

NOTICE OF MEETING

SHEBOYGAN COUNTY FINANCE COMMITTEE

September 20, 2023 - 3:30 PM

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

Finance Department is inviting you to a scheduled Zoom meeting.

Topic: Finance Department's Zoom Meeting
Time: Sep 20, 2023 03:30 PM Central Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/81441199515?pwd=q2r7LQabb3nvLDKzFGtZGTa1aq4ZCM.1>

Meeting ID: 814 4119 9515

Passcode: 713032

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 – Regular Meeting – September 13, 3:30 PM

Correspondence – None at the time of posting

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 item on the agenda.

Budget

Consideration of County Clerk 2024 Budget, presented by Jon Dolson

Consideration of Corporation Counsel 2024 Budget, presented by Crystal Fieber

Consideration of County Administrators 2024 Budget, presented by Alayne Krause

Consideration of County Board 2024 Budget, presented by Alayne Krause

Consideration of Human Resources 2024 Budget, presented Alayne Krause

Consideration of Employee Benefits 2024 Budget, presented by Alayne Krause

Consideration of Debt Service 2024 Budget, presented by Steve Hatton

Approval of Attendance at Other Meetings or Functions

Adjournment

Next Scheduled Meeting – September 27, 2023, 3:30 PM, Administration Building

Prepared by:

Stacie Kuck

Recording Secretary

Roger Te Stroete

Committee Chairperson

Wearing a mask will be strongly encouraged. Room 302 has a capacity limit of 21 individuals using the current CDC guidance on COVID-19 social distancing. If the room exceeds capacity, the Committee Chair may ask attendees to leave and participate remotely or adjourn the meeting and reschedule for another time.

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 County Clerk's Office, 920-459-3003 prior to the meeting so that accommodations may be arranged.

SHEBOYGAN COUNTY FINANCE COMMITTEE MINUTES

Administration Building
508 New York Avenue
Sheboygan WI 53081

September 13, 2023 **Called to Order: 3:30 P.M.** **Adjourned: 4:38 P.M.**

MEMBERS PRESENT: Roger Te Stroete, Kathleen Donovan, William Goehring, Thomas Wegner

MEMBERS ABSENT: Keith Abler

ALSO PRESENT: **In Person:** Vernon Koch, Edward Procek, Alayne Krause, Steve Hatton, Stacie Kuck, Jeremy Fetterer, Stefanie Albrecht, Jacob Verhelst, Matt Strittmater, Tara Duwe, Sarah Mueller, Jaclyn Moglowsky, Todd Richter, Craig Stewart, Emily Stewart, Laura Henning-Lorenz, Bryan Olson, Matt Grenoble, Gerald Jorgenson, Crystal Fieber, Brad Viegut

Remote: Brenda Hanson, Starrlene Grossman

Chairperson Te Stroete called the meeting to order at 3:30 P.M.

The Chairperson certified compliance with the open meeting law. The notice was posted at 4:00 P.M. September 8th, 2023.

Supervisor Goehring moved to approve the minutes of August 30, 2023. Motion seconded by Supervisor Wegner. Motion Carried.

Correspondence – None

County Administrator, Alayne Krause, followed up from a question raised at the previous Finance Committee Meeting regarding the UW Green Bay-Sheboygan Campus financial status compared to other campuses across the state.

Finance Director, Steve Hatton, updated the committee on the current status of the Sheboygan County 2024 budget development.

Brad Viegut, Managing Director Baird Public Financial, presented the 2023 Bonding Reports to the Committee.

Brad Viegut, Baird Public Finance presented a draft Consideration of Resolution No. – (2023/24) Initial Resolution authorizing 10,990,000 General Obligation Promissory Notes for Capital Projects. Supervisor Goehring moved to approve the resolution as drafted and introduce the resolution to the County Board in September. Motion seconded by Supervisor Wegner. Motion Carried.

Crystal Fieber, Corporation Counsel presented a draft Ordinance No. – (2023/24) Amending Chapter 4-Investment Policy and Procedures. Supervisor Wegner moved to approve the ordinance with the changes and introduce to the County Board in September. Motion Seconded by Supervisor Donovan. Motion Carried.

The Committee reviewed the 2024 Veterans Commissions budget. Supervisor Goehring moved to approve the budget as presented. Supervisor Wegner seconded the motion. Motion Carried.

The Committee reviewed the 2024 Veterans Services budget. Supervisor Wegner moved to approve the budget as presented. Supervisor Donovan seconded the motion. Motion Carried.

The Committee reviewed the 2024 Health and Human Services budget. Supervisor Goehring moved to approve the budget as presented. Supervisor Donovan seconded the motion. Motion Carried.

The Committee reviewed the 2024 Airport Budget. Supervisor Wegner moved to approve the budget as presented. Supervisor Goehring seconded the motion. Motion Carried.

The Committee reviewed the 2024 Highway Budget. Supervisor Wegner moved to approve the budget as presented. Supervisor Goehring seconded the motion. Motion Carried.

The Committee reviewed the 2024 Transportation Fund Budget. Supervisor Goehring moved to approve the budget as presented. Supervisor Donovan seconded the motion. Motion Carried.

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

Finance Director, Steve Hatton, presented the Investment Statements for July.

Chairman Roger Te Stroete left the meeting at 4:36 pm.

Vice-Chairman Kathleen Donovan presided over the meeting beginning at 4:36 pm.

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

Supervisor Goehring requested approval to attend the September 29, 2023 Corporation Counsel/Defense Counsel Forum. Supervisor Wegner moved to approve the request. Motion seconded by Supervisor Donovan. Motion Carried.

Supervisor Wegner moved to adjourn. Motion seconded by Supervisor Goehring. Motion Carried.

The next scheduled meeting will be Wednesday, September 20, 2023 at 3:30 p.m.

Stacie Kuck
Recording Secretary

William Goehring
Secretary



SHEBOYGAN COUNTY

Jon Dolson – County Clerk

Administration Building

508 New York Ave.

Sheboygan, WI 53081-4126

(920) 459-3003 Jon.Dolson@SheboyganCounty.com

September 15, 2023

Finance Committee

Re: Proposed 2024 Budget for County Clerk

Please find the 2024 proposed budget documents for the County Clerk department attached for your review.

Proposed budget:

- Submitting a balanced budget

Highlights:

- County board election in spring and fall Presidential election cycle

Performance measure:

- Customer service-positive/negative feedback observed, or direct from customers the day of visit, or post-visit via e-mails/phone calls received (public and/or coworkers)

Department goal:

- Provide more information on department web pages

Staffing:

- No change

Capital Outlay:

- None

Thank you for your continued tax levy support.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jon Dolson".

Jon G. Dolson

Performance Measurements
County Clerk
Outcomes Based - Measuring/Assessing Programs

<u>Measurement</u>
Description of measurement
Customer satisfaction (passport, marriage, municipal/school district clerks, walk-ins, as well as assistance with other county departments).
What is being gauged?
To what extent are our customers satisfied with our service (time they spent in the office filling out forms and processing photos, demeanor, knowledge, and attention to detail by staff, assistance with the state voter registration system, timely assistance with election related questions, public records requests).
How is it being measured?
Customer feedback via immediate (in-person), or post visit (letter, e-mail, or "You Make a Difference" program nomination).
How is it enhancing our operations/success - is this what we are after?
This is used to assess customer satisfaction internally, to better understand the public, co-workers and other municipal/school district clerks we serve, and may be used to assess performance of staff to determine possible pay for performance increases.
How does it assess our performance?
Let staff know if we are expeditious and effective in meeting customer needs, and striving to exceed expectations.
Outcomes?
Growth in customer satisfaction, that will help grow future business, as well as growth in relationships between departments, our 28 municipalities and 13 school districts, as well as the public.

County Department Level 9 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
00197 County Clerk Office										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea	238,862-	217,573-	270,368-	244,375-	244,375-	122,188-	244,375-	224,263-	20,112	8.23-
411000 Property Tax Levy	238,862-	217,573-	270,368-	244,375-	244,375-	122,188-	244,375-	224,263-	20,112	8.23-
410000 Taxes	238,862-	217,573-	270,368-	244,375-	244,375-	122,188-	244,375-	224,263-	20,112	8.23-
420000 Intergovernmental Re										
421000 Federal Grants										
421000 Federal Grants	222-									
423000 State Grants										
423075 State Revenue - Ge	5,010-	13,800-								
423000 State Grants	5,010-	13,800-								
426000 Chges - Other Local										
426100 General Government										
426105 Municipal Charges	28,561-	25,043-	29,073-	26,000-	26,000-	26,223-	26,223-	29,500-	3,500-	13.46
426100 General Government	29,577-	25,043-	29,073-	26,000-	26,000-	26,223-	26,223-	29,500-	3,500-	13.46
426000 Chges - Other Local	29,577-	25,043-	29,073-	26,000-	26,000-	26,223-	26,223-	29,500-	3,500-	13.46
420000 Intergovernmental Re	34,809-	38,843-	29,073-	26,000-	26,000-	26,223-	26,223-	29,500-	3,500-	13.46
430000 Licenses and Permits										
432000 Nonbusiness License										
432200 Marriage	24,640-	24,320-	25,360-	26,000-	26,000-	9,990-	26,000-	27,000-	1,000-	3.85
432300 Animal	49,932-	48,740-	46,786-	48,000-	48,000-	38,187-	48,000-	48,000-		
432400 Passport License	27,622-	19,409-	27,545-	27,000-	27,000-	17,430-	32,000-	28,000-	1,000-	3.70
432000 Nonbusiness License	102,206-	92,469-	99,691-	101,000-	101,000-	65,607-	106,000-	103,000-	2,000-	1.98
430000 Licenses and Permits	102,206-	92,469-	99,691-	101,000-	101,000-	65,607-	106,000-	103,000-	2,000-	1.98
450000 Public Charges for S										

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
451000 General Government										
451400 Other General Gove										
451405 Miscellaneous Fee	2,583-	504-	529-	450-	450-	246-	450-	450-		
451410 Printing and Dupl	30-	60-	88-	10-	10-		10-	10-		
451420 Copies	47-	47-	53-	50-	50-	60-	50-	50-		
451400 Other General Gove	2,660-	611-	670-	510-	510-	306-	510-	510-		
451000 General Government	2,660-	611-	670-	510-	510-	306-	510-	510-		
452000 Public Safety										
452100 Law Enforcement										
452118 Passport Photogra	9,494-	6,819-	9,467-	10,500-	10,500-	5,876-	10,500-	11,000-	500-	4.76
452100 Law Enforcement	9,494-	6,819-	9,467-	10,500-	10,500-	5,876-	10,500-	11,000-	500-	4.76
452000 Public Safety	9,494-	6,819-	9,467-	10,500-	10,500-	5,876-	10,500-	11,000-	500-	4.76
450000 Public Charges for S	12,154-	7,430-	10,137-	11,010-	11,010-	6,182-	11,010-	11,510-	500-	4.54
460000 Interest and Other R										
466000 Other Miscellaneous										
466121 Postage Reimbursem	288-	561-	209-	450-	450-	153-	450-	450-		
466125 Miscellaneous Reim	806-		105-			13-				
466200 Employee Reimburse										
466200 Employee Reimburse										
466000 Other Miscellaneous	1,094-	561-	314-	450-	450-	166-	450-	450-		
460000 Interest and Other R	1,094-	561-	314-	450-	450-	166-	450-	450-		
470000 Interdepartmental Re										
473000 System Operation Re										
473350 Supplies	101-	128-	112-	32-	32-	123-	123-	128-	96-	300.00
473000 System Operation Re	101-	128-	112-	32-	32-	123-	123-	128-	96-	300.00
476000 Other Interdepartme										
476000 Other Interdepartme										

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
470000 Interdepartmental Re	101-	128-	112-	32-	32-	123-	123-	128-	96-	300.00
400000 Revenues	389,226-	357,004-	409,695-	382,867-	382,867-	220,489-	388,181-	368,851-	14,016	3.66-
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511105 Regular	148,744	149,420	154,335	171,562	171,562	91,520	181,160	180,393	8,831	5.15
511105.200 Reg/sick Wag	1,377	2,169	826			2,167				
511105.300 Reg/vac Wage	7,612	9,260	8,780			6,853				
511105.400 Reg/holiday	3,495	3,504	3,548			1,284				
511105 Regular	161,228	164,353	167,490	171,562	171,562	101,824	181,160	180,393	8,831	5.15
511110 Overtime	486	274	477	300	300	127	300	300		
511150 Compensatory	1,014	343	963			513				
511100 General	162,728	164,970	168,931	171,862	171,862	102,465	181,460	180,693	8,831	5.14
511000 Wages	162,738	164,970	168,931	171,862	171,862	102,465	181,460	180,693	8,831	5.14
512000 Benefits										
512100 General										
512105 Social Security	11,453	11,484	11,818	12,695	12,695	7,544	13,739	13,349	654	5.15
512105 Social Security	11,453	11,484	11,818	12,695	12,695	7,544	13,739	13,349	654	5.15
512110 Retirement (Emplo	10,808	11,051	11,026	11,667	11,667	6,654	12,625	12,447	780	6.69
512110 Retirement (Emplo	10,808	11,051	11,026	11,667	11,667	6,654	12,625	12,447	780	6.69
512100 General	22,261	22,535	22,844	24,362	24,362	14,198	26,364	25,796	1,434	5.89
512000 Benefits	22,261	22,535	22,844	24,362	24,362	14,198	26,364	25,796	1,434	5.89
510000 Personnel Related Ex	184,998	187,505	191,775	196,224	196,224	116,663	207,824	206,489	10,265	5.23
530000 Operating Expenses										
531000 Purchased Services										

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
531100 Professional Servi										
531105 Consulting	6,164	13,800	1,020	1,200	1,200				1,200-	100.00-
531100 Professional Servi	6,164	13,800	1,020	1,200	1,200				1,200-	100.00-
531400 Other Outside Serv										
531405 Dog Listing	4,251	4,149	3,971	4,000	4,000		4,000	4,000		
531400 Other Outside Serv	4,251	4,149	3,971	4,000	4,000		4,000	4,000		
531500 Client Services										
531505 Client Service	43,656	42,525	40,682	41,670	41,670		41,670	41,670		
531500 Client Services	43,656	42,525	40,682	41,670	41,670		41,670	41,670		
531800 Utilities										
531800 Utilities										
531000 Purchased Services	54,072	60,473	45,673	46,870	46,870		45,670	45,670	1,200-	2.56-
532000 Repair & Maintenanc										
532100 Maintenance Servic										
532100 Maintenance Servic										
532200 Maintenance of Equ										
532225 Office Equipment	21,183	20,906	21,898	20,653	20,653	12,677	20,653	20,653		
532200 Maintenance of Equ	26,447	20,906	21,898	20,653	20,653	12,677	20,653	20,653		
532000 Repair & Maintenanc	26,447	20,906	21,898	20,653	20,653	12,677	20,653	20,653		
533000 General Operating										
533100 Advertising and Pr										
533105 Advertising	9,013	7,192	10,701	6,750	6,750	8,205	8,205	6,750		
533110 Printing	7,660	605	875	1,030	1,030	377	500	913	117-	11.36-
533100 Advertising and Pr	16,673	7,797	11,576	7,780	7,780	8,582	8,705	7,663	117-	1.50-
533200 Travel and Meals						15				
533205 Mileage - Employe	146	247	253	250	250	10	25	250		
533215 Meals - Employee	134	50	155	122	122	154	154	122		

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
533220 Lodging - Employe	429	387	863	750	750	660	600	700	50-	6.67-
533245 Seminars and Trai	295	274	290	640	640	250	250	300	340-	53.13-
533200 Travel and Meals	1,004	957	1,560	1,762	1,762	1,089	1,029	1,372	390-	22.13-
533300 Dues										
533305 Membership Dues	125	125	125	125	125	125	125	125		
533300 Dues	125	125	125	125	125	125	125	125		
533450 Fees & Permits										
533470 Filing Fees	26	80				100				
533450 Fees & Permits	26	80				100				
533500 General Supplies										
533505 General	840	850	923	1,080	1,080	1,480	1,480	1,080		
533500 General Supplies	840	850	923	1,080	1,080	1,480	1,480	1,080		
533700 Office Supplies										
533705 Office	4,840	2,650	5,170	3,800	3,800	3,438	3,800	3,800		
533725 Postage	2,450	2,065	3,265	2,100	2,100	1,467	2,100	2,100		
533700 Office Supplies	7,370	4,715	8,435	5,900	5,900	4,905	5,900	5,900		
533800 Maintenance Suppli										
533800 Maintenance Suppli										
533870 Books & Periodical										
533875 Subscriptions	279	406	78							
533870 Books & Periodical	279	406	78							
533900 Other										
533928 Computer Sys \$500	1,227		5,217					1,313	1,313	
533900 Other	1,287		5,217					1,313	1,313	
533000 General Operating	27,603	14,930	27,915	16,647	16,647	16,281	17,239	17,453	806	4.84
534000 Fixed Charges										
534100 Rentals										

County Department Level 9 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
534100 Rentals										
534200 Insurance										
534200 Insurance										
534000 Fixed Charges										
535000 Bad Debt Expense										
535000 Bad Debt Expense										
530000 Operating Expenses	108,122	96,309	95,486	84,170	84,170	28,958	83,562	83,776	394-	.47-
550000 Interdepartmental Ch										
551000 Employee Related In										
551100 Benefits - General										
551105 Health Insurance	50,378	56,099	60,204	61,764	61,764	16,642	36,060	37,680	24,084-	38.99-
551105 Health Insurance	50,378	56,099	60,204	61,764	61,764	16,642	36,060	37,680	24,084-	38.99-
551110 Dental Insurance	1,544	1,559	1,594	1,559	1,559	420	909	909	650-	41.69-
551110 Dental Insurance	1,544	1,559	1,594	1,559	1,559	420	909	909	650-	41.69-
551115 Group Life Insura	91	91	98	96	96	54	96	101	5	5.21
551115 Group Life Insura	91	91	98	96	96	54	96	101	5	5.21
551125 Worker Compensati	129	129	139	136	136	75	136	124	12-	8.82-
551125 Worker Compensati	129	129	139	136	136	75	136	124	12-	8.82-
551130 Unemployment Insu	47									
551130 Unemployment Insu	47									
551100 Benefits - General	53,094	57,878	62,035	63,555	63,555	17,191	37,201	38,814	24,741-	38.93-
551000 Employee Related In	53,094	57,878	62,035	63,555	63,555	17,191	37,201	38,814	24,741-	38.93-
551900 Insurance Charges										
551905 General Liability	757	696	657	733	733	367	733	760	27	3.68
551920 Property Insurance	398	513	490	479	479	239	479	488	9	1.88
551930 Deductible Escrow	97	87	87	114	114	57	114	137	23	20.18

County Department Level 9 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
551900 Insurance Charges	1,253	1,296	1,234	1,326	1,326	663	1,326	1,385	59	4.45
552000 Repairs & Maintenan										
552100 Repairs & Maintena										
552100 Repairs & Maintena	23									
552000 Repairs & Maintenan	23									
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	1,175	949	933	838	838	419	838	908	70	8.35
553135 Printing & Duplic	21,243	14,292	26,775	15,200	15,200	12,428	14,000	14,056	1,144-	7.53-
553150 Data Processing S	27,783	26,595	22,973	21,538	21,538	10,770	21,538	23,406	1,868	8.67
553100 System Operation C	50,211	41,836	50,680	37,576	37,576	23,617	36,376	38,370	794	2.11
553000 System Operation Ch	50,211	41,836	50,680	37,576	37,576	23,617	36,376	38,370	794	2.11
556000 Other Interdepartme										
556100 Other Interdepartm										
556110 Bonding	17	17	17	16	16	8	16	17	1	6.25
556100 Other Interdepartm	17	17	17	16	16	8	16	17	1	6.25
556000 Other Interdepartme	17	17	17	16	16	8	16	17	1	6.25
550000 Interdepartmental Ch	104,597	101,027	113,967	102,473	102,473	41,479	74,919	78,586	23,887-	23.31-
560000 Capital Outlay										
563000 Building										
563000 Building										
564000 Building Improvemen										
564000 Building Improvemen										
564500 Other Improvements										
564500 Other Improvements										

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
565000 Machinery & Equipme										
565000 Machinery & Equipme										
566000 Office Furniture &										
566000 Office Furniture &										
566100 Communications Equi										
566100 Communications Equi										
566200 Computer Equipment										
566200 Computer Equipment										
560000 Capital Outlay										
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										
500000 Expense/Expenditure	397,717	384,842	401,227	382,867	382,867	187,099	366,305	368,851	14,016-	3.66-
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
631000 General Fund	205-	1,023-								
630000 Opt'g Transfers from	205-	1,023-								
600000 Other Financing Sourc	205-	1,023-								
700000 Other Financing Uses										
720000 Transfer to Other Fu										
721000 General Fund										
721000 General Fund										
720000 Transfer to Other Fu										
700000 Other Financing Uses										

County of Sheboygan
Proposed Budget - Variance Report
For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
00197 County Clerk Office	8,287	26,815	8,468-			33,390-	21,876-			67.30-
Current Change in Fund Balance	8,287	26,815	8,468-			33,389-	21,876-			



SHEBOYGAN COUNTY

Jon Dolson – County Clerk

Administration Building

508 New York Ave.

Sheboygan, WI 53081-4126

(920) 459-3003 Jon.Dolson@SheboyganCounty.com

September 15, 2023

Finance Committee

RE: Additional Levy Request

Elections were ranked #1 in the 2005 PEPC Report for this department. Elections, as you know, are a mandated program and the costs associated with elections fluctuate dramatically from odd and even numbered years, due to the county board of supervisors on the spring ballot, and the inclusion of fall elections held in even years (2024 being the Presidential). Also, the larger voter turnout for these elections, paired with more recent interest in absentee voting, require a great deal more of printed ballots. In addition to the greater volume of ballots, is the requirement for more Public Notices (advertising). My office can only share these costs with municipalities and school districts when they have local contests and/or referenda on a ballot.

As a result, the Additional Levy requested for 2024 is \$33,000. The elections budget will return to the lower odd year (no fall elections) level in 2025.

Thank you for your consideration!

Sincerely,

A handwritten signature in blue ink, appearing to read 'Jon G. Dolson', is written over a blue horizontal line.

