,568	1,543,097	3,073,054	3,105,001	129,567-	4.01-
551900 Insurance Charges										
551905 General Liability	39,917	39,909	41,359	44,254	44,254	22,127	44,254	43,717	537-	1.21-
551915 Auto Insurance										
551916 Auto Collision	16,372	23,010	23,010	24,161	24,161	12,080	24,161	21,660	2,501-	10.35-
551917 Auto Mutual	29,489	29,910	31,021	32,572	32,572	16,286	32,572	37,860	5,288	16.23
551915 Auto Insurance	45,861	52,920	54,031	56,733	56,733	28,367	56,733	59,520	2,787	4.91

[illegible]

County Department Level 7 w/o CP

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[illegible]

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
566100 Communications Equi										
566100 Communications Equi										
566200 Computer Equipment										
566206 Computer Equipment	55,276		213,570							
566200 Computer Equipment	55,276		213,570							
567000 Vehicles				424,522	424,522		424,522		424,522-	100.00-
567003 Vehicles, Trucks,	18,987	74,653								
567004 Vehicles, Trucks,	353,130	383,996	458,948			458,969	34,447			
567000 Vehicles	396,263	458,649	458,948	424,522	424,522	458,969	458,969		424,522-	100.00-
560000 Capital Outlay	651,096	584,391	1,222,829	424,522	424,522	539,525	539,525		424,522-	100.00-
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										
580000 Debt Service										
582000 Interest										
582000 Interest										
580000 Debt Service										
500000 Expense/Expenditure	24,389,066	25,006,720	26,942,792	25,825,190	25,825,190	13,643,104	26,370,315	25,694,417	130,773-	.51-
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
631000 General Fund	272,134-	169,664-	533,074-	233,586-	233,586-	118,020-	233,586-	500,000-	266,414-	114.05
631500 Land Records Usage	12,674-	32,860-								
631900 LFRF - General Fund	450,805-	708,010-	1,018,675-	537,959-	537,959-	311,142-	537,969-		537,959	100.00-

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
632000 Special Revenue Fun										
632000 Special Revenue Fun										
630000 Opt'g Transfers from	735,612-	910,534-	1,551,749-	771,545-	771,545-	429,162-	771,555-	500,000-	271,545	35.19-
600000 Other Financing Sourc	735,612-	910,534-	1,551,749-	771,545-	771,545-	429,162-	771,555-	500,000-	271,545	35.19-
700000 Other Financing Uses										
720000 Transfer to Other Fu										
724000 Capital Projects Fu										
724000 Capital Projects Fu										
726000 Internal Services F										
726000 Internal Services F										
720000 Transfer to Other Fu										
700000 Other Financing Uses										
Subtotal	95,343	233,390	384,843			631,198	663,234			
800000 Net Position										
820000 Fund Balance										
820125 Use of FB for Subse										
820000 Fund Balance										
800000 Net Position										
00196 Sheriff	95,343	233,390	384,843			631,198	663,234			100.00-
Current Change in Fund Balance	95,343	233,390	384,843			631,198	663,234			

Additional Levy Request - 2026

Dept: _____ Sheriff _____

Service/Program Name: _____ Personnel _____

Priority	Service/Program	Account #'s	Amount	Impact to Taxpayer	Justification
1	Personnel: (1) Sworn Lieutenant (2) Correctional Sergeants (.5) Detective (1) Correctional Officer			Impact: The impact on the community bears both financial and service-related impacts. All the divisions affected have minimum staffing standards for service reliability, officer safety, or statutory requirements. Reduced staffing will increase the necessity for additional overtime, causing extra stress on the employees and affecting staffing, which adversely affects recruitment and retention. Reduction in staffing may impact services to the community/public safety. Slower emergency response times, reduced crime prevention, increased caseloads, delayed investigations, and fewer proactive policing initiatives are a few service-related impacts that may be expected.	The Sheriff's Office is a continuous operations agency that provides ongoing services to the community. The potential long-term recovery from a reduction in staffing may impact future employee hiring and training, loss of experienced personnel, increased costs in terms of higher crime, increased liability, additional overtime with higher stress, and declining morale.
		153.511105	\$ 43,919		
		153.512105	\$ 3,250		
		153.512110	\$ 6,456		
		153.551125	\$ 475		
		153.551115	\$ 25		
		153.551105	\$ 14,238		
		154.511105	\$ 201,603		
		154.512105	\$ 14,919		
		154.512110	\$ 14,515		
		154.551125	\$ 2,179		
		154.551115	\$ 113		
		154.551110	\$ 1,559		
		154.551105	\$ 51,420		
		163.511105	\$ 91,783		
		163.512105	\$ 6,792		
		163.512110	\$ 13,492		
		163.551125	\$ 992		
		163.551115	\$ 51		
		163.551110	\$ 650		
		163.551105	\$ 28,476		
	Total		\$ 496,907		

