

NOTICE OF MEETING
SHEBOYGAN COUNTY FINANCE COMMITTEE
September 24, 2025 - 3:30 PM

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

Topic: Finance Committee Meeting
Time: September 24, 2025 03:30 PM Central Time (US and Canada)

Join Zoom Meeting
<https://us06web.zoom.us/j/83041484501?pwd=2ZpH1pUTgnmoBaupmhrCem5aAhFurd.1>

MEETING ID: 830 4148 4501
PASSCODE: 011846

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

AGENDA

Call to Order
Certification of Compliance with Open Meeting Law
Approval of Minutes
Finance Committee – September 17, 2025 – 10:00 AM

Correspondence – None

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

County Board Referral
Ordinance No. 10 - Amending Chapter 1 - County Organization and County Board of Supervisors

Budget
Consideration of Corporation Counsel 2026 Budget, presented by Crystal Fieber
Consideration of Human Resources 2026 Budget, presented by David Loomis
Consideration of Employee Benefits 2026 Budget, presented by David Loomis
Consideration of Rocky Knoll 2026 Budget, presented by Kayla Clinton
Consideration of Property/Liability Insurance 2026 Budget, presented by Jeremy Fetterer
Consideration of Debt Service 2026 Budget, presented by Jeremy Fetterer

Approval of Vouchers
Approval of Attendance at Other Meetings or Functions

Adjournment
Next Scheduled Meeting – October 1, 2025, 3:30 PM, Administration Building Room 302

Prepared by:
Wendy Siegert

Vernon Koch

Recording Secretary

Committee Chairperson

NOTE: A majority of the members of the County Board of Supervisors or of any of its committees may be present at this meeting, and it is likely that a majority of the Executive Committee will be present, to listen, observe and participate. If a majority of any such body is present, their presence constitutes a "meeting" under the Open Meeting Law as interpreted in *State ex rel. Badtke v. Greendale Village Board*, 173 Wis. 2d 553 (1993), even though the visiting body will take no action at this meeting.

Wis. Stat. § 19.84 requires that each meeting of a governmental body be preceded by a public notice setting forth the time, date, place, and subject matter of the meeting. This Notice and Agenda is made in fulfillment of this obligation. Electronic versions of this Notice and Agenda may hyperlink to documents being circulated to members in anticipation of the meeting and are accessible to the public for viewing. Additions, subtractions, or modifications of the hyperlinked materials do not constitute an amendment to the meeting agenda unless expressly set forth in an Amended Notice and Agenda. Members of the public are encouraged to check from time to time before the meeting to see whether the hyperlinked content has been changed from what was originally posted.

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

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

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

SHEBOYGAN COUNTY FINANCE COMMITTEE MINUTES

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

September 17, 2025

Called to Order: 10:00 A.M.

Adjourned: 10:34 A.M.

MEMBERS PRESENT: Vern Koch, Kathleen Donovan, William Goehring, Thomas Wegner

MEMBERS REMOTE:

MEMBERS ABSENT: Curt Brauer

ALSO, PRESENT: **In Person:** Edward Procek, Alayne Krause, Ryan O'Rourke, Ashley Spelshaus, Chris Koenig, Desarae Rohde, Matthew Spence, Corey Norlander, Chad Broeren, Jeremy Fetterer, Natascha Rowell, Jennifer Zimmermann, Wendy Siegert

Remote: Jerry Jorgensen, Bryan Olson, Brenda Hanson, Stefanie Albrecht, Stephanie Arndt

Chairperson Koch called the meeting to order at 10:00 A.M.

The Chairperson certified compliance with the open meeting law. The notice was posted at 2:15 P.M. on September 12, 2025.

Supervisor Goehring moved to approve the minutes of September 10, 2025. Motion seconded by Supervisor Wegner. Motion Carried.

Correspondence – None.

Deputy Finance Director, Jeremy Fetterer, had no updates to report.

Transportation Director, Bryan Olson, presented a request for the Highway Division for additional repairs to Unit 1244. Supervisor Wegner moved to approve the request. Motion seconded by Supervisor Donovan. Motion Carried.

The committee reviewed the 2026 Court Commissioner Budget. Supervisor Wegner moved to approve the budget as presented. Motion seconded by Supervisor Goehring. Motion carried.

The Committee reviewed the 2026 District Attorney Budget. Supervisor Donovan moved to approve the budget as presented. Motion seconded by Supervisor Wegner. Motion carried.

The committee reviewed the 2026 Medical Examiner Budget. Supervisor Goehring moved to approve the budget as presented. Motion seconded by Supervisor Wegner. Motion carried.

The committee reviewed the 2026 Clerk of Courts Budget. Supervisor Wegner moved to approve the budget as presented. Motion seconded by Supervisor Donovan. Motion carried.

The committee reviewed the 2026 Sheriff Budget. Supervisor Wegner moved to approve the budget as presented and to hold the Additional Levy and Capital Outlay Requests until a later Meeting. Motion seconded by Supervisor Goehring. Motion carried.

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

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

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

Wendy Siegert
Recording Secretary

William Goehring
Secretary

COMMITTEE REPORT TO THE COUNTY BOARD

WE, THE FINANCE COMMITTEE

TO WHOM WAS REFERRED ORDINANCE NO: 10

RE: **Amending Chapter 1 - County Organization and County Board of Supervisors**

HAVE CONSIDERED THE SAME AND RECOMMEND:

 ADDITIONAL TIME BE GRANTED TO CONSIDER THE MATTER
 THE ORDINANCE BE ENACTED
 FILING WITH THE CLERK
 AMENDING THE ORDINANCE AS FOLLOWS:

RESPECTFULLY SUBMITTED THIS 21st DAY OF October 2025

FINANCE COMMITTEE

OPPOSED TO THE REPORT:

VERN KOCH

KATHLEEN DONOVAN

WILLIAM C. GOEHRING

CURT BRAUER

THOMAS WEGNER

CONCURRING IN THE REPORT:

VERN KOCH

KATHLEEN DONOVAN

WILLIAM C. GOEHRING

CURT BRAUER

THOMAS WEGNER

1 SHEBOYGAN COUNTY ORDINANCE NO. 10 (2025/26)

2
3 Re: **Amending Chapter 1 – County Organization and County**
4 **Board of Supervisors**

5
6
7 **WHEREAS**, Section 1.14 of the County Code, "Compensation," is intended to
8 establish a fair and equitable system of compensation for County Supervisors and
9 includes a combination of base monthly salary and per diem payments for meeting
10 attendance; and

11
12 **WHEREAS**, the present schedule of per diem payments and chairperson
13 salary when compared to other municipalities does not fairly compensate Supervisors;
14 and

15
16 **WHEREAS**, Wis. Stat. § 59.10(1)(c), permits county boards to determine the
17 method of compensation for supervisors, and it would be appropriate to implement
18 equitable adjustments to the County Code before the filing deadline for nomination
19 papers for supervisory candidates for the term commencing April 2026.

20
21 **NOW, THEREFORE**, the County Board of Supervisors of the County of
22 Sheboygan does ordain as follows:

23
24 Section 1. **Amending Code.** Sections 1.14 and 1.16 of the
25 Sheboygan County Code of Ordinances are hereby amended as follows (only
26 those Sections or portions of Sections affected appear – deletions indicated by
27 strikeouts; additions by shading):

28
29 1.14 COMPENSATION. The compensation for County Board
30 Supervisors shall be reviewed at least every five (5) years by the
31 Executive Committee. Commencing with the April 2020 **2026**
32 term of office, the compensation shall be as follows:

33
34 (2) **Per Diem Payments.** In consideration for County Board
35 meetings and Committee service, each Supervisor shall,
36 in addition to the basic salary, be paid a per diem as
37 herein provided for each County Board meeting and for
38 each Committee or Committee-authorized meeting
39 attended, subject to the following provisions:

40
41 (a) The per diem payment shall be as follows:

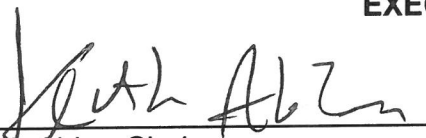
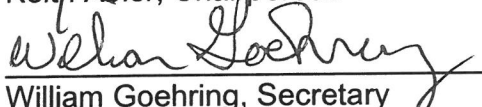
42
43 ~~\$35.00~~ **40.00** for a meeting lasting up to 4 hours
44 ~~\$70.00~~ **80.00** for a meeting over 4 hours
45

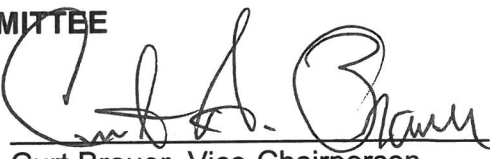
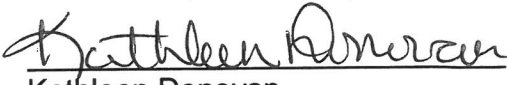
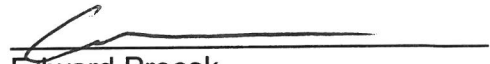
46 1.16 VICE CHAIRPERSON'S COMPENSATION. The Vice
47 Chairperson shall be paid ~~One Thousand Dollars (\$1,000.00)~~
48 ~~Five Thousand Five Hundred Dollars (\$5,500.00)~~ per year in
49 ~~addition to the basic compensation and per diem payments in~~
50 ~~lieu of the County Supervisor's basic salary but in addition to per~~
51 ~~diem payments~~ provided for in Section 1.14 above.
52

53 Section 2. **Effective Date.** The herein Ordinance shall take effect
54 upon the new County Board term in April of 2026.
55

56
57 Respectfully submitted this 16th day of September 2025.
58

59
60 **EXECUTIVE COMMITTEE**

61
62 
63
64 Keith Abler, Chairperson
65
66 
67 William Goehring, Secretary
68

69
70 
71 Curt Brauer, Vice-Chairperson
72
73 
74 Kathleen Donovan
75
76 
77 Edward Procek
78

79
80 Opposed to Introduction:
81
82
83
84

85
86 Countersigned by:
87
88
89
90

91
92 
93 Keith Abler, Chairperson
94

95 C:8443\339373

September 8, 2025, draft

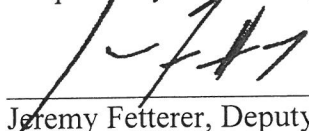
FISCAL NOTE
September 2025

**Ordinance No. 10 (2025/26) RE: Amending Chapter 1 – County Organization and
County Board of Supervisors**

Funding:

No additional funding is required for this ordinance amendment. The Pay for Performance employee wage increase is part of the proposed 2026 budget.

Respectfully Submitted,



Jeremy Fetterer, Deputy Finance Director
September 16, 2025

Sheboygan County Corporation Counsel

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

Telephone: (920) 459-3093

Facsimile: (920) 457-8411

Memo

To: Finance Committee

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

Subject: Proposed 2026 Budget for Corporation Counsel

Date: August 15, 2025

Department Goals

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

Key Performance Goals

- The Corporation Counsel office, in collaboration with Health and Human Services, identifies annual goals related to child protection services. In 2020, the County Board transitioned terminations of parental rights (TPRs) and child welfare (CHIPS) cases from the District Attorney's Office to the Corporation Counsel. The partnership between Health and Human Services and the Corporation Counsel Office continues to focus on reducing the time children are in out-of-home placements.

Proposed Budget

Attached is the Corporation Counsel's budget request for 2026. The budget is under the target levy of \$410,053.00.

Highlights

- The total Corporation Counsel budget proposed is \$746,265.00. For 2026, the total budget increase is 8%, of which a portion is recoverable through interdepartmental charges with Health and Human Services State reimbursements. The total contract fees for 2026 are budgeted at \$551,463.00, which includes general corporation counsel fees as well as the child welfare work.
- The County-employed Assistant Corporation Counsel's wages and benefits, as well as the wages attributable to child welfare work, will continue to be reimbursed via an interdepartmental charge to Health and Human Services.

Closing

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

YEAR	CPS REFERRALS	REFERRALS SCREENED IN	VICTIMS (screened in)	INVESTIGATIONS	SUBSTANTIATED FINDING	CHIPS FILED	CHILDREN IN OHC	CHANGE OF VENUE
2017	1069	470 (44%)	731	470	63	106	298	
2018	1010	430 (43%)	665	430	59	117	301	
2019	1062	441(42%)	751	441	65	165	367	
2020	811	349 (43%)	590	349	38	90	218	
2021	969	352 (36%)	548	352	32	55	152	
2022	979	303 (31%)	484	317	31	69	139	5
2023	961	303 (32%)	458	300	29	60	118	5
2024	1049	283 (27%)	424	290	34	59	101	
2025	514	125 (24%)	197	126	15	26	109	2
Thru June 2025								

WISACWIS- SM02X100 - Access Report (Enhanced) – columns B, C, D, E

WISACWIS- SM06Ax109- Initial A - column F

Corporation Counsel data- column G

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

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

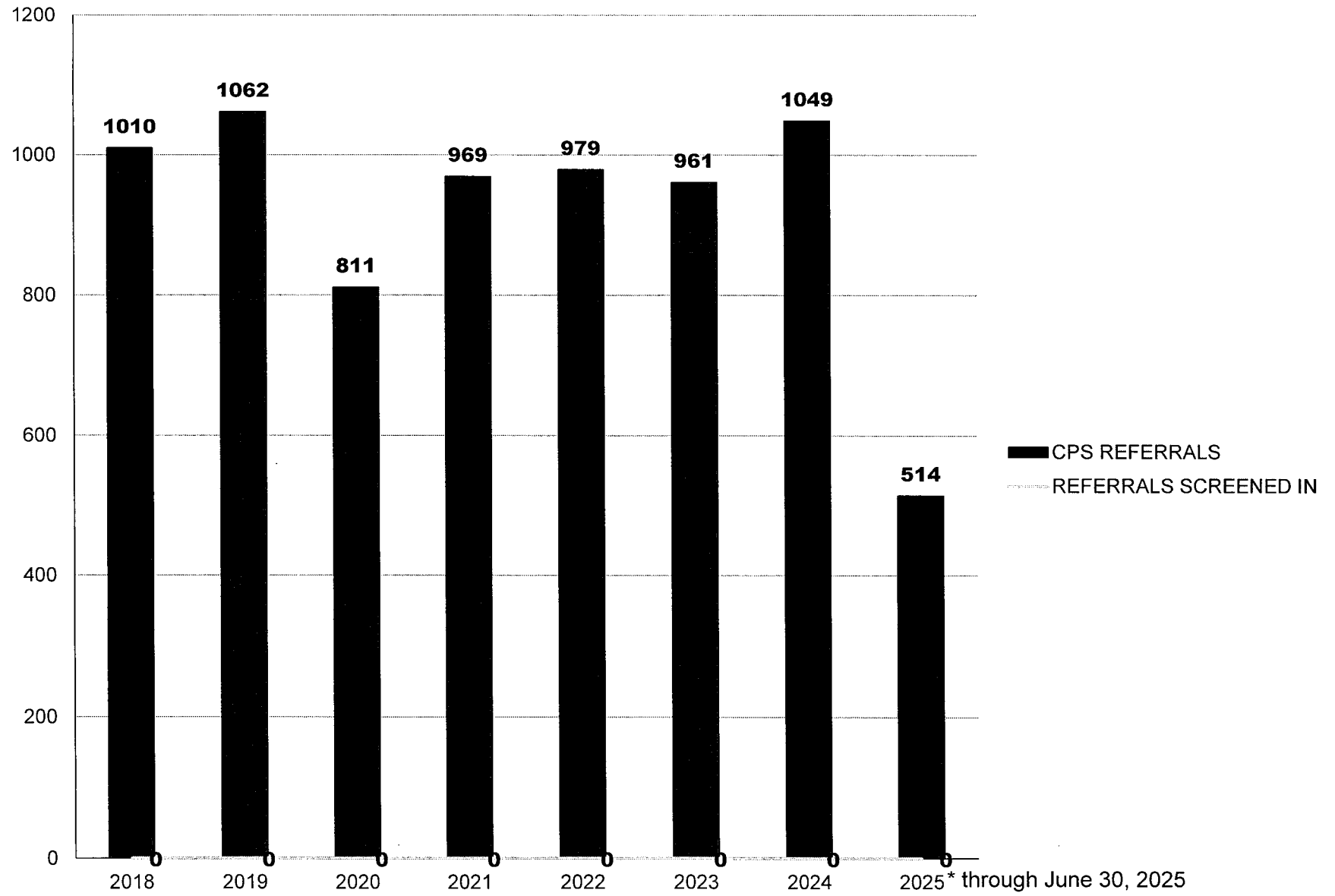
*investigations & sub finding numbers include what was completed in calendar year and not what was carried over (in 2024, began w/ sort filter to not include inv started after 1/1/24 and their findings).

*CPS referrals does NOT include the Services Reports

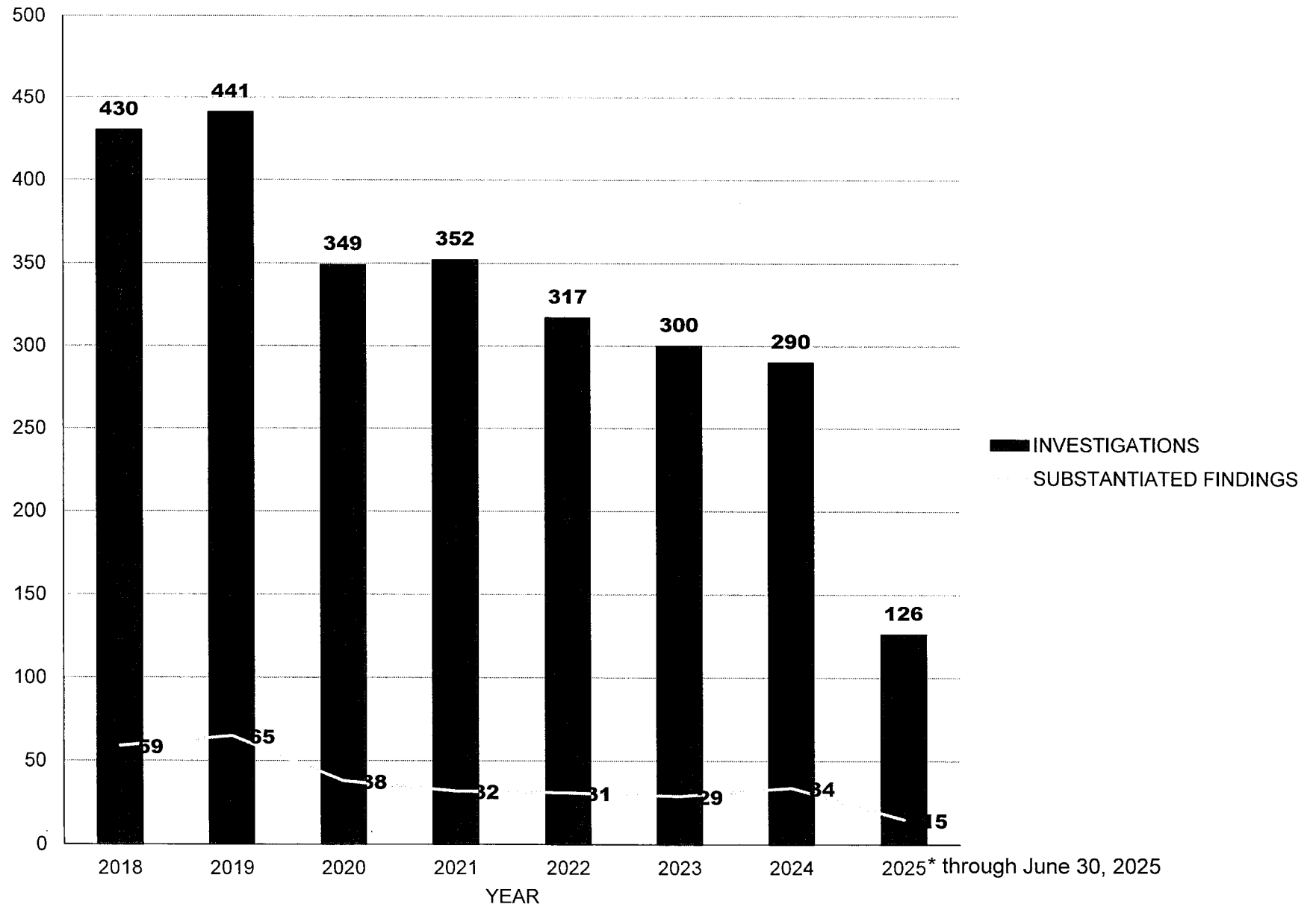
*CHIPS filed at various points during the year includes pending actions, dismissed, filed by other parties, etc