Jon G. Dolson

Additional Levy Request - 2024

Dept: County Clerk

Service/Program Name: Elections

Priority	Service/Program	Account #'s	Amount	Impact to Taxpayer	Justification
1	Elections Advertising Printing	120.533105 120.53311	\$ 5,000.00 \$ 28,000	Funds needed to allow for full access to ballots (spring = county supervisors, fall = presidential)	Election costs fluctuate every other year, even numbered years sees the county covering more of the costs and not shared with municipalities.
Total			\$ 33,000		

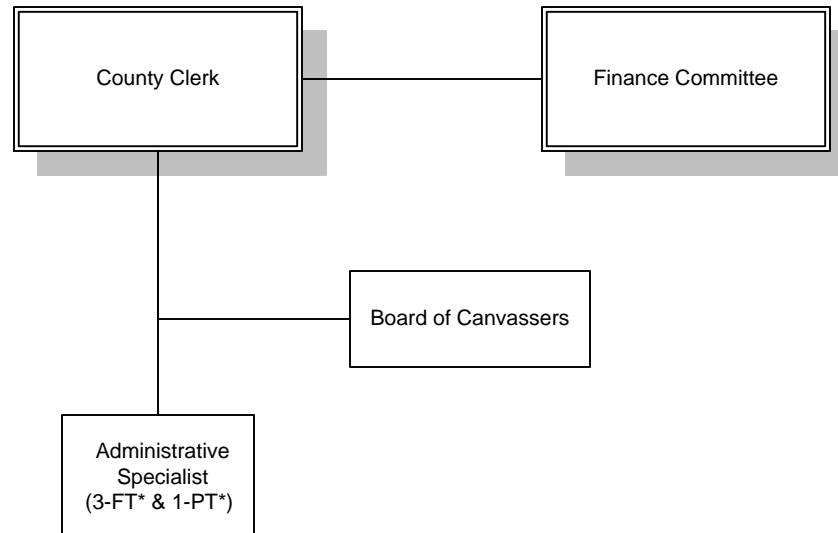
Department Head Approval: 

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 County Clerk Table of Organization



Special Notes

*Denotes Vacant Positions
1-FT Administrative Specialist
1-PT Administrative Specialist

EQUIPMENT REQUEST FOR 2024-- COMPUTER AND SOFTWARE ONLY

Listed in Order of Priority

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

Department: *County Clerk*

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>
118.533928	ProDesk G1 MT w/24" monitor	\$ 1,313.00	\$ -	R	5 yr. replacement recommendation	Cheryl Savon	2019095
		\$ -	\$ -				
Grand Total Amounts		\$ 1,313.00	\$ -				

RETURN TO CHRIS LEWINSKI, INFORMATION TECHNOLOGY DIRECTOR

NOTE:

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

Christopher S. Lewinski

IT Division Approval

[Handwritten Signature]

Requesting Department Head Signature

Sheboygan County Discretionary Fee Schedule 2024

County Clerk

Dept	Dept.	JDE Object Account	Fee	Current Charge	Recommended Future Increase	% change	Unit	Date of Last Increase	Prior Fee Increase	Who can Approve Change	Notes
197	Co. Clerk	432200	Marriage Licenses	85.00	5.00	6%	per application	2010	10.00	Liaison Committee/ County Board	Total fee is \$85 which is made up of \$20 Family Counseling, \$25 State Registrar, \$40 County. (Manitowoc Co. \$80, Ozaukee Co. \$100)
197	Co. Clerk	452118	Photographs	10.00			per person	2003	n / a	Department	Comparable to others in the community providing this service. (Walgreen's \$13+, WalMart \$7+)
197	Co. Clerk	432300	Animal Licenses	varies			per municipality		n / a	Municipality / State	Municipalities set their own fee, in addition to the State fee of \$5 (nuetered/spade), & \$12 (not nuetered/spade).
197	Co. Clerk	432400	Passport License	35.00			per application	2018	\$10	Nat'l. Passport Agency	This fee increased part-way through 2018

Sheboygan County Corporation Counsel

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

Telephone: (920) 459-3093

Facsimile: (920) 457-8411

Memo

To: Alayne Krause, County Administrator
Stephen Hatton, Finance Director
Human Resources Committee
Finance Committee

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

Subject: Proposed 2024 Budget for Corporation Counsel

Date: August 3, 2023

Department Goals

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

Key Performance Goals

- Provide contract review responses within three business days.
- The Corporation Counsel office, in collaboration with Health and Human Services, identifies annual goals related to child protection services. In 2020, the County Board transitioned terminations of parental rights (TPRs) and child welfare (CHIPS) cases from the District Attorney's Office to the Corporation Counsel. The partnership between Health and Human Services and the Corporation

Proposed Budget

Attached is the Corporation Counsel's budget request for 2024. The budget has met the target levy of \$347,136. As a result of this year's budget, corporation counsel intends to return \$14,573 of the tax levy to the general fund.

Highlights

- The total Corporation Counsel budget proposed is \$645,638. For 2024, the total budget increase is 22%, of which a portion is recoverable through interdepartmental charges with Health and Human Services State reimbursements. The total contract fees for 2024 are budgeted at \$472,563, which includes general corporation counsel fees as well as the child welfare work and expenses associated therewith.
- The County-employed Assistant Corporation Counsel's wages and benefits, as well as the wages attributable to child welfare work, will continue to be reimbursed via an interdepartmental charge to Health and Human Services.

Closing

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

**Performance Measurements
Corporation Counsel
Outcomes Based - Measuring/Assessing Programs**

Measurement 1
Description of measurement Provide timely and quality review of all contracts (95% response rate within 3 business days)
What is being gauged, measured? # of days it takes to complete initial legal review and comments to the submitting department.
How is it being monitored/measured? Tracked through e-mail interaction between the requesting party and our office.
How is it enhancing our operations/success - is this what we are after? We endeavor to turn around initial contract review as quickly as possible.
Decisions made from the information We maintained our target response time to 95% due to an increased focus on responsiveness with the use of calendaring review due dates.
Outcomes?? 90 Total Contracts Reviewed* - 86 reviewed within 3 business days (95.5%); 4 reviewed beyond 3 business days (4.5%) * Timeline: 07/2022 - 07/2023

Measurement 2
Description of measurement 2024 CHIPS / TPR Goals
What is being gauged? The effectiveness of collaboration between Corporation Counsel and Sheboygan County HHS.
How is it being monitored/measured? Roundtable discussion, review data, update/set goals, and identify action items.
How is it enhancing our operations/success - is this what we are after? Utilizing collaboration between two County-operated departments to enhance our services to the public.
Decisions made from the information Continue to handle CHIPS / TPR cases in this manner.
Outcomes? See attached report - 2024 CHIPS/TPR Performance Goals

Measurement 3
Description of measurement
What is being gauged, measured?
How is it being monitored/measured?
How is it enhancing our operations/success - is this what we are after?
Decisions made from the information
Outcomes??

Measurement 4
Description of measurement
What is being gauged, measured?
How is it being monitored/measured?
How is it enhancing our operations/success - is this what we are after?
Decisions made from the information
Outcomes??

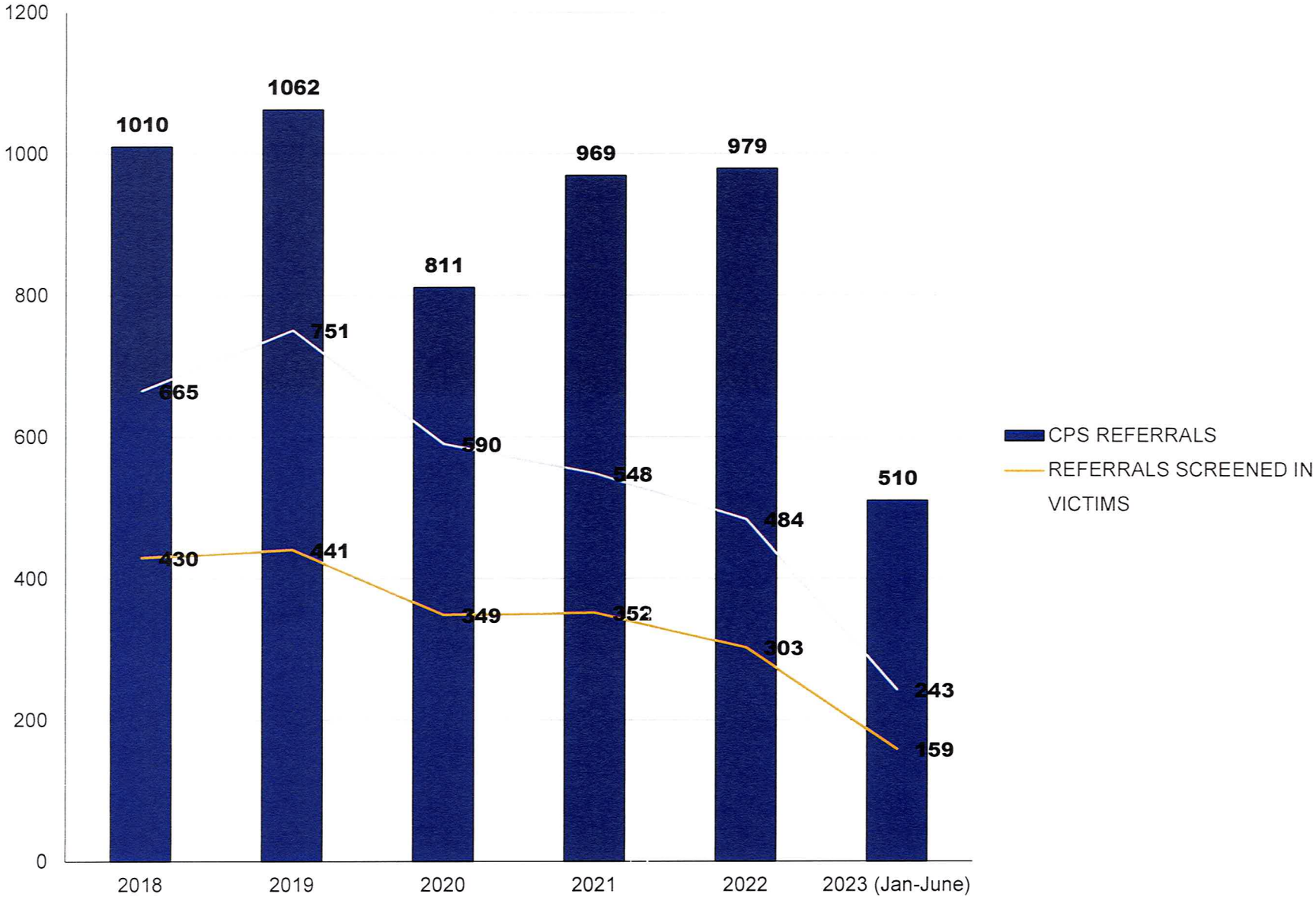
A	B	C	D	E	F	G	H	I
YEAR	CPS REFERRALS	REFERRALS SCREENED IN	VICTIMS (screened in)	INVESTIGATIONS	SUBSTANTIATED FINDING	CHIPS FILED	CHILDREN IN OHC	CHANGE OF VENUE
2017	1069	470	731	470	63	106	298	
2018	1010	430	665	430	59	117	301	
2019	1062	441	751	441	65	165	367	
2020	811	349	590	349	38	90	218	
2021	969	352	548	352	32	55	152	
2022	979	303	484	317	31	69	139	5
2023 (Jan-June)	510	159	243	159	15	31	133	5

WISACWIS- SM02X100 - Access Report (Enhanced) and SM06109 - Initial Assessment Report-- columns B, C, D, E
WISACWIS- SM06Ax109- Initial Assessment Reports- column F
Corporation Counsel data- column G
Ann Lorenz for OHC data- column H, as of 1st of the year

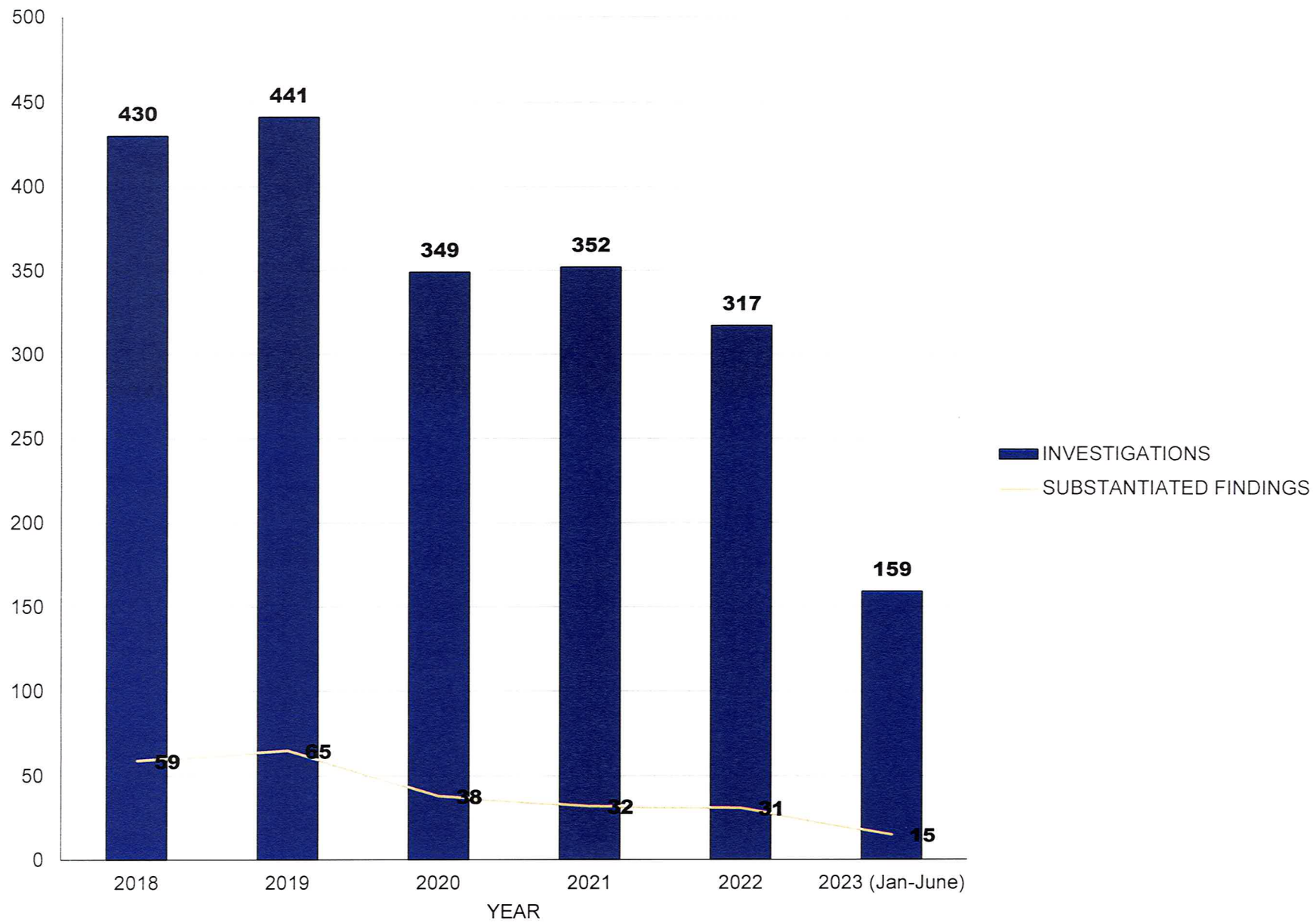
*2022- added change of venue cases- column I

*investigations & sub finding numbers include what was completed in calendar year and not what was carried over

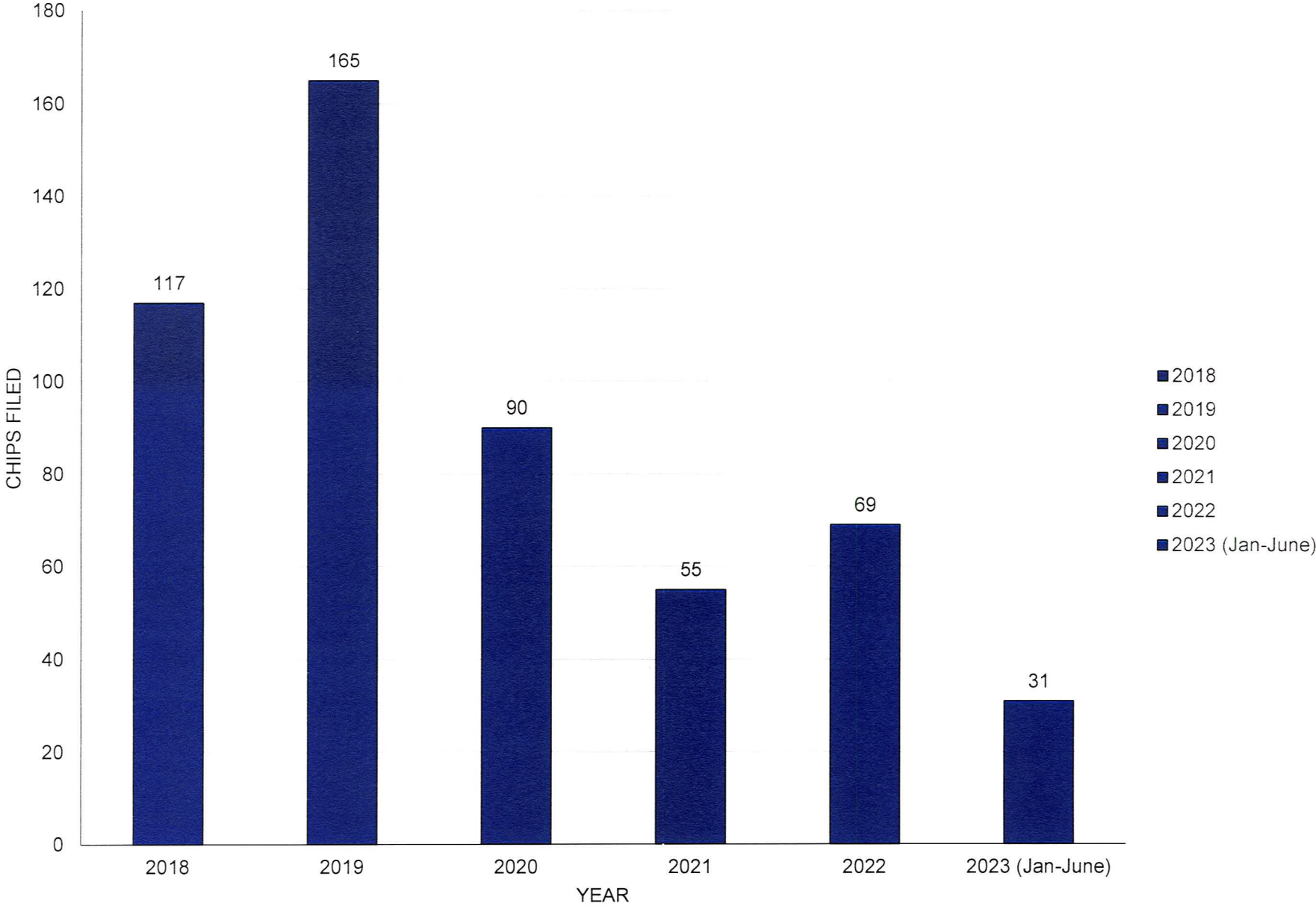
CPS REFERRAL INFORMATION



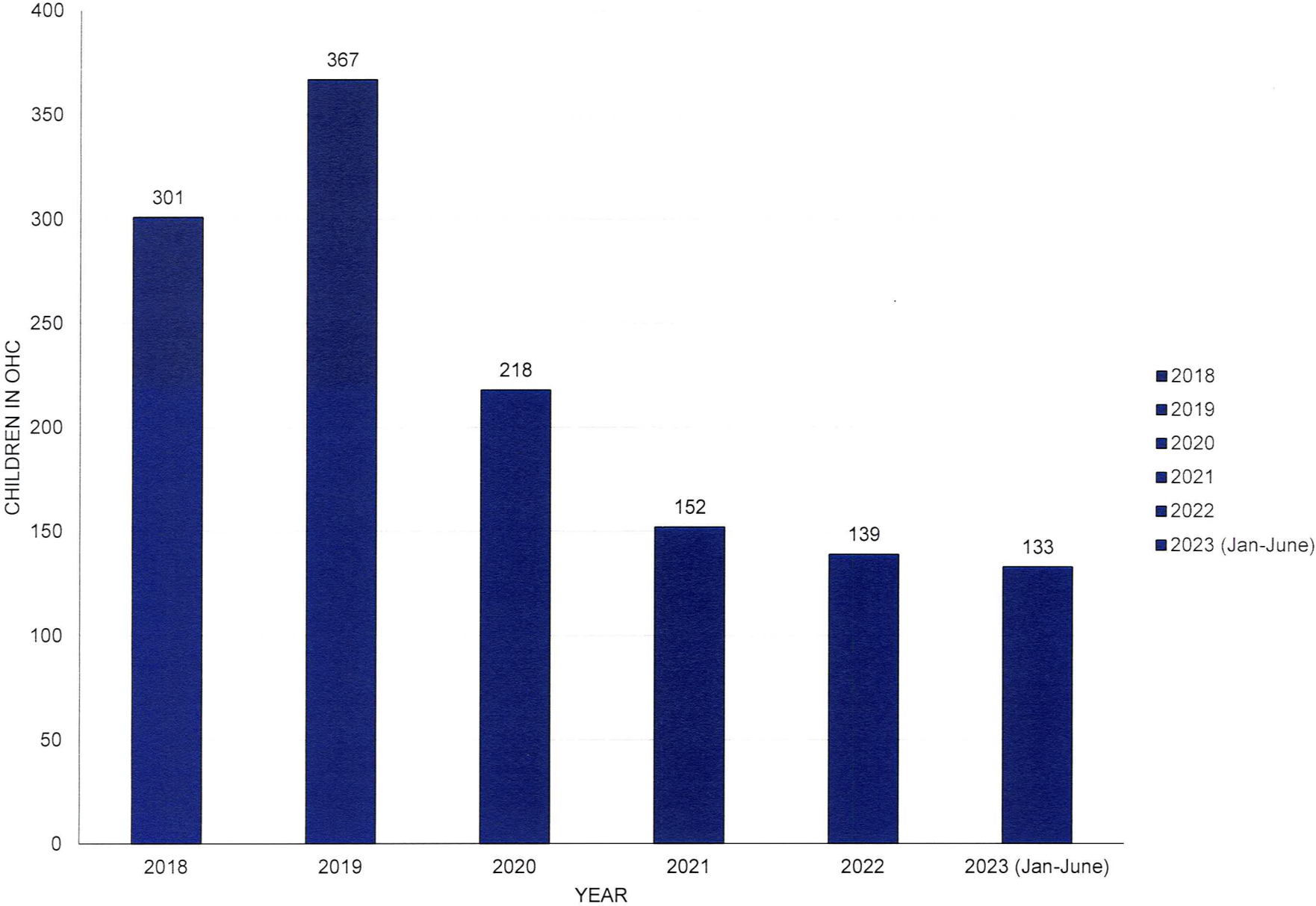
CPS INVESTIGATIONS



CHIPS PETITIONS FILED



CHILDREN IN OHC



Sheboygan County Child Protection Legal Services Goals - 2023



		2023 Goals	Rationale / Description / Notes	Status
Related to Base 1.3 LTE Capacity	1	<p>Improve courtroom preparedness, confidence in testifying, and workflow via provision of local training.</p>	<p>Continued need to strengthen future case successes.</p> <ul style="list-style-type: none"> A. Each unit will host a Q & A with Kelly at least twice in 2023 B. 14-month staffings will continue to be held to review cases for permanency (AFSA) C. Host a mock contested disposition hearing with CPS Intake & CPS Ongoing together 	<p>1st Quarter Update:</p> <ul style="list-style-type: none"> ● 10 children had joint 14-month AFSA staffings during the first quarter <p>2nd Quarter Update:</p> <ul style="list-style-type: none"> ● 5 children had joint 14-month AFSA staffings during the second quarter <p>3rd Quarter Update:</p> <p>4th Quarter Update:</p>