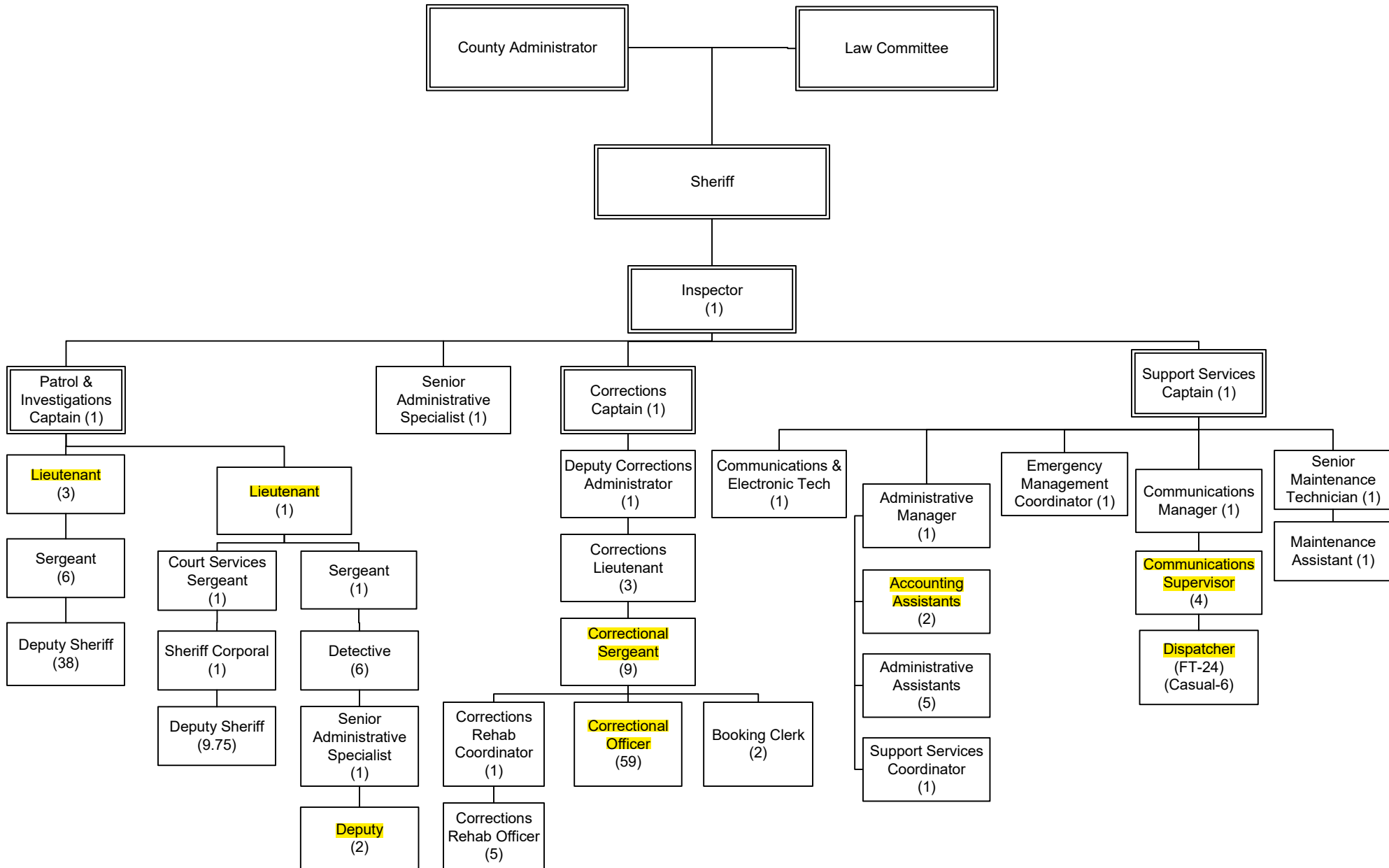
Department Head Approval: _____

Liaison Committee Approval: _____

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

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

Sheboygan County Sheriff Table of Organization



INTERDEPARTMENTAL CHARGES						
Department	Account Number & Name	Amount	Shared Service Department	Account Number & Name		
Sheriff	153.474150 Detective Service	(1,200)	HHS	2612.554110.002		
Sheriff	154.553135 Printing Det Ctr	1,500	IT	426.473400		
Sheriff	158.553135 Printing Jail	200	IT	426.473400		
Sheriff	159.553135 Printing Juvenile	200	IT	426.473400		
Sheriff	161.553135 Printing medical	100	IT	426.473400		
Sheriff	162.472250 Vehicle repair/maint	(200)	ADRC	2260.552120		
Sheriff	162.472250 Vehicle repair/maint	(600)	HHS	2112.552120		
Sheriff	162.472250 Vehicle repair/maint	(175)	Admin - Non Departmental	143.552120		
Sheriff	162.472250 Vehicle repair/maint	(400)	Planning	132.552120		
Sheriff	162.472250 Vehicle repair/maint	(150)	Medical Examiner	111.552120		
Sheriff	164.552125 Inter Dept. Hwy	3,000	HWY	43003.472300		
Sheriff	164.553135 Printing sheriff	2,000	IT	426.473400		
Sheriff	164.556108 Employee Wages & Rel	98,944	Finance	139.47611		
Sheriff	165.476110 Employee Wages & Rel	(500)	CSA - HHS	2699.556108		
Sheriff	165.476250 Process Fee	(800)	CSA - HHS	2699.556120		
Total Charges		101,919				

Capital Outlay Request for 2025 - \$5000+
Listed In Order of Priority

Department: Sheriff

ACCOUNT NO.	ITEM DESCRIPTION	TOTAL COST OF ITEM(S)	REIMBURSEMENT AMOUNT	JUSTIFICATION	ODOMETER READING	SOURCE OF REIMBURSEMENT	REIMBURSE ACCOUNT	A / R	REPLACED ASSET #	ANTICIPATED ACQUISITION DATE
196.567003	(7) 2026 Ford Explorer SUV (Patrol)	\$ 400,274	\$ 49,000	Vehicles at end of life for patrol		Sale of 7 vehicles	164.466135	R	1018347, 1018345, 1018344, 1018350, 1018349, 1018348, 1018346	3/1/2026
196.565010	(3) Night Vision & Helmet Mounts	\$ 25,275		Continue to outfit the team with low/no light operational capabilities				A		2026
196.564500	Impound fencing	\$ 22,000		End of life				R		2026
Grand Total Amounts		\$ 447,549	\$ 49,000							
			\$ 398,549							

EQUIPMENT REQUEST FOR 2026-- COMPUTER AND SOFTWARE ONLY

Listed in Order of Priority

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

Department: Sheriff

Account No: 533928

<u>ACCOUNT NO.</u>	<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>	<u>JUSTIFICATION</u>	<u>INDIVIDUAL</u>	<u>REPLACE ASSET</u>
	Cellebrite Premium / Inseyets/ Digital forensics						