*Through June 30, 2025

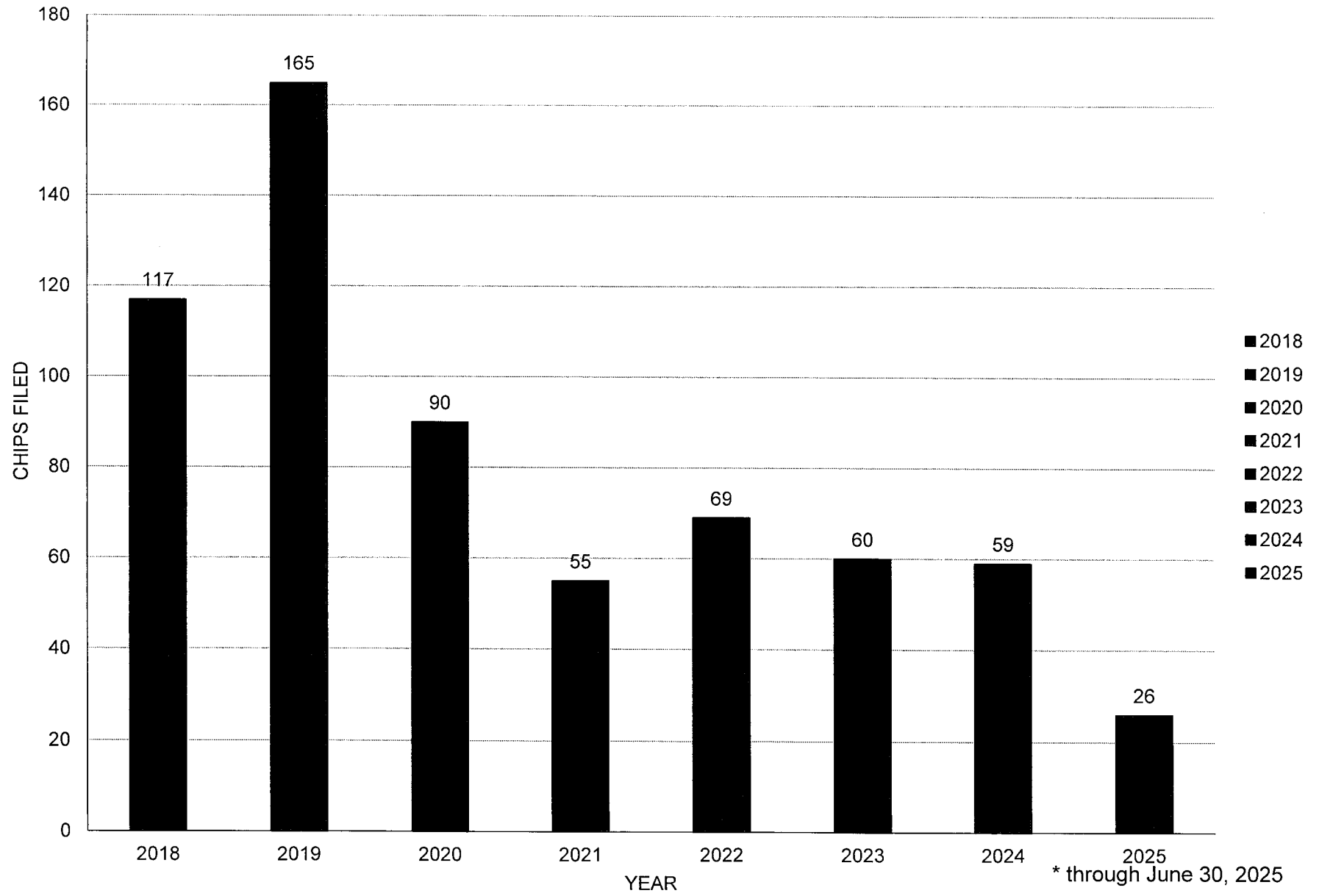
CPS REFERRAL INFORMATION



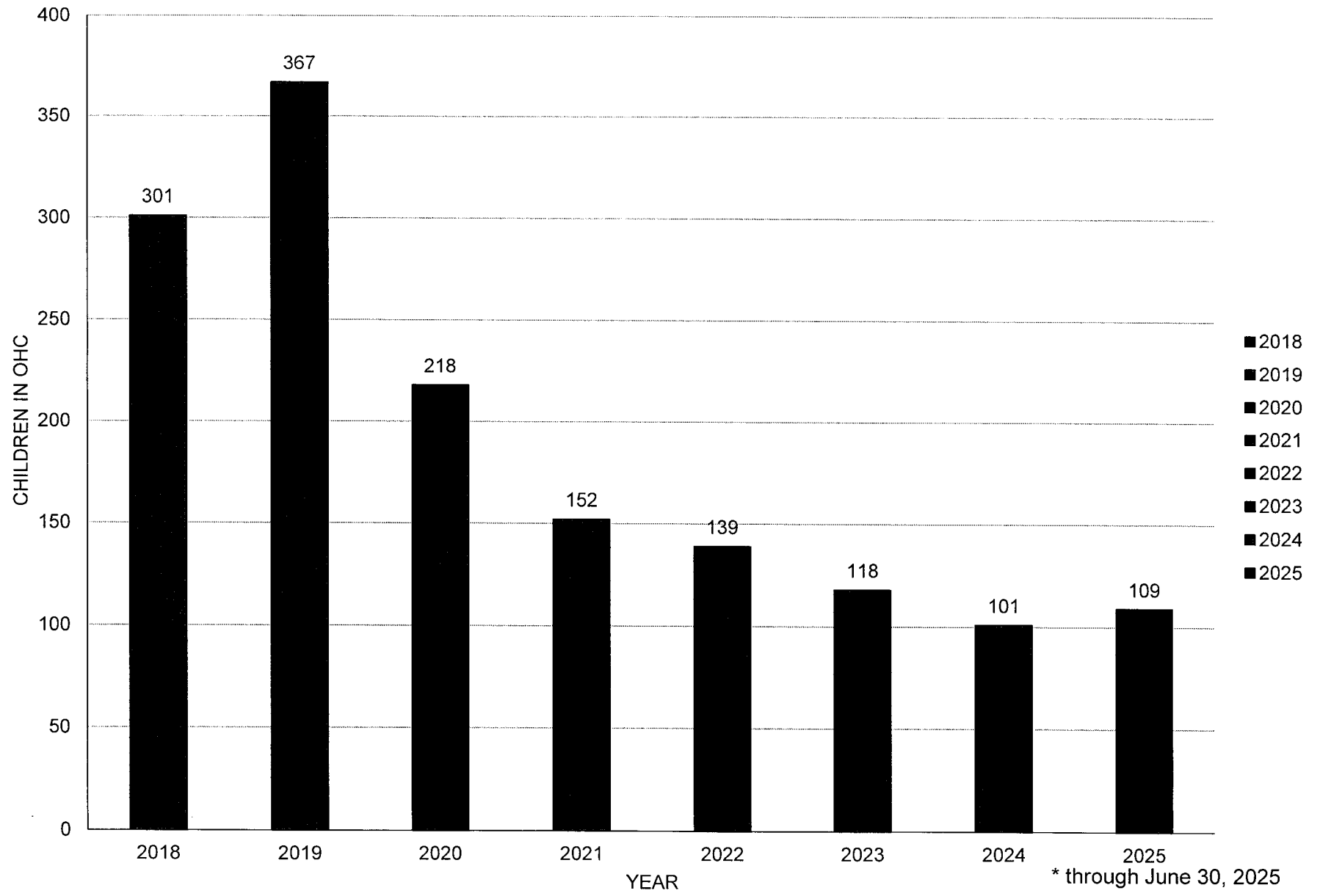
CPS INVESTIGATIONS



CHIPS PETITIONS FILED



CHILDREN IN OHC



CORPORATION COUNSEL

	Outputs	2025		2026
		Target	Projected Actual	Target
Metric	The effectiveness of collaboration between Corporation Counsel and Sheboygan County Health and Human Services	N/A	See Attached Report	N/A
Importance	Utilizing collaboration between two County departments to enhance our services to the public			
Target	To continue to handle CHIPS/TPR Cases in the most efficient manner			
Metric	The effectiveness of pursuing former inmates for Detention Center room and board	30	39	30
Importance	Reduce reliance on other funding sources			
Target	File 30 inmate collections to recover fees for Sheboygan County Detention center			
Metric	Maintaining continued progress towards reducing children in out of home placements	35	33	N/A
Importance	Provide permanency to children in out of home placements			
Target	Continue to resolve child protective services cases through guardianship or termination of parental rights.			
Metric				
Importance				
Target				
Metric				
Importance				
Target				

County of Sheboygan

Proposed Budget - Variance Report

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
01082 Corporation Counsel										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea	271,977-	313,655-	332,455-	357,436-	357,436-	178,717-	357,436-	410,053-	52,617-	14.72
411000 Property Tax Levy	271,977-	313,655-	332,455-	357,436-	357,436-	178,717-	357,436-	410,053-	52,617-	14.72
410000 Taxes	271,977-	313,655-	332,455-	357,436-	357,436-	178,717-	357,436-	410,053-	52,617-	14.72
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										
452127 Witness & Jury Fe						17-	17-			
452100 Law Enforcement						17-	17-			
452000 Public Safety						17-	17-			
450000 Public Charges for S						17-	17-			

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
460000 Interest and Other R										
466000 Other Miscellaneous										
466125 Miscellaneous Reim	990-	948-	1,566-	350-	350-	1,235-	1,235-	350-		
466200 Employee Reimburse										
466200 Employee Reimburse										
466000 Other Miscellaneous	990-	948-	1,566-	350-	350-	1,235-	1,235-	350-		
460000 Interest and Other R	990-	948-	1,566-	350-	350-	1,235-	1,235-	350-		
470000 Interdepartmental Re										
475000 Health & Human Serv										
475000 Health & Human Serv										
476000 Other Interdepartme										
476110 Employee Wages & R	269,832-	290,476-	312,268-	330,989-	330,989-	157,179-	330,989-	359,635-	28,646-	8.65
476450 Other Interdept. R	1,567-	1,639-	1,778-	1,780-	1,780-	769-	1,780-	2,027-	247-	13.88
476000 Other Interdepartme	271,399-	292,115-	314,047-	332,769-	332,769-	157,948-	332,769-	361,662-	28,893-	8.68
470000 Interdepartmental Re	271,399-	292,115-	314,047-	332,769-	332,769-	157,948-	332,769-	361,662-	28,893-	8.68
400000 Revenues	558,228-	606,718-	648,068-	690,555-	690,555-	337,917-	691,457-	772,065-	81,510-	11.80
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511105 Regular	91,543	119,605	136,689	139,714	139,714	68,891	139,714	152,748	13,034	9.33
511100 General	91,543	119,605	136,689	139,714	139,714	68,891	139,714	152,748	13,034	9.33
511000 Wages	91,543	119,605	136,689	139,714	139,714	68,891	139,714	152,748	13,034	9.33

*HTS reimburse
interdepartment*

*comp
study*

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
512000 Benefits										
512100 General										
512105 Social Security	6,907	9,030	10,187	10,339	10,339	5,142	10,339	11,304	965	9.33
512110 Retirement (Emplo	6,159	8,138	9,435	9,710	9,710	4,788	9,710	10,998	1,288	13.26
512100 General	13,066	17,168	19,622	20,049	20,049	9,930	20,049	22,302	2,253	11.24
512000 Benefits	13,066	17,168	19,622	20,049	20,049	9,930	20,049	22,302	2,253	11.24
510000 Personnel Related Ex	104,609	136,773	156,311	159,763	159,763	78,821	159,763	175,050	15,287	9.57
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531205 Legal	424,747	434,386	472,563	512,063	512,063	256,032	512,063	551,463	39,400	7.69
531100 Professional Servi	424,771	434,386	472,563	512,063	512,063	256,032	512,063	551,463	39,400	7.69
531000 Purchased Services	424,771	434,386	472,563	512,063	512,063	256,032	512,063	551,463	39,400	7.69
532000 Repair & Maintenanc										
532200 Maintenance of Equ										
532225 Office Equipment	8		39							
532200 Maintenance of Equ	8		39							
532000 Repair & Maintenanc	8		39							
533000 General Operating										
533100 Advertising and Pr										
533100 Advertising and Pr										
533200 Travel and Meals										
533205 Mileage - Employee	127	79	120	100	100		100	100		
533215 Meals - Employee	47	48	48							

yr 3
of contract

County of Sheboygan

Proposed Budget - Variance Report

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
533220 Lodging - Employee	270	312	294	150	150		150	150		
533235 Commercial Trans.	4	18								
533245 Seminars and Trai	227	320		400	400		400	400		
533200 Travel and Meals	675	776	462	650	650		650	650		
533300 Dues										
533305 Membership Dues	236			625	625		625	625		
533300 Dues	236			625	625		625	625		
533450 Fees & Permits										
533470 Filing Fees	290			300	300		300	300		
533450 Fees & Permits	290			300	300		300	300		
533500 General Supplies										
533500 General Supplies										
533700 Office Supplies										
533705 Office	76	381								
533700 Office Supplies	76	381								
533870 Books & Periodical										
533875 Subscriptions	1,559	1,639	1,739	1,780	1,780	937	1,780	2,027	247	13.88
533870 Books & Periodical	1,559	1,639	1,739	1,780	1,780	937	1,780	2,027	247	13.88
533900 Other										
533928 Computer Sys \$500	278	1,388					200	200	200	
533900 Other	278	1,388					200	200	200	
533000 General Operating	3,115	4,184	2,201	3,355	3,355	937	3,555	3,802	447	13.32
534000 Fixed Charges										
534100 Rentals										
534115 Rental of Equipme	32	158								

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
534100 Rentals	32	158								
534000 Fixed Charges	32	158								
535000 Bad Debt Expense										
535000 Bad Debt Expense										
530000 Operating Expenses	427,925	438,728	474,804	515,418	515,418	256,969	515,618	555,265	39,847	7.73
550000 Interdepartmental Ch										
551000 Employee Related In										
551100 Benefits - General										
551105 Health Insurance	4,481	6,791	10,833	11,093	11,093	5,547	11,093	11,472	379	3.42
551110 Dental Insurance	115	170	259	259	259	130	259	259		
551115 Group Life Insura	51	67	76	79	79	39	79	99	20	25.32
551125 Worker Compensati	70	94	93	96	96	48	96	92	4-	4.17
551100 Benefits - General	4,717	7,123	11,262	11,527	11,527	5,764	11,527	11,922	395	3.43
551000 Employee Related In	4,717	7,123	11,262	11,527	11,527	5,764	11,527	11,922	395	3.43
551900 Insurance Charges										
551905 General Liability	828	866	897	960	960	480	960	1,169	209	21.77
551930 Deductible Escrow	119	134	161	134	134	67	134	172	38	28.36
551900 Insurance Charges	947	1,000	1,058	1,094	1,094	547	1,094	1,341	247	22.58
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	64							193	193	
553150 Data Processing S	1,401	288	1,324	2,753	2,753	1,376	2,753	2,494	259-	9.41
553100 System Operation C	1,464	288	1,324	2,753	2,753	1,376	2,753	2,687	66-	2.40
553000 System Operation Ch	1,464	288	1,324	2,753	2,753	1,376	2,753	2,687	66-	2.40

IT
alloc

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[illegible]

County of Sheboygan

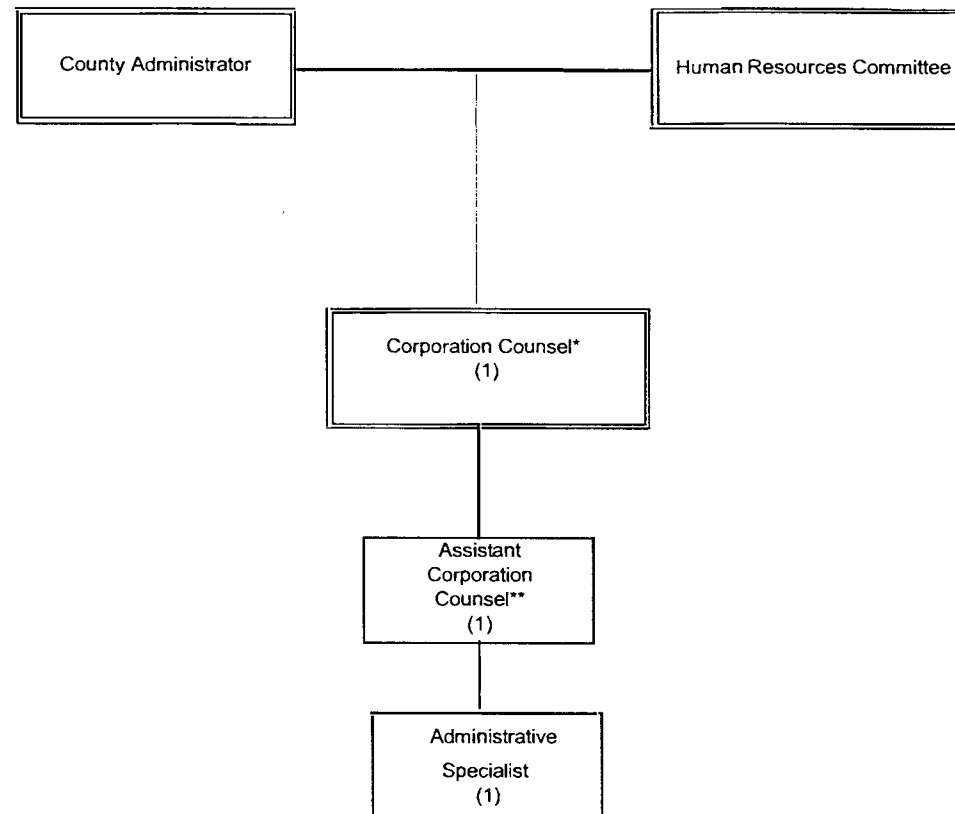
Proposed Budget - Variance Report

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
560000 Capital Outlay										
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										
580000 Debt Service										
580000 Debt Service										
500000 Expense/Expenditure	539,662	583,912	644,758	690,555	690,555	343,478	690,755	746,265	55,710	8.07
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
637000 Oper'g Trans from C										
630000 Opt'g Transfers from	65-									
600000 Other Financing Sourc	65-									
01082 Corporation Counsel	18,631-	22,806-	3,310-			5,560	702-	25,800-	25,800-	
Current Change in Fund Balance	18,631-	22,806-	3,310-			5,560	702-	25,800-	25,800-	

under
target
levy

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	(48,190)	HHS (Chapter 51)	2259.556105 - Services - \$14,457 - 30% 2019.556105 - Services - \$33,733 - 70%
Corporation Counsel	114.476110 Employee Wages & Related Costs	(66,548)	HHS (Child Support Attorney)	2699.556105 - Services - \$66,548
Corporation Counsel	113.476110 Employee Wages & Related Costs	(244,897)	HHS (CA-CPS-CM)	2511.556108 - Employee Wages & Related Costs - CHIPS/TPR Contract \$211,234 2699.556108 - Employee Wages & Related Costs - CHIPS/TPR contract \$33,663
Corporation Counsel	112.476450 Other (WestLaw Tool)	(852)	HHS (Chapter 51)	2259.556105 - Services - \$256 - 30% 2019.556105 - Services - \$596 - 70%
Corporation Counsel	114.476450 Other (WestLaw Tool)	(1,176)	HHS (Child Support Attorney)	2699.556105 - Services - \$1,176
Total Charges		<u>(361,663)</u>		

2026 Travel and Training Requests

Department: Corporation Counsel

Date	Request	Location (if known)	Number of Employees Attending	Employee Mileage 533205**	Employee Meals 533215	Employee Lodging 533220	Commercial Transport 533235	Seminars and Training 533245	Total Cost per request	Requirement for Accreditation or Certification?	Out of County Yes/No
August	Continuing Education Credit		1	100.00		150.00		400.00	650.00	Yes	
									-		
									-		
									-		
									-		
									-		
									-		
									-		
									-		
									-		
									-		
									-		
			Object Account Total	100.00	-	150.00	-	400.00	650.00		

Grand Total

650.00

**2025 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

Listed in Order of Priority

Department:

Account No: 533928

[illegible]

NOTE:

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

Christopher S. Lewinski
IT Division Approval

Requesting Department Head Signature

Liaison Committee Budget Sign Off

2026

Department Corporation Counsel

Liaison Committee Human Resources Committee

Committee Chair Edward Procek

Targets Set by Finance Committee

Levy	\$	410,053
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

Department Budget Requested

Total Revenue	\$	-772,065	Note: amount should be negative
Total Expense	\$	746,265	Note: amount should be positive
Transfer In	\$	0	
Transfer Out	\$	0	
Equity	\$	0	
Variance	\$	-25,800	

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

Signatures:



Committee Chair

8/11/25

Date



Department Head

8/11/2025

Date

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



SHEBOYGAN COUNTY

David Loomis, Director
Human Resources Department

To: Finance Committee

From: David Loomis, HR Director

Date: September 24, 2025

Re: Proposed 2026 Budget for Human Resources

Enclosed is the 2026 Human Resources Department budget request. The levy allocation is **\$890,332** and the proposed budget returns \$2,772 to the County.