Sheboygan County Child Protection Legal Services Goals - 2023



<p>2</p>	<p>Define ideal future state number or percentage of “Statutory Backlog” and “Ready Backlog” cases (children) at the beginning of the year.</p>	<p>How many children on January 1st of an ideal future year would be on the “Statutory Backlog” list (6 mo. / 15 out of 22 mo.), and how many of those on that list would our system be “ready” for Corporation Counsel to act on?</p> <ul style="list-style-type: none"> • 2020: 99 “Statutory Backlog” cases; 63 “Ready Backlog” cases • 2021: 143 “Statutory Backlog” cases; 71 “Ready Backlog” cases • 2022: 43 “Statutory Backlog” (as of 1/1/22); 38 “Ready Backlog cases (as of 1/1/22) • 2023: 73 “Statutory Backlog” (as of 1/1/23); 38 “Ready Backlog children (20 for tpr, 18 for guardianship) and of those, 12 children filed and in court for permanency. <p>in talking this through, the plan moving forward (as of July 2023) will be the following;</p> <p>*separate out children in out of home care 15 months or longer based on whether they have child welfare involvement or strictly youth justice involvement. Those children from child welfare will constitute our “statutory backlog” number.</p> <p>*we will then compare the “statutory backlog” children to those on the permanency waitlist to determine 1) how many are already on the waitlist and 2) how many already have a filing for permanency and are in court.</p> <p>*the “ready backlog” cases will be included here as well in the comparison but will be separated out for how many statutorily past 15 months and how many are not.</p>	<p>Ideal Future State Jan 1st Target:</p> <p>.... “Statutory Backlog” cases</p> <p>.... “Ready Backlog” cases</p> <p>Will tracking annually and continue to discuss what an ideal future number would look like.</p>
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Sheboygan County Child Protection Legal Services Goals - 2023



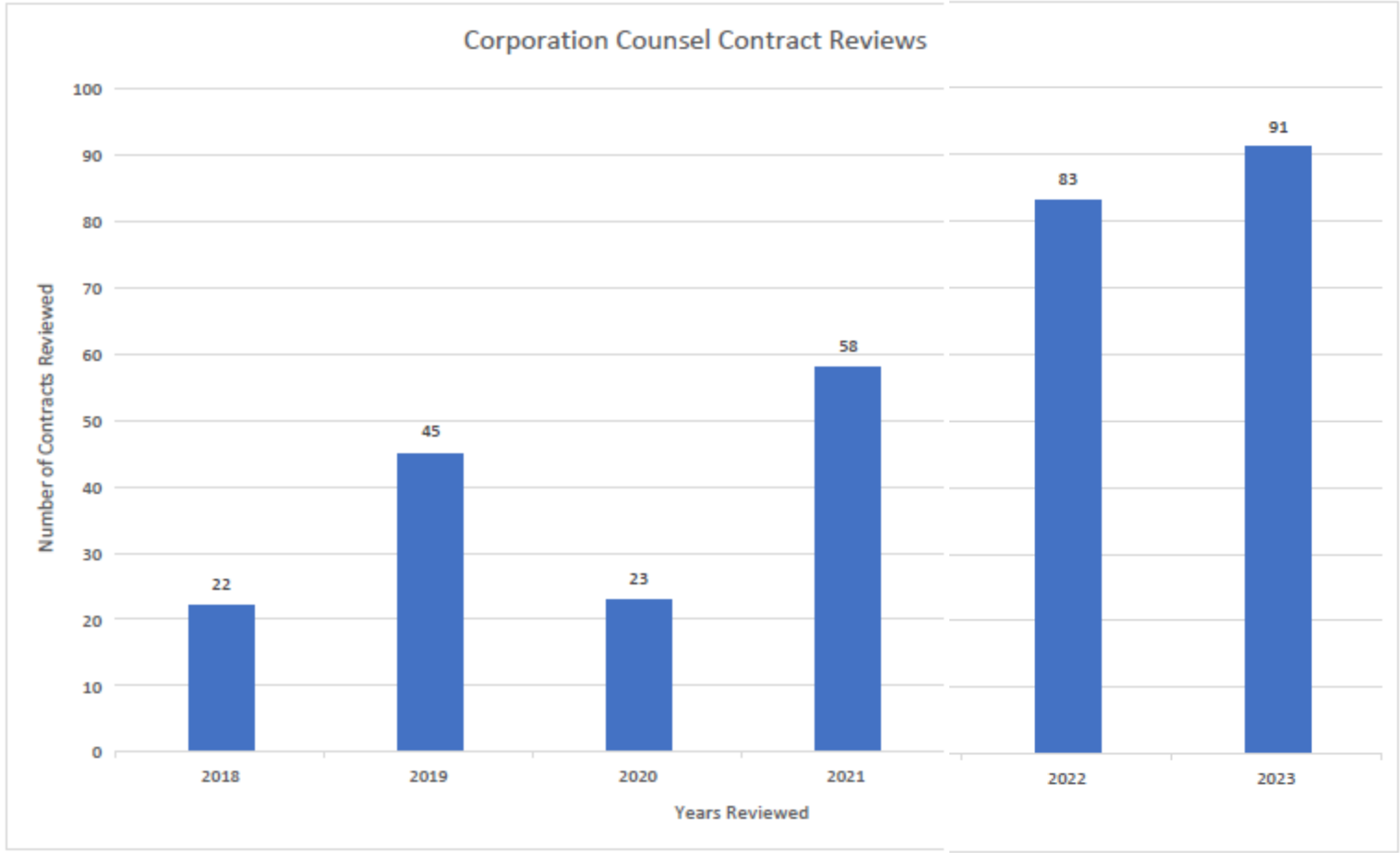
	3	Resolve 35 cases (children) in 2023.	*resolved filings (all)*	<ul style="list-style-type: none"> ● 1st qtr.: 10 cases TPR: (6) GUARDIANSHIPS: (4) ● 2nd qtr.: 14 cases TPR: (8) GUARDIANSHIPS: (6) ● 3rd qtr.: ● 4th qtr.: <p>TOTAL: 24 cases</p>
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Sheboygan County Child Protection Legal Services Goals - 2023



Expanded Capacity	4	Schedule 8 contested TPR and/or Guardianship cases in 2023.	<p>Anticipated number of challenging cases (children) that we need to file on in 2023 in order to achieve Goal #4 of resolving 35 total cases together in 2023.</p> <p>*all contested filings for 2023 (Kelly & GAL)*</p> <p>*we are combining goal #4 & #5 as of 3rd quarter</p>	<ul style="list-style-type: none"> ● 1st qtr.: 4 cases TPR: (4) ● 2nd qtr.: 0 TPR: (0) ● 3rd qtr.: ● 4th qtr.: <p style="text-align: center;">TOTAL: 4 cases</p>
	5	Additional capacity will allow us to schedule an additional 15 contested TPR cases (beyond the cases listed in #4)	<p>Expecting these are not going to be addressed by the courts until 2023.</p> <p>*overflow cases (Herb's)</p>	<ul style="list-style-type: none"> ● 1st qtr.: 1 case TPR: (1) ● 2nd qtr.: 3 cases TPR: (3) ● 3rd qtr.: ● 4th qtr.: <p style="text-align: center;">TOTAL: 4 cases</p>

2018	2019	2020	2021	2022	2023
22	45	23	58	83	91



Corporation Counsel - Initial Contract Review Performance Measure

Date In	Department/Head	Contract Details	Date Out	Performance Measure (#/days)
7/14/2022	Airport/Grenoble	Kohler Generator Agmnt	7/14/2022	0
7/26/2022	Treasurer/Henning Lorenz	Gemignani Bancruptcy	7/26/2022	1
7/27/2022	HR/Miller	CNA Training Agmnt	7/29/2022	0
7/27/2022	Airport/Grenoble	Petition Package	7/27/2022	2
7/27/2022	PRAE/Brault	Wesite Development Agmnt	7/27/2022	0
7/29/2022	Airport/Grenoble	AERO Agmnt	8/2/2022	0
8/1/2022	HHS/Pagel	RLDatix Policy Stat Form	8/2/2022	3
8/1/2022	PRAE/Brault	Collins Agmnt	8/4/2022	3
8/2/2022	PRAE/Brault	Dam IOMP Proposal	8/5/2022	3
8/1/2022	RK/Clinton	Prime Time Health Agmnt	8/1/2022	0
8/5/2022	Fina/Charnon	Fair Housing Proclomation	8/8/2022	3
8/9/2022	PRAE/Brault	Mitigation Credit	8/9/2022	0
8/16/2022	RK/Clinton	GLC Staff Contract	8/19/2022	3
8/23/2022	Sheriff/Roeseler	Citation/Hatch	8/23/2022	0
9/2/2022	RK/Clinton	Aurora ACO ANF	9/2/2022	0
9/6/2022	HR/Miller	LTC Agmnt	9/9/2022	3
9/9/2022	IT/Lewinski	WSCS Agmnt	9/9/2022	0
9/15/2022	RK/Clinton	Tour Video Contract	9/20/2022	3
9/21/2022	Human Resources/Miller	Sheboygan County Consulting Contract	9/26/2022	3
9/28/2022	PRAE/Brault	PRAECom - Sheboygan County Grant Assistance	10/3/2022	3
9/30/2022	Rocky Knoll/Clinton	ProEd Contract	10/5/2022	3
9/30/2022	Rocky Knoll/Clinton	NexDine - Food Citation from State Survey (Meeting w/ CHF & K. Clinton discussing Contract w/ NexDine)	10/3/2022	1
10/1/2022	IT/Lewinski	Hometown Fiber Contract (emailed on Saturday the 1st)	10/4/2022	2
10/3/2022	Rocky Knoll/Clinton	Rocky Knoll Health Care - Fusion Contract	10/6/2022	3
10/14/2022	Airport/Grenoble	Charter Commercial Account agreement	10/31/2022	11
10/24/2022	Rocky Knoll/Clinton	Gale Staffing Contract	10/28/2022	3
10/27/2022	Finance/W. Charnon	Cost Allocation Plan Conotract	11/1/2022	3
11/4/2022	County Admin/A. Krause	Midland Health Testing Services	11/7/2022	1
11/15/2022	H&HS/ M. Strittmater	2023 Capital IM Contract	11/17/2022	2
11/16/2022	Rocky Knoll/Clinton	Ascendo Healthcare Staffing Contract	11/21/2022	3
11/17/2022	Rocky Knoll/Clinton	Healthcare Staffing Contract - Executive	11/28/2022	7
11/28/2022	Rocky Knoll/Clinton	MSA-Aya Contract	11/30/2022	2
11/29/2022	Rocky Knoll/Clinton	All One Staffing Contract	12/2/2022	3
12/6/2022	County Admin/A. Krause	Marquee Health Contract	12/6/2022	0
12/7/2022	Finance/W. Charnon	ARPA Subrecipient	12/9/2022	2
12/19/2022	Sheriff/Broeren	Motorola Maintenanc Contract	12/19/2022	0
12/22/2022	Stewart/Veterans	FOIA Request	12/22/2022	0
1/3/2023	Moglowksy/HHS	Genoa Contract	1/6/2023	1
1/3/2023	PRAE/Brault	DU Voelkner Agmnt	1/6/2023	1
1/6/2023	Veterans/Stewart	Veterans Units MOU	1/13/2023	3

Corporation Counsel - Initial Contract Review Performance Measure

Date In	Department/Head	Contract Details	Date Out	Performance Measure (#/days)
1/9/2023	Veterans/Stewart	WDVA Grant MOU	1/13/2023	3
1/12/2023	Veterans/Richter	Horizon MOU	1/20/2023	3
1/12/2023	Fina/Feterer	WIPFLI Agmnt	1/27/2023	11
1/17/2023	RK/Clinton	Real Time Subscription	1/27/2023	3
1/31/2023	Fina/Feterer	CLA Agmnt	1/31/2023	0
2/2/2023	RK/Clinton	Mutual Aid Agmnt	2/3/2023	1
2/16/2023	ROD/Schleicher	Press Release	2/17/2023	1
2/20/2023	HWY/Stewart	5304 Planning Grant	2/20/2023	0
2/23/2023	PRAE/Brault	Marsh Grant Agmnt	3/10/2023	10
3/2/2023	RK/Clinton	Growing Generations	3/2/2023	0
3/9/2023	HHS/Strittmater	My Choice WI Agmnt	3/9/2023	0
3/13/2023	IT/Lewinski	MegaplanIT	3/13/2023	0
3/15/2023	HR/Schreiber	FMLA	3/18/2023	3
3/17/2023	Sheriff/Steinhardt	Sate Hazmat Agmnt	3/17/2023	0
3/21/2023	HHS/Strittmater	WI Inter City Agmnt	3/24/2023	3
3/21/2023	Treasurer/Henning Lorenz	Form 1099	3/22/2023	1
3/21/2023	HR/Elsner	Internship Form	3/23/2023	2
3/22/2023	HHS/Rick	UMO	3/22/2023	0
3/24/2023	HHS/Strittmater	Intercounty Agmnt	3/27/2023	3
3/25/2023	HHS/Strittmater	MOU Therapy dogs	3/28/2023	3
3/27/2023	HHS/Duwe	Non-Management Evaluation Forms	3/29/2023	2
3/28/2023	IT/Lewinski	PCI Engagement Agmnt	3/28/2023	0
3/28/2023	HHS/Mueller	WI Intercounty Agmnt	3/28/2023	0
3/31/2023	Fina/Albrecht	ARPA Subrecipemt Agmnt w/ County Chamber	4/4/2023	2
4/6/2023	RK/Clinton	LRS Healthcare Travel Nurse Contract	4/10/2023	2
4/11/2023	RK/Clinton	Plymouth Health Services Transfer Agmnt	4/14/2023	3
4/11/2023	RK/Clinton	Northshore Healthcare Transportation Agmnt	4/14/2023	3
4/18/2023	RK/Clinton	Genie Temp Staff Agmnt	4/19/2023	1
4/18/2023	RK/Clinton	Martin Bros Guest Card Services Agmnt	4/21/2023	3
4/19/2023	RK/Clinton	Veterans Care Agmnt (4 separate docs)	4/21/2023	2
4/19/2023	RK/Clinton	VA IDIQ Agmnt	4/21/2023	2
4/19/2023	RK/Clinton	Veterans Form	4/21/2023	2
4/24/2023	HR/Schreiber	Law Notice/Request	4/25/2023	1
5/1/2023	HR/Schreiber	Benefit Card Service Agmnt	5/4/2023	3
5/9/2023	Fina/Kuck	Tax Revenue Agreement	5/10/2023	1
5/9/2023	HHS/Strittmater	Therapy Dog Int. MOU Agreement	5/9/2023	0
5/10/2023	IT/Lewinski	BEAD Local Planning Grant MOU	5/10/2023	0
5/11/2023	RK/Clinton	DNA Inc Staffing Agmnt	5/11/2023	0
5/15/2023	IT/Lewinski	BPS LLC PII Agmnt	5/19/2023	3
5/16/2023	Fins/Fetterer	Debtbook Contract	5/22/2023	3
5/16/2023	RK/Clinton	ACOA Financial Term Agmnt	5/22/2023	3
5/17/2023	HHS/Strittmater	Brown County CTC/Shelter Care Contract	5/23/2023	3
5/18/2023	Airport/Grenoble	Firefighting Foam Disposal Participation Agmnt	5/23/2023	3

Corporation Counsel - Initial Contract Review Performance Measure

Date In	Department/Head	Contract Details	Date Out	Performance Measure (#/days)
5/30/2023	Trans/Schnell	Sunrise Gardens Lease Agmnt	5/31/2023	1
6/7/2023	HR/Mitchler	RK Center Work Rules	6/9/2023	2
6/9/2023	Treasurer/Henning Lorenz	Fehr Graham Service Agmnt	6/9/2023	0
6/16/2023	Treasurer/Henning Lorenz	WBT Master Treasury Management Svcs Agmnt	6/17/2023	1
6/26/2023	HHS/Savaglio	HHS Master Contract	6/26/2023	0
7/11/2023	HR/Schreiber	Benefits Card Service Agreement	7/13/2023	2
7/12/2023	PRAE/Brault	Amsterdam Dunes Release	7/13/2023	1
7/12/2023	Airport/Grenoble	BOA Crack Fill/Painting Agreement	7/12/2023	0

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
01082 Corporation Counsel										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea	233,238-	233,438-	246,051-	245,498-	313,655-	137,613-	313,655-	347,136-	101,638-	41.40
411000 Property Tax Levy	233,238-	233,438-	246,051-	245,498-	313,655-	137,613-	313,655-	347,136-	101,638-	41.40
410000 Taxes	233,238-	233,438-	246,051-	245,498-	313,655-	137,613-	313,655-	347,136-	101,638-	41.40
420000 Intergovernmental Re										
421000 Federal Grants										
421000 Federal Grants	13,863-									
420000 Intergovernmental Re	13,863-									
450000 Public Charges for S										
451000 General Government										
451200 Court Fees and Cos										
451200 Court Fees and Cos										
451400 Other General Gove										
451400 Other General Gove										
451000 General Government										
452000 Public Safety										
452100 Law Enforcement										
452100 Law Enforcement										
452000 Public Safety										
450000 Public Charges for S										
460000 Interest and Other R										
466000 Other Miscellaneous										
466125 Miscellaneous Reim	532-	802-	1,316-	350-	350-	613-	350-	350-		
466200 Employee Reimburse										

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
466200 Employee Reimburse										
466000 Other Miscellaneous	532-	802-	1,316-	350-	350-	613-	350-	350-		
460000 Interest and Other R	532-	802-	1,316-	350-	350-	613-	350-	350-		
470000 Interdepartmental Re										
475000 Health & Human Serv										
475000 Health & Human Serv										
476000 Other Interdepartme										
476110 Employee Wages & R	194,959-	240,069-	249,515-	281,353-	281,353-	144,287-	281,353-	311,075-	29,722-	10.56
476450 Other Interdept. R	1,149-	1,440-	1,623-	1,650-	1,650-	817-	1,650-	1,650-		
476000 Other Interdepartme	196,109-	241,509-	251,138-	283,003-	283,003-	145,103-	283,003-	312,725-	29,722-	10.50
470000 Interdepartmental Re	196,109-	241,509-	251,138-	283,003-	283,003-	145,103-	283,003-	312,725-	29,722-	10.50
400000 Revenues	443,741-	475,749-	498,505-	528,851-	597,008-	283,329-	597,008-	660,211-	131,360-	24.84
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511105 Regular	68,645	73,209	75,340	77,605	116,088	53,442	116,088	136,575	58,970	75.99
511100 General	68,645	73,209	75,340	77,605	116,088	53,442	116,088	136,575	58,970	75.99
511000 Wages	68,645	73,209	75,340	77,605	116,088	53,442	116,088	136,575	58,970	75.99
512000 Benefits										
512100 General										
512105 Social Security	5,064	5,600	5,779	5,743	8,591	4,061	8,591	10,107	4,364	75.99
512110 Retirement (Emplo	4,524	4,913	4,919	5,277	7,894	3,634	7,894	9,424	4,147	78.59
512100 General	9,588	10,513	10,698	11,020	16,485	7,695	16,485	19,531	8,511	77.23
512000 Benefits	9,588	10,513	10,698	11,020	16,485	7,695	16,485	19,531	8,511	77.23

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
510000 Personnel Related Ex	78,233	83,722	86,038	88,625	132,573	61,137	132,573	156,106	67,481	76.14
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531205 Legal	337,909	390,158	404,990	433,863	433,863	216,932	433,863	472,563	38,700	8.92
531100 Professional Servi	337,933	390,158	404,990	433,863	433,863	216,932	433,863	472,563	38,700	8.92
531000 Purchased Services	337,933	390,158	404,990	433,863	433,863	216,932	433,863	472,563	38,700	8.92
532000 Repair & Maintenan										
532200 Maintenance of Equ										
532200 Maintenance of Equ										
532000 Repair & Maintenan										
533000 General Operating										
533100 Advertising and Pr										
533100 Advertising and Pr										
533200 Travel and Meals										
533205 Mileage - Employe	189	214	220	100	100		100	100		
533215 Meals - Employee	38	76	64							
533220 Lodging - Employe	213	283	463	150	150		150	150		
533245 Seminars and Trai	296	320	320	400	400		400	400		
533200 Travel and Meals	737	894	1,068	650	650		650	650		
533300 Dues										
533305 Membership Dues	500	674	508	625	625		625	625		
533300 Dues	500	674	508	625	625		625	625		
533450 Fees & Permits										
533470 Filing Fees	442	583	180	300	300		300	300		
533450 Fees & Permits	442	583	180	300	300		300	300		

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
533500 General Supplies										
533500 General Supplies										
533700 Office Supplies										
533700 Office Supplies										
533870 Books & Periodical										
533875 Subscriptions	1,149	1,440	1,623	1,650	1,650	817	1,650	1,650		
533870 Books & Periodical	1,149	1,440	1,623	1,650	1,650	817	1,650	1,650		
533900 Other										
533928 Computer Sys \$500				1,749	1,749	1,324	1,749		1,749-	100.00-
533900 Other				1,749	1,749	1,324	1,749		1,749-	100.00-
533000 General Operating	2,829	3,590	3,378	4,974	4,974	2,140	4,974	3,225	1,749-	35.16-
535000 Bad Debt Expense										
535000 Bad Debt Expense										
530000 Operating Expenses	340,762	393,748	408,368	438,837	438,837	219,072	438,837	475,788	36,951	8.42
550000 Interdepartmental Ch										
551000 Employee Related In										
551100 Benefits - General										
551105 Health Insurance	8,252				23,562	1,195	23,562	10,932	10,932	
551110 Dental Insurance	164				596	30	596	259	259	
551115 Group Life Insura	39	41	44	43	64	27	64	77	34	79.07
551125 Worker Compensati	54	58	62	61	91	38	91	94	33	54.10
551100 Benefits - General	8,873	98	105	104	24,313	1,291	24,313	11,362	11,258	10,825.00
551000 Employee Related In	8,873	98	105	104	24,313	1,291	24,313	11,362	11,258	10,825.00
551900 Insurance Charges										
551905 General Liability	721	857	883	866	866	433	866	897	31	3.58
551930 Deductible Escrow	93	107	118	134 ⁴¹	134	67	134	161	27	20.15

County Department Level 7 w/o CP

For 2024

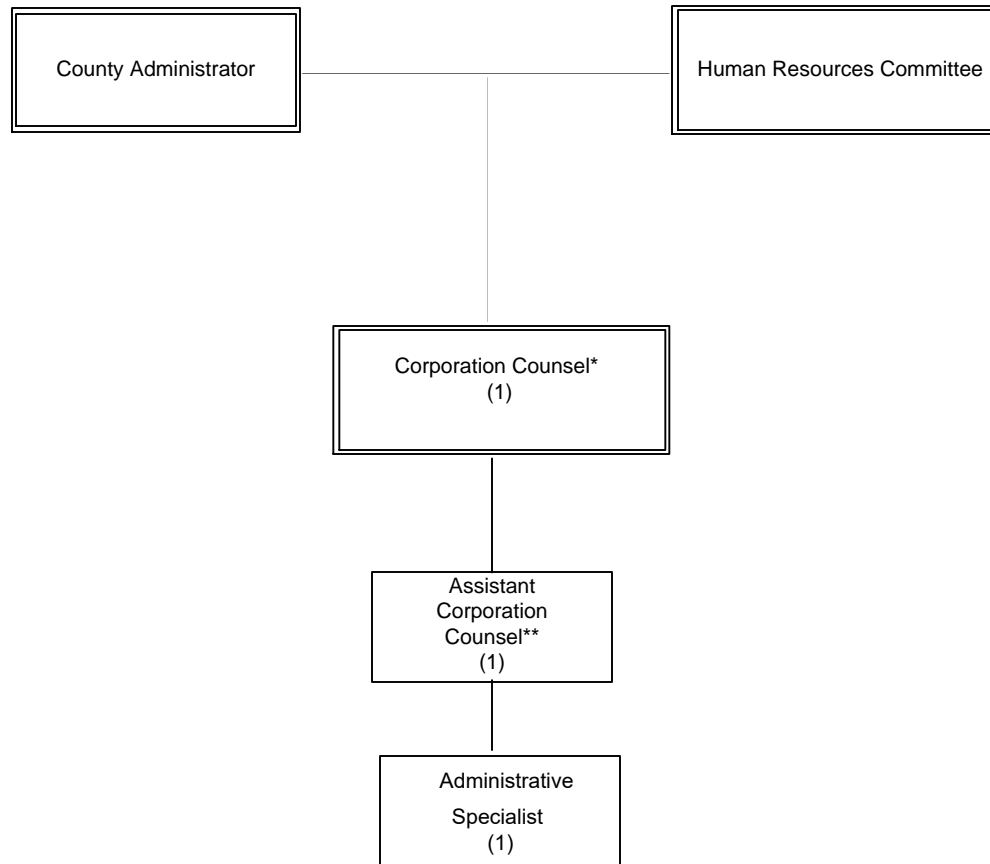
Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
551900 Insurance Charges	814	964	1,001	1,000	1,000	500	1,000	1,058	58	5.80
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	119	54								
553150 Data Processing S	1,538	559	2,591	285	285	144	285	1,324	1,039	364.56
553100 System Operation C	1,657	613	2,591	285	285	144	285	1,324	1,039	364.56
553000 System Operation Ch	1,657	613	2,591	285	285	144	285	1,324	1,039	364.56
556000 Other Interdepartme										
556100 Other Interdepartm										
556100 Other Interdepartm										
556000 Other Interdepartme										
550000 Interdepartmental Ch	11,344	1,675	3,697	1,389	25,598	1,935	25,598	13,744	12,355	889.49
560000 Capital Outlay										
563000 Building										
563000 Building										
564000 Building Improvemen										
564000 Building Improvemen										
564500 Other Improvements										
564500 Other Improvements										
565000 Machinery & Equipme										
565000 Machinery & Equipme										
566000 Office Furniture &										
566000 Office Furniture &										
566100 Communications Equi										
566100 Communications Equi										

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
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										
580000 Debt Service										
580000 Debt Service										
500000 Expense/Expenditure	430,339	479,145	498,103	528,851	597,008	282,144	597,008	645,638	116,787	22.08
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
631000 General Fund	65-	325-								
637000 Oper'g Trans from C										
630000 Opt'g Transfers from	65-	325-								
600000 Other Financing Sourc	65-	325-								
01082 Corporation Counsel	13,467-	3,071	402-			1,186-		14,573-	14,573-	
Current Change in Fund Balance	13,467-	3,071	402-			1,186-		14,573-	14,573-	

Sheboygan County Corporation Counsel Table of Organization



*The Corporation Counsel is a non-employee independent contractor.