153.533928	35 unlocks	\$ 21,000	\$ -	A	Renew Lic, Upgrade to Inseyets, UFED end of life	CID/Judd	
153.533928	Axiom Essentials , Digital Forensics	\$ 4,600	\$ -	R	Renew Lic	CID/Judd	
153.533928	GrayKey(30 unlocks) Digital Forensics	\$ 12,500	\$ -	R	Renew Lic	CID/Judd	
153.533928	2 - Toshiba 2TB SANS Replacement Hard Drive	\$ 140	\$ -	R	Replace old Disks	CID/Judd	
153.533928	Veritas Back UP software License/Maintance	\$ 500	\$ -	A	Back up Software Renewal	CID/Judd	
153.533928	2- Seagate 10TB IronWolf NAS SATA Hard Drives	\$ 600	\$ -	R	Replace Failed Drives	CID/Judd	
153.533928	Unforeseen Technological Needs	\$ 500	\$ -	A	Replace equipment / Upgrades as needed	CID/Judd	
153.533928	Amped Video Software	\$ 1,700	\$ -	R	Used to Enhance photos and Video and covert unknown formats	Cid/Judd	
154.533928	Desktop	\$ 1,012	\$ -	R	Updating	ATI - Paul Rickmeier	2019175 (HD24)
154.533928	Desktop	\$ 1,012	\$ -	R	Updating	ATI - Rich Wassink	2019176 (HD21)
154.533928	Desktop	\$ 1,012	\$ -	R	Updating	Jail - Video Court	2019089
154.533928	Desktop	\$ 1,012	\$ -	R	Updating	Jail - Control Room (Ofc)	2019159
154.533928	Desktop	\$ 1,012	\$ -	R	Updating	Jail - Control Room (Sup)	2019160
154.533928	Desktop	\$ 1,012	\$ -	R	Updating	Jail - Booking	2019093
154.533928	Desktop	\$ 1,012	\$ -	R	Updating	Juvi - Control Room	2019161
154.533928	Desktop	\$ 1,012	\$ -	R	Updating	DC Processing (main)	2021126
154.533928	Desktop	\$ 1,012	\$ -	R	Updating	DC Medical - Nurses	2019174 (HD 22)
154.533928	Laptop	\$ 1,177	\$ -	R	Updating	DC Medical - Nurses	2021136
154.533928	Desktop	\$ 1,012	\$ -	R	Updating	Jail Medical - Nurses	2020105 (HD 22)
154.533928	Desktop	\$ 1,012	\$ -	R	Updating	DC - Jennifer Martin	2022052
154.533928	Laptop	\$ 1,177	\$ -	R	Updating	DC - Training	
164.533928	24 Inch Monitors	\$ 2,000	\$ -	R	Updating	Computer Department	2020152
164.533928	Desktop	\$ 1,012	\$ -	R	Updating	CH Lobby	2018104 (HD22)
164.533928	Laptop	\$ 1,177	\$ -	R	Updating	HHS Deputy	2019094
164.533928	Laptop	\$ 2,632	\$ -	R	Updating	Squad 39	2020167
164.533928	Laptop	\$ 2,632	\$ -	R	Updating	Squad 45	2020168
164.533928	Laptop	\$ 2,632	\$ -	R	Updating	Squad 24	2020169
164.533928	Laptop	\$ 2,632	\$ -	R	Updating	Squad 26	2020170
164.533928	Laptop	\$ 2,632	\$ -	R	Updating	Squad 30	2020172
164.533928	Laptop	\$ 1,177	\$ -	R	Updating	CID - Henry Meller	2021141
164.533928	Laptop	\$ 1,177	\$ -	R	Updating	Inspector - Chad Broeren	2022082
1011.533928	Rave	\$ 15,000		A	Renew Current Software	Emergency Mgmt - Steinhardt	