Department Goals

- Strengthen recruitment and retention efforts to maintain Sheboygan County's status as an employer of choice.
- Deliver supervisor and manager training to promote a consistent, positive organizational culture.
- Drive continued wellness participation through expanded programs and eligibility.
- Ensure successful implementation and adoption of the new Tyler Munis ERP system in cooperation with the Finance Department.
- Operationalize the County's Mission, Vision, and Values into performance evaluation and recognition systems.

Key Performance Measurements

- Recruitment & Onboarding: Time-to-fill positions, quality of hire, turnover rate.
- Leadership Development: Manager/supervisor training completion.
- Wellness Participation: Champion You, Hinge Health, Betr Health participation and outcomes.
- Operational Excellence: ERP implementation milestones, HR service response times, cost per hire.

Highlights of 2026 Budget

- Wages are lower than 2025 due to the elimination of a position.
- Advertising is funded to sustain recruitment efforts consistent with department goals.
- Fitness Memberships remain budgeted at \$65,000, consistent with utilization patterns that are heavily front-end loaded in January.
- There are three computer replacements and related equipment requested for 2026.
- Office furniture replacement is being requested due to current furniture being at end of life.

Staffing

- Rocky Knoll has committed to funding the additional costs associated with the HR Business Partner assigned there not covered by ARPA funds.
- The Health and Human Services Department continues to budget for a dedicated HR Business Partner.
- The department is currently fully staffed.

Thank you for your consideration and continued support.

Liaison Committee Budget Sign Off

2026

Department Human Resources

Liaison Committee Human Resources Committee

Committee Chair Edward Procek

<u>Targets Set by Finance Committee</u>		
Levy	\$	890,332
Transfer Out	\$	0
Transfer In	\$	98,393
Equity	\$	0

<u>Department Budget Requested</u>		
Total Revenue	\$	-1,037,667
Total Expense	\$	1,133,288
Transfer In	\$	-98,393
Transfer Out	\$	0
Equity	\$	0
Variance	\$	-2,772

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

Signatures:



Committee Chair

9/9/25

Date



Department Head

9/9/2025

Date

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

Human Resources

	Outputs	2025		2026
		Target	Projected Actual	Target
Metric	Effectiveness of recruiting efforts	Fill all positions.	Most "Hard to Fill" positions were closed out and filled.	Retain talented employees and keep the turnover from spiralling.
Importance	Very Important			
Target	Continue to remain at minimum status quo with recruitment efforts increasing with new initiatives and become the employer of choice . In 2024, 176 positions were posted - receiving 3213 applications. Year to date through June 30th, we have posted 93 positions with 1603 applications.			
Metric	Operationalize Mission, Vision & Values	In Process	Launch 10/13/25	Incorporate Mission, Vision and Values in evaluations and recognition programs.
Importance	Very Important			
Target	Embed a common language across the organization as it relates to the mission, vision and values of Sheboygan County Government.			
Metric	Participation in wellness initiatives	In Process	Continued to drive results through Wellness Committee as well as introducing Hinge Health and Betr Health.	Drive lifestyle change with expanding available programs as well as expanding eligible participants. Require spouses to complete annual physical.
Importance	Important			
Target	For the Wellness Committee to promote and engage employees in making them aware of their own wellbeing and making it a priority. - Champion You Participation: 146 Total Participants (2024) with 62.3% achieving Gold. - Fitness Reimbursement Participation: 140 (YTD June 2025) - Nealry 1000 pounds lost through Q1 2025 on Betr Health			
Metric	Training and Development	Quarterly Manager/Supervisor Development	YTD 2 trainings provided and 2 trainings in development.	Maintain mgr trng and introduce situational awareness trng for ees in the field.
Importance	Important			
Target	Equipping employees with the tools to effectively perform their job.			
Metric				
Importance				
Target				

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
00199 Human Resources Departm										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea	636,562-	637,885-	658,901-	907,000-	907,000-	453,499-	907,000-	890,332-	16,668	1.84-
411000 Property Tax Levy	636,562-	637,885-	658,901-	907,000-	907,000-	453,499-	907,000-	890,332-	16,668	1.84-
410000 Taxes	636,562-	637,885-	658,901-	907,000-	907,000-	453,499-	907,000-	890,332-	16,668	1.84-
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	344-	107-	202-			218-				
466130 Sale of Gen Fixed	18-		90-							
466200 Employee Reimburse										
466203 Employee Fitness				38,000-	38,000-	28,096-	38,000-	38,000-		

County Department Level 7 w/o CP

[illegible]

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
511000 Wages	381,411	322,268	480,847	574,095	574,095	260,592	519,997	538,423	35,672-	6.21-
512000 Benefits										
512100 General										
512105 Social Security	27,591	23,022	34,734	42,483	42,483	18,328	38,481	39,844	2,639-	6.21-
512110 Retirement (Emplo	23,370	19,047	29,477	39,901	39,901	17,967	36,142	37,420	2,481-	6.22-
512165 Fitness Membershi				65,000	65,000	48,140	65,000	65,000		
512100 General	50,961	42,069	64,211	147,384	147,384	84,435	139,623	142,264	5,120-	3.47-
512800 Temporary Help										
512800 Temporary Help										
512000 Benefits	50,961	42,069	64,211	147,384	147,384	84,435	139,623	142,264	5,120-	3.47-
510000 Personnel Related Ex	432,371	364,338	545,057	721,479	721,479	345,027	659,620	680,687	40,792-	5.65-
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531105 Consulting	18,227		91,135	82,268	82,268	52,609	82,268	55,518	26,750-	32.52-
531455 Investigation	5		25							
531100 Professional Servi	18,232		91,160	82,268	82,268	52,609	82,268	55,518	26,750-	32.52-
531800 Utilities										
531840 Telephone - Cellu	1,004	629	980	1,500	1,500	1,367	2,734	2,800	1,300	86.67
531800 Utilities	1,004	629	980	1,500	1,500	1,367	2,734	2,800	1,300	86.67
531900 Contracted Service										
531905 Contracted Servic	68,019	107,650	76,759	86,643	86,643	34,371	86,643	95,000	8,357	9.65
531900 Contracted Service	68,019	107,650	76,759	86,643	86,643	34,371	86,643	95,000	8,357	9.65
531000 Purchased Services	87,255	108,279	168,899	170,411	170,411	88,347	171,645	153,318	17,093-	10.03-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
532000 Repair & Maintenan										
532100 Maintenance Servic										
532105 Disposal	79		397			133		300	300	
532100 Maintenance Servic	79		397			133		300	300	
532200 Maintenance of Equ										
532225 Office Equipment	2,966	3,798	968	1,480	1,480	409	409	600	880-	59.46-
532200 Maintenance of Equ	2,966	3,798	968	1,480	1,480	409	409	600	880-	59.46-
532000 Repair & Maintenan	3,046	3,798	1,365	1,480	1,480	542	409	900	580-	39.19-
533000 General Operating										
533100 Advertising and Pr										
533105 Advertising	15,909	27,115	431	15,497	30,497		30,497	15,000	497-	3.21-
533107 Advertising-Publi	31	154								
533100 Advertising and Pr	15,947	27,269	431	15,497	30,497		30,497	15,000	497-	3.21-
533200 Travel and Meals										
533205 Mileage - Employe	79	51	112	500	500		150	1,050	550	110.00
533215 Meals - Employee	17		84	185	185	29	100	1,000	815	440.54
533220 Lodging - Employe	259	403	893	1,760	1,760	406	500	1,400	360-	20.45-
533235 Commercial Trans.	600	2,999								
533245 Seminars and Trai	1,507	2,116	741	8,790	8,790	295	8,790	3,050	5,740-	65.30-
533200 Travel and Meals	2,462	5,568	1,831	11,235	11,235	730	9,540	6,500	4,735-	42.15-
533300 Dues										
533305 Membership Dues	655	1,251	474	1,020	1,020		1,020	950	70-	6.86-
533300 Dues	655	1,251	474	1,020	1,020		1,020	950	70-	6.86-
533450 Fees & Permits										
533465 Exam Fees - Physi	7,501	6,167	5,887	9,500	9,500	2,475	9,500	10,000	500	5.26
533450 Fees & Permits	7,501	6,167	5,887	9,500	9,500	2,475	9,500	10,000	500	5.26

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[illegible]

County Department Level 7 w/o CP

Page - 7

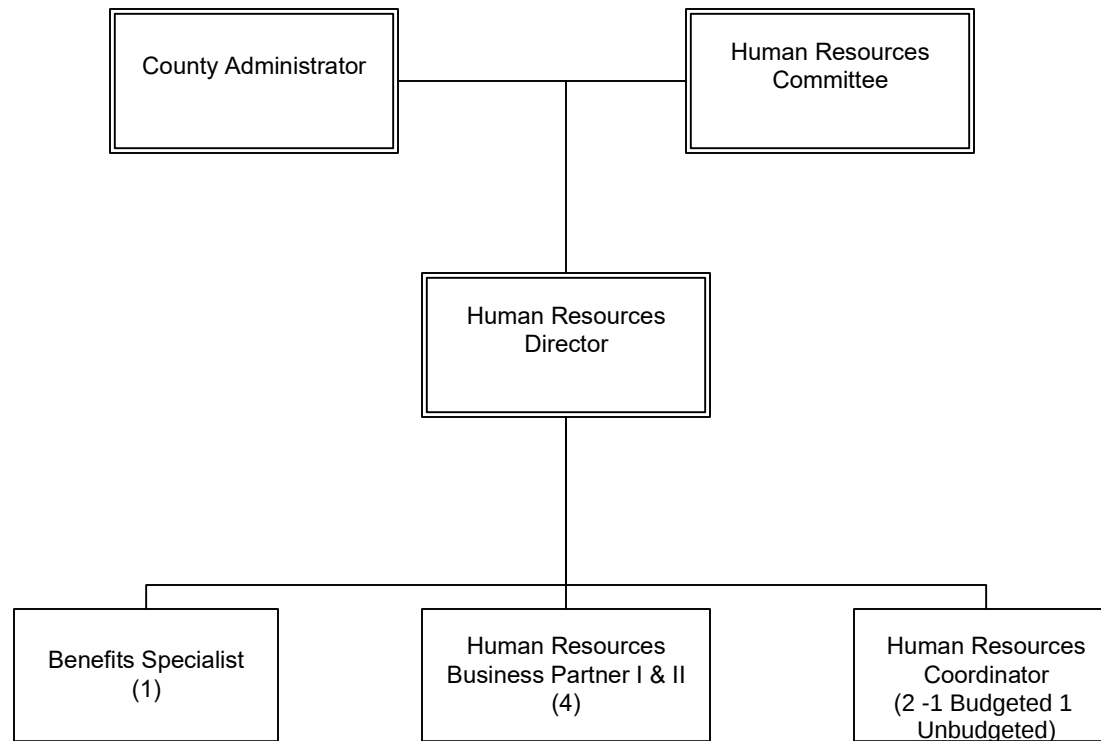
[illegible]

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
560000 Capital Outlay										
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										
500000 Expense/Expenditure	680,083	646,927	878,152	1,164,641	1,179,641	557,452	1,103,232	1,133,288	31,353-	2.69-
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
631000 General Fund	13,799-		67,667-							
631900 LFRF - General Fund	42,451-	62,976-	134,103-	116,396-	116,396-	63,435-	116,396-	98,393-	18,003	15.47-
630000 Opt'g Transfers from	56,250-	62,976-	201,770-	116,396-	116,396-	63,435-	116,396-	98,393-	18,003	15.47-
600000 Other Financing Sourc	56,250-	62,976-	201,770-	116,396-	116,396-	63,435-	116,396-	98,393-	18,003	15.47-
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	113,420-	125,461-	111,131-		15,000	39,419-	61,409-	2,772-	2,772-	
820125 Use of FB for Subse					15,000-		15,000-			
720000 Transfer to Other Fu					15,000-		15,000-			

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
700000 Other Financing Uses					15,000-		15,000-			
00199 Human Resources Departm	113,420-	125,461-	111,131-			39,419-	76,409-	2,772-	2,772-	
Current Change in Fund Balance	113,420-	125,461-	111,131-			39,419-	76,409-	2,772-	2,772-	

Sheboygan County Human Resources Table of Organization



[illegible]

Listed in Order of Priority

Department: *Human Resources*

Account No: 533928[illegible]

NOTE:

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

Christopher S. Lewinski
IT Division Approval


Requesting Department Head Signature

2026 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	100.00	120.00	200.00		250.00	670.00	No	Yes
May	Wisconsin Association of County Personnel Directors	Unknown	2	100.00	120.00	200.00		150.00	570.00	No	Yes
September	Wisconsin Association of County Personnel Directors	Unknown	2	100.00	120.00	200.00		150.00	570.00	No	Yes
October	Society for Human Resources Management - State Conference	Madison	2	100.00	120.00	200.00		400.00	820.00	No	Yes
Unknown	Miscellaneous Training	Unknown	7	650.00	520.00	600.00		2,100.00	3,870.00	No	Yes
									-		
									-		
									-		
									-		
									-		
									-		
									-		
									-		
			Object Account Total	1,050.00	1,000.00	1,400.00	-	3,050.00	6,500.00		

Grand Total	6,500.00
-------------	----------

****2025 Employee Mileage Reimbursement Rate**

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

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

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



SHEBOYGAN COUNTY

David Loomis, Director
Human Resources Department

To: Finance Committee

From: David Loomis, HR Director

Date: September 24, 2025

Re: Proposed 2026 Budget for Employee Benefits

I am pleased to submit the 2026 Employee Benefits Budget request for your review.

Department Goals

In partnership with Group Health Trust (GHT) and USI Services, we will continue to:

- Monitor benefit plan design for efficiency and effectiveness
- Enhance employee communication and education
- Build on InHealth Clinic partnerships
- Strengthen wellness and safety initiatives

Key Performance Measures

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

Highlights

The following highlights summarize the structure of the Employee Benefits Budget and key updates for 2026:

- No changes to benefit offerings are proposed for 2026.
- The Employee Benefits Budget is interdepartmental. Approved departmental benefit premiums are reflected as revenue in the benefits budget, with administrative costs added to provide a complete picture by benefit type.
- Accounts:
 - 401: Dental
 - 402: Group Life
 - 403: Health
 - 405: Unemployment Compensation
 - 406: Workers' Compensation

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

Beginning in 2023, budgeted costs were set 1.0% below GHT's actual increase, with fund balance used to cover the difference. In 2024, funding returned to equilibrium, and in 2025, a 1.5% premium increase (1.5% above GHT's 1% increase) was implemented to rebuild reserves. The proposed 2026 budget includes an additional 1.0% premium increase (1.0% above GHT's 0% increase) to further restore the reserve and align with County policy, which requires maintaining 15% of budgeted costs.

Thank you for your consideration and support of the 2026 Employee Benefits Budget.

Liaison Committee Budget Sign Off

2026

Department Human Resources

Liaison Committee Human Resources Committee

Committee Chair Edward Procek

<u>Targets Set by Finance Committee</u>		
Levy	\$	890,332
Transfer Out	\$	0
Transfer In	\$	98,393
Equity	\$	0

<u>Department Budget Requested</u>		
Total Revenue	\$	-1,037,667
Total Expense	\$	1,133,288
Transfer In	\$	-98,393
Transfer Out	\$	0
Equity	\$	0
Variance	\$	-2,772

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

Signatures:



Committee Chair

9/9/25

Date



Department Head

9/9/2025

Date

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

Budget By Business Unit Level 7 w/o CP

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
401 Dental Insurance										
400000 Revenues										
450000 Public Charges for S										
454000 Health Care Service										
454400 Other Health Care										
454425 Service	438,774-	421,098-	434,177-	474,980-	474,980-	218,484-	436,968-	455,357-	19,623	4.13-
454400 Other Health Care	438,774-	421,098-	434,177-	474,980-	474,980-	218,484-	436,968-	455,357-	19,623	4.13-
454000 Health Care Service	438,774-	421,098-	434,177-	474,980-	474,980-	218,484-	436,968-	455,357-	19,623	4.13-
450000 Public Charges for S	438,774-	421,098-	434,177-	474,980-	474,980-	218,484-	436,968-	455,357-	19,623	4.13-
460000 Interest and Other R										
466000 Other Misc. Revenue										
466125 Miscellaneous Reim	45,998-	42,906-	50,325-	82,501-	82,501-	22,296-	44,591-	54,337-	28,164	34.14-
466000 Other Misc. Revenue	46,070-	42,906-	50,325-	82,501-	82,501-	22,296-	44,591-	54,337-	28,164	34.14-
460000 Interest and Other R	46,070-	42,906-	50,325-	82,501-	82,501-	22,296-	44,591-	54,337-	28,164	34.14-
470000 Interdepartmental Re										
471000 Insurance & Empl Re										
471150 Dental Insurance	290,244-	278,462-	287,745-	316,653-	316,653-	143,888-	287,776-	303,571-	13,082	4.13-
471000 Insurance & Empl Re	290,244-	278,462-	287,745-	316,653-	316,653-	143,888-	287,776-	303,571-	13,082	4.13-
470000 Interdepartmental Re	290,244-	278,462-	287,745-	316,653-	316,653-	143,888-	287,776-	303,571-	13,082	4.13-
400000 Revenues	775,088-	742,466-	772,247-	874,134-	874,134-	384,667-	769,335-	813,265-	60,869	6.96-
500000 Expense/Expenditure										
510000 Personnel Related Ex										
512000 Benefits										
512100 General										
512125 Dental Insurance	660,047	680,481	658,528	834,034	834,034	341,039	682,079	774,911	59,123-	7.09-

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
512100 General	660,047	680,481	658,528	834,034	834,034	341,039	682,079	774,911	59,123-	7.09-
512000 Benefits	660,047	680,481	658,528	834,034	834,034	341,039	682,079	774,911	59,123-	7.09-
510000 Personnel Related Ex	660,047	680,481	658,528	834,034	834,034	341,039	682,079	774,911	59,123-	7.09-
530000 Operating Expenses										
531000 Purchased Services										
531400 Other Outside Serv										
531465 Insurance Adminis	34,441	34,359	37,274	40,100	40,100	18,962	37,925	38,354	1,746-	4.35-
531400 Other Outside Serv	34,441	34,359	37,274	40,100	40,100	18,962	37,925	38,354	1,746-	4.35-
531000 Purchased Services	34,441	34,359	37,274	40,100	40,100	18,962	37,925	38,354	1,746-	4.35-
535000 Bad Debt Expense										
535100 Bad Debt Expense						436	436			
535000 Bad Debt Expense						436	436			
530000 Operating Expenses	34,441	34,359	37,274	40,100	40,100	19,398	38,361	38,354	1,746-	4.35-
550000 Interdepartmental Ch										
550000 Interdepartmental Ch										
500000 Expense/Expenditure	694,488	714,839	695,803	874,134	874,134	360,437	720,440	813,265	60,869-	6.96-
Subtotal	80,599-	27,627-	76,444-			24,230-	48,895-			
800000 Net Position										
810000 Net Position										
810000 Net Position										
800000 Net Position										
401 Dental Insurance	80,599-	27,627-	76,444-			24,230-	48,895-			

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
Current Change in Fund Balance	80,599-	27,627-	76,444-			24,230-	48,895-			

[illegible]

Budget By Business Unit Level 7 w/o CP

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
512100 General										
512130 Life Insurance	225,389	220,268	214,763	211,901	211,901	105,065	231,156	233,467	21,566	10.18
512100 General	225,389	220,268	214,763	211,901	211,901	105,065	231,156	233,467	21,566	10.18
512000 Benefits	225,389	220,268	214,763	211,901	211,901	105,065	231,156	233,467	21,566	10.18
510000 Personnel Related Ex	225,389	220,268	214,763	211,901	211,901	105,065	231,156	233,467	21,566	10.18
550000 Interdepartmental Ch										
550000 Interdepartmental Ch										
500000 Expense/Expenditure	225,389	220,268	214,763	211,901	211,901	105,065	231,156	233,467	21,566	10.18
Subtotal	16,122-	17,749-	20,904-			10,513-				
800000 Net Position										
810000 Net Position										
810000 Net Position										
800000 Net Position										
402 Group Life	16,122-	17,749-	20,904-			10,513-				
Current Change in Fund Balance	16,122-	17,749-	20,904-			10,513-				