**The Assistant Corporation Counsel is a County Employee.

**The Assistant Corporation Counsel is on the Corporation Counsel's formal Table of Organization but primarily functions within the Child Support Agency & Health & Human Services.

INTERDEPARTMENTAL CHARGES

Department	Account Number & Name	Amount	Shared Service Department	Account Number & Name
Corporation Counsel	112.476110 Employee Wages & Related Costs	(42,549)	HHS (Chapter 51)	2259.556105 - Services - \$12,765 - 30% 2019.556105 - Services - \$29,784 - 70%
Corporation Counsel	114.476110 Employee Wages & Related Costs	(58,758)	HHS (Child Support Attorney)	2699.556105 - Services - \$58,758
Corporation Counsel	113.476110 Employee Wages & Related Costs	(209,768)	HHS (CA-CPS-CM)	2511.556108 - Employee Wages & Related Costs - CHIPS/TPR Contract \$180,933 2699.556108 - Employee Wages & Related Costs - CHIPS/TPR contract \$28,835
Corporation Counsel	112.476450 Other (WestLaw Tool)	(693)	HHS (Chapter 51)	2259.556105 - Services - \$208 - 30% 2019.556105 - Services - \$485 - 70%
Corporation Counsel	114.476450 Other (WestLaw Tool)	(957)	HHS (Child Support Attorney)	2699.556105 - Services - \$957
Total Charges		<u>(312,725)</u>		

Liaison Committee Budget Sign Off

2024

Department Corporation Counsel

Liaison Committee Human Resources Committee

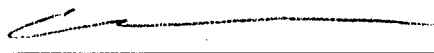
Committee Chair Edward Procek

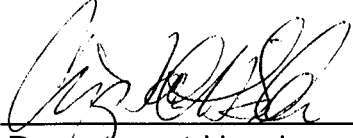
<u>Targets Set by Finance Committee</u>		
Levy	\$	-347,136
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

<u>Department Budget Requested</u>		
Total Revenue	\$	-660,211 <small>Note: amount should be negative</small>
Total Expense	\$	645,638 <small>Note: amount should be positive</small>
Transfer In	\$	0
Transfer Out	\$	0
Equity	\$	0
Variance	\$	-14,573

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

Signatures:

 8/14/23
 Committee Chair Date

 8/14/23
 Department Head Date

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

Liaison Committee Budget Sign Off

2024


Department County Administrator
Liaison Committee Executive Committee
Committee Chair Vern Koch

<u>Targets Set by Finance Committee</u>		
Levy	\$	-408,723
Transfer Out	\$	0
Transfer In	\$	-104,925
Equity	\$	0

<u>Department Budget Requested</u>			
Total Revenue	\$	-408,723	Note: amount should be negative
Total Expense	\$	501,842	Note: amount should be positive
Transfer In	\$	-104,925	
Transfer Out	\$	0	
Equity	\$	0	
Variance	\$	-11,806	

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

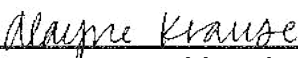
Signatures:



Committee Chair

8/21/23

Date



Department Head

8/21/23

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

Alayne Krause
County Administrator

To: Members of the Finance Committee
From: County Administrator Alayne Krause *Alayne Krause*
Date: September 20, 2023
Re: Proposed 2024 Budget for the County Administrator's Office

Enclosed is the proposed 2024 budget for the County Administrator's Office for your review and consideration.

Department Goals - The Office of the County Administrator is responsible for coordinating the administrative and management functions of all County departments. This includes leading the annual budget development process, recommending organizational changes, implementing policies enacted by the County Board, and assuring fiscal and program accountability of services to the taxpayers of Sheboygan County.

Key Performance Measurements - Two key performance measurements that we monitor include working in collaboration with the County Board and staff to construct a balanced budget with limited revenue, and secondly, to monitor and ensure that Department Heads are working within their budget parameters. The County's performance on both fronts is exemplary.

Proposed Budget - The budget proposal is below the established target of \$408,723 by \$11,806.

Highlights - The most significant fiscal changes to the budget are:

- Approved American Rescue Plan Act (ARPA) expenditure of \$104,925 for a full year of the Grant Coordinator's wages, benefits, and miscellaneous office supplies are incorporated into the budget.
- Decrease of expenses related to County-owned vehicle.
- Increase in training allocation.
- Increase of Information Technology allocation.

There are no capital outlay, furniture, or additional levy requests.

Closing - I have discussed the proposed budget with the County Board Chairman and Finance Director and the budget was unanimously approved by the Executive Committee. I appreciate the Finance Committee's consideration and support.

Thank you.



SHEBOYGAN COUNTY

Alayne Krause
County Administrator

To: Members of the Finance Committee

From: County Administrator Alayne Krause *Alayne Krause*

Date: September 20, 2023

Re: Performance Measurements

Performance measurements are important in order to be able to evaluate the success of our programs and services. Performance measurements allow us to measure productivity, establish priorities, assure we are making the best use of limited resources, and unite staff around common goals and objectives.

As part of the 2024 budget development process, we again included a performance measurement component to the budget instructions. Every Department Head was required to review and include a summary outline of what they measure in their respective department. In addition, they were asked to incorporate into their budget memo one or two specific examples of performance measurements they will apply going forward. This was a point of discussion during each department budget review meeting. The development and monitoring of performance measurements will continue to be an area we as an organization can improve upon.

As you know, the Office of the County Administrator is responsible for coordinating the administrative and management functions of all County departments. This includes leading the annual budget development process, recommending organizational changes, implementing policies enacted by the County Board, and assuring fiscal and program accountability of services to the taxpayers of Sheboygan County. Two key performance measurements that we monitor include working in collaboration with the County Board and staff to construct a balanced budget with limited revenue, and secondly, to monitor and ensure that Department Heads are working within their budget parameters. The County's performance on both fronts is exemplary.

Sheboygan County is a leader of providing responsive and cost-effective services, and we will continue to strive for continuous improvement.

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
01092 County Administrator										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea	302,932-	365,345-	378,380-	395,738-	395,738-	197,868-	395,738-	408,723-	12,985-	3.28
411000 Property Tax Levy	302,932-	365,345-	378,380-	395,738-	395,738-	197,868-	395,738-	408,723-	12,985-	3.28
410000 Taxes	302,932-	365,345-	378,380-	395,738-	395,738-	197,868-	395,738-	408,723-	12,985-	3.28
420000 Intergovernmental Re										
421000 Federal Grants										
421000 Federal Grants	1,113-									
420000 Intergovernmental Re	1,113-									
460000 Interest and Other R										
466000 Other Miscellaneous										
466125 Miscellaneous Reim	269-	340-	170-	34-	34-				34	100.00-
466200 Employee Reimburse										
466200 Employee Reimburse										
466000 Other Miscellaneous	269-	340-	170-	34-	34-				34	100.00-
460000 Interest and Other R	269-	340-	170-	34-	34-				34	100.00-
470000 Interdepartmental Re										
473000 System Operation Re										
473000 System Operation Re										
476000 Other Interdepartme										
476000 Other Interdepartme	56-									
470000 Interdepartmental Re	56-									
400000 Revenues	304,370-	365,685-	378,550-	395,772-	395,772-	197,868-	395,738-	408,723-	12,951-	3.27

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511105 Regular	229,745	267,800	310,729	352,644	352,644	95,518	193,036	353,409	765	.22
511100 General	229,745	267,800	310,729	352,644	352,644	95,518	193,036	353,409	765	.22
511800 Temporary Help										
511800 Temporary Help										
511000 Wages	229,745	267,800	310,729	352,644	352,644	95,518	193,036	353,409	765	.22
512000 Benefits										
512100 General										
512105 Social Security	16,111	19,185	22,472	26,096	26,096	7,350	15,700	25,930	166-	.64-
512110 Retirement (Emplo	15,291	17,982	20,430	23,980	23,980	4,948	10,896	24,179	199	.83
512100 General	31,402	37,167	42,903	50,076	50,076	12,299	26,596	50,109	33	.07
512800 Temporary Help										
512800 Temporary Help										
512000 Benefits	31,402	37,167	42,903	50,076	50,076	12,299	26,596	50,109	33	.07
510000 Personnel Related Ex	261,147	304,967	353,632	402,720	402,720	107,817	219,632	403,518	798	.20
530000 Operating Expenses										
531000 Purchased Services										
531800 Utilities										
531840 Telephone - Cellu	878	1,023	1,521	1,550	1,550	263	596	1,550		
531800 Utilities	878	1,023	1,521	1,550	1,550	263	596	1,550		
531000 Purchased Services	878	1,023	1,521	1,550	1,550	263	596	1,550		
532000 Repair & Maintenanc										
532100 Maintenance Servic										
532100 Maintenance Servic	4,831									

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdg
532200 Maintenance of Equ										
532225 Office Equipment	114			150	150		50	100	50-	33.33-
532230 Vehicle	734	217	1,379	470	470				470-	100.00-
532200 Maintenance of Equ	848	217	1,379	620	620		50	100	520-	83.87-
532000 Repair & Maintenan	5,679	217	1,379	620	620		50	100	520-	83.87-
533000 General Operating										
533100 Advertising and Pr										
533100 Advertising and Pr										
533200 Travel and Meals										
533205 Mileage - Employe				330	330		50	50	280-	84.85-
533215 Meals - Employee	127		278	100	100		40	250	150	150.00
533220 Lodging - Employe	1,625	164	3,878	2,650	2,650	417	650	3,950	1,300	49.06
533235 Commercial Trans.	407		1,088	500	500			1,400	900	180.00
533245 Seminars and Trai	984	275	2,040	1,730	1,730	49	750	2,520	790	45.66
533200 Travel and Meals	3,144	439	7,283	5,310	5,310	466	1,490	8,170	2,860	53.86
533300 Dues										
533305 Membership Dues	777	593	900	1,000	1,000		400	1,100	100	10.00
533300 Dues	777	593	900	1,000	1,000		400	1,100	100	10.00
533500 General Supplies										
533505 General	354	526	437	600	600	37	500	600		
533500 General Supplies	354	526	437	600	600	37	500	600		
533700 Office Supplies										
533705 Office	354	292	306	250	250	105-	200	300	50	20.00
533725 Postage	34	99	15	50	50	1	20	50		
533700 Office Supplies	388	391	322	300	300	104-	220	350	50	16.67
533800 Maintenance Suppli										
533825 Fuel - Gasoline	1,683	1,548	2,283	1,920	1,920				1,920-	100.00-
533800 Maintenance Suppli	1,683	1,548	2,283	1,920 ⁵⁴	1,920				1,920-	100.00-

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
533870 Books & Periodical										
533875 Subscriptions	333	352	499	520	520	80	170	190	330-	63.46-
533870 Books & Periodical	333	352	499	520	520	80	170	190	330-	63.46-
533900 Other										
533928 Computer Sys \$500	1,097	1,269	1,709							
533930 Equipment Under \$	7		37							
533951 Employee Recognit	2,178	3,012	1,240	2,250	2,250		2,000	2,250		
533900 Other	3,283	4,281	2,987	2,250	2,250		2,000	2,250		
533000 General Operating	9,962	8,130	14,710	11,900	11,900	479	4,780	12,660	760	6.39
534000 Fixed Charges										
534100 Rentals										
534100 Rentals	93									
534200 Insurance										
534200 Insurance										
534000 Fixed Charges	93									
530000 Operating Expenses	16,613	9,371	17,610	14,070	14,070	742	5,426	14,310	240	1.71
550000 Interdepartmental Ch										
551000 Employee Related In										
551100 Benefits - General										
551105 Health Insurance	29,647	32,755	45,142	61,764	61,764	5,770	12,000	65,148	3,384	5.48
551110 Dental Insurance	791	650	950	1,300	1,300	25	200	1,300		
551115 Group Life Insura	129	149	182	198	198	50	100	196	2-	1.01-
551125 Worker Compensati	181	211	255	277	277	70	140	242	35-	12.64-
551100 Benefits - General	31,627	33,765	46,530	63,539	63,539	5,914	12,440	66,886	3,347	5.27
551000 Employee Related In	31,627	33,765	46,530	63,539	63,539	5,914	12,440	66,886	3,347	5.27
551900 Insurance Charges										

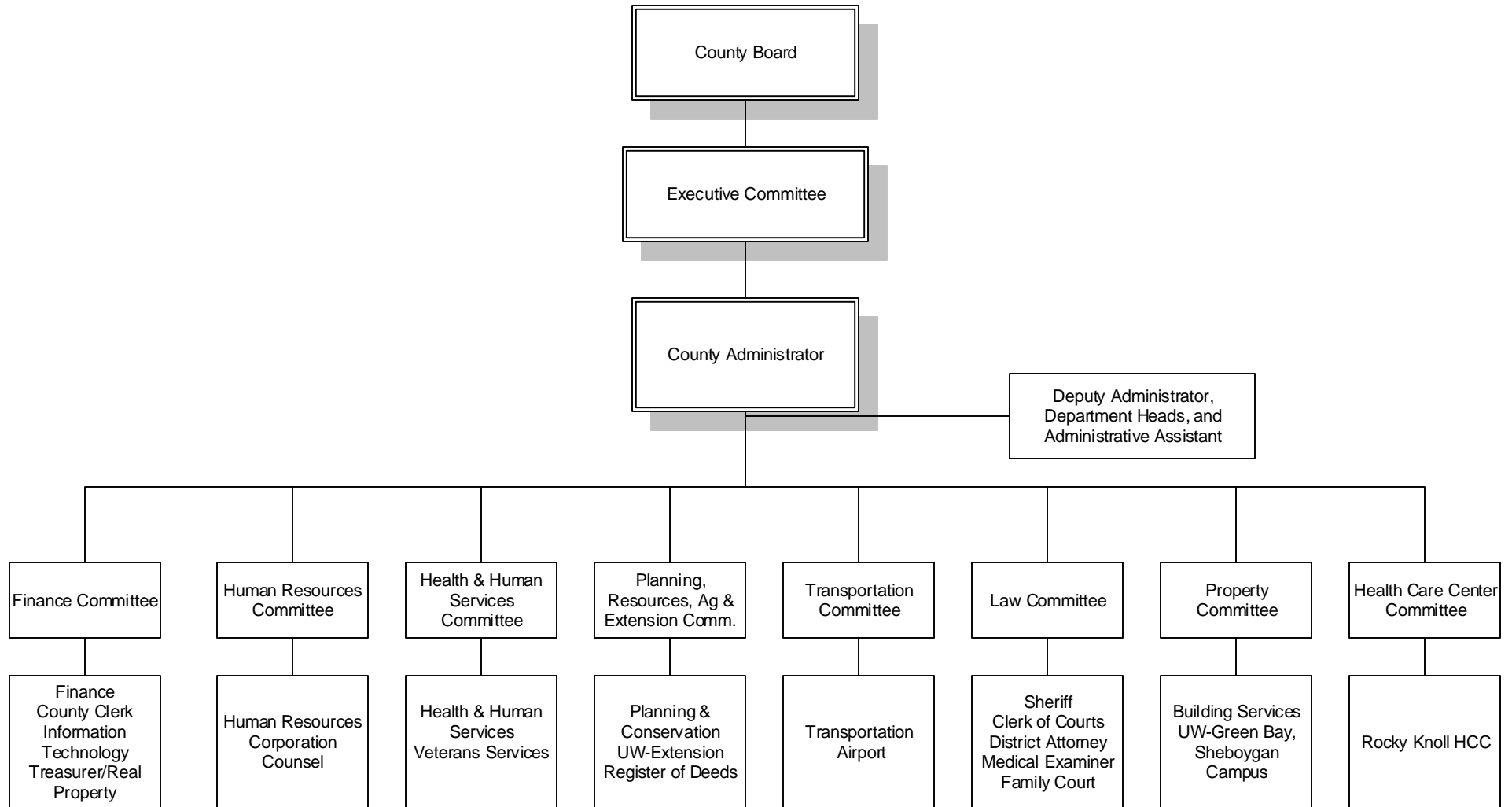
County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
551905 General Liability	497	482	641	662	662	331	662	686	24	3.63
551915 Auto Insurance										
551915 Auto Insurance										
551920 Property Insurance	246	304	327	319	319	160	319	325	6	1.88
551930 Deductible Escrow	64	60	86	103	103	52	103	124	21	20.39
551900 Insurance Charges	807	846	1,054	1,084	1,084	542	1,084	1,135	51	4.70
552000 Repairs & Maint Cha										
552100 Repairs & Maint Ch										
552120 Vehicle Repair/Ma	270	40	942	200	200				200-	100.00-
552100 Repairs & Maint Ch	270	40	942	200	200				200-	100.00-
552000 Repairs & Maint Cha	270	40	942	200	200				200-	100.00-
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	380	375	376	334	334	167	334	362	28	8.38
553135 Printing & Duplic	463	761	531	350	350	62	200	350		
553150 Data Processing S	8,445	7,725	12,139	10,117	10,117	5,058	10,117	15,281	5,164	51.04
553100 System Operation C	9,289	8,861	13,045	10,801	10,801	5,287	10,651	15,993	5,192	48.07
553000 System Operation Ch	9,289	8,861	13,045	10,801	10,801	5,287	10,651	15,993	5,192	48.07
556000 Other Interdepartme										
556100 Other Interdepartm										
556100 Other Interdepartm	2,495									
556000 Other Interdepartme	2,495									
550000 Interdepartmental Ch	44,489	43,511	61,571	75,624	75,624	11,743	24,175	84,014	8,390	11.09
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
580000 Debt Service										
582000 Interest										
582000 Interest										
580000 Debt Service										
500000 Expense/Expenditure	322,248	357,849	432,813	492,414	492,414	120,302	249,233	501,842	9,428	1.91
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
631000 General Fund	1,879-	983-	8,412-							
631900 LFRF - General Fund	9,429-	1,269-	45,874-	96,642-	96,642-			104,925-	8,283-	8.57
630000 Opt'g Transfers from	11,308-	2,252-	54,286-	96,642-	96,642-			104,925-	8,283-	8.57
600000 Other Financing Sourc	11,308-	2,252-	54,286-	96,642-	96,642-			104,925-	8,283-	8.57
700000 Other Financing Uses										
720000 Transfer to Other Fu										
726000 Oper'tg Transf to I										
726000 Oper'tg Transf to I										
720000 Transfer to Other Fu										
700000 Other Financing Uses										
Subtotal	6,571	10,088-	23-			77,566-	146,505-	11,806-	11,806-	
800000 Net Position										
820000 Fund Balance										
820000 Fund Balance										
800000 Net Position										
01092 County Administrator	6,571	10,088-	23-			77,566-	146,505-	11,806-	11,806-	
Current Change in Fund Balance	6,571	10,088-	23-			77,566-	146,505-	11,806-	11,806-	

Sheboygan County Table of Organization



Special Notes

- Chapter 2 Rules of Order – Committee Structure
- The Executive Committee membership includes County Board Chairman, County Board Vice-Chairman and three members elected by the County Board.
- Every County Board Supervisor is assigned a minimum of one committee.
- The County Board Chair makes all Committee assignments with the support of the Executive Committee and subject to confirmation of the County Board.