Grand Total Amounts	\$ 89,729	\$ -
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RETURN TO CHRIS LEWINSKI, INFORMATION TECHNOLOGY DIRECTOR

NOTE:

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

Christopher S. Lewinski
IT Division Approval

Matthew Spence
Requesting Department Head Signature

2026 Travel and Training Requests

Department: _Sheriff

Date	Request	Location (if known)	Number of Employees Attending	Employee Mileage 533205**	Employee Meals 533215	Employee Lodging 533220	Commercial Transport 533235	Seminars and Training 533245	Total Cost per request	Requirement for Accreditation or Certification?	Out of County Yes/No
TBD	Region 4 Training Seminar Chaplin		1			700		274	974	YES	YES
TBD	Driving Skill Track & Range Rental	Lakeshore College	85					4,000	4,000	YES	YES
TBD	CPR/AED Refresher	SBSO	100					700	700	YES	NO
TBD	WI IAAI Training (Fire Invest)	Stevens Point	5			1,960		1,750	3,710	YES	YES
TBD	EMD Recertification	Online	5					275	275	YES	NO
TBD	EMD-Q Recertification	Online	5					550	550	YES	NO
TBD	IPMBA	Milwaukee	2		100			500	600	YES	NO
TBD	Boat Maneuvering	Milwaukee	2		60			700	760	YES	NO
TBD	Badger Sheriff Assoc Conf & Quarterly Meetings	Various	1		400	400		300	1,100	YES	YES
January	Law Enforcement Recruit	Appleton	1		2,880	8,820		2,000	13,700	YES	YES
TBD	WIPSCOM	Wisconsin Dells	1		58	196		350	604	YES	YES
TBD	Hazmat Training Conf.	Stevens Point	3			588		1,050	1,638	YES	YES
TBD	WEM Conference	Wisconsin Dells	1		82	196		285	563	YES	YES
Monthly	WEM Regional Meetings	Various	1		120			-	120	YES	YES
June	WI LEAP Conference	Oshkosh	2		40			650	690	YES	YES
March	Jail Assoc. Conf.	Green Bay	5		150			625	775	YES	YES
TBD	Crisis Negotiation	Unknown	1		50			595	645	YES	YES
TBD	SWAT Basic	Unknown	2		100			300	400	YES	YES
TBD	MTOA Conference	Unknown	3		-			750	750	YES	YES
TBD	Sniper Basic	Unknown	1		160	360		575	1,095	YES	YES
TBD	Court Security Conf	Appleton	2		60			650	710	YES	YES
TBD	PIT	Milwaukee	2		20			100	120	YES	YES
TBD	Instructor Development	Various	8		320			1,400	1,720	YES	YES
TBD	Instructor Courses	Various	8		1,280	1,960		4,000	7,240	YES	YES
TBD	Active Threat Conf	Wisconsin Dells	4		424	1,516		600	2,540	YES	YES
TBD	LPO	Various	2		-	-		1,400	1,400	YES	YES
TBD	First Line Supervision	Various	6		600			1,500	2,100	YES	YES
TBD	Corrections Recruit Academy	Appleton	2		1,600	4,900		3,800	10,300	YES	YES
TBD	CIB Conf	Green Bay	4					600	600	YES	YES
TBD	Juv. Det. 24 HR Located	Various	4		120			1,200	1,320	YES	YES
TBD	Prisoner Transports	TBD	various		950				950	NO	TBD
TBD	Jail Admin Conf	Green Bay	2			220		350	570	YES	YES
TBD	Wisconsin Command College	Ft McCoy	1		-	-		1,500	1,500	YES	YES
TBD	ARIDE	Various	6		60			-	60	YES	YES
			Object Account Total	-	9,634	21,816	-	33,329	64,779		