Budget By Business Unit Level 7 w/o CP

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
403 Health Insurance										
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	2,187,284-	2,192,554-	2,340,926-	2,438,589-	2,438,589-	1,218,659-	2,437,319-	2,447,233-	8,644-	.35
454400 Other Health Care	2,187,284-	2,192,554-	2,340,926-	2,438,589-	2,438,589-	1,218,659-	2,437,319-	2,447,233-	8,644-	.35
454000 Health Care Service	2,187,284-	2,192,554-	2,340,926-	2,438,589-	2,438,589-	1,218,659-	2,437,319-	2,447,233-	8,644-	.35
450000 Public Charges for S	2,187,284-	2,192,554-	2,340,926-	2,438,589-	2,438,589-	1,218,659-	2,437,319-	2,447,233-	8,644-	.35
460000 Interest and Other R										
461000 Interest Income				70,000-	70,000-		70,000-	71,000-	1,000-	1.43
462000 Rent Revenue										
462100 Rent Revenue	69,697-	72,139-	71,808-	75,334-	75,334-	36,270-	72,540-	73,500-	1,834	2.43-
462000 Rent Revenue	69,697-	72,139-	71,808-	75,334-	75,334-	36,270-	72,540-	73,500-	1,834	2.43-
466000 Other Misc. Revenue										
466125 Miscellaneous Reim	51,810-	486-	256	1,500-	1,500-	720-	1,500-	1,500-		
466200 Employee Reimburse										
466203 Employee Fitness	39,190-	32,878-	49,808-							
466200 Employee Reimburse	39,190-	32,878-	49,808-							
466000 Other Misc. Revenue	91,628-	33,363-	49,553-	1,500-	1,500-	720-	1,500-	1,500-		
460000 Interest and Other R	161,325-	105,502-	121,360-	146,834-	146,834-	36,990-	144,040-	146,000-	834	.57-

Budget By Business Unit Level 7 w/o CP

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
470000 Interdepartmental Re										
471000 Insurance & Employe										
471100 Health Insurance	11,750,908-	11,865,346-	12,534,054-	13,818,671-	13,818,671-	6,400,026-	12,800,052-	13,867,652-	48,981-	.35
471000 Insurance & Employe	11,750,908-	11,865,346-	12,534,054-	13,818,671-	13,818,671-	6,400,026-	12,800,052-	13,867,652-	48,981-	.35
470000 Interdepartmental Re	11,750,908-	11,865,346-	12,534,054-	13,818,671-	13,818,671-	6,400,026-	12,800,052-	13,867,652-	48,981-	.35
400000 Revenues	14,099,517-	14,163,401-	14,996,341-	16,404,094-	16,404,094-	7,655,676-	15,381,411-	16,460,885-	56,791-	.35
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511100 General										
511000 Wages										
512000 Benefits										
512100 General										
512120 Health Insurance	14,252,680	14,205,466	14,886,518	15,971,879	15,971,879	7,664,818	15,148,905	15,979,513	7,634	.05
512165 Fitness Membershi	65,708	35,178	109,011							
512167 Health Plan Incen	16,733	16,240	15,750							
512100 General	14,335,122	14,256,884	15,011,279	15,971,879	15,971,879	7,664,819	15,148,905	15,979,513	7,634	.05
512000 Benefits	14,335,122	14,256,884	15,011,279	15,971,879	15,971,879	7,664,819	15,148,905	15,979,513	7,634	.05
510000 Personnel Related Ex	14,335,122	14,256,884	15,011,279	15,971,879	15,971,879	7,664,819	15,148,905	15,979,513	7,634	.05
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531105 Consulting	34,929	37,210	41,471							

Budget By Business Unit Level 7 w/o CP

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
531100 Professional Servi	34,929	37,210	41,471							
531300 Ancillary Services										
531300 Ancillary Services										
531400 Other Outside Serv										
531400 Other Outside Serv										
531000 Purchased Services	34,929	37,210	41,471							
533000 General Operating										
533450 Fees & Permits										
533475 Assessment Fees	2,286	2,248	2,636							
533450 Fees & Permits	2,286	2,248	2,636							
533500 General Supplies										
533500 General Supplies										
533700 Office Supplies										
533700 Office Supplies										
533900 Other										
533900 Other	968									
533000 General Operating	3,253	2,248	2,636							
534000 Fixed Charges										
534100 Rentals										
534105 Rental of Buildin	69,075	72,139	71,808	75,334	75,334	42,315	72,360	73,500	1,834-	2.43-
534100 Rentals	69,075	72,139	71,808	75,334	75,334	42,315	72,360	73,500	1,834-	2.43-
534000 Fixed Charges	69,075	72,139	71,808	75,334	75,334	42,315	72,360	73,500	1,834-	2.43-

[illegible]

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
726000 Internal Services F										
726000 Internal Services F										
720000 Transfer to Other Fu										
700000 Other Financing Uses										
Subtotal	440,695	276,499	259,173	356,881-	356,881-	51,458	160,146-	407,872-	50,991-	14.29
800000 Net Position										
810000 Net Position										
810100 Use of Net Position				356,881	356,881				356,881-	100.00-
810000 Net Position				356,881	356,881				356,881-	100.00-
800000 Net Position				356,881	356,881				356,881-	100.00-
403 Health Insurance	440,695	276,499	259,173			51,458	160,146-	407,872-	407,872-	
Current Change in Fund Balance	440,695	276,499	259,173			51,458	160,146-	407,872-	407,872-	14.29

[illegible]

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
550000 Interdepartmental Ch										
500000 Expense/Expenditure	22,897		342	25,000	25,000	21,876	48,516	50,000	25,000	100.00
Subtotal	22,897		342	25,000	25,000	21,876	48,516	50,000	25,000	100.00
800000 Net Position										
810000 Net Position										
810100 Use of Net Position				25,000-	25,000-				25,000	100.00-
810000 Net Position				25,000-	25,000-				25,000	100.00-
800000 Net Position				25,000-	25,000-				25,000	100.00-
405 Unemployment Compensation	22,897		342			21,876	48,516	50,000	50,000	
Current Change in Fund Balance	22,897		342			21,876	48,516	50,000	50,000	100.00

Budget By Business Unit Level 7 w/o CP

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
406 Workmen's Compensation										
400000 Revenues										
460000 Interest and Other R										
466000 Other Miscellaneous										
466000 Other Miscellaneous										
460000 Interest and Other R										
470000 Interdepartmental Re										
471000 Insurance & Employe										
471300 Workers Compensati	559,722-	583,517-	544,706-	600,248-	600,248-	281,744-	564,963-	568,174-	32,074	5.34-
471000 Insurance & Employe	559,722-	583,517-	544,706-	600,248-	600,248-	281,744-	564,963-	568,174-	32,074	5.34-
470000 Interdepartmental Re	559,722-	583,517-	544,706-	600,248-	600,248-	281,744-	564,963-	568,174-	32,074	5.34-
400000 Revenues	559,722-	583,517-	544,706-	600,248-	600,248-	281,744-	564,963-	568,174-	32,074	5.34-
500000 Expense/Expenditure										
510000 Personnel Related Ex										
512000 Benefits										
512100 General										
512140 Worker's Compensa	355,472	162,540	582,219	597,748	597,748	267,111	522,993	566,674	31,074-	5.20-
512100 General	355,472	162,540	582,219	597,748	597,748	267,111	522,993	566,674	31,074-	5.20-
512000 Benefits	355,472	162,540	582,219	597,748	597,748	267,111	522,993	566,674	31,074-	5.20-
510000 Personnel Related Ex	355,472	162,540	582,219	597,748	597,748	267,111	522,993	566,674	31,074-	5.20-
530000 Operating Expenses										
531000 Purchased Services										
531400 Other Outside Serv										
531465 Insurance Adminis	1,513	1,347	1,041	2,500	2,500	100	1,500	1,500	1,000-	40.00-
531400 Other Outside Serv	1,513	1,347	1,041	2,500	2,500	100	1,500	1,500	1,000-	40.00-

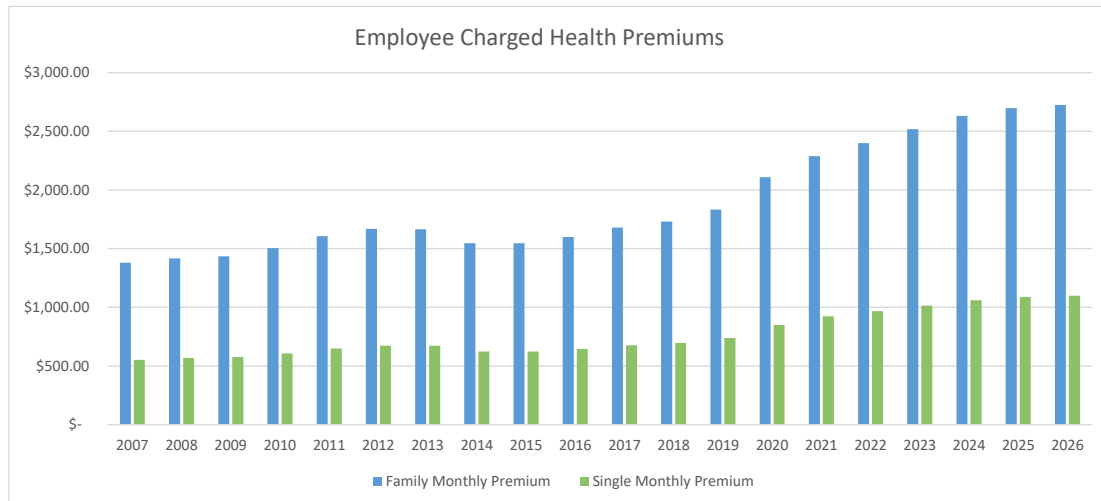
County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
531000 Purchased Services	1,513	1,347	1,041	2,500	2,500	100	1,500	1,500	1,000-	40.00-
530000 Operating Expenses	1,513	1,347	1,041	2,500	2,500	100	1,500	1,500	1,000-	40.00-
550000 Interdepartmental Ch										
550000 Interdepartmental Ch										
500000 Expense/Expenditure	356,985	163,887	583,260	600,248	600,248	267,211	524,493	568,174	32,074-	5.34-
Subtotal	202,737-	419,630-	38,554			14,534-	40,470-			
800000 Net Position										
810000 Net Position										
810000 Net Position										
800000 Net Position										
406 Workmen's Compensation	202,737-	419,630-	38,554			14,534-	40,470-			
Current Change in Fund Balance	202,737-	419,630-	38,554			14,534-	40,470-			

Sheboygan County: Employee Charged Health Premiums

(Gross Cost - based on allocated premiums)

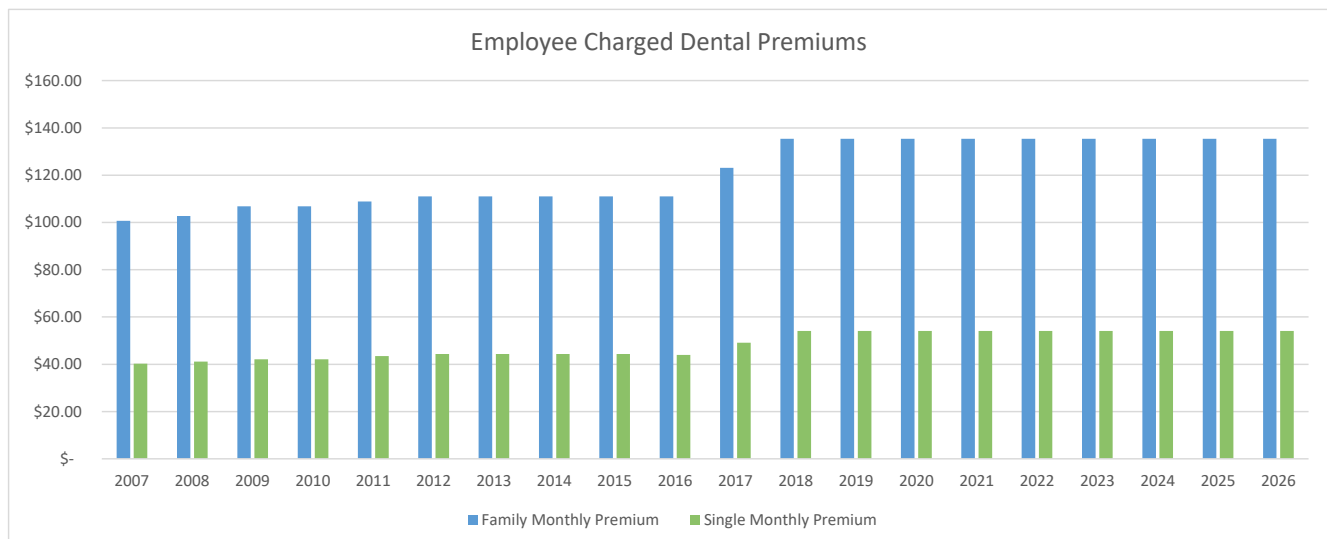
Family					Single				
	Monthly Premium	\$ Change From Prior Yr	% Change From Prior Yr		Monthly Premium	\$ Change From Prior Yr	% Change From Prior Yr		
2007	\$ 1,380.78			2007	\$ 553.25				
2008	\$ 1,417.39	\$ 37	2.7%	2008	\$ 568.54	\$ 15	2.8%		
2009	\$ 1,435.72	\$ 18	1.3%	2009	\$ 576.31	\$ 8	1.4%		
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	5.0%	2017	\$ 677.25	\$ 32	5.0%		
2018	\$ 1,730.40	\$ 50	3.0%	2018	\$ 697.57	\$ 20	3.0%		
2019	\$ 1,834.22	\$ 104	6.0%	2019	\$ 739.42	\$ 42	6.0%		
2020	\$ 2,109.36	\$ 275	15.0%	2020	\$ 850.33	\$ 111	15.0%		
2021	\$ 2,288.65	\$ 179	8.5%	2021	\$ 922.61	\$ 72	8.5%		
2022	\$ 2,399.54	\$ 111	4.8%	2022	\$ 967.31	\$ 45	4.8%		
2023	\$ 2,519.21	\$ 120	5.0%	2023	\$ 1,015.68	\$ 48	5.0%		
2024	\$ 2,632.17	\$ 113	4.5%	2024	\$ 1,061.06	\$ 45	4.5%		
2025	\$ 2,697.97	\$ 66	2.5%	2025	\$ 1,087.59	\$ 27	2.5%		
Proposed	2026	\$ 2,724.95	\$ 27	1.0%	2026	\$ 1,098.47	\$ 11	1.0%	



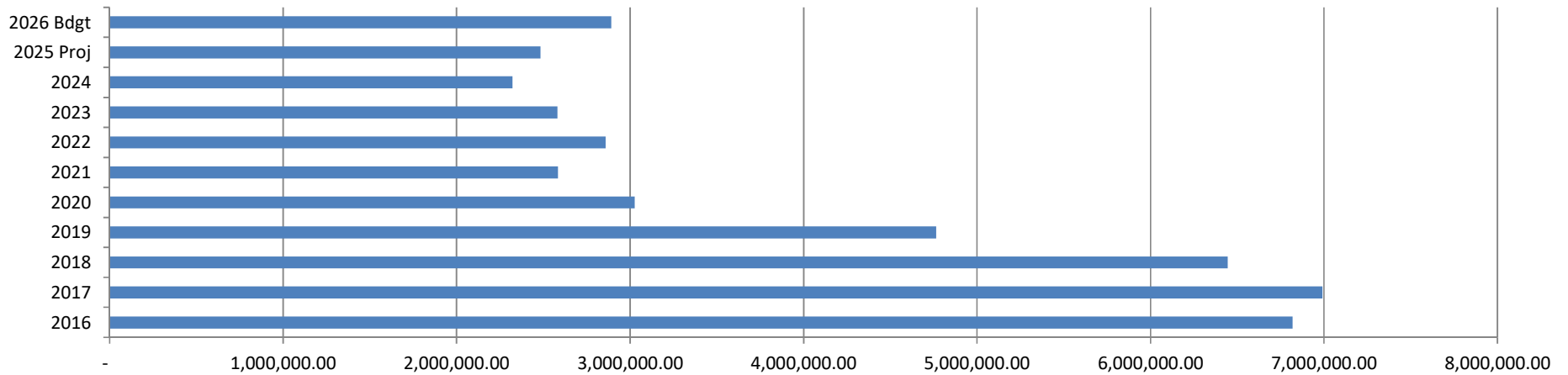
Sheboygan County: Employee Charged Dental Premiums

(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%
2024	\$ 135.38	\$ -	0.0%		2024	\$ 54.05	\$ -	0.0%
2025	\$ 135.38	\$ -	0.0%		2025	\$ 54.05	\$ -	0.0%
Proposed	2026	\$ 135.38	\$ -	0.0%	2026	\$ 54.05	\$ -	0.0%



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

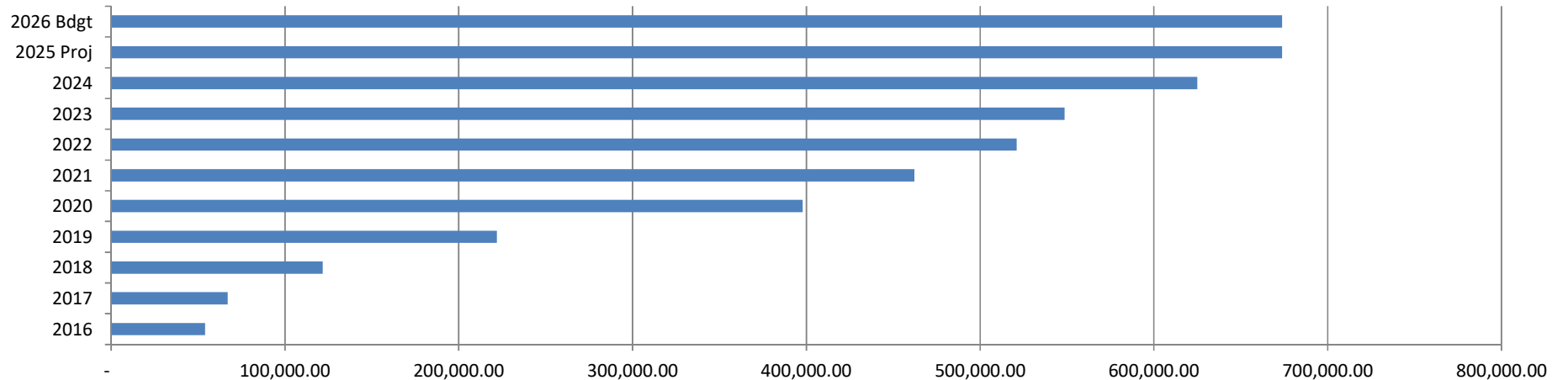


Premiums have been budgeted with a 1.0% increase.

The Health Insurance projected fund balance for 2025 is \$2,482,864. As of 2020, we no longer carry an IBNR liability for Health.

The 2026 budgeted unrestricted fund balance is \$2,890,736. Per Fund Balance Policy, 15% of the 2025 budgeted expenses would be \$2,407,952

Dental Insurance Reserve & IBNR Liability

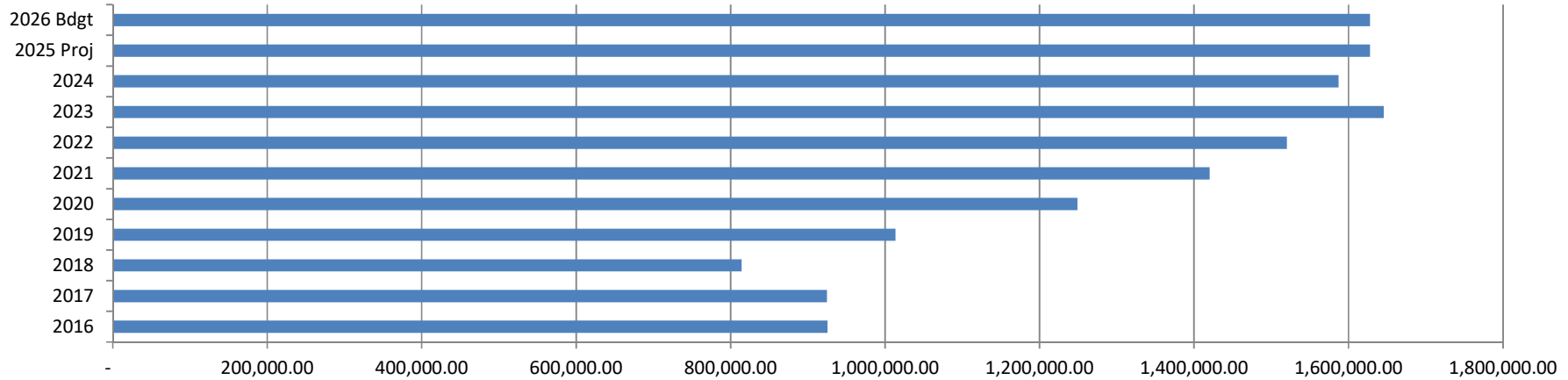


No change to premiums are proposed for 2026.