2024 Travel and Training Requests

Department: _ County Administrator

Date	Request	Location (if known)	Number of Employees Attending	Employee Mileage 533205**	Employee Meals 533215	Employee Lodging 533220	Commercial Transport 533235	Seminars and Training 533245	Total Cost per request	Requirement for Accreditation or Certification?	Out of County Yes/No
February	WI Counties Assoc. Policy Exchange	Madison	2	25.00	15.00	600.00		300.00	940.00	No	Yes
March	Nt'l Counties Assoc. Annual Conference	Wash. DC	1		110.00	1,500.00	700.00	530.00	2,840.00	No	Yes
September	WI Counties Assoc. Annual Conference	WI Dells	2	25.00	15.00	550.00		400.00	990.00	No	Yes
October	International County Managers Assoc. Annual Conference	Tampa	1		110.00	1,300.00	700.00	790.00	2,900.00	No	Yes
2024	Misc. Professional Development Training	Unknown	3					500.00	500.00	No	Unknown
									-		
									-		
									-		
									-		
			Object Account Total	50.00	250.00	3,950.00	1,400.00	2,520.00	8,170.00		

Grand Total 8,170.00

****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

Liaison Committee Budget Sign Off

2024

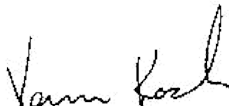
Department County Board
Liaison Committee Executive
Committee Chair Vern Koch

<u>Targets Set by Finance Committee</u>		
Levy	\$	-246,921
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

<u>Department Budget Requested</u>			
Total Revenue	\$	-246,921	Note: amount should be negative
Total Expense	\$	246,921	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

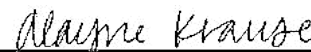
Signatures:



Committee Chair

8/21/23

Date



Department Head

8/21/23

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

Vernon Koch
County Board Chairman

To: Members of the Finance Committee

From: County Board Chairman Vernon Koch 

Date: September 20, 2023

Re: Proposed 2024 Budget for the County Board

Enclosed is the proposed 2024 budget for the County Board for your review and consideration.

Department Goals - Sheboygan County is governed by a 25-member County Board of Supervisors elected by district to set policy and provide direction. Sheboygan County's mission is to provide courteous, responsive, efficient and effective services to those we serve.

Proposed Budget - The budget proposal meets the established levy target of \$246,921.

Highlights - The most significant fiscal changes to the budget are:

- Increase of Information Technology allocation.
- Decrease in advertising due to opting out of optional 3rd year of contract.
- Decrease of mileage and per diem expenses based on 5-year averages.

There are no capital outlay, furniture, or additional levy requests.

Closing - I want to thank and acknowledge County Administrator Alayne Krause for her work preparing the County Board budget. We have discussed the proposed budget with the Finance Director and the budget was unanimously approved by the Executive Committee. We appreciate the Finance Committee's consideration and support.

Thank you.

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
00186 County Board										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea	226,732-	234,752-	226,345-	230,280-	230,280-	115,140-	230,280-	246,921-	16,641-	7.23
411000 Property Tax Levy	226,732-	234,752-	226,345-	230,280-	230,280-	115,140-	230,280-	246,921-	16,641-	7.23
410000 Taxes	226,732-	234,752-	226,345-	230,280-	230,280-	115,140-	230,280-	246,921-	16,641-	7.23
460000 Interest and Other R										
466000 Other Miscellaneous										
466200 Employee Reimburse										
466200 Employee Reimburse										
466000 Other Miscellaneous										
460000 Interest and Other R										
470000 Interdepartmental Re										
473000 System Operation Re										
473000 System Operation Re										
476000 Other Interdepartme										
476000 Other Interdepartme										
470000 Interdepartmental Re										
400000 Revenues	226,732-	234,752-	226,345-	230,280-	230,280-	115,140-	230,280-	246,921-	16,641-	7.23
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511105 Regular	125,340	127,732	132,867	135,340	135,340	62,151	132,500	139,265	3,925	2.90
511100 General	125,340	127,732	132,867	135,340	135,340	62,151	132,500	139,265	3,925	2.90

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
511800 Temporary Help										
511800 Temporary Help										
511000 Wages	125,340	127,732	132,867	135,340	135,340	62,151	132,500	139,265	3,925	2.90
512000 Benefits										
512100 General										
512105 Social Security	9,226	9,447	9,508	10,009	10,009	4,549	10,009	10,296	287	2.87
512110 Retirement (Emplo	1,950	1,740	1,716	1,859	1,859	845	1,859	2,047	188	10.11
512100 General	11,177	11,186	11,224	11,868	11,868	5,394	11,868	12,343	475	4.00
512000 Benefits	11,177	11,186	11,224	11,868	11,868	5,394	11,868	12,343	475	4.00
510000 Personnel Related Ex	136,517	138,918	144,091	147,208	147,208	67,545	144,368	151,608	4,400	2.99
530000 Operating Expenses										
531000 Purchased Services										
531800 Utilities										
531800 Utilities										
531000 Purchased Services										
532000 Repair & Maintenanc										
532200 Maintenance of Equ										
532200 Maintenance of Equ	100									
532000 Repair & Maintenanc	100									
533000 General Operating										
533100 Advertising and Pr										
533105 Advertising	13,213	18,813	47,250	38,700	38,700				38,700-	100.00-
533100 Advertising and Pr	13,213	18,813	47,250	38,700	38,700				38,700-	100.00-
533200 Travel and Meals										
533205 Mileage - Employe	14,600	9,394	14,600	18,250	18,250	6,610	14,720	15,400	2,850-	15.62-
533215 Meals - Employee	148	67	32	100	100	34	68	100		

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
533220 Lodging - Employee	3,237	1,476	4,481	5,494	5,494	2,084	4,100	5,027	467-	8.50-
533235 Commercial Trans.	205		30	550	550	34	34	400	150-	27.27-
533245 Seminars and Trai	2,904	3,736	3,525	3,730	3,730	600	3,060	3,730		
533200 Travel and Meals	21,094	14,673	22,667	28,124	28,124	9,362	21,982	24,657	3,467-	12.33-
533300 Dues										
533305 Membership Dues	16,387	16,387	16,387	16,407	16,407	16,387	16,387	16,387	20-	.12-
533300 Dues	16,387	16,387	16,387	16,407	16,407	16,387	16,387	16,387	20-	.12-
533500 General Supplies										
533505 General	1,548	1,979	1,344	1,600	1,600	1,370	1,600	1,600		
533500 General Supplies	1,548	1,979	1,344	1,600	1,600	1,370	1,600	1,600		
533700 Office Supplies										
533705 Office	113	26	170	200	200	240	240	200		
533725 Postage	13	1	24	25	25	3	15	25		
533700 Office Supplies	126	27	194	225	225	242	255	225		
533870 Books & Periodical										
533870 Books & Periodical	171									
533900 Other										
533900 Other	1,776									
533000 General Operating	54,316	51,878	87,842	85,056	85,056	27,361	40,224	42,869	42,187-	49.60-
534000 Fixed Charges										
534100 Rentals										
534100 Rentals	69									
534000 Fixed Charges	69									
530000 Operating Expenses	54,485	51,878	87,842	85,056	85,056	27,361	40,224	42,869	42,187-	49.60-
550000 Interdepartmental Ch										
551000 Employee Related In										

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
551100 Benefits - General										
551115 Group Life Insura	70	72	73	68	68	34	68	70	2	2.94
551125 Worker Compensati	102	106	109	100	100	49	100	99	1-	1.00-
551100 Benefits - General	2,584	177	182	168	168	83	168	169	1	.60
551000 Employee Related In	2,584	177	182	168	168	83	168	169	1	.60
551900 Insurance Charges										
551905 General Liability	412	413	415	396	396	198	396	410	14	3.54
551920 Property Insurance	1,401	1,733	1,787	1,744	1,744	872	1,744	1,777	33	1.89
551930 Deductible Escrow	53	52	55	61	61	31	61	73	12	19.67
551900 Insurance Charges	1,865	2,198	2,257	2,201	2,201	1,101	2,201	2,260	59	2.68
552000 Repairs & Maint Cha										
552100 Repairs & Maint Ch										
552100 Repairs & Maint Ch										
552000 Repairs & Maint Cha										
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	379	375	376	334	334	167	334	362	28	8.38
553115 Telephone - Long	2	1	1	1	1		1	1		
553135 Printing & Duplic	676		1,290	1,000	1,000	648	750	750	250-	25.00-
553150 Data Processing S	29,376	30,564	30,549	33,012	33,012	16,506	33,012	48,902	15,890	48.13
553100 System Operation C	30,436	30,940	32,215	34,347	34,347	17,322	34,097	50,015	15,668	45.62
553000 System Operation Ch	30,436	30,940	32,215	34,347	34,347	17,322	34,097	50,015	15,668	45.62
556000 Other Interdepartme										
556100 Other Interdepartm										
556100 Other Interdepartm										
556000 Other Interdepartme										
550000 Interdepartmental Ch	34,886	33,315	34,655	36,716 ⁶⁵	36,716	18,505	36,466	52,444	15,728	42.84

County Department Level 7 w/o CP

For 2024

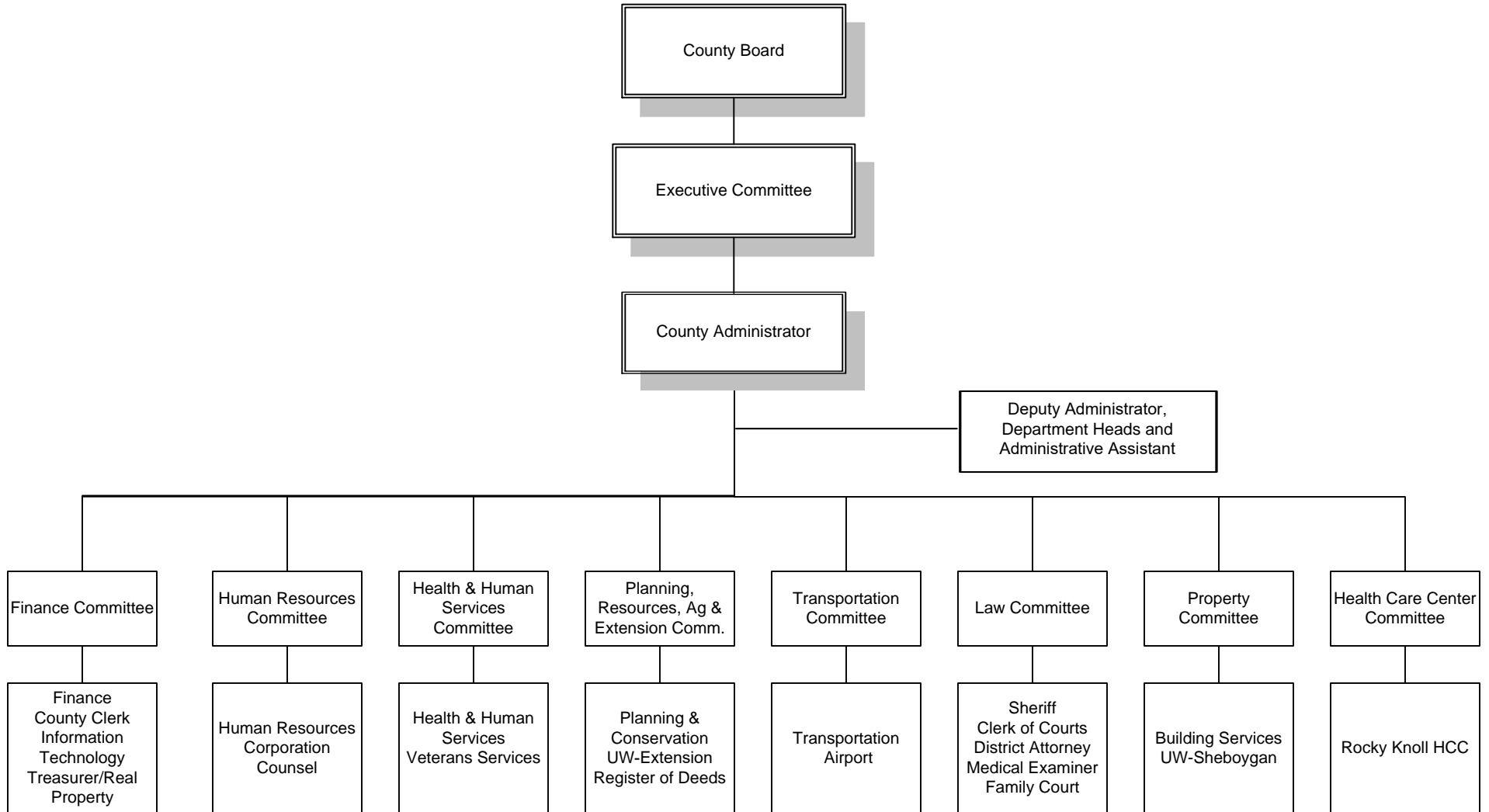
Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
560000 Capital Outlay										
566000 Office Furniture &										
566000 Office Furniture &										
560000 Capital Outlay										
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	225,888	224,112	266,588	268,980	268,980	113,411	221,058	246,921	22,059-	8.20-
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
631900 LFRF - General Fund	12,600-	15,750-	47,250-	38,700-	38,700-				38,700	100.00-
630000 Opt'g Transfers from	14,300-	15,750-	47,250-	38,700-	38,700-				38,700	100.00-
600000 Other Financing Sourc	14,300-	15,750-	47,250-	38,700-	38,700-				38,700	100.00-
700000 Other Financing Uses										
720000 Transfer to Other Fu										
726000 Oper'tg Transf to I										
726000 Oper'tg Transf to I										
720000 Transfer to Other Fu										
700000 Other Financing Uses										

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
Subtotal	15,144-	26,390-	7,007-			1,729-	9,222-			
800000 Net Position										
820000 Fund Balance										
820000 Fund Balance										
800000 Net Position										
00186 County Board	15,144-	26,390-	7,007-			1,729-	9,222-			
Current Change in Fund Balance	15,144-	26,390-	7,007-			1,729-	9,222-			

Sheboygan County Table of Organization



Special Notes

- Chapter 2 Rules of Order – Committee Structure
- The Executive Committee membership includes County Board Chairman, County Board Vice-Chairman and three members elected by the County Board.
- Every County Board Supervisor is assigned a minimum of one committee.
- The County Board Chair makes all Committee assignments with the support of the Executive Committee and subject to confirmation of the County Board.

Liaison Committee Budget Sign Off

2024


Department Human Resources
Liaison Committee Human Resources Committee
Committee Chair Edward Procek

Targets Set by Finance Committee		
Levy	\$	-660,015
Transfer Out	\$	0
Transfer In	\$	-78,609
Equity	\$	0

Department Budget Requested		
Total Revenue	\$	-788,335 Note: amount should be negative
Total Expense	\$	866,944 Note: amount should be positive
Transfer In	\$	-78,609
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 8/14/23
Date



Department Head 8/14/2023
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

Alayne Krause, Interim Director
Human Resources Department

To: Finance Committee

From: Alayne Krause, Interim HR Director

Date: September 20, 2023

Re: Proposed 2024 Budget for Human Resources

Enclosed is the 2024 Human Resources Department budget request. The levy allocation is \$660,015 and the budget meets the target.

Department Goals

- Continued focus on Recruitment and retention
- Training for new employees in HR department
- Review employees' wages with regard to market competitiveness and compression issues
- Successful implementation of Tyler Munis in cooperation with Finance Department
- Assess and revise HR Processes and Procedures

Key Performance Measurements

- Recruitment and Onboarding
- Wellness Participation
- Customer Satisfaction

Highlights

- Decreases in several accounts to more closely reflect 5-year averages
- One computer replacement request
- No capital outlay or additional levy requests

Staffing

- The Sheboygan County Board approved the use of American Rescue Plan Act (ARPA) funding for a Human Resources Generalist position to recruit difficult to fill positions.
- The Human Resources Manager position is currently vacant.

The budget was unanimously approved by the Human Resources Committee. Thank you for your consideration and support.

**Performance Measurements
Human Resources Department
Outcomes Based - Measuring/Assessing Programs**

Measurement 1
Description of measurement Applications per hire
What is being gauged, measured? Effectiveness of recruiting efforts
How is it being monitored/measured? Tracked through NeoGov
Outcomes? In 2022, 154 positions were posted with 2431 applications received. This is an increase of 12 positions and decrease of 229 applicants over last year. YTD 2023, 93 positions posted with 1365 applicants.
How is it enhancing our operations/success It remains status quo and follows state and national hiring trends.
Decisions made from the information Target recruiting tools and resources to most productive sources.

Measurement 2
Description of measurement Wellness initiatives for Sheboygan County employees
What is being gauged? Frequency and participation in wellness initiatives
How is it being monitored/measured? Internal metrics, Marquee Dashboard and employee feedback
Outcomes? Participation in quarterly challenges remains low, however with the reorganization of the Wellness Committee we are optimistic that participation will increase.
How is it enhancing our operations/success Employee wellness drives and health insurance costs
Decisions made from the information Information provided from vendors regarding offerings are taylored to be more impactful.

Measurement 3
Description of measurement Employee satisfaction
What is being gauged, measured? Employee satisfaction with Human Resources services and response time
How is it being monitored/measured? Employee satisfaction survey
Outcomes? Due to the reorganization of the Human Resources Department, this measurement was placed on hold and will be revisited and redesigned upon full staffing.
How is it enhancing our operations/success This will provide responsive customer service to our employees
Decisions made from the information Training opportunities are identified to ensure timely, consistent and accurate information is provided to all employees.

Measurement 4
Description of measurement
What is being gauged, measured?
How is it being monitored/measured?
Outcomes?
How is it enhancing our operations/success
Decisions made from the information

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
00199 Human Resources Departm										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea	607,322-	606,807-	622,601-	637,885-	637,885-	318,942-	637,885-	660,015-	22,130-	3.47
411000 Property Tax Levy	607,322-	606,807-	622,601-	637,885-	637,885-	318,942-	637,885-	660,015-	22,130-	3.47
410000 Taxes	607,322-	606,807-	622,601-	637,885-	637,885-	318,942-	637,885-	660,015-	22,130-	3.47
450000 Public Charges for S										
451000 General Government										
451400 Other General Gove										
451400 Other General Gove										
451000 General Government										
452000 Public Safety										
452100 Law Enforcement										
452100 Law Enforcement										
452000 Public Safety										
450000 Public Charges for S										
460000 Interest and Other R										
463000 Property Sales										
463000 Property Sales										
466000 Other Miscellaneous										
466125 Miscellaneous Reim	346-	7-	1,265-			5-	5-			
466200 Employee Reimburse										
466200 Employee Reimburse										
466000 Other Miscellaneous	346-	7-	1,265-			5-	5-			
460000 Interest and Other R	346-	7-	1,265-	73		5-	5-			

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
470000 Interdepartmental Re										
473000 System Operation Re										
473000 System Operation Re										
476000 Other Interdepartme										
476110 Employee Wages & R	81,265-	114,789-	63,238-	71,420-	71,420-	35,710-	71,420-	128,320-	56,900-	79.67
476000 Other Interdepartme	81,265-	114,789-	63,238-	71,420-	71,420-	35,710-	71,420-	128,320-	56,900-	79.67
470000 Interdepartmental Re	81,265-	114,789-	63,238-	71,420-	71,420-	35,710-	71,420-	128,320-	56,900-	79.67
400000 Revenues	688,933-	721,603-	687,104-	709,305-	709,305-	354,657-	709,310-	788,335-	79,030-	11.14
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511105 Regular	371,332	363,267	377,648	438,187	438,187	139,608	335,059	475,561	37,374	8.53
511110 Overtime	351	200	243							
511100 General	371,683	363,467	377,892	438,187	438,187	139,608	335,059	475,561	37,374	8.53
511200 Social Worker										
511200 Social Worker										
511800 Temporary Help										
511800 Temporary Help										
511000 Wages	371,683	363,467	377,892	438,187	438,187	139,608	335,059	475,561	37,374	8.53
512000 Benefits										
512100 General										
512105 Social Security	26,914	26,313	27,677	32,427	32,427	10,001	24,000	35,191	2,764	8.52
512110 Retirement (Emplo	22,758	24,408	19,910	29,797	29,797	7,510	18,024	32,814	3,017	10.13
512100 General	49,672	50,721	47,587	62,224	62,224	17,510	42,024	68,005	5,781	9.29
512800 Temporary Help										

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
512800 Temporary Help										
512000 Benefits	49,672	50,721	47,587	62,224	62,224	17,510	42,024	68,005	5,781	9.29
510000 Personnel Related Ex	421,355	414,188	425,478	500,411	500,411	157,119	377,083	543,566	43,155	8.62
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531105 Consulting	1,087			7,500	7,500			7,500		
531100 Professional Servi	1,087			7,500	7,500			7,500		
531800 Utilities										
531840 Telephone - Cellu	1,086	1,022	815	1,500	1,500		300	1,500		
531800 Utilities	1,086	1,022	815	1,500	1,500		300	1,500		
531900 Contracted Service										
531905 Contracted Service	54,131	48,585	52,528	80,000	95,000	24,126	49,126	76,000	4,000-	5.00-
531900 Contracted Service	54,131	48,585	52,528	80,000	95,000	24,126	49,126	76,000	4,000-	5.00-
531000 Purchased Services	56,304	49,607	53,344	89,000	104,000	24,126	49,426	85,000	4,000-	4.49-
532000 Repair & Maintenanc										
532100 Maintenance Servic										
532100 Maintenance Servic										
532200 Maintenance of Equ										
532225 Office Equipment	4,456	3,037	3,144	5,000	5,000	1,840	3,680	4,000	1,000-	20.00-
532200 Maintenance of Equ	4,456	3,037	3,144	5,000	5,000	1,840	3,680	4,000	1,000-	20.00-
532000 Repair & Maintenanc	4,456	3,037	3,144	5,000	5,000	1,840	3,680	4,000	1,000-	20.00-
533000 General Operating										
533100 Advertising and Pr										
533105 Advertising	11,365	15,430	34,137	27,000	27,000	7,800	18,720	25,000	2,000-	7.41-
533107 Advertising-Publi										

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
533100 Advertising and Pr	11,372	15,430	34,137	27,000	27,000	7,954	18,720	25,000	2,000-	7.41-
533200 Travel and Meals										
533205 Mileage - Employe	261	138		750	750	51	151	300	450-	60.00-
533215 Meals - Employee	37			300	300		30	100	200-	66.67-
533220 Lodging - Employee	315			1,500	1,500		400	1,110	390-	26.00-
533235 Commercial Trans.						2,999				
533245 Seminars and Trai	2,375	755	3,564	5,000	5,000	11	480	5,590	590	11.80
533200 Travel and Meals	2,987	894	3,564	7,550	7,550	3,060	1,061	7,100	450-	5.96-
533300 Dues										
533305 Membership Dues	468	429	254	900	900	25	425	878	22-	2.44-
533300 Dues	468	429	254	900	900	25	425	878	22-	2.44-
533450 Fees & Permits										
533465 Exam Fees - Physi	6,602	5,712	15,441	9,500	9,500	3,148	7,555	9,500		
533450 Fees & Permits	6,602	5,712	15,441	9,500	9,500	3,148	7,555	9,500		
533500 General Supplies										
533505 General	47	34	188			767				
533500 General Supplies	47	34	188			767				
533700 Office Supplies										
533705 Office	4,282	3,434	8,083	8,500	8,500	1,425	4,420	8,050	450-	5.29-
533720 Shipping	9		35							
533725 Postage	372	122	596	500	500	33	200	400	100-	20.00-
533700 Office Supplies	4,663	3,556	8,713	9,000	9,000	1,458	4,620	8,450	550-	6.11-
533870 Books & Periodical										
533875 Subscriptions				20	20				20-	100.00-
533870 Books & Periodical				20	20				20-	100.00-
533900 Other										
533908 Miscellaneous Exp	1,276		380							
533928 Computer Sys \$500	2,891	4,149	6,217	1,585	1,585		1,585	1,044	541-	34.13-
533951 Employee Recognit	6,961	7,937	5,662	15,050 ⁷⁶	15,050	1,636	8,180	15,050		