Grand Total 64,779

****2024 Employee Mileage Reimbursement Rate**
with proof of personal auto insurance on file with Accounts Payable
\$.26 with no proof of insurance, or partial coverage, on file with Accounts Payable

\$.51

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

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

Sheboygan County Discretionary Fee Schedule
Sheriff's 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
451410	Copies - Sheriff Dept.	0.01			per copy	Forever	0.25	County Board		N	if mailed add .75; viewed as reasonable by Corp. Counsel based on open records law & Atty General opinion
452143	Ordinary Confinement Fees	20.00			per day	8/1/2003	new fee	County Board		N	
452144	Inmate Booking Fee	30.00			per event	8/1/2003	25.00	Department		N	
452135	Fingerprints	20.00			per event	1/1/2007	15.00	Department		N	already charging more than what it costs to do the prints, charging the same as the City
452132	Warrant Service Fee	25.00			per event	1/1/2008	new fee	County Board		N	
452133	Paper service - Sheriff's Dept.	60.00			other	11/1/2008	\$30/attempt plus mileage	County Board		N	for up to 3 attempts
452137	Huber Transfer Fee	100.00			per event	1/1/2010	new fee	County Board		N	
452139/ 452142	Huber Fees - meals & maintenance	20.00			per day	1/1/2010	18.00	County Board		N	
454425	Inmate Nurse sick-call	7.50			per request	1/1/2010	5.00	Department		N	Delegated by our vendor
454425	Inmate doctor sick-call	10.00			per request	1/1/2019	7.50	Department		N	Delegated by our vendor
452305	Adult Boarding	55.00			per day	1/1/2019	45.00	Department		N	
452112	False Alarms	110.00			per call	1/1/2020	100.00	County Board		N	first 2 calls are free
452109	Towing	100.00			per event	1/1/2022	85.00	Department		N	
451410	Other copies - CD's & DVD's	8.00			each	8/3/2022	25.00	Liaison Committee		N	Per Corp Counsel fee schedule
466125	Special Services	51.39			other	1/1/2023	50.63	Department		N	Fee is based on the current average deputy rate and is reviewed annually
452115	EMP fees	23.00	30.00	30%	per day	10/1/2010	30.00	County Board		N	up to per day
452305	Juvenile Boarding	170.00	180.00	6%	per day	1/1/2025	160.00	Department		N	

Liaison Committee Budget Sign Off

2026

Department Sheriff

Liaison Committee Law Committee

Committee Chair Gerald Jorgenson

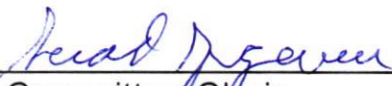
Targets Set by Finance Committee		
Levy	\$	23,096,747
Transfer Out	\$	0
Transfer In	\$	
Equity	\$	0

Department Budget Requested		
Total Revenue	\$	-25,194,417
Total Expense	\$	25,694,417
Transfer In	\$	-500,000
Transfer Out	\$	0
Equity	\$	0
Variance	\$	0

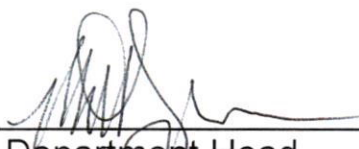
*Note: **Variance** should be zero = meets budget target; or
Variance is a negative number = under budget; excess funds*

Approved the proposed budget as to be amended to incorporate additional income of at least \$496,907 as reflected in the Additional Levy Request.

Signatures:


Committee Chair

9/2/2025
Date


Department Head

9/2/2025
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.