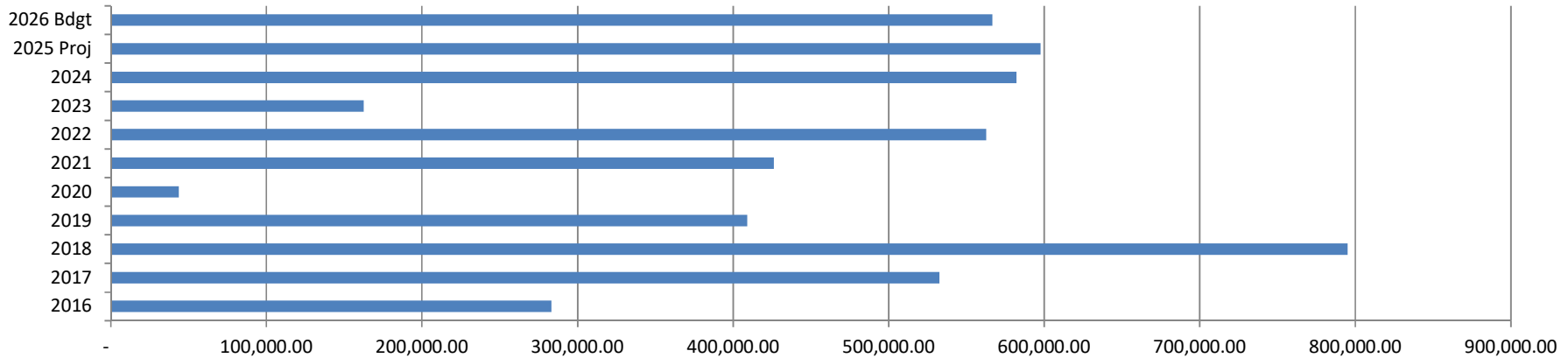
The Dental Insurance projected fund balance for 2025 is \$673,889. The IBNR liability is \$50,000.

Per Fund Balance Policy, 30% of 2026 budgeted expenses would be \$243,980.

WC Reserve & IBNR Liability



WC Claims



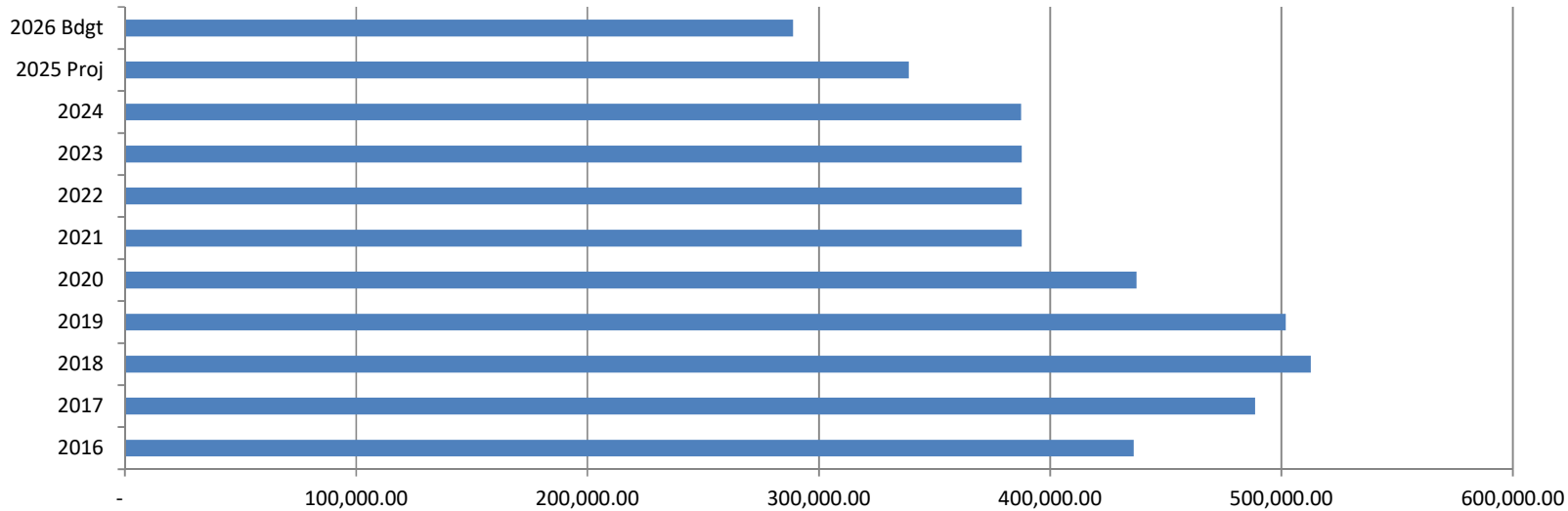
Premiums for Worker's Compensation were held static from 2025 levels.

The Workers Comp projected fund balance for 2025 is \$1,627,665. IBNR is \$156,151.

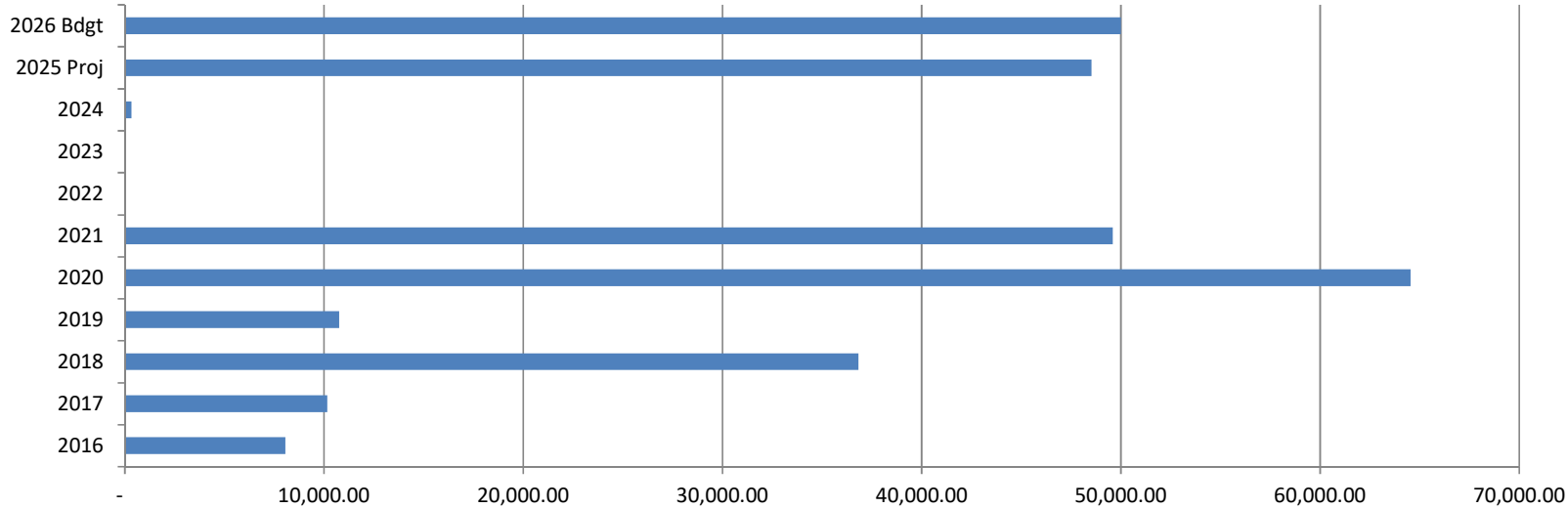
Per Fund Balance Policy, 30% of 2026 budgeted expenditures would be \$170,002.

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 2025. The credit balance held by the State from which claims have been paid since 2022 has been exhausted. Any claims above this credit are now paid from fund balance.

The Unemployment projected fund balance for 2025 is \$338,843. For 2026, budgeted fund balance is \$288,843.

Per fund balance policy, 30% of 2026 budget expenditures would be \$15,000.



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. Annual Wellness Exams
- J. Worker's Compensation

WELLNESS

- A. Marquee Health Wellness Program
- B. Fitness
- C. InHealth Clinic Usage
- D. Employee Assistance Program

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 Total Monthly Premium	\$ 2,632	\$ 1,061			\$ 2,632	\$ 1,061
Monthly Employee Premium Share	\$ 395	\$ 159			\$ 526	\$ 212
Monthly County Premium Share	\$ 2,237	\$ 902			\$ 2,106	\$ 849
2025 Total Monthly Premium	\$ 2,698	\$ 1,088			\$ 2,698	\$ 1,088
Monthly Employee Premium Share	\$ 405	\$ 163			\$ 540	\$ 218
Monthly County Premium Share	\$ 2,293	\$ 924			\$ 2,158	\$ 870
2026 Proposed Total Monthly Premium	\$ 2,725	\$ 1,098			\$ 2,725	\$ 1,098
Monthly Employee Premium Share	\$ 405	\$ 163			\$ 540	\$ 218
Monthly County Premium Share	\$ 2,320	\$ 935			\$ 2,185	\$ 880

B. Dental Insurance: Delta Dental Participation	
2016	
Single	324
Family	422
Retiree	23
2017	
Single	218
Family	408
Retiree	24
2018	
Single	218
Family	400
Retiree	23
2019	
Single	219
Family	391
Retiree	27
2020	
Single	208
Family	388
Retiree	26
2021	
Single	231
Family	384
Retiree	25
2022	
Single	216
Family	370
Retiree	26
2023	
Single	249
Family	344
Retiree	47
2024	
Single	268
Family	355
Retiree	45
2025 YTD June	
Single	273
Family	336
Retiree	40

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
2025 Total Monthly Premium	\$ 135	\$ 54	\$ 135	\$ 54
Monthly Employee Premium Share	\$ 81	\$ 32	\$ 81	\$ 32
Monthly County Premium Share	\$ 54	\$ 22	\$ 54	\$ 22

C. Vision Insurance: Delta Vision Participation	
2016	
Single	113
Family	187
2017	
Single	115
Family	203
2018	
Single	124
Family	205
2019	
Single	131
Family	218
2020	
Single	130
Family	228
2021	
Single	130
Family	237
2022	
Single	136
Family	243
2023	
Single	180
Family	227
2024	
Single	197
Family	247
2025 YTD June	
Single	207
Family	241

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	\$21.04	\$8.45
2025	\$21.04	\$8.45

New Vendor: NVA			Materials Only	
	Family	Single	Family	Single
2026 Proposed	\$16.51	\$6.63	10.78	4.33

D. Long Term Disability: New York Life
Participation

2016	592
2017	669
2018	635
2019	615
2020	583
2021	522
2022	511
2023	553
2024	545
2025 YTD June	520

E. Life Insurance: Wisconsin Retirement System Employee Trust Fund

Participation

	Basic Life	Supplemental	Add 'l Life 1	Add 'l Life 2	Add 'l Life 3	Sp/Dep Ins. 1	Sp/Dep Ins. 2
2015	622	330	91	23	157	91	242
2016	639	352	92	32	163	93	251
2017	620	342	84	34	167	93	234
2018	617	341	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	599	300	62	39	148	73	205
2024	583	292	63	34	148	74	191
2025 YTD June	589	276	64	28	138	70	183

F. Whole Life Insurance: Boston Mutual
Participation

2018	23
2019	27
2020	37
2021	35
2022	35
2023	30
2024	27
2025 YTD June	22

G. BESTFlex: Employee Benefits Corporation Participation		
	Health Care	Dependent Care
2015	203	18
2016	194	21
2017	163	18
2018	179	19
2019	164	25
2020	171	27
2021	150	21
2022	154	23
2023	180	22
2024	207	21
2025 YTD June	148	15

H. Teledoc: WCA Group Health Trust

	Total Net Savings (Per Episode)	Annualized Utilization	Visits
2021			
General Medical	\$ 20,592	20.8%	44
Mental Health	\$ 372	9.4%	4
Dermatology	\$ 289	9.4%	5
2022			
General Medical	\$ 48,625	28.7%	103
Mental Health	\$ 2,044	30.7%	22
Dermatology	\$ 1,498	16.7%	26
2023			
General Medical	\$ 126,520	43.9%	268
Mental Health	\$ 7,805	13.7%	84
Dermatology	\$ 2,796	4.6%	28
2024			
General Medical	\$ 103,040	34.0%	220
Mental Health	\$ 6,065	10.7%	69
Dermatology	\$ 3,096	4.8%	31
2025 YTD June			
General Medical	\$ 53,191	41.9%	114
Mental Health	\$ 4,444	18.7%	51
Dermatology	\$ 1,598	5.9%	16

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

I. Annual Wellness Exams		
Plan Year	Eligible to Participate	Total Annual Wellness Exam
2024	627	494
2025	657	491

2026 Employee + Spouse participation

J. Worker’s Compensation: Aegis Corporation, A Charles Taylor Company			
	Total Claims Incurred	Remaining Open Claims	Total Days Lost
2016	51	0	88
2017	52	0	25
2018	61	1	154
2019	49	3	35
2020	68	20	91
2021	72	10	52
2022	59	14	35
2023	74	12	117
2024	74	1	243

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
2023				
Participants	94	28	25	147
Payout	\$ 4,700	\$ 2,100	\$ 2,500	\$ 9,300

A. Wellness Program: Marquee Health Participation & Expenses				
	Bronze \$50	Silver \$75	Gold \$100	Total
2023				
Participants	25	28	94	147
Payout	\$ 1,250	\$ 2,100	\$ 9,400	\$ 12,750
Sheboygan County selected as a 2024 Marquee Health Excellence in Wellness award winner!				

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)	Sheriff LEC & DC (EE Only)	Total Participation	Total Expenses
2015	3	38	27	45	67			180	\$ 28,644
2016	1	47	21	46	37			152	\$ 47,847
2017	1	22	13	27	18			81	\$ 54,435
2018	3	47	27	41	38			156	\$ 48,463
2019	2	36	21	49	44			152	\$ 57,226
2020	0	38	22	45	48			153	\$ 56,600
2021	0	17	5	27	21			70	\$ 28,669
2022	2	17	5	44	12	10		90	\$ 39,660
2023	3	13	12	28	39	12		107	\$ 32,473
2024	2	27	15	36	47	18		145	\$ 51,367

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	212

C. Sheboygan InHealth Clinic: Solidaritus Patient Appointments: (no cost to employees)	
2023	340
2024	595
2025 YTD June	816

Management changed to Solidaritus

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

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

D. Employee Assistance Program: ComPsych Utilization							
	EAP	Family Source	Financial Connect	Health & Wellness	Legal Connect	Total Cases	Utilization Rate
2022	29	4	1	3	4	41	8.82%
2023	41	19	14	12	44	130	18.98%
2024	87	13	22	35	39	196	58.16%
2025 YTD June	17	5	1	15	8	46	28.88%



Rocky Knoll Health Care Center 2026 Proposed Budget

09/24/2025





TO: County Administrator Alayne Krause and Sheboygan County Finance Committee Members
FROM: Katherine (Kayla) Clinton, Rocky Knoll Administrator *Kme*
DATE: September 24th, 2025
RE: Proposed 2026 Budget for Rocky Knoll Health Care Center

I am pleased to provide the proposed 2026 Rocky Knoll operating budget.

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

Proposed Budget- The proposed 2026 Rocky Knoll budget meets the tax levy target of \$1,077,458.

Key Performance Measures-

Rocky Knoll follows the Centers for Medicare & Medicaid Services (CMS) 5-Star Rating System, which evaluates nursing homes based on three key performance areas: health care inspections, quality measures, and staffing levels. Each area receives an individual 5-star rating, which then contributes to an overall rating. Facilities earning 4 or 5 stars are considered to provide above-average care, while those with 2 stars or fewer are rated as delivering below-average care.

Highlights-

- The budgeted average daily census for 2026 is projected to increase to 130. Rocky Knoll remains a provider of choice, and we expect hospital referrals to remain steady.
- Private pay rates will increase by \$15/day.

Staffing-

- Rocky Knoll continues their partnership with Lakeshore College, offering nurse aid classes with Rocky Knoll providing the instructor.
- CNA staffing continues to be a national issue for most Nursing Homes. We are projecting agency cost to be \$6,726,512 in 2026.
- Four additional positions have been added in nursing to reflect the increased census and supervision needed for quality.

Capital Outlay- 2026 Capital Outlay is projected at \$131,500, which Rocky Knoll will self-fund.

Thank you for your continued tax levy support, which enables Rocky Knoll to provide quality care and services to Sheboygan County residents.

Liaison Committee Budget Sign Off

2026

Department Rocky Knoll Health Care Center

Liaison Committee Health Care Center Committee

Committee Chair Marilyn Montemayor

Targets Set by Finance Committee		
Levy	\$	1,077,458
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

Department Budget Requested			
Total Revenue	\$	-23,513,961	Note: amount should be negative
Total Expense	\$	23,513,961	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:

M Montemayor
Committee Chair

8/21/2025
Date

[Signature]
Department Head

8/21/25
Date

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

Performance Measures

Rock Knoll Health Care Center

	Outputs	2025		2026
		Target	Projected Actual	Target
Metric	Increase Rocky Knoll's 5-Star Rating given by the Center for Medicaid Services	***	**	***
Importance	Measure receives its own 5-star rating which is used for an overall 5-star score. Nursing homes with 4 or more stars are considered to have above average quality resident care while nursing homes with 2 or less stars are considered to have below average resident care			
Target	Rocky Knoll would like to improve their star rating in the area of quality measures and health inspections which will require an annual inspection with few citations that are low scope and severity and improved quality measures on the long-term			
Metric	Maintain Budget Census of 130 working closely with hospitals and other referral partners	126	130.55	130
Importance	Census revenue drives the overall budget			
Target	Maintain Budget Census of 130 working closely with hospitals and other referral partners			
Metric	In collaboration with the HR business partner and HR/department reduce the reliance of agency by 10% and increase staff retention			Reduce total agency hours by 10%
Importance	Reducing agency is closely tied to quality and continuity of care. Agency staffing is costly to the facility			
Target				

Rocky Knoll Key Performance Indicators

Key Indicator		2020 Results	2021 Results	2022 Results	2023 Results	2024 Results	2025 YTD Results
Daily Average Census	Actual	117.88	100.03	99.80	111.54	127.11	136.96
	Target	129.00	124.00	116.00	116.00	120.00	126.00

On Target



Watch



Missed Target



Negative Variance % < 0.5%

0.5%-2%

>2%

Notes: The Average Daily Census continues to increase, in part, as a result of changes in the skilled nursing environment in Sheboygan County through the mid point of 2025 impacting Rocky Knoll's Performance Indicators.

Budget Variance Summary

Sheboygan County Rocky Knoll Budget Variance Summary

2026 Rocky Knoll Budget Variance Summary¹

Revenue (Increase)/Decrease

Room and Board Revenues

454142	Medicaid	\$ 306,067
Projecting a modest increase in Medicaid census and in acuity of residents.		
454148	Medicare Part A	\$ (265,770)
Projecting a modest decrease in Medicare Part A census based on historical census.		
454149	Family Care	\$ (192,087)
Projecting a slight decrease in Family Care census based on historical census.		
454150	Private Insurance	\$ 147,778
Projecting a slight increase in Private Insurance based on historical census.		
454152	Managed Care	\$ 511,389
Projecting an increase in Managed Care census based on historical census.		
454154	Hospice	\$ 243,485
Projecting a modest increase in Hospice census based on historical census.		
454158	Veterans Affairs (VA)	\$ (119,708)
Trending decrease in veteran's census despite a favorable increase with the VA contract.		
Total Change to Room and Board Revenue		\$ 629,842

Ancillary Revenue

454205	Physical Therapy	\$ (206,905)
Projected decrease due to Medicare payment rate adjustments.		
454210	Occupational Therapy	\$ (115,293)
Projected decrease due to Medicare payment rate adjustments		
454225	Laboratory	\$ 34,710
Laboratory charges lower than anticipated on the 2025 budget projection.		
Total Change to Ancillary Revenue		\$ (328,342)

¹ Includes new revenues/expenses, discontinued revenues/expenses, and line item variances >\$25,000

Sheboygan County Rocky Knoll Budget Variance Summary

454305 Contractual Allowance Ancillaries \$ (1,079,120)

The increase is due to a mix of payor sources and resident's ancillary needs. Contractual Allowance is the amount of Revenue that is written off due to reimbursement rates being below Rocky Knoll Ancillaries Rates. A decrease in Contractual Allowance results in an increase in Overall Revenue. Conversely an increase in Contractual Allowance results in less revenue to the facility.

454307 Contractual Allowance Room and Board \$ 1,963,511

The decrease is due to insurance providers increasing their reimbursement rates. Much of this increase is due in part to the favorable increases to reimbursement rates. Contractual Allowance is the amount of Revenue that is written off due to reimbursement rates being below Rocky Knoll Ancillaries Rates. A decrease in Contractual Allowance results in an increase in Overall Revenue.