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
533900 Other	11,128	12,087	12,259	16,635	16,635	1,636	9,765	16,094	541-	3.25-
533000 General Operating	37,267	38,141	74,556	70,605	70,605	18,048	42,146	67,022	3,583-	5.07-
534000 Fixed Charges										
534200 Insurance										
534200 Insurance										
534000 Fixed Charges										
530000 Operating Expenses	98,028	90,785	131,043	164,605	179,605	44,015	95,252	156,022	8,583-	5.21-
550000 Interdepartmental Ch										
551000 Employee Related In										
551100 Benefits - General										
551105 Health Insurance	68,263	75,100	68,598	111,446	111,446	29,140	69,936	130,296	18,850	16.91
551110 Dental Insurance	2,232	2,089	1,818	2,816	2,816	734	1,762	3,118	302	10.72
551115 Group Life Insura	209	201	220	243	243	73	175	267	24	9.88
551125 Worker Compensati	297	284	309	348	348	354	354	328	20-	5.75-
551100 Benefits - General	72,823	77,674	70,945	114,853	114,853	30,301	72,227	134,009	19,156	16.68
551000 Employee Related In	72,823	77,674	70,945	114,853	114,853	30,301	72,227	134,009	19,156	16.68
551900 Insurance Charges										
551905 General Liability	1,234	1,363	1,275	1,292	1,292	646	1,292	1,339	47	3.64
551920 Property Insurance	337	421	467	457	457	229	457	466	9	1.97
551930 Deductible Escrow	158	171	170	201	201	101	201	241	40	19.90
551900 Insurance Charges	1,730	1,955	1,912	1,950	1,950	975	1,950	2,046	96	4.92
552000 Repairs & Maintenan										
552100 Repairs & Maintena										
552100 Repairs & Maintena										
552000 Repairs & Maintenan										
553000 System Operation Ch										

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
553100 System Operation C										
553105 Telephone	1,021	1,156	1,151	1,027	1,027	514	1,027	1,113	86	8.37
553115 Telephone - Long	17	9	10	9	9	3	9	10	1	11.11
553135 Printing & Duplic	753	587	250	1,500	1,500	436	936	1,000	500-	33.33-
553150 Data Processing S	31,717	27,725	28,125	24,203	24,203	12,102	24,203	29,170	4,967	20.52
553100 System Operation C	33,510	29,477	29,535	26,739	26,739	13,054	26,175	31,293	4,554	17.03
553000 System Operation Ch	33,510	29,477	29,535	26,739	26,739	13,054	26,175	31,293	4,554	17.03
556000 Other Interdepartme										
556100 Other Interdepartm										
556110 Bonding	8	8	8	8	8	4	8	8		
556100 Other Interdepartm	8	8	8	8	8	4	8	8		
556000 Other Interdepartme	8	8	8	8	8	4	8	8		
550000 Interdepartmental Ch	108,071	109,114	102,401	143,550	143,550	44,334	100,360	167,356	23,806	16.58
560000 Capital Outlay										
563000 Building										
563000 Building										
564000 Building Improvemen										
564000 Building Improvemen										
564500 Other Improvements										
564500 Other Improvements										
565000 Machinery & Equipme										
565000 Machinery & Equipme										
566000 Office Furniture &										
566000 Office Furniture &										
566100 Communications Equi										
566100 Communications Equi										

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
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	627,454	614,087	658,922	808,566	823,566	245,468	572,695	866,944	58,378	7.22
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
631000 General Fund	266-	1,329-								
631900 LFRF - General Fund	3,035-		15,177-	99,261-	99,261-	26,189-	62,853-	78,609-	20,652	20.81-
630000 Opt'g Transfers from	3,301-	1,329-	15,177-	99,261-	99,261-	26,189-	62,853-	78,609-	20,652	20.81-
600000 Other Financing Sourc	3,301-	1,329-	15,177-	99,261-	99,261-	26,189-	62,853-	78,609-	20,652	20.81-
700000 Other Financing Uses										
720000 Transfer to Other Fu										
722000 Special Revenue Fun										
722000 Special Revenue Fun										
725000 Enterprise Fund										
725000 Enterprise Fund										
726000 Internal Services F										
726000 Internal Services F										
Subtotal	64,780-	108,846-	43,359-	79	15,000	135,378-	199,468-			

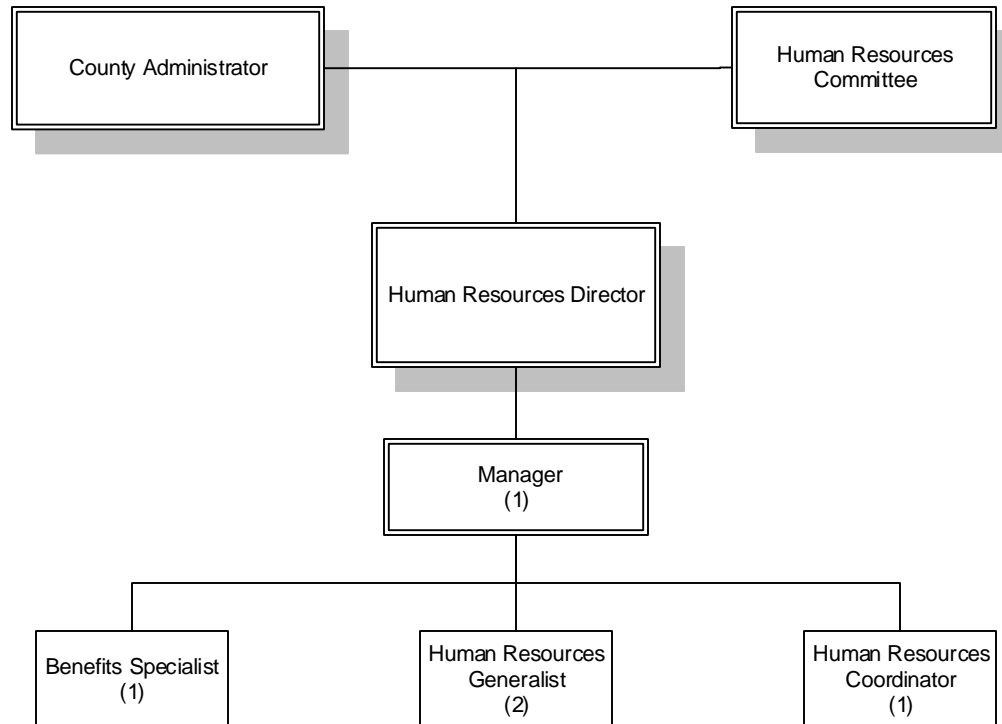
Proposed Budget - Variance Report

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
820125 Use of FB for Subse					15,000-		15,000-			
720000 Transfer to Other Fu					15,000-		15,000-			
700000 Other Financing Uses					15,000-		15,000-			
00199 Human Resources Departm	64,780-	108,846-	43,359-			135,378-	214,468-			
Current Change in Fund Balance	64,780-	108,846-	43,359-			135,378-	214,468-			

Sheboygan County Human Resources Table of Organization



EQUIPMENT REQUEST FOR 2024-- COMPUTER AND SOFTWARE ONLY

Listed in Order of Priority

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

Department: Human Resources

<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>
533928	HP ProDesk SFF w/ 3-yr. warranty	\$ 1,043.37	\$ -	R	5-year rotatiion	Coleen SchleinZ	2019087
		\$ -	\$ -				
Grand Total Amounts		\$ 1,043.37	\$ -				

RETURN TO CHRIS LEWINSKI, INFORMATION TECHNOLOGY DIRECTOR

NOTE:

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

Christopher S. Lewinski

IT Department Approval

Alayne Krause

Requesting Department Head Signature

2024 Travel and Training Requests

Department: Human Resources

Date	Request	Location (if known)	Number of Employees Attending	Employee Mileage 533205**	Employee Meals 533215	Employee Lodging 533220	Commercial Transport 533235	Seminars and Training 533245	Total Cost per request	Requirement for Accreditation or Certification?	Out of County Yes/No
February	WI Public Employer Labor Relations Association	Madison	2	50.00	30.00	200.00		250.00	530.00	Yes	Yes
Unknown	WI Association of County Personnel Directors	Unknown	1	50.00	15.00	150.00		140.00	355.00	Yes	Yes
March	Society for Human Relations Management - Policy Conf.	Madison	2	50.00	30.00	280.00		200.00	560.00	Yes	Yes
October	Society for Human Relations Management - Annual Conf.	WI Dells	2	50.00	25.00	480.00		1,000.00	1,555.00	Yes	Yes
Unknown	Miscellaneous Training	Unknown	6	100.00				4,000.00	4,100.00	Yes/No	Yes/No
									-		
			Object Account Total	300.00	100.00	1,110.00	-	5,590.00	7,100.00		

Grand Total 7,100.00

****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

Liaison Committee Budget Sign Off

2024


Department Employee Benefits
Liaison Committee Human Resources Committee
Committee Chair Edward Procek

<u>Targets Set by Finance Committee</u>		
Levy	\$	0
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	139,000

<u>Department Budget Requested</u>			
Total Revenue	\$	-18,635,696	Note: amount should be negative
Total Expense	\$	18,774,696	Note: amount should be positive
Transfer In	\$	0	
Transfer Out	\$	0	
Equity	\$	-139,000	
Variance	\$	0	

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

Signatures:



Committee Chair

9/11/23

Date

Alayne Krause

Department Head

9/11/2023

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

Alayne Krause
Human Resources Department

TO: Finance Committee
FROM: Alayne Krause, Sheboygan County Administrator
DATE: September 20, 2023
RE: Proposed 2024 Budget for Employee Benefits

I am pleased to submit the 2024 budget request for Employee Benefits for your review.

Department Goals:

In collaboration with Group Health Trust (GHT) and USI Services, we will continue to focus on the following:

- Continue to monitor benefit plan design for efficiencies and effectiveness
- Enhance employee communication and education
- Build upon the InHealth Clinic partnerships
- Revitalize wellness and safety initiatives

Key Performance Measurements:

- Participation and cost of insurances
- InHealth Clinic utilization
- Wellness programming participation

Highlights:

- There are no proposed changes to the benefit offerings in 2024 compared to 2023.
- The 2024 Employee Benefits Budget is an interdepartmental budget. Employee benefit premiums that are approved within the departmental budgets cross over into the employee benefits budget as revenue. Administrative costs are also added to the underlying coverage for a complete picture for each type of benefit.
 - Account 401: Dental
 - Account 402: Group Life
 - Account 403: Health
 - Account 405: Unemployment Compensation
 - Account 406: Workers Compensation
- Sheboygan County contracts with the Group Health Trust (GHT) for a fully insured health insurance program. GHT will continue to have oversight responsibility of the administration and claims of the health insurance plan, as well as the InHealth Clinic. As the 2023 budgeted costs were 1.5% below the actual cost increase imposed by GHT, utilization of fund balance was approved to cover the additional cost of the plan in 2023. The proposed 2024 budget brings the premiums charged by GHT back into balance with the County/Employee contributions to eliminate the reliance on fund balance. In addition to the change in premiums, health insurance expenses are expected to be higher in 2024 compared to 2023 due to changes in benefit elections.

The budget was unanimously approved by the Human Resources Committee. Thank you for your consideration and support of the 2024 Employee Benefits Budget.

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
00400 Employee Benefits Insur										
400000 Revenues										
450000 Public Charges for S										
454000 Health Care Service										
454400 Other Health Care										
454425 Service	454,685-	448,534-	429,315-	481,387-	481,387-	206,715-	413,430-	489,974-	8,587-	1.78
454400 Other Health Care	454,685-	448,534-	429,315-	481,387-	481,387-	206,715-	413,430-	489,974-	8,587-	1.78
454000 Health Care Service	454,685-	448,534-	429,315-	481,387-	481,387-	206,715-	413,430-	489,974-	8,587-	1.78
450000 Public Charges for S	454,685-	448,534-	429,315-	481,387-	481,387-	206,715-	413,430-	489,974-	8,587-	1.78
460000 Interest and Other R										
466000 Other Misc. Revenue										
466105 Insurance Reimburs	72-		360-							
466125 Miscellaneous Reim	51,019-	43,930-	47,365-	53,052-	53,052-	23,319-	46,638-	54,633-	1,581-	2.98
466000 Other Misc. Revenue	51,091-	43,930-	47,725-	53,052-	53,052-	23,319-	46,638-	54,633-	1,581-	2.98
460000 Interest and Other R	51,091-	43,930-	47,725-	53,052-	53,052-	23,319-	46,638-	54,633-	1,581-	2.98
470000 Interdepartmental Re										
471000 Insurance & Empl Re										
471150 Dental Insurance	303,354-	297,331-	293,624-	320,925-	320,925-	125,925-	251,850-	326,649-	5,724-	1.78
471000 Insurance & Empl Re	303,354-	297,331-	293,624-	320,925-	320,925-	125,925-	251,850-	326,649-	5,724-	1.78
470000 Interdepartmental Re	303,354-	297,331-	293,624-	320,925-	320,925-	125,925-	251,850-	326,649-	5,724-	1.78
400000 Revenues	809,130-	789,795-	770,664-	855,364-	855,364-	355,959-	711,918-	871,256-	15,892-	1.86
500000 Expense/Expenditure										
510000 Personnel Related Ex										
512000 Benefits										
512100 General										
512125 Dental Insurance	684,017	691,534	680,337	819,364	819,364	368,752	737,504	832,140	12,776	1.56
512100 General	684,017	691,534	680,337	819,364	819,364	368,752	737,504	832,140	12,776	1.56

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
512000 Benefits	684,017	691,534	680,337	819,364	819,364	368,752	737,504	832,140	12,776	1.56
510000 Personnel Related Ex	684,017	691,534	680,337	819,364	819,364	368,752	737,504	832,140	12,776	1.56
530000 Operating Expenses										
531000 Purchased Services										
531400 Other Outside Serv										
531465 Insurance Adminis	34,336	33,900	31,565	36,000	36,000	16,777	33,554	39,116	3,116	8.66
531400 Other Outside Serv	34,336	33,900	31,565	36,000	36,000	16,777	33,554	39,116	3,116	8.66
531000 Purchased Services	34,336	33,900	31,565	36,000	36,000	16,777	33,554	39,116	3,116	8.66
530000 Operating Expenses	34,336	33,900	31,565	36,000	36,000	16,777	33,554	39,116	3,116	8.66
550000 Interdepartmental Ch										
550000 Interdepartmental Ch										
500000 Expense/Expenditure	718,353	725,434	711,902	855,364	855,364	385,529	771,058	871,256	15,892	1.86
Subtotal	90,777-	64,361-	58,762-			29,570	59,140			
800000 Net Position										
810000 Net Position										
810000 Net Position										
800000 Net Position										
00400 Employee Benefits Insur	90,777-	64,361-	58,762-			29,570	59,140			
Current Change in Fund Balance	90,777-	64,361-	58,762-			29,570	59,140			

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
00400 Employee Benefits Insur										
400000 Revenues										
450000 Public Charges for S										
454000 Health Care Service										
454400 Other Health Care										
454425 Service	215,028-	224,622-	214,380-	237,473-	237,473-	102,253-	204,506-	184,717-	52,756	22.22-
454400 Other Health Care	215,028-	224,622-	214,380-	237,473-	237,473-	102,253-	204,506-	184,717-	52,756	22.22-
454000 Health Care Service	215,028-	224,622-	214,380-	237,473-	237,473-	102,253-	204,506-	184,717-	52,756	22.22-
450000 Public Charges for S	215,028-	224,622-	214,380-	237,473-	237,473-	102,253-	204,506-	184,717-	52,756	22.22-
460000 Interest and Other R										
466000 Other Miscellaneous										
466125 Miscellaneous Reim	628-		3,139-							
466000 Other Miscellaneous	628-		3,139-							
460000 Interest and Other R	628-		3,139-							
470000 Interdepartmental Re										
471000 Insurance & Employe										
471200 Group Life Insuran	25,261-	25,477-	27,464-	28,254-	28,254-	12,557-	25,114-	29,672-	1,418-	5.02
471000 Insurance & Employe	25,261-	25,477-	27,464-	28,254-	28,254-	12,557-	25,114-	29,672-	1,418-	5.02
476000 Other Interdepartme										
476000 Other Interdepartme										
470000 Interdepartmental Re	25,261-	25,477-	27,464-	28,254-	28,254-	12,557-	25,114-	29,672-	1,418-	5.02
400000 Revenues	240,916-	250,099-	244,983-	265,727-	265,727-	114,809-	229,620-	214,389-	51,338	19.32-
500000 Expense/Expenditure										
510000 Personnel Related Ex										
512000 Benefits										
512100 General										
512130 Life Insurance	227,853	237,509	227,561	265,727 ⁸⁸	265,727	106,133	212,266	214,389	51,338-	19.32-

Proposed Budget - Variance Report

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
512100 General	227,853	237,509	227,561	265,727	265,727	106,133	212,266	214,389	51,338-	19.32-
512000 Benefits	227,853	237,509	227,561	265,727	265,727	106,133	212,266	214,389	51,338-	19.32-
510000 Personnel Related Ex	227,853	237,509	227,561	265,727	265,727	106,133	212,266	214,389	51,338-	19.32-
550000 Interdepartmental Ch										
550000 Interdepartmental Ch										
500000 Expense/Expenditure	227,853	237,509	227,561	265,727	265,727	106,133	212,266	214,389	51,338-	19.32-
Subtotal	13,063-	12,590-	17,421-			8,676-	17,354-			
800000 Net Position										
810000 Net Position										
810000 Net Position										
800000 Net Position										
00400 Employee Benefits Insur	13,063-	12,590-	17,421-			8,676-	17,354-			
Current Change in Fund Balance	13,063-	12,590-	17,421-			8,676-	17,354-			

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
00400 Employee Benefits Insur										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411000 Property Tax Levy										
410000 Taxes										
450000 Public Charges for S										
454000 Health Care Service										
454400 Other Health Care										
454425 Service	2,016,273-	2,180,050-	2,152,758-	2,371,391-	2,371,391-	1,081,436-	2,162,872-	2,528,806-	157,415-	6.64
454400 Other Health Care	2,016,273-	2,180,050-	2,152,758-	2,371,391-	2,371,391-	1,081,436-	2,162,872-	2,528,806-	157,415-	6.64
454000 Health Care Service	2,016,273-	2,180,050-	2,152,758-	2,371,391-	2,371,391-	1,081,436-	2,162,872-	2,528,806-	157,415-	6.64
450000 Public Charges for S	2,016,273-	2,180,050-	2,152,758-	2,371,391-	2,371,391-	1,081,436-	2,162,872-	2,528,806-	157,415-	6.64
460000 Interest and Other R										
462000 Rent Revenue										
462100 Rent Revenue	68,347-	74,604-	69,180-	69,180-	69,180-	34,590-	69,180-	76,797-	7,617-	11.01
462000 Rent Revenue	68,347-	74,604-	69,180-	69,180-	69,180-	34,590-	69,180-	76,797-	7,617-	11.01
466000 Other Misc. Revenue										
466105 Insurance Reimburs	628-		3,081-							
466125 Miscellaneous Reim	57,650-	4,004-	9,232-	10,000-	10,000-	4,100-	8,200-	8,000-	2,000	20.00-
466200 Employee Reimburse										
466203 Employee Fitness	45,154-	28,782-	36,020-	50,000-	50,000-	15,974-	31,948-	38,000-	12,000	24.00-
466200 Employee Reimburse	45,418-	28,782-	36,020-	50,000-	50,000-	15,974-	31,948-	38,000-	12,000	24.00-
466000 Other Misc. Revenue	103,696-	32,787-	48,333-	60,000-	60,000-	20,074-	40,148-	46,000-	14,000	23.33-
460000 Interest and Other R	172,044-	107,391-	117,513-	129,180-	129,180-	54,664-	109,328-	122,797-	6,383	4.94-
470000 Interdepartmental Re										
471000 Insurance & Employe										

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
471100 Health Insurance	10,805,698-	11,631,455-	12,034,822-	13,437,887-	13,437,887-	5,377,992-	11,652,316-	14,329,900-	892,013-	6.64
471000 Insurance & Employe	10,805,698-	11,631,455-	12,034,822-	13,437,887-	13,437,887-	5,377,992-	11,652,316-	14,329,900-	892,013-	6.64
470000 Interdepartmental Re	10,805,698-	11,631,455-	12,034,822-	13,437,887-	13,437,887-	5,377,992-	11,652,316-	14,329,900-	892,013-	6.64
400000 Revenues	12,994,015-	13,918,896-	14,305,093-	15,938,458-	15,938,458-	6,514,092-	13,924,516-	16,981,503-	1,043,045-	6.54
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511100 General										
511000 Wages										
512000 Benefits										
512100 General										
512120 Health Insurance	13,501,890	14,074,908	13,796,779	15,863,810	15,863,810	7,003,282	14,006,564	16,641,351	777,541	4.90
512165 Fitness Membershi	71,642	43,063	59,489	90,000	90,000	23,240	46,480	80,000	10,000-	11.11-
512167 Health Plan Incen	14,015	18,875	14,300	25,000	25,000	14,577	15,000	16,000	9,000-	36.00-
512100 General	13,587,907	14,136,845	13,870,568	15,978,810	15,978,810	7,041,099	14,068,044	16,737,351	758,541	4.75
512000 Benefits	13,587,907	14,136,845	13,870,568	15,978,810	15,978,810	7,041,099	14,068,044	16,737,351	758,541	4.75
510000 Personnel Related Ex	13,587,907	14,136,845	13,870,568	15,978,810	15,978,810	7,041,099	14,068,044	16,737,351	758,541	4.75
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531105 Consulting	33,809	36,000	29,964	36,000	36,000	24,720	37,080	38,192	2,192	6.09
531100 Professional Servi	33,809	36,000	29,964	36,000	36,000	24,720	37,080	38,192	2,192	6.09
531300 Ancillary Services										
531300 Ancillary Services										
531400 Other Outside Serv										

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
531400 Other Outside Serv										
531000 Purchased Services	33,809	36,000	29,964	36,000	36,000	24,720	37,080	38,192	2,192	6.09
533000 General Operating										
533450 Fees & Permits										
533475 Assessment Fees	2,057	2,267	2,190	2,500	2,500	2,149	2,150	2,500		
533450 Fees & Permits	2,057	2,267	2,190	2,500	2,500	2,149	2,150	2,500		
533500 General Supplies										
533500 General Supplies										
533700 Office Supplies										
533700 Office Supplies										
533900 Other										
533950 Special Event	2,819	1,903	1,175	2,000	2,000		1,500	2,000		
533900 Other	2,819	1,903	1,175	2,000	2,000		1,500	2,000		
533000 General Operating	4,876	4,170	3,365	4,500	4,500	2,149	3,650	4,500		
534000 Fixed Charges										
534100 Rentals										
534105 Rental of Buildin	67,725	69,180	63,415	69,180	69,180	34,590	69,180	73,140	3,960	5.72
534100 Rentals	67,725	69,180	63,415	69,180	69,180	34,590	69,180	73,140	3,960	5.72
534000 Fixed Charges	67,725	69,180	63,415	69,180	69,180	34,590	69,180	73,140	3,960	5.72
530000 Operating Expenses	106,410	109,350	96,744	109,680	109,680	61,459	109,910	115,832	6,152	5.61
550000 Interdepartmental Ch										
553000 System Operation Ch										
553100 System Operation C										
553100 System Operation C										
553000 System Operation Ch										