Health Care Service \$ (2,703,501)

Health Care Service is the net change between Room and Board Revenues, Ancillary Revenues and the Contractual Allowances.

Expense Increase/(Decrease)

510000 Personnel Related \$ 735,497

Personnel related expenses reflect wage adjustments according to the wage compensation study, social security contributions, Employer's portion of the WRS rate increase

531175 Nursing Agency \$ 1,028,128

CNA, LPN and RN agency staffing is utilized to meet the skilled nursing demands of the community for short-term rehabilitation and long-term care. As we continue to grow and retain our team we hope to reduce agency usage.

531315 Occupational Therapy \$ 53,659

The increase is primarily driven by the projection in increased census.

532120 Grounds \$50,500

Grounds project scheduled for trail cleaning and fencing and terrace garden improvements.

532145 Structural \$ 38,110

Facility project schedule provided and we can review in detail.

533107 Advertising - Publishing \$ 30,000

The increase is being driven by the special occasion allowance for the Centennial celebration.

Sheboygan County Rocky Knoll Budget Variance Summary

533505 General \$ 53,809

The increase is primarily driven by the projection in increased census.

533540 Food \$ 107,897

The increase is primarily driven by the projection in increased census as well as anticipated increase to food costs.

553605 Drugs-Prescription \$ 78,283

Due to increase census and increase in prescription drug prices.

535000 Bad Debt Expense \$ 31,400

Increased to reflect increase in average bad debt expense.

551105 Health Insurance \$ 91,945

Increase due to realized employee benefit choices.

551125 Worker Compensation \$(41,476)

Average worker's Compensation rate facility wide is lower than previously budgeted.

565000 Machine & Equipment \$ 54,840

Number of high cost items need to be replaced in 2026. Rocky Knoll is able to self-fund capital outlay in 2026

Transfer-In (Increase)/Decrease \$448,172

631900 LFRF – General Fund \$448,172

The transfer-in account had represented the approved ARPA Funding for wage and shift differentials increases, sign-bonuses, tuition reimbursements and advertising to recruit and retain Rocky Knoll staff. The decrease to \$0 is due to the anticipation of increased Medicaid and Family Care rates and the close of the ARPA, Local Fiscal Recovery Funds (LFRF) non-contracted, initial spend period.

Proposed Budget—Variance Report for 2026

Rocky Knoll Health Care Center

Level 7

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
00320 Rocky Knoll HCC										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea	991,117-	1,164,000-	1,039,193-	903,732-	903,732-	451,866-	903,732-	1,077,458-	173,726-	19.22
411000 Property Tax Levy	991,117-	1,164,000-	1,039,193-	903,732-	903,732-	451,866-	903,732-	1,077,458-	173,726-	19.22
410000 Taxes	991,117-	1,164,000-	1,039,193-	903,732-	903,732-	451,866-	903,732-	1,077,458-	173,726-	19.22
420000 Intergovernmental Re										
421000 Federal Grants										
421225 Other Federal Paym	99,893-	16,460-								
421000 Federal Grants	135,408-	16,460-								
423000 State Grants										
423000 State Grants										
424000 Chges to State of W										
424300 Intergov'l Transfe	1,147,222-	543,789-								
424000 Chges to State of W	1,147,222-	543,789-								
420000 Intergovernmental Re	1,282,630-	560,249-								
450000 Public Charges for S										
451000 General Government										
451400 Other General Gove										
451410 Printing and Dupl	86-	146-	74-	150-	150-	113-	150-	150-		
451400 Other General Gove	86-	146-	74-	150-	150-	113-	150-	150-		
451000 General Government	86-	146-	74-	150-	150-	113-	150-	150-		
452000 Public Safety										
452100 Law Enforcement										
452127 Witness & Jury Fe	19-	93-								

County Department Level 7 w/o CP

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
452100 Law Enforcement	19-	93-								
452000 Public Safety	19-	93-								
454000 Health Care Service										
454100 Room & Care Revenue										
454142 Medicaid	6,932,725-	6,446,400-	6,812,135-	7,819,950-	7,819,950-	4,555,625-	9,111,250-	8,126,017-	306,067-	3.91
454145 Private Pay	2,474,335-	2,868,353-	4,250,476-	4,274,170-	4,274,170-	1,823,175-	3,646,350-	4,272,858-	1,312	.03-
454148 Medicare Part A	1,026,628-	1,354,390-	1,279,745-	1,728,230-	1,728,230-	614,000-	1,228,000-	1,462,460-	265,770	15.38-
454149 Family Care	970,559-	626,953-	1,005,167-	1,069,480-	1,069,480-	317,125-	634,250-	877,393-	192,087	17.96-
454150 Private Insurance	127,188-	47,565-	183,173-	97,090-	97,090-	47,676-	95,360-	244,868-	147,778-	152.21
454152 Managed Care	1,168,344-	1,231,040-	2,071,675-	1,714,420-	1,714,420-	1,162,625-	2,325,250-	2,225,809-	511,389-	29.83
454154 Hospice	929,404-	977,192-	1,666,281-	1,127,190-	1,127,190-	746,125-	1,492,250-	1,370,675-	243,485-	21.60
454158 VA	831,892-	801,050-	767,400-	1,023,540-	1,023,540-	514,000-	1,028,000-	903,832-	119,708	11.70-
454100 Room & Care Revenue	14,461,074-	14,352,943-	18,036,053-	18,854,070-	18,854,070-	9,780,351-	19,560,710-	19,483,912-	629,842-	3.34
454200 Ancillary Revenue										
454205 Physical Therapy	699,536-	790,359-	934,470-	961,215-	961,215-	352,620-	585,520-	754,310-	206,905	21.53-
454210 Occupational Ther	640,426-	900,915-	970,854-	1,010,893-	1,010,893-	422,200-	681,520-	895,600-	115,293	11.41-
454215 Speech Therapy	272,022-	299,783-	334,014-	323,971-	323,971-	169,215-	286,020-	307,250-	16,721	5.16-
454225 Laboratory	24,336-	1,334-	13,349-			28,203-	45,080-	34,710-	34,710-	
454230 X-Ray	14,206-	19,119-	30,951-	17,510-	17,510-	16,600-	25,570-	21,540-	4,030-	23.02
454235 IV Therapy	17,402-	3,385-								
454240 Pharmacy	209,826-	256,190-	423,934-	272,345-	272,345-	172,287-	262,570-	267,460-	4,885	1.79-
454245 Oxygen	4,793-	5,365-	9,210-	5,256-	5,256-	3,697-	5,990-	5,620-	364-	6.93
454272 Enteral Supplies	1,150-	4,518-		1,656-	1,656-				1,656	100.00-
454275 Medical Supplies	4,161-	1,447		10,736-	10,736-				10,736	100.00-
454280 Transportation Re	11,800-	158	1,260-	20,000-	20,000-	3,187-	6,400-	8,750-	11,250	56.25-
454200 Ancillary Revenue	1,899,743-	2,279,363-	2,718,042-	2,623,582-	2,623,582-	1,168,009-	1,898,670-	2,295,240-	328,342	12.52-
454300 Contractual Allowa										
454305 CA Ancillaries	460,371	241,915-	2,442,593	990,580	990,580	1,129,407	1,870,490	2,069,700	1,079,120	108.94
454307 CA Room & Board	2,185,400	694,253	2,807,956-	566,270	566,270	1,701,141-	3,402,290-	2,529,781-	3,096,051-	546.74-

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County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
465300 Contributions & Do	19,089-	154-	160-			25-	25-	1,000-	1,000-	
465400 Capital Contributi	919,855-	1,568,360-	833,802-							
465000 Donations	938,944-	1,568,513-	833,962-			25-	25-	1,000-	1,000-	
466000 Other Miscellaneous										
466115 Telephone	781-	351-	300-	300-	300-	90-	180-	300-		
466125 Miscellaneous Reim	189,042-	34,258-	29,340-	27,190-	27,190-	6,603-	19,009-	21,390-	5,800	21.33-
466130 Sale of Gen Fixed	2,064-	205-	3,706-							
466135 Gain/Loss-Sale of	5,526-	25,191-	659-							
466200 Employee Reimburse										
466200 Employee Reimburse										
466000 Other Miscellaneous	197,412-	60,006-	34,005-	27,490-	27,490-	6,693-	19,189-	21,690-	5,800	21.10-
460000 Interest and Other R	1,145,606-	1,629,389-	909,902-	29,990-	29,990-	6,770-	21,714-	25,190-	4,800	16.01-
470000 Interdepartmental Re										
472000 Repairs & Maintenan										
472300 Highway Department	5,006-	4,716-	6,900-	8,500-	8,500-		8,500-	26,500-	18,000-	211.76
472000 Repairs & Maintenan	5,006-	4,716-	6,900-	8,500-	8,500-		8,500-	26,500-	18,000-	211.76
473000 System Operation Re										
473000 System Operation Re										
475000 Health & Human Serv										
475000 Health & Human Serv										
476000 Other Interdepartme										
476110 Employee Wages & R	21,362-	25,034-	17,503-	30,324-	30,324-		25,250-	30,000-	324	1.07-
476000 Other Interdepartme	21,362-	25,034-	17,503-	30,324-	30,324-		25,250-	30,000-	324	1.07-
470000 Interdepartmental Re	26,368-	29,750-	24,403-	38,824-	38,824-		33,750-	56,500-	17,676-	45.53

County Department Level 7 w/o CP

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Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
512800 Temporary Help										
512000 Benefits	806,229	1,542,745	983,695	1,063,334	1,063,334	542,461	1,080,309	1,108,345	45,011	4.23
510000 Personnel Related Ex	7,793,038	8,995,351	8,840,755	8,523,375	8,523,375	4,590,241	8,862,532	9,258,872	735,497	8.63
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531105 Consulting	10,740	15,706	5,294	15,100	15,100	2,625	7,625	5,000	10,100-	66.89-
531130 Physician - Gener	434		2,172	2,000	2,000		2,000	2,000		
531145 Physician-Medical				1,000	1,000		1,000	1,000		
531175 Certified Nurses	1,860,675	3,263,900	5,076,226	5,698,384	5,698,384	3,225,016	6,467,800	6,726,512	1,028,128	18.04
531185 Psychiatrist	10,700	12,000	5,500	12,500	12,500		12,000	12,500		
531195 Pharmacist	14,615	16,794	9,126	18,500	18,500	4,106	10,875	18,500		
531205 Legal	263		1,315							
531220 Training / Educat	17,412	17,537	24,263	25,650	25,650	21,013	42,150	44,000	18,350	71.54
531235 DP - Software Mai	87,768	90,704	104,238	115,570	115,570	62,177	124,700	130,750	15,180	13.13
531285 Financial	21,854	22,238	27,006	25,500	25,500	19,612	33,625	39,250	13,750	53.92
531100 Professional Servi	2,024,462	3,438,878	5,255,138	5,914,204	5,914,204	3,334,550	6,701,775	6,979,512	1,065,308	18.01
531300 Ancillary Services										
531305 Respiratory Thera	14,312	17,701	20,443	17,819	17,819	19,559	39,230	40,800	22,981	128.97
531310 Physical Therapy	279,063	286,955	319,423	321,514	321,514	154,227	309,310	321,694	180	.06
531315 Occupational Ther	228,879	246,701	269,999	266,301	266,301	153,401	307,650	319,960	53,659	20.15
531320 Speech Therapy	81,747	85,681	91,319	83,437	83,437	36,755	73,720	76,670	6,767-	8.11-
531325 IV Therapy	26,954	38,053	4,232	25,991	25,991	2,376	4,770	26,960	969	3.73
531330 Laboratory	25,963	30,342	26,762	29,341	29,341	20,501	41,120	36,750	7,409	25.25
531332 Enteral Supplies	410	621		26	26		250	250	224	861.54
531333 Enteral Food	2,286	2,772	250	1,150	1,150	202	620	1,150		
531335 X-Ray	13,040	19,457	18,590	22,455	22,455	13,840	27,760	28,880	6,425	28.61
531350 Therapy Screening	752	456	1,069	409	409	426	860	900	491	120.05
531300 Ancillary Services	673,404	728,740	752,088	768,443	768,443	401,288	805,290	854,014	85,571	11.14

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
531400 Other Outside Serv										
531450 Transportation	3		17							
531400 Other Outside Serv	3		17							
531500 Client Services										
531505 Client Service	50		251							
531500 Client Services	50		251							
531800 Utilities										
531810 Sewer	33,745	46,246	47,429	40,000	40,000	24,983	50,110	52,120	12,120	30.30
531815 Electric	194,484	197,981	191,037	195,000	195,000	68,267	203,360	211,490	16,490	8.46
531820 Natural Gas	81,463	104,353	53,920	105,000	105,000	57,839	86,250	105,000		
531825 Oil	3,706	616	5,757	600	600	312	650	850	250	41.67
531827 Cable Expense	20,833	25,823	24,483	27,250	27,250	15,629	31,350	32,610	5,360	19.67
531830 Telephone	23,918	13,163	14,612	15,190	15,190	7,516	15,080	15,750	560	3.69
531840 Telephone - Cellu	7,295	8,339	6,413	5,800	5,800	3,665	7,360	7,750	1,950	33.62
531800 Utilities	365,444	396,521	343,651	388,840	388,840	178,211	394,160	425,570	36,730	9.45
531900 Contracted Service										
531905 Contracted Service	858,114	143,416	116,905			829	829			
531900 Contracted Service	858,114	143,416	116,905			829	829			
531000 Purchased Services	3,921,478	4,707,554	6,468,050	7,071,487	7,071,487	3,914,878	7,902,054	8,259,096	1,187,609	16.79
532000 Repair & Maintenanc										
532100 Maintenance Servic										
532105 Disposal	23,221	15,543	16,915	15,540	15,540	7,654	18,340	19,080	3,540	22.78
532120 Grounds	6,573	5,999	4,597	6,000	6,000	3,312	6,650	56,500	50,500	841.67
532125 Electrical	7,771	2,496	17,460	6,000	6,000	8,810	11,660	8,500	2,500	41.67
532130 Plumbing	16,055	9,609	29,380	4,000	4,000	3,296	6,620	6,750	2,750	68.75
532145 Structural	52,514	71,330	55,670	117,490	117,490	17,129	117,490	155,600	38,110	32.44
532100 Maintenance Servic	106,135	104,977	124,022	149,030	149,030	40,201	160,760	246,430	97,400	65.36

County Department Level 7 w/o CP

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
532200 Maintenance of Equ										
532205 Heat	43,092	22,628	19,873	15,000	15,000	13,646	18,750	18,000	3,000	20.00
532210 Air Conditioning	12,714	6,631	958	10,000	10,000		8,500	10,000		
532215 Elevator	43,307	41,069	54,377	45,000	45,000	23,836	85,335	49,730	4,730	10.51
532220 Equipment	39,806	30,936	30,441	30,000	30,000	33,567	46,440	40,000	10,000	33.33
532230 Vehicle	774	727	1,312	900	900		1,100	1,300	400	44.44
532235 Water Treatment	6,864	13,309	14,867	15,000	15,000	7,170	14,680	15,500	500	3.33
532200 Maintenance of Equ	146,558	115,300	121,828	115,900	115,900	78,219	174,805	134,530	18,630	16.07
532300 Repair Parts										
532305 General	1,522	1,635	348	1,400	1,400	1,742	3,142	1,400		
532300 Repair Parts	1,522	1,635	348	1,400	1,400	1,742	3,142	1,400		
532400 Other Maintenance										
532402 General Repairs &	29,349	39,515	38,940	32,000	32,000	35,458	46,750	50,000	18,000	56.25
532400 Other Maintenance	29,349	39,515	38,940	32,000	32,000	35,458	46,750	50,000	18,000	56.25
532000 Repair & Maintenanc	283,563	261,426	285,137	298,330	298,330	155,619	385,457	432,360	134,030	44.93
533000 General Operating										
533100 Advertising and Pr										
533105 Advertising	21,163	18,521	30,239	25,550	25,550	7,432	25,550	26,044	494	1.93
533107 Advertising-Publi	23,952	37,037	8,072	20,000	20,000	427	20,000	50,000	30,000	150.00
533110 Printing	106	530								
533100 Advertising and Pr	45,221	56,088	38,311	45,550	45,550	7,859	45,550	76,044	30,494	66.95
533200 Travel and Meals										
533205 Mileage - Employe	552	865	818	1,250	1,250	312	1,250	1,008	242-	19.36-
533215 Meals - Employee	1,314	755	1,943	1,270	1,270	292	1,270	1,470	200	15.75
533220 Lodging - Employe	781	578	1,683	3,420	3,420	139	3,420	4,335	915	26.75
533245 Seminars and Trai	6,062	3,990	8,694	7,255	7,255	8,780	10,053	12,140	4,885	67.33
533200 Travel and Meals	8,709	6,189	13,138	13,195	13,195	9,523	15,993	18,953	5,758	43.64

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
533300 Dues										
533305 Membership Dues	8,158	7,975	11,430	8,120	8,120	594	12,150	12,750	4,630	57.02
533300 Dues	8,158	7,975	11,430	8,120	8,120	594	12,150	12,750	4,630	57.02
533350 Tuition Reimbursem	4,390	6,800	13,450	47,035	47,035	7,477	22,450	45,000	2,035-	4.33-
533400 Laundry										
533405 Laundry	107,362	124,249	130,830	140,501	140,501	80,156	159,540	161,500	20,999	14.95
533400 Laundry	107,362	124,249	130,830	140,501	140,501	80,156	159,540	161,500	20,999	14.95
533450 Fees & Permits										
533455 Licenses and Perm	3,567	2,246	2,346	2,650	2,650	819	2,590	2,800	150	5.66
533465 Exam Fees - Physi	20,997	29,176	34,559	26,000	26,000	14,701	31,850	32,850	6,850	26.35
533470 Filing Fees	66	3	20	110	110	29	110	110		
533475 Assessment Fees	303,960	303,960	303,960	303,960	303,960	151,980	303,960	303,960		
533450 Fees & Permits	328,591	335,384	340,885	332,720	332,720	167,528	338,510	339,720	7,000	2.10
533500 General Supplies										
533505 General	168,653	179,503	196,693	193,081	193,081	119,203	239,869	246,890	53,809	27.87
533510 Uniforms - Employ	1,620		1,185			660	660			
533525 Linens and Beddin	1,339	1,201	2,251	3,356	3,356	556	3,350	3,350	6-	.18-
533535 Recreational	2,967	3,856	1,970	6,000	6,000	1,270	6,000	6,000		
533540 Food	219,610	451,419	598,844	581,194	581,194	338,738	679,340	689,091	107,897	18.56
533500 General Supplies	394,189	635,979	800,944	783,631	783,631	460,427	929,219	945,331	161,700	20.63
533600 Health Care/Medica										
533605 Drugs - Prescript	176,681	204,474	238,262	202,897	202,897	136,117	272,990	281,180	78,283	38.58
533620 Drugs - Over the	49,998	62,251	80,896	76,947	76,947	39,552	79,330	81,710	4,763	6.19
533645 X-ray	101		504			1,137				
533660 Respiratory Thera	85		194							
533670 Diaper & Underpad	44,121	56,455	41,778	57,049	57,049	23,214	46,560	54,500	2,549-	4.47-
533675 Billable Medical	54		205	200	200	50	200	200		
533676 Non-Billable Medi	27,350	28,528	36,042	37,996	37,996	29,093	58,350	40,650	2,654	6.98

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
533677 Wound Care	40,164	58,611	46,083	55,111	55,111	24,179	48,500	55,110	1-	
533695 Cath / Bladder Ir	13,023	15,667	17,126	20,512	20,512	10,055	20,170	21,240	728	3.55
533600 Health Care/Medica	351,577	425,986	461,090	450,712	450,712	263,398	526,100	534,590	83,878	18.61
533700 Office Supplies										
533705 Office	9,866	10,228	9,176	8,050	8,050	7,755	16,060	5,893	2,157-	26.80-
533720 Shipping	5,907	9,242	8,324	9,788	9,788	426	2,700	6,150	3,638-	37.17-
533725 Postage	2,725	2,677	2,702	2,750	2,750	1,587	3,190	3,350	600	21.82
533700 Office Supplies	18,498	22,147	20,202	20,588	20,588	9,767	21,950	15,393	5,195-	25.23-
533800 Maintenance Suppli										
533815 Cleaning	8,451	16,029	18,952	17,201	17,201	6,181	15,260	16,250	951-	5.53-
533820 Maintenance	387	194								
533825 Fuel - Gasoline	38	137	38	75	75	37	112	75		
533830 Fuel - Diesel	123	617								
533800 Maintenance Suppli	9,000	16,977	18,990	17,276	17,276	6,218	15,372	16,325	951-	5.50-
533870 Books & Periodical										
533875 Subscriptions	79		209	250	250	468	468	450	200	80.00
533890 Books	980	370	415	599	599		599	600	1	.17
533870 Books & Periodical	1,058	370	624	849	849	468	1,067	1,050	201	23.67
533900 Other										
533906 Reimburse Client	451	5	205	500	500	62	250	1,000	500	100.00
533924 Office F&E \$500-\$	499					860	860	14,000	14,000	
533927 Equipment \$500-\$9	688			1,500	1,500	96,727	96,877	1,500		
533928 Computer Sys \$500	21,674	15,202	23,887	45,229	45,229	43,041	45,229	40,900	4,329-	9.57-
533930 Equipment Under \$	50,071	59,548	45,342	46,101	46,101	41,205	50,770	56,950	10,849	23.53
533951 Employee Recognit	6,499	12,784	4,922	4,000	4,000	1,716	4,000	5,000	1,000	25.00
533900 Other	80,228	87,539	74,356	97,330	97,330	183,611	197,986	119,350	22,020	22.62
533000 General Operating	1,356,981	1,725,682	1,924,251	1,957,507	1,957,507	1,197,026	2,285,887	2,286,006	328,499	16.78

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
534000 Fixed Charges										
534100 Rentals										
534115 Rental of Equipme	39,514	19,911	31,545	32,750	32,750	15,810	32,460	34,500	1,750	5.34
534190 Interest Lease Fi	72-		358-							
534193 Lease Financing P	2,175-		10,873-							
534100 Rentals	37,268	19,911	20,313	32,750	32,750	15,810	32,460	34,500	1,750	5.34
534200 Insurance										
534245 Bonding Insurance	6	30								
534200 Insurance	6	30								
534000 Fixed Charges	37,274	19,941	20,313	32,750	32,750	15,810	32,460	34,500	1,750	5.34
535000 Bad Debt Expense										
535100 Bad Debt Expense	133,208	140,613	510,426	50,000	50,000	27,012	50,000	81,400	31,400	62.80
535000 Bad Debt Expense	133,208	140,613	510,426	50,000	50,000	27,012	50,000	81,400	31,400	62.80
530000 Operating Expenses	5,732,504	6,855,216	9,208,177	9,410,074	9,410,074	5,310,345	10,655,858	11,093,362	1,683,288	17.89
540000 Capital Projects										
540001 Capital Projects In										
540001 Capital Projects In										
540000 Capital Projects										
550000 Interdepartmental Ch										
551000 Employee Related Ch										
551100 Benefits - General										
551105 Health Insurance	1,728,843	1,810,130	1,845,007	1,990,667	1,990,667	872,806	1,773,220	2,082,612	91,945	4.62
551110 Dental Insurance	45,305	44,893	44,319	48,182	48,182	21,028	42,070	47,786	396-	.82-
551115 Group Life Insura	3,925	4,113	4,352	4,179	4,179	2,274	5,378	4,565	386	9.24
551125 Worker Compensati	127,135	133,062	112,776	150,691	150,691	59,947	144,733	109,215	41,476-	27.52-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
551100 Benefits - General	1,905,207	1,992,199	2,006,454	2,193,719	2,193,719	956,055	1,965,401	2,244,178	50,459	2.30
551000 Employee Related Ch	1,905,207	1,992,199	2,006,454	2,193,719	2,193,719	956,055	1,965,401	2,244,178	50,459	2.30
551900 Insurance Charges										
551905 General Liability								460	460	
551910 Boiler Insurance	1,653	1,691	1,775	1,975	1,975	988	1,975	2,160	185	9.37
551915 Auto Insurance										
551916 Auto Collision	614	670	670	704	704	352	704	660	44-	6.25-
551917 Auto Mutual	2,447	2,490	2,582	2,712	2,712	1,356	2,712	2,440	272-	10.03-
551915 Auto Insurance	3,061	3,160	3,252	3,416	3,416	1,708	3,416	3,100	316-	9.25-
551920 Property Insurance	26,689	28,437	28,980	31,153	31,153	15,577	31,153	30,142	1,011-	3.25-
551925 Malpractice Insura	21,008	22,000	19,608	22,700	22,700	11,350	22,700	31,061	8,361	36.83
551930 Deductible Escrow	3,520	3,805	4,566	3,805	3,805	1,903	3,805	4,998	1,193	31.35
551900 Insurance Charges	55,930	59,093	58,181	63,049	63,049	31,525	63,049	71,921	8,872	14.07
552000 Repairs & Maintenan										
552100 Repairs & Maintena										
552115 Maintenance Serv.	5,789	3,950	10,715	10,000	10,000	2,470	7,460	10,000		
552125 Highway Departmen	15,848	19,750	15,188	12,500	12,500	14,637	18,979	15,000	2,500	20.00
552100 Repairs & Maintena	21,637	23,700	25,903	22,500	22,500	17,107	26,439	25,000	2,500	11.11
552000 Repairs & Maintenan	21,637	23,700	25,903	22,500	22,500	17,107	26,439	25,000	2,500	11.11
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	16,088	23,107	26,332	26,387	26,387	13,193	26,460	22,675	3,712-	14.07-
553135 Printing & Duplic	2,136	1,657	2,733	3,000	3,000	1,015	2,350	3,006	6	.20
553150 Data Processing S	228,986	239,805	252,522	284,738	284,738	142,370	284,738	308,879	24,141	8.48
553100 System Operation C	247,210	264,569	281,587	314,125	314,125	156,578	313,548	334,560	20,435	6.51
553000 System Operation Ch	247,210	264,569	281,587	314,125	314,125	156,578	313,548	334,560	20,435	6.51

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Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
566100 Communications Equi										
566200 Computer Equipment										
566206 Computer Equipment						2,022	2,022			
566200 Computer Equipment						2,022	2,022			
567000 Vehicles										
567000 Vehicles										
560000 Capital Outlay				80,160	80,160	2,022	82,182	135,000	54,840	68.41
570000 Depreciation										
572000 Building	305,935	305,931	305,930			152,965				
573000 Building Improvemen	179,316	237,184	286,092			163,629				
574000 Improvements Non-BI	25,911	25,550	31,426			10,644				
574300 Infrastructure	1,302	2,169	2,169			1,085				
575000 Machinery & Equip D										
575100 Machinery & Equipm	136,498	133,781	217,987			104,131				
575200 Office Furniture &	8,658	14,539	14,893			9,704				
575300 Communications	29,654	24,531	24,531			12,265				
575400 Computer Equipment	23,005	29,309	36,494			17,215				
575000 Machinery & Equip D	201,895	202,159	293,905			143,315				
577000 Other Depreciation										
577300 Equipment Lease Am	3,793	9,173	9,793							
577000 Other Depreciation	3,793	9,173	9,793							
570000 Depreciation	718,152	782,166	929,317			471,637				
580000 Debt Service										
582000 Interest										
582100 Interest Expenditu	179	536	358							
582000 Interest	179	536	358							
580000 Debt Service	179	536	358							

County Department Level 7 w/o CP

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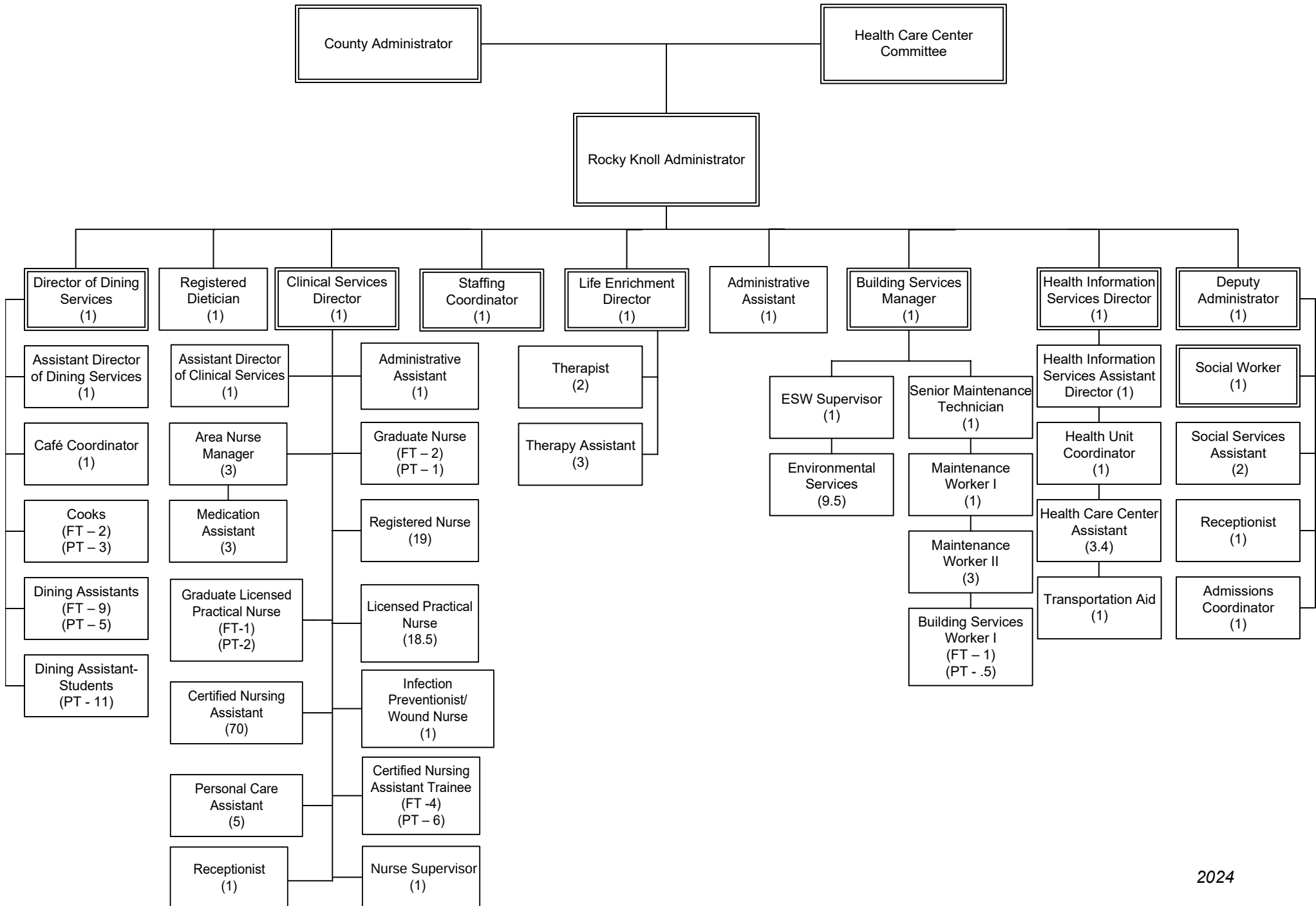
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County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
810000 Net Position										
820000 Fund Balance										
820000 Fund Balance										
800000 Net Position										
00320 Rocky Knoll HCC	1,058,809-	1,066,279-	2,499,912-			334,751-	1,703,101-			
Current Change in Fund Balance	1,058,809-	1,066,278-	2,499,911-			334,751-	1,703,101-			

Table of Organization Information

Sheboygan County Rocky Knoll Health Care Center Table of Organization



Interdepartmental Charges

INTERDEPARTMENTAL CHARGES					
Department	Account Number & Name	Amount	Shared Service Department	Account Number & Name	
Revenue					
Rocky Knoll	330.472300 - Highway Department	(26,500)	Highway	469.552130 - Rocky Knoll	
Rocky Knoll	330.476110 - Employee Wages	(30,000)	Highway	469.556108 - Employee Wages	
	TOTAL Interdepart. Revenue	\$ (56,500)			
Expense					
Rocky Knoll	326.553135 - Printing & Duplicating	3,006	IT	426.473400 Printing & Duplicating	
Rocky Knoll	326.553150 - Data Processing	308,879	IT	423.473550 Data Processing Svcs.	
Rocky Knoll	326.556105 - Accounting	47,500	Finance	139.476110 Finance	
Rocky Knoll	326.556108 - Accounting & HR	291,527	Finance	139.476110 Finance	
Rocky Knoll	330.552115 - Building Services	10,000	Building Services	103.472220 Maint Svcs. Electrical	
Rocky Knoll	330.552125 - Highway Department	15,000	Highway	43011.472300 Hwy I/D Revenue	
	TOTAL Charges	357,261			

*Capital Outlay Request
and Computer Equipment Request*

Capital Outlay Request for 2026 - \$5000+*Listed In Order of Priority***Department:** Rocky Knoll

<u>ACCOUNT NO.</u>	<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF</u>		<u>JUSTIFICATION</u>	<u>ODOMETER</u> <u>READING</u>	<u>SOURCE OF</u> <u>REIMBURSEMENT</u>	<u>A / R</u>	<u>REPLACED</u>	<u>ANTICIPATED</u> <u>ACQUISITION</u>
		<u>ITEM(S)</u>						<u>ASSET #</u>	<u>DATE</u>
320.565015	Bariatric Bed x9	\$ 19,350.00	Useful Lives are up			Self Funded	R	On Rotation	1/31/2026
320.565010	Lift - Full Body x1	\$ 6,500.00	Useful Lives are up			Self Funded	R	On Rotation	1/31/2026
320.565010	RoboCoupe w/ attachments x1	\$ 3,500.00	Useful Lives are up			Self Funded	R	On Rotation	1/31/2026
320.565010	Gas Convection oven x1	\$ 14,000.00	Useful Lives are up			Self Funded	R		1/31/2026
320.565010	Suzie Q Cart x2	\$ 22,000.00	Useful Lives are up			Self Funded	R	On Rotation	1/31/2026
320.565010	Bladder Scanner x1	\$ 12,000.00	Useful Lives are up			Self Funded	R	On Rotation	1/31/2026
320.565010	Therapeutic Tub x1	\$ 13,000.00	Useful Lives are up			Self Funded	R	On Rotation	3/31/2026
320.565010	Bath Chair x1	\$ 7,000.00	Useful Lives are up			Self Funded	R	On Rotation	3/31/2026
320.565005	Air Mattress x6	\$ 7,200.00	Useful Lives are up			Self Funded	R	On Rotation	1/31/2026
320.565010	Dryer x1	\$ 11,000.00	Replace the last of 4			Self Funded	R		3/31/2026
320.565010	Broda Chair x1	\$ 3,200.00	Useful Life is up			Self Funded	R	On Rotation	1/31/2026
320.565005	Floor Scrubber	\$ 12,750.00	Useful Life is up			Self Funded	R	On Rotation	3/31/2026
Grand Total Amounts		<u>\$ 131,500.00</u>							

EQUIPMENT REQUEST FOR 2026-- COMPUTER AND SOFTWARE ONLY

Listed in Order of Priority

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

Department:

Account No: 533928

ACCOUNT NO.	ITEM DESCRIPTION	TOTAL COST OF ITEM(S)	REIMBURSEMENT AMOUNT	A / R	JUSTIFICATION	INDIVIDUAL	REPLACE ASSET
326.533928	HP ProBook 650 G4	\$ 1,425.00	\$ -		Replace Aging Equipment	Training Laptop (by Patti)	5CG8161HFP
326.533928	HP ProBook 650 G6	\$ 1,425.00	\$ -		Replace Aging Equipment	Training Laptop (HR Office)	5CG9386DFG
326.533928	HP ProBook 650 G5	\$ 1,425.00	\$ -		Replace Aging Equipment	Training Laptop (HR Office)	5CG9387HGS
326.533928	HP ProBook 650 G4	\$ 1,425.00	\$ -		Replace Aging Equipment	Training Laptop (HR Office)	5CG9170YGC
326.533928	HP Probook 650 G5	\$ 1,425.00	\$ -		Replace Aging Equipment	Multi User LE	5CG0162VLC
326.533928	Microsoft Microsoft Surface Pro 7+	\$ 2,425.00	\$ -		Replace Aging Equipment	Diane Spiro	41566613453
326.533928	Microsoft Microsoft Surface Pro 7+	\$ 2,425.00	\$ -		Replace Aging Equipment	Kayla Clinton	41770213453
326.533928	HP ProBook 450 G8	\$ 1,425.00	\$ -		Replace Aging Equipment	Vacant	5CG140FKWC
326.533928	HP ProBook 450 G8	\$ 1,425.00	\$ -		Replace Aging Equipment	Food Service	5CD140FKY4
326.533928	HP ProDesk 400 G7	\$ 975.00	\$ -		Replace Aging Equipment	Jill Birenbaum	MXL1273091
326.533928	HP ProDesk 400 G7	\$ 975.00	\$ -		Replace Aging Equipment	1 North Inservice	MXL1383D5N
326.533928	HP ProBook 450 G8	\$ 1,025.00	\$ -		Replace Aging Equipment	2 North Med Cart	5CD112TB0M
326.533928	HP ProDesk 400 G7 SFF	\$ 975.00	\$ -		Replace Aging Equipment	Multi User	MXL1223SS1
326.533928	HP ProDesk 400 G7 SFF	\$ 975.00	\$ -		Replace Aging Equipment	1 West Backroom	MXL1223SRG
326.533928	HP ProDesk 400 G7 SFF	\$ 975.00	\$ -		Replace Aging Equipment	Multi User	MXL1223SR9
326.533928	HP ProDesk 400 G7 SFF	\$ 975.00	\$ -		Replace Aging Equipment	2 West Back Room	MXL1272ZPX
326.533928	HP ProDesk 400 G7 SFF	\$ 975.00	\$ -		Replace Aging Equipment	Multi User	MXL127307S
326.533928	HP ProDesk 400 G7 SFF	\$ 975.00	\$ -		Replace Aging Equipment	Multi-user	MXL1272YGF
326.533928	Microsoft Surface 7 Pro	\$ 2,425.00	\$ -		Replace Aging Equipment	Dana Barber	16788511753
326.533928	HP ProBook 450 G8	\$ 1,025.00	\$ -		Replace Aging Equipment	1 North Med Cart	5CG140FKXL
326.533928	HP ProBook 450 G8	\$ 1,025.00	\$ -		Replace Aging Equipment	1 West Med Cart	5CG140FKW8
326.533928	HP ProDesk 400 G7 SFF	\$ 975.00	\$ -		Replace Aging Equipment	Inservice Training PC	MXL1223SNM
326.533928	HP ProDesk 400 G7 SFF	\$ 975.00	\$ -		Replace Aging Equipment	Visitor 2W Lounge	MXL1272YNL
326.533928	HP ProDesk 400 G7 SFF	\$ 975.00	\$ -		Replace Aging Equipment	Visitor 2N	MXL1272ZQ5
326.533928	HP ProDesk 400 G7	\$ 975.00	\$ -		Replace Aging Equipment	Laundry (off network)	MXL1272W55
326.533928	HP ProDesk 400 G7	\$ 975.00	\$ -		Replace Aging Equipment	Visitor 1W-N Hallway	MXL127309R
326.533928	HP LaserJet P2055dn	\$ 600.00	\$ -		Security updates no longer available	Jessica Mingst	CNB9N65527
326.533928	HP LaserJet 1320n	\$ 600.00	\$ -		Security updates no longer available	Inservice Class Room	CNHC58L00H
326.533928	HP LaserJet P2055dn	\$ 600.00	\$ -		Security updates no longer available	Janine Bolz	CNB9N65540
326.533928	HP LaserJet P2055dn	\$ 600.00	\$ -		Security updates no longer available	Courtney Loeffler	CNB9N65543
326.533928	HP LaserJet P2055dn	\$ 600.00	\$ -		Security updates no longer available	HIS Office	CNB9N65538
326.533928	HP LaserJet P2055dn	\$ 600.00	\$ -		Security updates no longer available	Clinical Conference Room	CNB9N65532
326.533928	HP LaserJet P2055dn	\$ 600.00	\$ -		Security updates no longer available	1 West Supervisor	CNB9N65533
326.533928	HP LaserJet P2055dn	\$ 600.00	\$ -		Security updates no longer available	Area Nurse Manager WV	CNB9N65530
326.533928	HP LaserJet P2055dn	\$ 600.00	\$ -		Security updates no longer available	Life Enrichment	CNB9B65547
326.533928	HP LaserJet Pro 4515n	\$ 600.00	\$ -		Last security update was 2017	Tara Rammer	CNDY807966
326.533928	HP LaserJet P2055dn	\$ 600.00	\$ -		Security updates no longer available	Kayla Clinton	CNB9N65522
326.533928	HP LaserJet P2055dn	\$ 600.00	\$ -		Security updates no longer available	Kitchen Office	CNB9N65531
326.533928	HP LaserJet 1320	\$ 600.00	\$ -		Security updates no longer available	Diane Spiro	CNHC5BC1LB
326.533928	Keyboard & Mouse (3)	\$ 100.00	\$ -			Spare	
Grand Total Amounts		\$ 40,900.00	\$ -				