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
556000 Other Interdepartme										
556100 Other Interdepartm										
556108 Employee Wages &	78,769	114,789	63,238	71,420	71,420	35,710	71,420	128,320	56,900	79.67
556100 Other Interdepartm	78,769	114,789	63,238	71,420	71,420	35,710	71,420	128,320	56,900	79.67
556000 Other Interdepartme	78,769	114,789	63,238	71,420	71,420	35,710	71,420	128,320	56,900	79.67
550000 Interdepartmental Ch	78,769	114,789	63,238	71,420	71,420	35,710	71,420	128,320	56,900	79.67
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										
500000 Expense/Expenditure	13,773,086	14,360,984	14,030,550	16,159,910	16,159,910	7,138,268	14,249,374	16,981,503	821,593	5.08
700000 Other Financing Uses										
720000 Transfer to Other Fu										
722000 Special Revenue Fun										
722000 Special Revenue Fun										
725000 Enterprise Fund										
725000 Enterprise Fund										
726000 Internal Services F										
726000 Internal Services F										
720000 Transfer to Other Fu										
700000 Other Financing Uses										
Subtotal	779,071	442,088	274,543-	221,452	221,452	624,176	324,858		221,452-	100.00-
800000 Net Position										
810000 Net Position										
810100 Use of Net Position				221,452 ⁹³	221,452-				221,452	100.00-

Proposed Budget - Variance Report

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
810000 Net Position				221,452-	221,452-				221,452	100.00-
800000 Net Position				221,452-	221,452-				221,452	100.00-
00400 Employee Benefits Insur	779,071	442,088	274,543-			624,176	324,858			
Current Change in Fund Balance	779,071	442,088	274,543-			624,176	324,858			100.00-

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
00400 Employee Benefits Insur										
400000 Revenues										
460000 Interest and Other R										
460000 Interest and Other R										
470000 Interdepartmental Re										
471000 Insurance & Employe										
471350 Unemployment Insur	12,161-									
471350 Unemployment Insur	12,161-									
471000 Insurance & Employe	12,161-									
470000 Interdepartmental Re	12,161-									
400000 Revenues	12,161-									
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511100 General										
511000 Wages										
512000 Benefits										
512100 General										
512145 Unemployment Comp	32,344	49,596		75,000	75,000			75,000		
512100 General	32,344	49,596		75,000	75,000			75,000		
512000 Benefits	32,344	49,596		75,000	75,000			75,000		
510000 Personnel Related Ex	32,344	49,596		75,000	75,000			75,000		
550000 Interdepartmental Ch										
550000 Interdepartmental Ch										
500000 Expense/Expenditure	32,344	49,596		75,000 ⁹⁵	75,000			75,000		

Proposed Budget - Variance Report

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
Subtotal	20,183	49,596		75,000	75,000			75,000		
800000 Net Position										
810000 Net Position										
810100 Use of Net Position				75,000-	75,000-			75,000-		
810000 Net Position				75,000-	75,000-			75,000-		
820000 Fund Balance										
800000 Net Position				75,000-	75,000-			75,000-		
00400 Employee Benefits Insur	20,183	49,596								
Current Change in Fund Balance	20,183	49,596								

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
00400 Employee Benefits Insur										
400000 Revenues										
460000 Interest and Other R										
466000 Other Miscellaneous										
466000 Other Miscellaneous	293-									
460000 Interest and Other R	293-									
470000 Interdepartmental Re										
471000 Insurance & Employe										
471300 Workers Compensati	548,758-	543,821-	587,361-	600,901-	600,901-	264,264-	528,528-	568,548-	32,353	5.38-
471000 Insurance & Employe	548,758-	543,821-	587,361-	600,901-	600,901-	264,264-	528,528-	568,548-	32,353	5.38-
470000 Interdepartmental Re	548,758-	543,821-	587,361-	600,901-	600,901-	264,264-	528,528-	568,548-	32,353	5.38-
400000 Revenues	549,051-	543,821-	587,361-	600,901-	600,901-	264,264-	528,528-	568,548-	32,353	5.38-
500000 Expense/Expenditure										
510000 Personnel Related Ex										
512000 Benefits										
512100 General										
512140 Worker's Compensa	447,351	426,264	562,740	595,901	595,901	162,493	461,646	627,548	31,647	5.31
512100 General	447,351	426,264	562,740	595,901	595,901	162,493	461,646	627,548	31,647	5.31
512000 Benefits	447,351	426,264	562,740	595,901	595,901	162,493	461,646	627,548	31,647	5.31
510000 Personnel Related Ex	447,351	426,264	562,740	595,901	595,901	162,493	461,646	627,548	31,647	5.31
530000 Operating Expenses										
531000 Purchased Services										
531400 Other Outside Serv										
531465 Insurance Adminis	2,209	3,504	789	5,000	5,000			5,000		
531400 Other Outside Serv	2,209	3,504	789	5,000	5,000			5,000		
531000 Purchased Services	2,209	3,504	789	5,000	5,000			5,000		

Proposed Budget - Variance Report

County Department Level 7 w/o CP

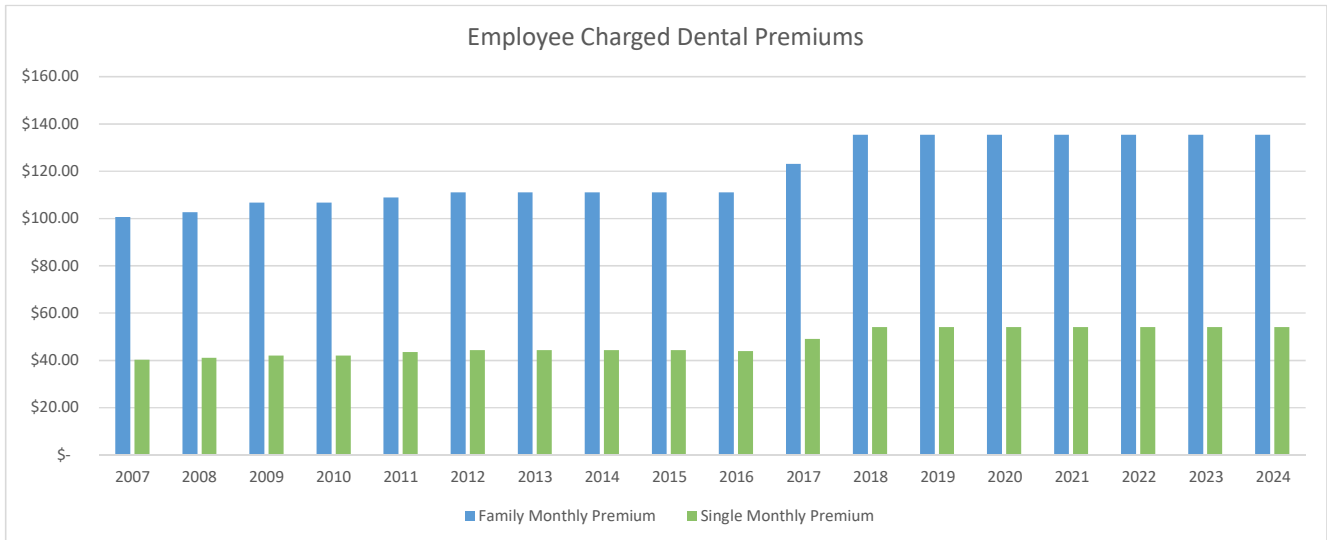
For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
530000 Operating Expenses	2,209	3,504	789	5,000	5,000			5,000		
550000 Interdepartmental Ch										
550000 Interdepartmental Ch										
500000 Expense/Expenditure	449,559	429,768	563,530	600,901	600,901	162,493	461,646	632,548	31,647	5.27
Subtotal	99,492-	114,053-	23,832-			101,771-	66,882-	64,000	64,000	
800000 Net Position										
810000 Net Position										
810100 Use of Net Position								64,000-	64,000-	
810000 Net Position								64,000-	64,000-	
800000 Net Position								64,000-	64,000-	
00400 Employee Benefits Insur	99,492-	114,053-	23,832-			101,771-	66,882-			
Current Change in Fund Balance	99,492-	114,053-	23,832-			101,771-	66,882-			

Sheboygan County: Employee Charged Dental Premiums

(Gross Cost - based on allocated premiums)

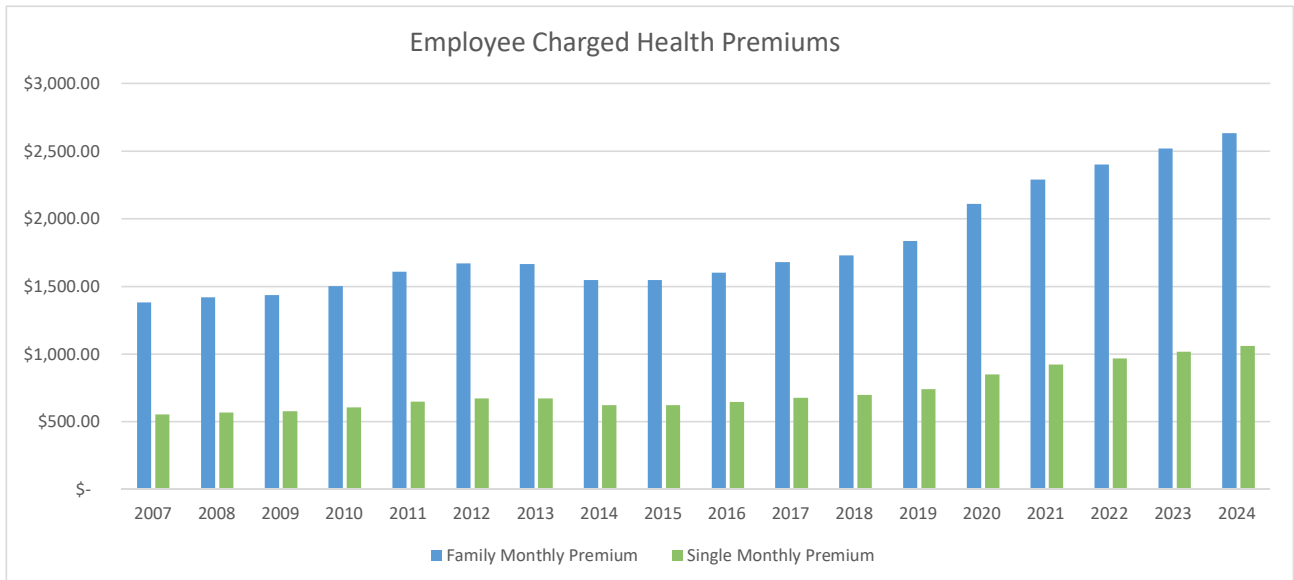
	Family			Single		
	Monthly Premium	\$ Change From Prior Yr	% Change From Prior Yr	Monthly Premium	\$ Change From Prior Yr	% Change From Prior Yr
2007	\$ 100.69			2007	\$ 40.27	
2008	\$ 102.77	\$ 2	2.1%	2008	\$ 41.14	\$ 1 2.2%
2009	\$ 106.77	\$ 4	3.9%	2009	\$ 42.14	\$ 1 2.4%
2010	\$ 106.77	\$ -	0.0%	2010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



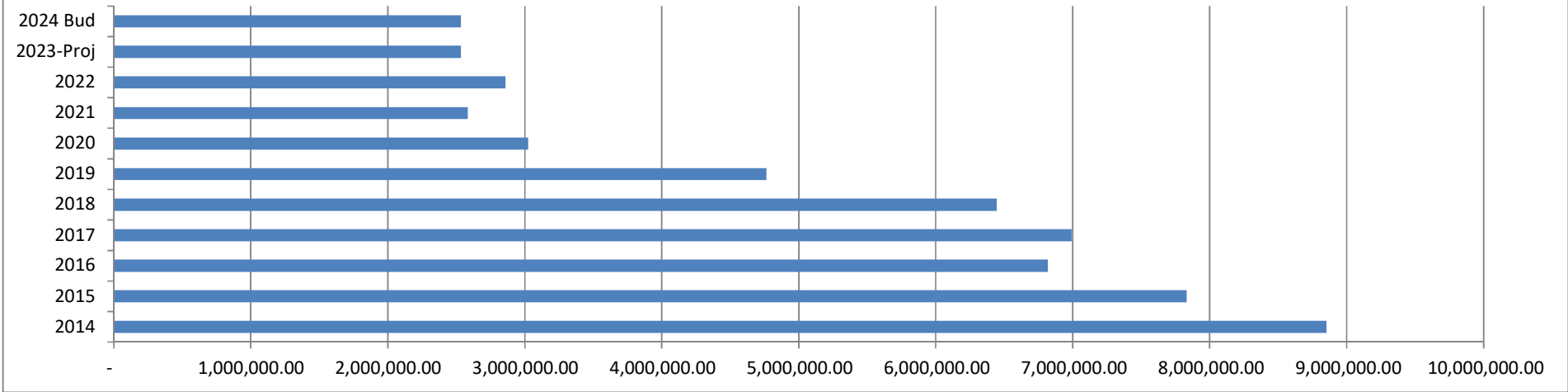
Sheboygan County: Employee Charged Health Premiums

(Gross Cost - based on allocated premiums)

	Family			Single		
	Monthly Premium	\$ Change From Prior Yr	% Change From Prior Yr	Monthly Premium	\$ Change From Prior Yr	% Change From Prior Yr
2007	\$ 1,380.78			2007	\$ 553.25	
2008	\$ 1,417.39	\$ 37	2.7%	2008	\$ 568.54	\$ 15 2.8%
2009	\$ 1,435.72	\$ 18	1.3%	2009	\$ 576.31	\$ 8 1.4%
2010	\$ 1,503.61	\$ 68	4.7%	2010	\$ 607.05	\$ 31 5.3%
2011	\$ 1,607.53	\$ 104	7.2%	2011	\$ 649.00	\$ 42 6.9%
2012	\$ 1,668.62	\$ 61	4.1%	2012	\$ 672.36	\$ 23 3.6%
2013	\$ 1,665.80	\$ (3)	-0.2%	2013	\$ 672.36	\$ - 0.0%
2014	\$ 1,546.57	\$ (119)	-7.1%	2014	\$ 623.19	\$ (49) -7.3%
2015	\$ 1,546.57	\$ -	0.0%	2015	\$ 623.19	\$ - 0.0%
2016	\$ 1,600.00	\$ 52	3.5%	2016	\$ 645.00	\$ 22 3.5%
2017	\$ 1,680.00	\$ 80	5.2%	2017	\$ 677.25	\$ 32 5.0%
2018	\$ 1,730.40	\$ 50	3.2%	2018	\$ 697.57	\$ 20 3.0%
2019	\$ 1,834.22	\$ 104	6.2%	2019	\$ 739.42	\$ 42 6.0%
2020	\$ 2,109.36	\$ 275	15.0%	2020	\$ 850.33	\$ 111 15.0%
2021	\$ 2,288.65	\$ 179	8.5%	2021	\$ 922.61	\$ 72 8.5%
2022	\$ 2,399.54	\$ 111	4.8%	2022	\$ 967.31	\$ 45 4.8%
2023	\$ 2,519.51	\$ 120	5.0%	2023	\$ 1,015.65	\$ 48 5.0%
Proposed 2024	\$ 2,632.17	\$ 113	4.5%	2024	\$ 1,061.06	\$ 45 4.5%



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

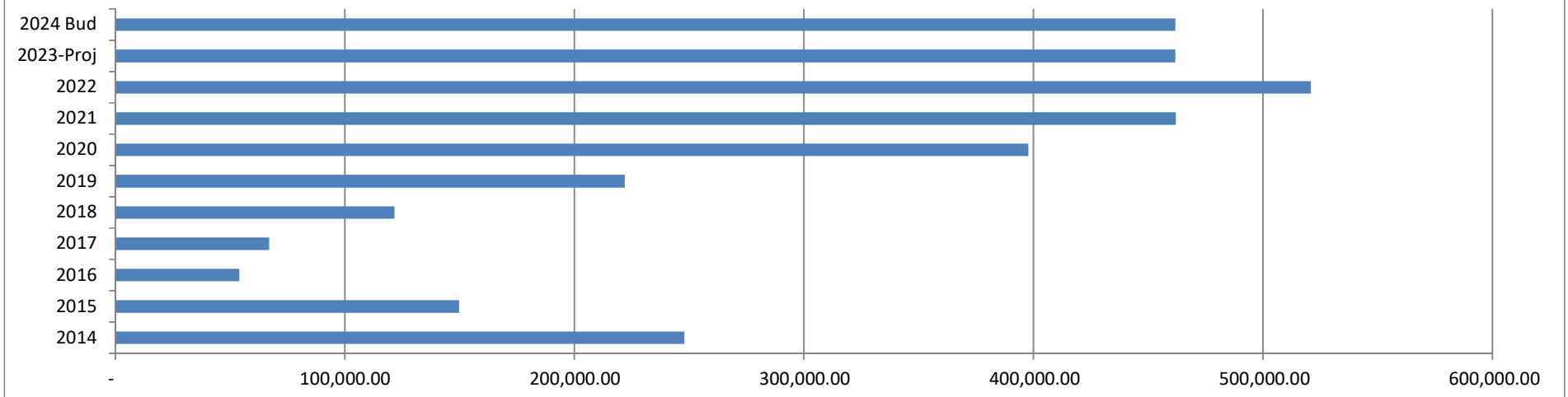


Premiums have been budgeted with a 4.5% increase.

The Health Insurance projected fund balance for 2023 is \$2,533,532. As of 2020, we no longer carry an IBNR liability for Health.

The 2024 budgeted unrestricted fund balance is \$2,533,532. Per Fund Balance Policy, 15% of the 2024 budgeted expenses would be \$2,566,176

Dental Insurance Reserve & IBNR Liability

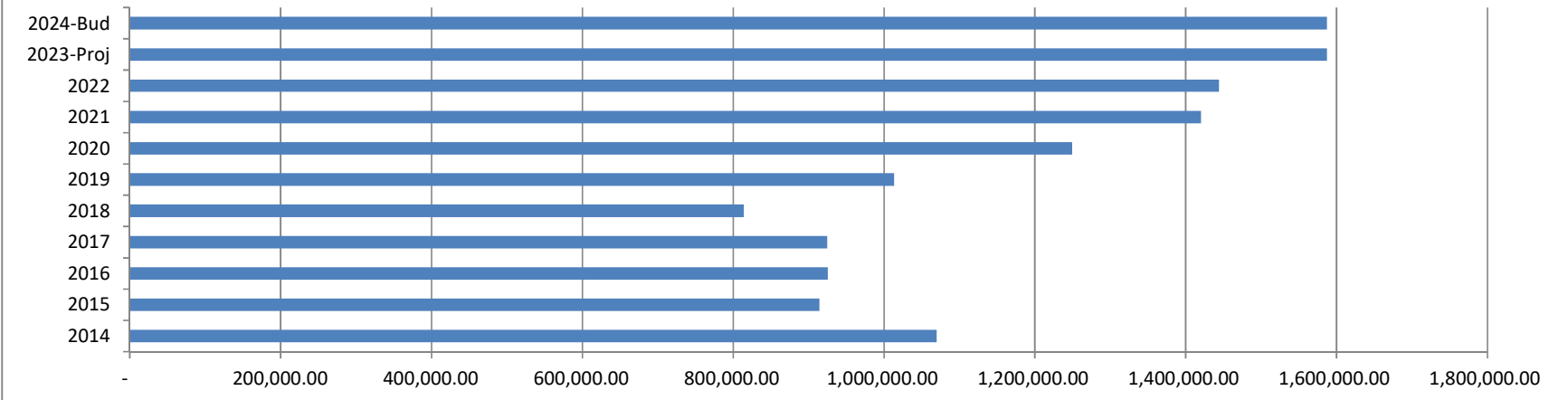


No change to premiums are proposed for 2024.

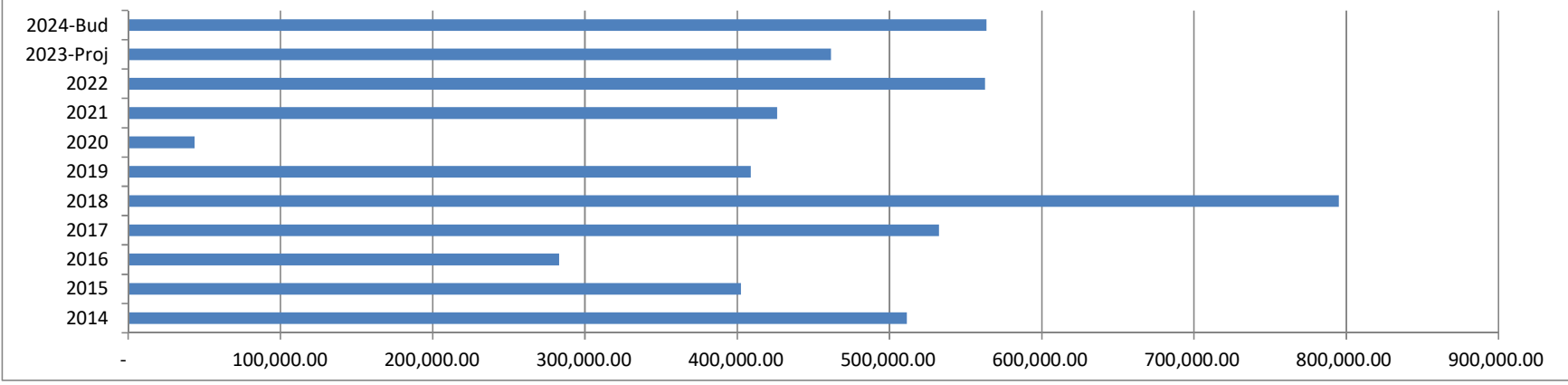
The Dental Insurance projected fund balance for 2023 is \$411,782. The IBNR liability is \$50,000.

Per Fund Balance Policy, 30% of 2024 budgeted expenses would be \$261,377.