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

Kayla Clinton

Requesting Department Head Signature

Listed In Order of Priority

<u>ACCOUNT NO.</u>	<u>ITEM DESCRIPTION</u>	<u>AGE OF ITEM BEING REPLACED</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>JUSTIFICATION</u>	<u>A / R</u>
320.533923	Standing Desks X4	NA	\$ 2,000.00	Employee Health & Wellness	A
320.533923	Office Chairs X	7+ years	\$ 6,500.00	End of Life	R
320.533924	Locking Bedside Cabinate X15	10 years	\$ 5,500.00	End of Life	R
			\$ -		
			\$ -		
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			\$ -		
			\$ -		
Grand Total Amounts			\$ 14,000.00		

Travel & Training Request

2026 Travel and Training Requests

Department: Rocky Knoll Health Care Center

Date	Request	Location (if known)	Number of Employees Attending	Employee Mileage 533205**	Employee Meals 533215	Employee Lodging 533220	Commercial Transport 533235	Seminars and Training 533245	Total Cost per request	Requirement for Accreditation or Certification?	Out of County Yes/No
January	Wisconsin County Nursing Home Association (WACH) Annual Conference (98 Mi)	Deforest	1	100.00	50.00	200.00			350.00	No	Yes
January	Rotary/Rotary Board Meeting (16 mi)	Sheboygan	1	8.00	155.00			55.00	218.00	No	No
February	Director of Nursing Symposium	Oshkosh	2	75.00	100.00	400.00		750.00	1,325.00	No	Yes
March	Minimum Data Set Innovation Mtg	Kimberly	3	75.00				75.00	150.00	Yes	Yes
April	Wisconsin Health Information Management Association Annual Conference	TBD	1		50.00	200.00		375.00	625.00	Yes	Yes
April	Rotary/Rotary Board Meeting	Sheboygan	1		155.00			55.00	210.00	No	No
April	Continuing Education- Social Services	Sheboygan	2					300.00	300.00	Yes	No
May	State Conference on Alzheimer's Disease	WI Dells	3	75.00	150.00	525.00			750.00		
May	Minimum Data Set Innovation Mtg	Kimberly	3	75.00				75.00	150.00	No	Yes
June	Wisconsin County Nursing Home Association (WACH)	Deforest	1	75.00		150.00			225.00	Yes	Yes
July	Wisconsin Health Information Management Association Release of Information Conference	TBD	1		50.00	150.00		120.00	320.00	Yes	No
July	Rotary/Rotary Board Meeting	Sheboygan	1		155.00			55.00	210.00	No	No
July	Infection Control/Wound Conference								XXX		
August	Wisconsin Health Information Management Association Fall Conference	TBD	1		50.00	200.00		350.00	600.00	Yes	Yes
September	Minimum Data Set Innovation Mtg	Kimberly	3	75.00				75.00	150.00	No	Yes
October	Leading Age Fall Conference	WI Dells	6	150.00	200.00	800.00		2,100.00	3,250.00	Yes	Yes
October	DON Basics Certification Course	Waukesha	1	50.00	100.00	250.00		1,200.00	1,600.00		
October	Rotary/Rotary Board Meeting	Sheboygan	1		155.00			55.00	210.00	No	No
November	Wisconsin Department of Health Services Fall Focus Conference	Green Bay	6	100.00	100.00	960.00		1,000.00	2,160.00	Yes	Yes
November	Minimum Data Set Innovation Mtg	Kimberly	3	75.00				75.00	150.00	No	Yes
October/November	Caregiver Conference	Sheboygan	4					225.00	125.00	Yes	No
December	Wisconsin County Nursing Home Association (WACH)	Deforest	1	75.00					75.00	Yes	Yes
Misc	Social Worker CEUs	TBD	4			500.00		1,000.00	1,500.00		
Misc	Certified Dietary Manager	N/A	1					3,000.00	3,000.00		
Misc	HR Training	NA						1,000.00	1,000.00		
Misc	Miscellaneous (Registered Dietician Continuing Education Units)	TBD	1					200.00	200.00	Yes	No
			Object Account Total	1,008.00	1,470.00	4,335.00	-	12,140.00	18,953.00		

Grand Total 18,953.00

Discretionary Fees

Sheboygan County Discretionary Fee Schedule

Dept	Department	JDE Object Account	Fee	Current Charge	Proposed	% Change	Unit	Date of Last increase	Prior Fee	Who can Approve Change	Why Proposing a Change?	Taxable (Y/N)	Notes
320	Rocky Knoll	454145	Private Room Rate - non rehab	375.00	390.00	4.00%	per day	7/1/2004	375.00	Liaison Committee	Stay in line with Market	N	
320	Rocky Knoll	454100	Short term rehab unit	500.00	515.00	3.00%	per day	7/1/2024	500.00	Liaison Committee	Stay in line with Market	N	
320	Rocky Knoll	454430	Employee meals - full meal	5.00	-		per item	5/1/2020	2.85	Liaison Committee	NA		
320	Rocky Knoll	454430	Guest meals - full meal	8.00	-		per meal	1/1/2025	8.00	Liaison Committee	NA		
320	Rocky Knoll	454430	Guest meals - Holiday full meal	12.00	-		per meal	1/1/2025	12.00	Liaison Committee	NA		
320	Rocky Knoll		Employee/visitor copy fee	0.25			per copy	2/1/2014		Liaison Committee	NA		
320	Rocky Knoll		Health Care Provider Records fee - varies and up to	20.96			per retrieval	7/1/2014		State	NA		

Structural Plan

Rocky Knoll Health Care Center
Structural Plan 2026

Inflation	8.5%
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Prior	2026 Project Description	Base Year	Base Cost	Inflation Adjustment	Adjusted Cost	Contingency 20%	Projected Cost
1	WV Tub/Shower Removal and add Hair washing Station	2024	11,000	1,900	12,900	2,600	15,500
2	WV Storage Room Renovation 3	2024	38,000	6,500	44,500	8,900	53,400
3	1&2 North Shower Room Update	2024	18,000	3,100	21,100	4,300	25,400
	Water Management (15yr Well Testing)	2025	32,000	2,800	34,800	7,000	41,800
	Annual Roof Inspection Svc	2024	3,800	700	4,500	-	4,500
	Misc Repairs		15,000	-	15,000	-	15,000
Total Cost of Projects for 2026			117,800	15,000	132,800	22,800	155,600



SHEBOYGAN COUNTY

Jeremy Fetterer
Deputy Finance Director

To: County of Sheboygan Finance Committee

From: Deputy Finance Director, Jeremy Fetterer 

Date: September 24, 2025

Re: Proposed 2026 Liability and Property Insurance Budget

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

Attached is the Liability and Property Insurance budget for 2026. Insurance premiums are estimated and allocated to the individual county departments at the onset of the budget process. Overall, the budget shows an increase of 1.17% or, \$9,430 versus the 2025 approved budget primarily impacted by:

- Estimating a 5.0% rate increase for insurance premiums unless known.
- Re-evaluated 2024 and 2025 estimates to better align with actual experience and anticipated premium increases.
- Maintain reasonable Self-funded Auto and Deductible Escrow fund levels in the wake of larger claim years in terms of volume and cost.
- Liability insurance based on the County's ratable expenses and includes the credit for bundling property and liability insurances with Wisconsin County Mutual Insurance Company.
- During 2025 Sheboygan County participated the Wisconsin County Mutual Insurance Corporation (WCMIC) property appraisal program. This program is fully funded by WCMIC.

The Finance department staff administers the Liability and Property Insurance Fund.

Thank you for your consideration and support.

INSURANCE ACCOUNT - HISTORY AND BUDGET PROJECTIONS

		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Projection		2026 Budget Request	
534205	General Liability	169,718.50	173,834.00	177,820.00	183,643.00	193,520.00	221,725.00	206,967.00		209,360.00	(A)
534210	Deductible Escrow	45,000.00	45,000.00	50,000.00	60,000.00	72,100.00	60,100.00	60,100.00		66,000.00	(B)
534215	Airport Insurance	4,922.00	5,660.00	5,660.00	5,660.00	6,520.00	7,036.00	8,100.00		8,820.00	
534220	Boiler / Machinery	10,333.00	10,333.00	10,848.00	11,529.00	12,721.00	13,306.00	14,641.00		15,370.00	(D)
534225	Auto Liability	167,571.50	172,714.00	176,643.00	183,588.00	192,645.00	198,655.00	205,769.00		208,700.00	(A)
534230	Auto Self Insurance	40,000.00	40,000.00	50,000.00	50,000.00	50,000.00	53,503.00	53,503.00		50,000.00	(E)
534235	Property Insurance	168,107.00	175,083.00	183,431.00	182,787.00	186,528.00	214,717.00	196,599.00		214,973.00	(D)
534237	Prop. Self-Insurance (deduct.)	20,000.00	20,000.00	20,000.00	15,000.00	15,000.00	15,000.00	15,000.00		12,000.00	
534245	Bonding	2,232.00	2,232.00	2,232.00	2,232.00	2,232.00	2,412.00	2,232.00		2,300.00	
534250	Professional Liability	21,083.00	20,947.00	21,402.00	21,348.00	19,608.00	22,700.00	26,432.00		31,061.00	
	TOTAL:	648,967.00	665,803.00	698,036.00	715,787.00	750,874.00	809,154.00	789,343.00		818,584.00	
Comparative Changes to 2025 Budget								-19,811.00		9,430.00	
								Under Budget		1.17%	

- (A) Liability premiums reflects County's ratable expenditures including operating and wage expenses.
The County realizes a 5% consolidation credit applied to the liability premiums as a result of bundling property and liability insurance.
- (B) Experienced higher dollar amount liability claims in recent years outpacing the amount by which the County has been paying into the Deductible Escrow account.
- (D) Includes provisions for increases in buildings and equipment values as well as the projected increased value of the North Side Highway Shed Expansion.
- (E) Self-funded portion of the auto insurance attempts to maintain sufficient reserves to cover future claims.

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
00410 Property/Liability Ins										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411000 Property Tax Levy										
410000 Taxes										
460000 Interest and Other R										
466000 Other Miscellaneous										
466105 Insurance Reimburs	1,144-	5,722-								
466125 Miscellaneous Reim	19,636-		60,085-							
466000 Other Miscellaneous	20,781-	5,722-	60,085-							
460000 Interest and Other R	20,781-	5,722-	60,085-							
470000 Interdepartmental Re										
471000 Insurance & Employe										
471400 General Liability										
471405 Airport Liability	5,626-	5,945-	5,945-	7,036-	7,036-	3,961-	7,036-	8,820-	1,784-	25.36
471415 General Public Li	179,888-	183,200-	190,071-	221,725-	221,725-	110,419-	221,725-	209,360-	12,365	5.58-
471400 General Liability	185,515-	189,145-	196,016-	228,761-	228,761-	114,380-	228,761-	218,180-	10,581	4.63-
471450 Boiler Insurance	10,972-	11,390-	11,957-	13,306-	13,306-	6,653-	13,306-	15,370-	2,064-	15.51
471500 Auto Insurance										
471505 Auto - Collision	46,200-	50,000-	51,000-	53,503-	53,503-	26,751-	53,503-	50,000-	3,503	6.55-
471510 Auto - Mutual Ins	178,577-	181,500-	189,241-	198,655-	198,655-	99,328-	198,655-	208,700-	10,045-	5.06
471500 Auto Insurance	224,777-	231,500-	240,241-	252,158-	252,158-	126,079-	252,158-	258,700-	6,542-	2.59
471550 Property Insurance	194,387-	206,950-	213,899-	229,717-	229,717-	114,859-	229,717-	226,973-	2,744	1.19-
471600 Malpractice Insura	21,008-	22,000-	19,608-	22,700-	22,700-	11,350-	22,700-	31,061-	8,361-	36.83
471000 Insurance & Employe	636,659-	660,985-	681,721-	746,642-	746,642-	373,321-	746,642-	750,284-	3,642-	.49

County Department Level 7 w/o CP

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County Department Level 7 w/o CP

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County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
570000 Depreciation										
500000 Expense/Expenditure	745,499	772,528	751,046	809,154	809,154	394,675	789,343	818,584	9,430	1.17
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
632000 Special Revenue Fun										
632000 Special Revenue Fun										
630000 Opt'g Transfers from										
600000 Other Financing Sourc										
700000 Other Financing Uses										
720000 Transfer to Other Fu										
720000 Transfer to Other Fu										
700000 Other Financing Uses										
00410 Property/Liability Ins	31,380	43,521	65,160-			9,902-	19,811-			
Current Change in Fund Balance	31,380	43,521	65,160-			9,902-	19,811-			



SHEBOYGAN COUNTY

Jeremy Fetterer
Deputy Finance Director

To: County of Sheboygan Finance Committee
From: Jeremy Fetterer, Deputy Finance Director
Date: September 24, 2025
Re: Debt Service Budget

Attached is the 2026 proposed Debt Service budget for your consideration. The budget reflects the following:

- Borrowing for approved 2025 and 2026 Capital Projects is expected to occur in 2026.
- Overall debt service expenditures (principal & interest payments) increased \$66,250 or 1.0% vs. 2025 Budget as a result of the expected 2026 borrowing.
- Levy funding increases by \$68,942 or 1.3% from 2025 Budget. 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.
- No Debt service fund balance is available to be utilized for 2026. Available fund balance is derived from premiums on issuance of debt and closing of capital projects above arbitrage thresholds.

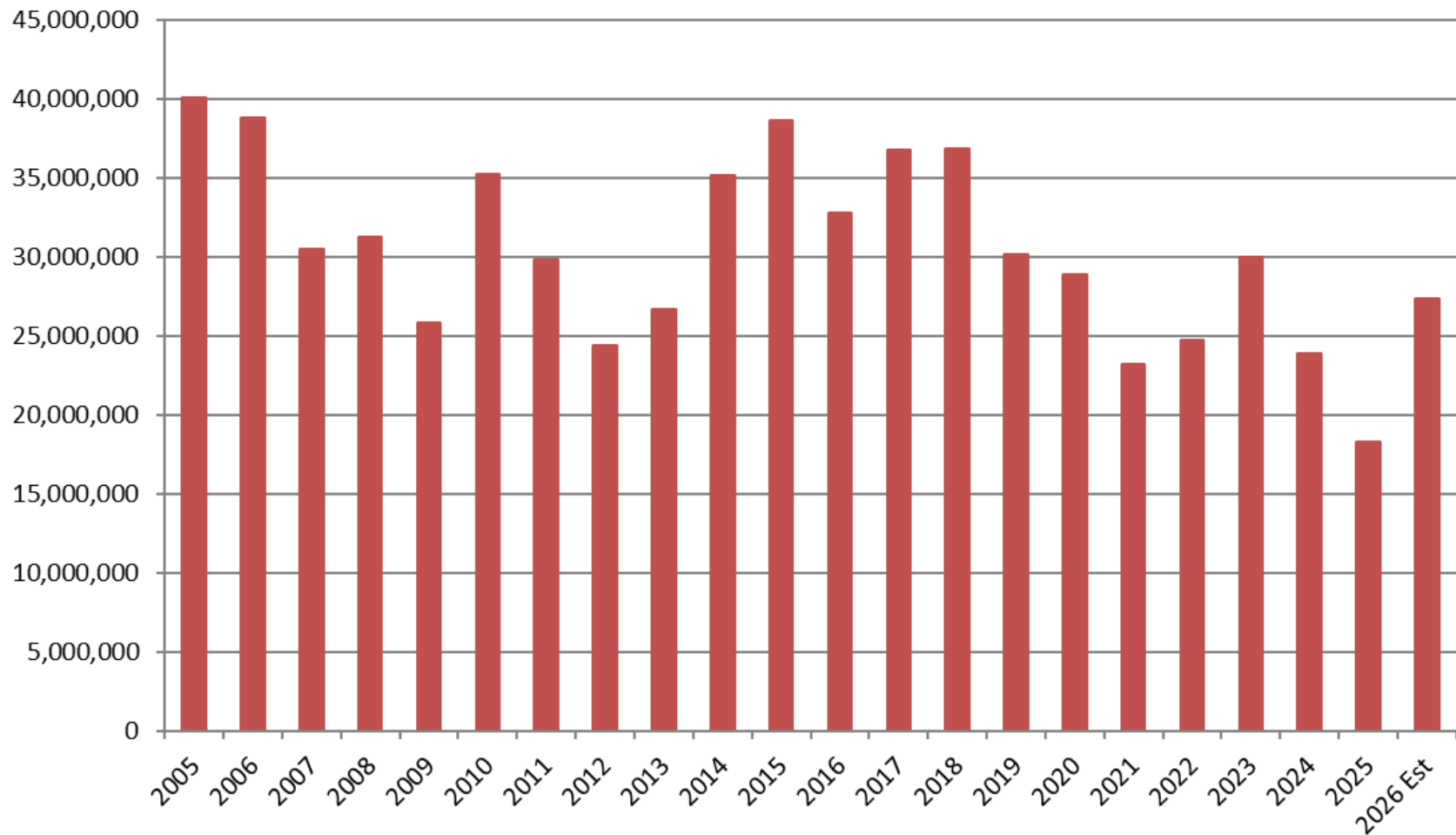
Debt Service Levy

	Actual	Actual	Budget	Projected	Proposed Budget
	2023	2024	2025	2025	2026
Principal/Interest payments & Issuance Costs	6,406,851	7,103,732	6,481,775	6,481,775	6,548,025
Use of Debt Service Fund Balance	(23,551)	(600,629)	(2,483)	(2,483)	-
Use of Sales Tax Revenues	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Asphalt Plant Contribution	(149,409)	(351,191)	(331,046)	(331,046)	(330,837)
Debt Service Property Tax Levy	5,233,891	5,151,912	5,148,246	5,148,246	5,217,188
Change in Levy Support for Debt Service	231,946	(81,979)	(3,666)	(3,666)	68,942
\$	231,946	(81,979)	(3,666)	(3,666)	68,942
%	4.6%	-1.6%	-1.6%	-1.6%	1.3%
Equalized Value - Excluding TID (SMM)	12,087.9	13,819.1	15,012.1	15,012.1	16,836.7
Levy per \$1,000 Equalized Value	0.43	0.37	0.34	0.34	0.31

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.

General Obligation Debt Sheboygan County



County Department Level 7 w/o CP

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Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
580000 Debt Service										
581000 Principal	5,867,600	5,730,000	6,080,000	5,660,000	5,660,000	5,660,000	5,660,000	5,680,000	20,000	.35
582000 Interest										
582100 Interest Expenditu	782,592	676,851	1,023,732	821,775	821,775	462,763	821,775	868,025	46,250	5.63
582000 Interest	782,592	676,851	1,023,732	821,775	821,775	462,763	821,775	868,025	46,250	5.63
583000 Debt Issuance Cost/	70,550	163,743								
580000 Debt Service	6,733,664	6,570,594	7,103,732	6,481,775	6,481,775	6,122,763	6,481,775	6,548,025	66,250	1.02
500000 Expense/Expenditure	6,733,664	6,570,594	7,103,732	6,481,775	6,481,775	6,122,763	6,481,775	6,548,025	66,250	1.02
600000 Other Financing Sourc										
630000 Operat'g Transfers f										
632000 Special Revenue Fun										
632000 Special Revenue Fun										
633305 Fund Transfer In						331,046-				
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	100,120-	149,409-	351,191-	331,406-	331,406-		331,046-	330,837-	569	.17-
636000 Internal Services F	100,120-	149,409-	351,191-	331,406-	331,406-		331,046-	330,837-	569	.17-
630000 Operat'g Transfers f	1,184,610-	1,149,409-	1,351,191-	1,331,406-	1,331,406-	1,331,046-	1,331,046-	1,330,837-	569	.04-
720000 Oper'tg Transfer to										
725000 Enterprise Fund										
725000 Enterprise Fund										
720000 Oper'tg Transfer to										
600000 Other Financing Sourc	1,197,532-	1,149,409-	1,351,191-	1,331,406-	1,331,406-	1,331,046-	1,331,046-	1,330,837-	569	.04-

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
Subtotal	30,530	135,064-	600,629	2,123	2,123	2,217,594	2,483		2,123-	100.00-
800000 Net Position										
820000 Fund Balance										
820115 Use of Debt Serv Fu				2,483-	2,483-		2,483-		2,483	100.00-
820000 Fund Balance				2,483-	2,483-		2,483-		2,483	100.00-
800000 Net Position				2,483-	2,483-		2,483-		2,483	100.00-
00712 Debt Service	30,530	135,064-	600,629	360-	360-	2,217,594			360	100.00-
Current Change in Fund Balance	30,529	135,064-	600,629	360-	360-	2,217,594			360	100.00-