WC Reserve & IBNR Liability



WC Claims



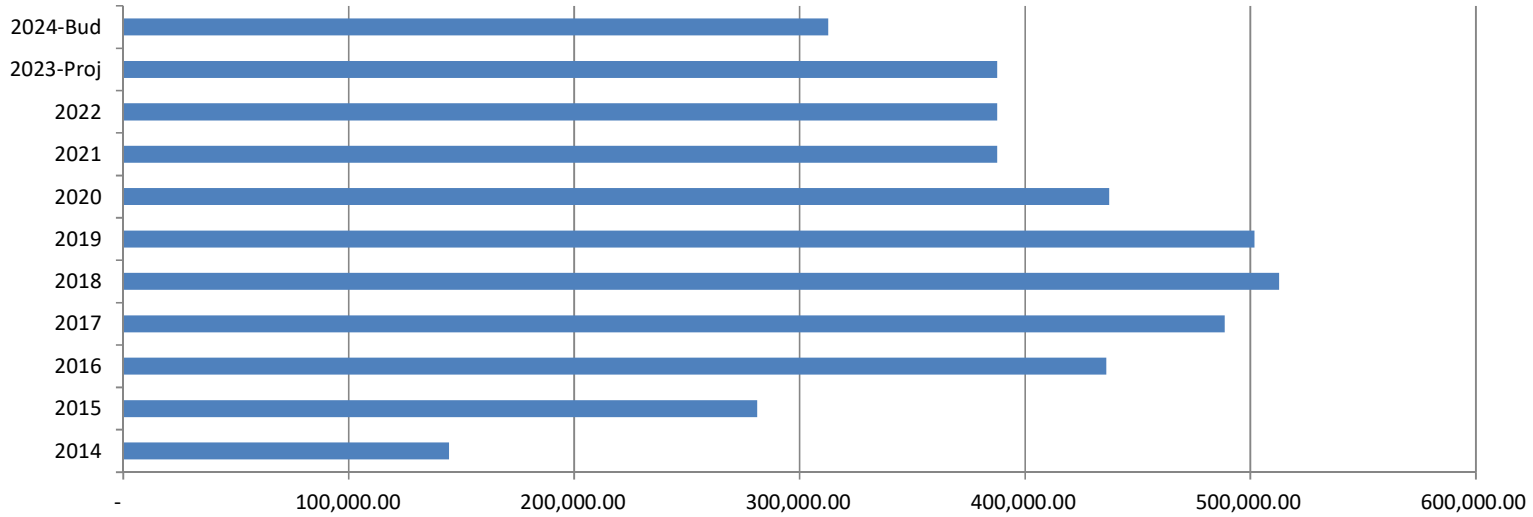
Premiums for Worker's Compensation were reduced slightly from 2023 levels.

The Workers Comp projected fund balance for 2023 is \$1,136,788. IBNR is \$450,407.

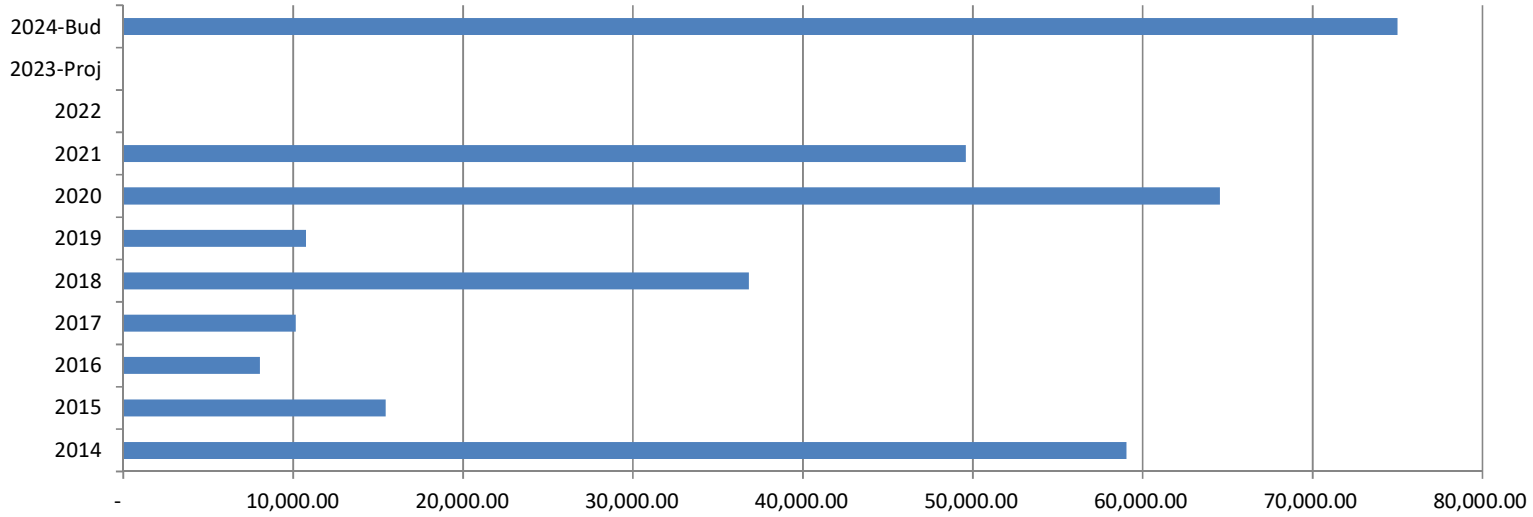
Per Fund Balance Policy, 30% of 2024 budgeted expenditures would be \$170,580.

Workers Compensation is charged to the departments through the payroll system. Rates are set per employee groupings based on risk factors for the activities performed in that position.

UE Reserve



UE Claims



No changes for the Departments is proposed for 2024. Claims are paid from a credit balance held by the State. This credit is expected to be sufficient for the 2024 budget year. Any claims above this credit would be paid from fund balance.

The Unemployment projected fund balance for 2023 is \$387,701. For 2024, budgeted fund balance is \$312,701.

Per fund balance policy, 30% of 2023 budget expenditures would be \$22,500.



EMPLOYEE BENEFITS BUDGET

PERFORMANCE MEASURES

BENEFITS & INSURANCES

- A. Health Insurance
- B. Dental Insurance
- C. Vision Insurance
- D. Long Term Disability Insurance
- E. Life Insurance: WRS
- F. Whole Life Insurance: Boston Mutual
- G. Flexible Spending Account: Employee Benefits Company (EBC)
- H. Teledoc
- I. Biometrics and Health Risk Assessment
- J. Worker's Compensation

WELLNESS

- A. Champion You Wellness Program
- B. Fitness
- C. InHealth Clinic Usage
- D. Employee Assistance Program

A. Health Insurance: WCA Group Health Trust Participation	
2016	
Single	186
Family	492
2017	
Single	181
Family	491
2018	
Single	185
Family	479
2019	
Single	188
Family	464
2020	
Single	198
Family	450
2021	
Single	197
Family	422
2022	
Single	202
Family	396
2023 YTD June	
Single	220
Family	378

A. Health Insurance: WCA Group Health Trust

Premiums: 15% of cost to employee (with Annual Wellness Exam)

Premiums: 20% of cost to employee (without Annual Wellness Exam)

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

B. Dental Insurance: Delta Dental Participation	
2016	
Single	324
Family	422
Retiree	23
2017	
Single	218
Family	408
Retiree	24
2018	
Single	218
Family	400
Retiree	23
2019	
Single	219
Family	391
Retiree	27
2020	
Single	208
Family	388
Retiree	26
2021	
Single	231
Family	384
Retiree	25
2022	
Single	216
Family	370
Retiree	26
2023 YTD June	
Single	252
Family	356
Retiree	27

**B. Dental Insurance: Delta Dental
Premiums: 60% cost to employee**

	Family	Single	WPPA Family	WPPA Single
2016 Total Monthly Premium	\$ 111	\$ 44	\$ 111	\$ 44
Monthly Employee Premium Share	\$ 67	\$ -	\$ 67	\$ -
Monthly County Premium Share	\$ 44	\$ 44	\$ 44	\$ 44
2017 Total Monthly Premium	\$ 123	\$ 49	\$ 123	\$ 49
Monthly Employee Premium Share	\$ 74	\$ 30	\$ 74	\$ -
Monthly County Premium Share	\$ 49	\$ 20	\$ 49	\$ 49
2018 Total Monthly Premium	\$ 135	\$ 54	\$ 135	\$ 54
Monthly Employee Premium Share	\$ 81	\$ 32	\$ 81	\$ -
Monthly County Premium Share	\$ 54	\$ 22	\$ 54	\$ 54
2019 Total Monthly Premium	\$ 135	\$ 54	\$ 135	\$ 54
Monthly Employee Premium Share	\$ 81	\$ 32	\$ 81	\$ 32
Monthly County Premium Share	\$ 54	\$ 22	\$ 54	\$ 22
2020 Total Monthly Premium	\$ 135	\$ 54	\$ 135	\$ 54
Monthly Employee Premium Share	\$ 81	\$ 32	\$ 81	\$ 32
Monthly County Premium Share	\$ 54	\$ 22	\$ 54	\$ 22
2021 Total Monthly Premium	\$ 135	\$ 54	\$ 135	\$ 54
Monthly Employee Premium Share	\$ 81	\$ 32	\$ 81	\$ 32
Monthly County Premium Share	\$ 54	\$ 22	\$ 54	\$ 22
2022 Total Monthly Premium	\$ 135	\$ 54	\$ 135	\$ 54
Monthly Employee Premium Share	\$ 81	\$ 32	\$ 81	\$ 32
Monthly County Premium Share	\$ 54	\$ 22	\$ 54	\$ 22
2023 Total Monthly Premium	\$ 135	\$ 54	\$ 135	\$ 54
Monthly Employee Premium Share	\$ 81	\$ 32	\$ 81	\$ 32
Monthly County Premium Share	\$ 54	\$ 22	\$ 54	\$ 22
2024 Proposed Total Monthly Premium	\$ 135	\$ 54	\$ 135 *	\$ 54 *
Monthly Employee Premium Share	\$ 81	\$ 32	\$ 81 *	\$ 32 *
Monthly County Premium Share	\$ 54	\$ 22	\$ 54 *	\$ 22 *

* Pending WPPA 2024-2026 Agreement

C. Vision Insurance: Delta Vision Participation	
2016	
Single	113
Family	187
2017	
Single	115
Family	203
2018	
Single	124
Family	205
2019	
Single	131
Family	218
2020	
Single	130
Family	228
2021	
Single	130
Family	237
2022	
Single	136
Family	243
2023 YTD June	
Single	148
Family	229

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

D. Long Term Disability: New York Life Participation	
2016	592
2017	669
2018	635
2019	615
2020	583
2021	522
2022	523
2023 YTD June	520

E. Life Insurance: Wisconsin Retirement System Employee Trust Fund
Participation

	Basic Life (3050)	Supplemental (3055)	Add 'l Life 1 (3061)	Add 'l Life 2 (3062)	Add 'l Life 3 (3063)	Sp/Dep Ins. 1 (3070)	Sp/Dep Ins. 2 (3071)
2015	622	330	91	23	157	91	242
2016	639	352	92	32	163	93	251
2017	620	342	84	34	167	93	234
2018	617	341	86	35	165	82	237
2019	622	341	81	35	172	86	235
2020	613	324	74	36	158	84	228
2021	599	318	71	34	151	77	227
2022	569	298	70	39	154	72	212
2023 YTD June	583	289	64	39	141	69	204

F. Whole Life Insurance: Boston Mutual Participation	
2018	23
2019	27
2020	37
2021	35
2022	35
2023 YTD June	31

G. BESTFlex: Employee Benefits Corporation Participation		
	Health Care	Dependent Care
2015	203	18
2016	194	21
2017	163	18
2018	179	19
2019	164	25
2020	171	27
2021	150	21
2022	154	23
2023 YTD June	176	22

H. Teledoc: WCA Group Health Trust

	Net Claim Savings	Claim Savings (Per Episode)	Annualized Utilization	Visits
2021				
General Medical	\$ 20,592	\$ 468	20.8%	44
Mental Health	\$ 372	\$ -	9.4%	4
Dermatology	\$ 289	\$ -	9.4%	5
2022				
General Medical	\$ 48,625	\$ 472	28.7%	103
Mental Health	\$ 2,044	\$ -	30.7%	22
Dermatology	\$ 1,498	\$ -	16.7%	26
2023 YTD June				
General Medical	\$ 72,702	\$ 472	43.9%	154
Mental Health	\$ 3,159	\$ -	9.7%	34
Dermatology	\$ 1,298	\$ -	3.7%	13

I. Biometrics & Health Risk Assessment (HRA)**Participation**

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

J. Worker's Compensation: Charles Taylor
Utilization

	Total Claims Incurred	Remaining Open Claims	Total Days Lost
2016	51	0	88
2017	52	0	25
2018	61	1	154
2019	49	3	35
2020	68	20	91
2021	72	10	52
2022	59	14	35
2023 YTD June	47	12	

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

B. Fitness Reimbursement Program

Participation & Expenses

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

C. Sheboygan InHealth Clinic: Healics Patient Appointments: (no cost to employees)	
2015	154
2016	194
2017	221
2018	209
2019	186
2020	104
2021	115
2022	82

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

D. Employee Assistance Program: ComPsych Utilization							
	EAP	Family Source	Financial Connect	Health & Wellness	Legal Connect	Total Cases	Utilization Rate
2022	29	4	1	3	4	41	7.75%
2023 YTD June	18	13	2	1	11	45	4.81%



SHEBOYGAN COUNTY

Stephen Hatton
Finance Director

Jeremy J. Fetterer
Deputy Finance Director

To: Members of the Sheboygan County Finance Committee

From: Alayne Krause, County Administrator
Steve Hatton, Finance Director

Date: September 20, 2023

Re: Debt Service Budget

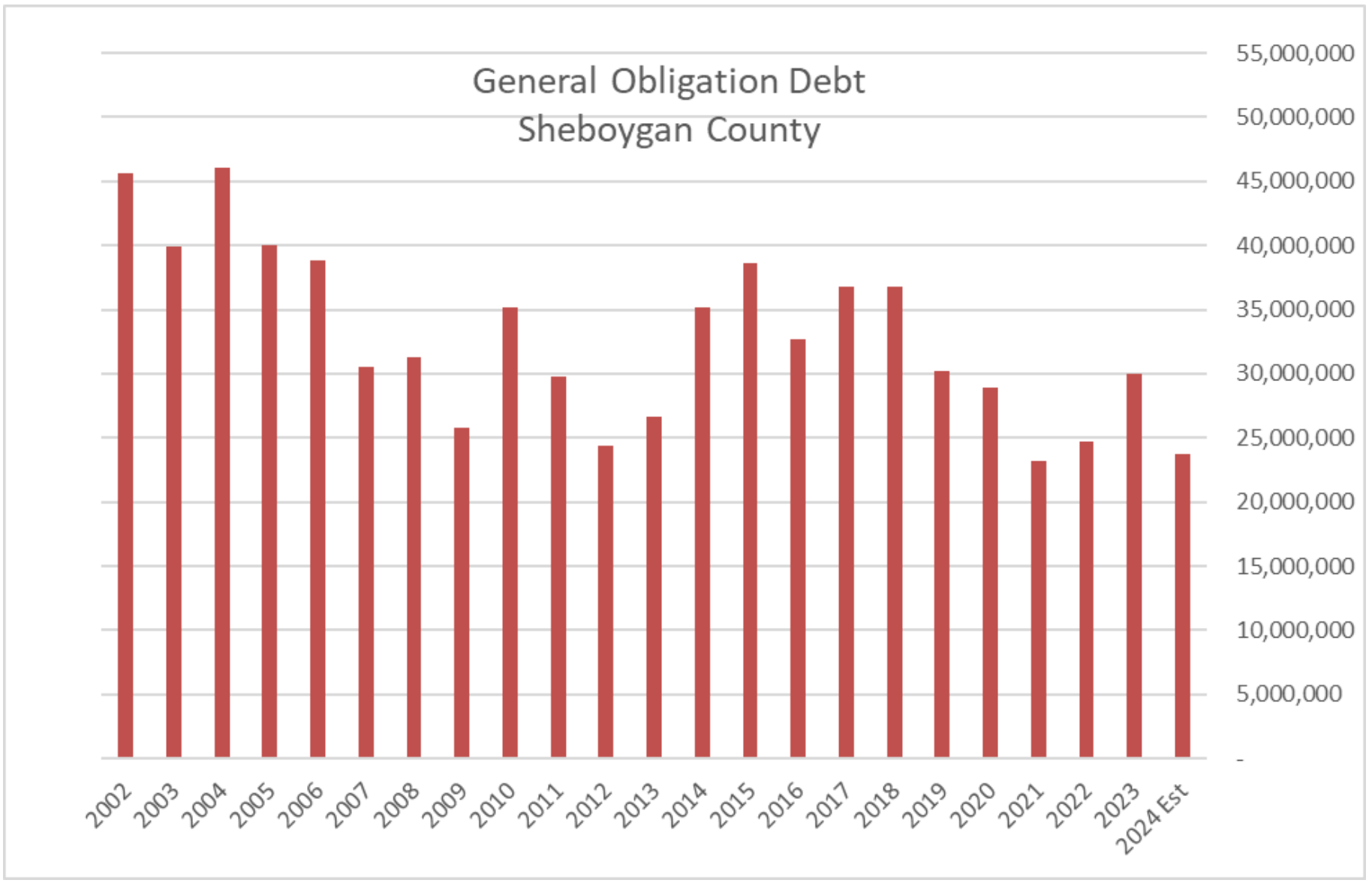
Attached is the 2024 proposed Debt Service budget for your consideration. The budget reflects the following:

- Overall debt service expenditures (principal & interest payments) increased \$772,597 or 12.1% vs. 2023.
- Levy funding decreases by \$81,979 or 1.6% from 2023. Debt Service payments have been offset by a combination of sales tax revenue applied for direct property tax relief, Highway contributions from Asphalt plant revenues and use of debt service fund balance. Asphalt plant revenues are being used to repay the bonded cost of the Asphalt plant replacement through 2031.
- Borrowing for Capital Projects approved for 2023 and 2024 is anticipated to be completed in October 2023 and first year repayment included in budgeted 2024 Levy summarized below.
- Debt service fund balance being utilized is \$676,345. Available fund balance is derived from premiums on issuance of debt and closing of capital projects above arbitrage thresholds.

Debt Service Levy						
\$	2019	2020	2021	2022	2023	2024
Principal/Interest payments & Issuance Costs	7,643,992	7,112,284	6,406,750	6,247,595	6,406,851	7,179,448
Offsetting Revenues	(530,240)	(5,363)	-	-	-	-
Use of Debt Service Fund Balance	(178,140)	(153,467)	(1,664)	(245,650)	(23,551)	(676,345)
Use of Sales Tax Revenues	(1,000,000)	(1,372,449)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Operational Levy Support	(674,092)	(50,000)	-	-	-	-
Asphalt Plan Contribution					(149,409)	(351,191)
Debt Service Property Tax Levy	5,261,520	5,531,005	5,405,086	5,001,945	5,233,891	5,151,912
Change in Levy Support for Debt Service \$	480,564	269,485	(125,919)	(403,141)	231,946	(81,979)
%	10.1%	5.1%	-2.3%	-7.5%	4.6%	-1.6%
Equalized Value - Excluding TID	9,321,317,000	9,684,487,900	10,351,198,300	10,906,216,600	12,087,889,200	13,819,113,500
Levy per \$1,000 Equalized Value	\$ 0.56	\$ 0.57	\$ 0.52	\$ 0.46	\$ 0.43	\$ 0.37

By managing debt burden below the rate of growth in the tax base, we continue to reduce the tax levy burden on our residents while maintaining and updating public infrastructure responsibly.

Thank you for your consideration and support.



County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
00712 Debt Service										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea	5,196,102-	5,405,086-	5,001,945-	5,233,891-	5,233,891-	2,616,946-	5,233,891-	5,151,912-	81,979	1.57-
411000 Property Tax Levy	5,196,102-	5,405,086-	5,001,945-	5,233,891-	5,233,891-	2,616,946-	5,233,891-	5,151,912-	81,979	1.57-
410000 Taxes	5,196,102-	5,405,086-	5,001,945-	5,233,891-	5,233,891-	2,616,946-	5,233,891-	5,151,912-	81,979	1.57-
460000 Interest and Other R										
461200 Prem on Issuance-GO	233,722-		630,426-				364,245-			
466000 Other Miscellaneous										
466000 Other Miscellaneous	309-									
460000 Interest and Other R	243,260-		630,426-				364,245-			
470000 Interdepartmental Re										
471000 Insurance & Empl Re										
471000 Insurance & Empl Re	205,770-									
470000 Interdepartmental Re	205,770-									
400000 Revenues	5,645,133-	5,405,086-	5,632,371-	5,233,891-	5,233,891-	2,616,946-	5,598,136-	5,151,912-	81,979	1.57-
500000 Expense/Expenditure										
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531100 Professional Servi										
531000 Purchased Services										
530000 Operating Expenses										
580000 Debt Service										
581000 Principal	6,165,600	5,735,000	5,628,000	5,730,000 ²⁴	5,730,000	5,730,000	5,730,000	6,155,000	425,000	7.42

County Department Level 7 w/o CP

For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
582000 Interest										
582100 Interest Expenditu	863,919	647,725	693,924	676,851	676,851	370,789	676,851	1,024,448	347,597	51.36
582000 Interest	863,919	647,725	693,924	676,851	676,851	370,789	676,851	1,024,448	347,597	51.36
583000 Debt Issuance Cost/	57,210	475	111,600			238	164,300			
580000 Debt Service	7,099,651	6,383,200	6,433,524	6,406,851	6,406,851	6,101,026	6,571,151	7,179,448	772,597	12.06
500000 Expense/Expenditure	7,099,651	6,383,200	6,433,524	6,406,851	6,406,851	6,101,026	6,571,151	7,179,448	772,597	12.06
600000 Other Financing Sourc										
630000 Operat'g Transfers f										
632000 Special Revenue Fun										
632000 Special Revenue Fun										
633305 Fund Transfer In				149,409-	149,409-		149,409-	351,191-	201,782-	135.05
634000 Capital Projects Fu										
634405 General Capital Pr	1,074,490-	1,000,000-	1,000,000-	1,000,000-	1,000,000-	1,000,000-	1,000,000-	1,000,000-		
634000 Capital Projects Fu	1,074,490-	1,000,000-	1,000,000-	1,000,000-	1,000,000-	1,000,000-	1,000,000-	1,000,000-		
636000 Internal Services F										
636400 Highway						149,409-				
636000 Internal Services F						149,409-				
630000 Operat'g Transfers f	1,426,389-	1,000,000-	1,000,000-	1,149,409-	1,149,409-	1,149,409-	1,149,409-	1,351,191-	201,782-	17.56
720000 Oper'tg Transfer to										
725000 Enterprise Fund										
725000 Enterprise Fund										
720000 Oper'tg Transfer to										
600000 Other Financing Sourc	1,439,312-	1,000,000-	1,000,000-	1,149,409-	1,149,409-	1,149,409-	1,149,409-	1,351,191-	201,782-	17.56
Subtotal	15,207	21,886-	198,847-	23,551	23,551	2,334,671	176,394-	676,345	652,794	2,771.83
800000 Net Position										
820000 Fund Balance										
820115 Use of Debt Serv Fu				23,551-	23,551-		23,551-	676,345-	652,794-	2,771.83
820000 Fund Balance				23,551 ¹²⁵	23,551-		23,551-	676,345-	652,794-	2,771.83

County of Sheboygan
Proposed Budget - Variance Report
For 2024

Description	5-Yr Average 2018-2022	Actual Annual 2021	Actual Annual 2022	Board Adopted 2023	Amended Budget 2023	Current Year At June 30th	Current Year Projection	Dept Budget Request 2024	\$ Variance To 2023 Budget	% Chge To 2023 Bdgt
800000 Net Position				23,551-	23,551-		23,551-	676,345-	652,794-	2,771.83
00712 Debt Service	15,207	21,886-	198,847-			2,334,671	199,945-			
Current Change in Fund Balance	15,207	21,886-	198,847-			2,334,671	199,945-			2,771.83

