

NOTICE OF MEETING

SHEBOYGAN COUNTY FINANCE COMMITTEE

May 13, 2026 - 3:30 PM CENTRAL TIME (US AND CANADA)

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

Join Google Meeting: meet.google.com/rmw-home-znx
Phone Number: +1 318-610-0380
Pin: 833 871 038#

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 – April 8, 2026

Correspondence – None

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

County Clerk
Consideration of Bids of Publication of County Board Proceedings and County Legal Advertising

Information Technology
Consideration of Information Technology Vehicle Use Policy

Finance
Consideration of Non-Department Vehicle Use Policy

Consideration of Resolution No. -- Authorizing the Finance Committee and Finance Director to Balance Over Budget Departmental Accounts

Investment Statements – March

Discussion on Transportation Department Billing

Approval of Vouchers

Approval of Attendance at Other Meetings or Functions

Adjournment
Next Scheduled Meeting – May 27, 2026, 3:30 PM, Administration Building Room 302

Prepared by:
Jeremy Fetterer
Recording Secretary

Vernon Koch
Committee Chairperson

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

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

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

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

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

SHEBOYGAN COUNTY FINANCE COMMITTEE MINUTES

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

April 8, 2026

Called to Order: 3:32 P.M.

Adjourned: 4:06 P.M.

MEMBERS PRESENT: Vern Koch, Curt Brauer, William Goehring, Thomas Wegner, Gerald Jorgensen

ALSO PRESENT: **In Person:** Edward Procek, Dave Loomis, Stefanie Albrecht, Emily Stewart, Alayne Krause, Keith Ablner, Michelle Sifuentes and Julie Bloedorn

Remote: Laura Henning-Lorenz, Jeremy Fetterer, Tara Duwe, Evelyn Wise, Brenda Hanson, Danielle Thompson, Matt Strittmater

Chairperson Koch called the meeting to order at 3:32 P.M.

The Chairperson certified compliance with the open meeting law. The amended notice was posted at 12:45 PM on Tuesday, April 7, 2026.

Correspondence – None.

Supervisor Goehring moved to approve the minutes for March 25, 2026. Motion seconded by Supervisor Brauer. Motion carried.

County Administrator Krause began her report by providing an update on year-to-date sales tax revenue and Rocky Knoll's March census data. Administrator Krause also reported that preliminary work on the 2027 budget is underway, with estimates to be presented at the Finance Committee meeting in May. She concluded her report by noting that recently signed state legislation will improve the County's financial outlook, including additional funding for the Clerk of Courts and utility aid, and expressed appreciation for the support received.

Finance Director Webb began his report by outlining collaboration with the County Administrator on the 2027 budget, including updating key assumptions and reviewing budget entry processes in the Tyler Munis system. He noted ongoing adjustments to finance-related personnel support across departments and emphasized maintaining consistency around levy limits. Director Webb also reported receiving the 2024 Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association and noted the 2025 audit will begin in May. He concluded by confirming the successful bond sale, which will help offset future debt service costs.

The Committee discussed the Final List for In Rem No. 52. Treasurer Laura Henning-Lorenz gave an overview and answered questions. Supervisor Brauer moved to approve the final list. Motion seconded by Supervisor Wegner. Motion carried.

The Committee discussed the Approval of Listing of Depositories. Treasurer Laura Henning-Lorenz gave an overview and answered questions. Supervisor Brauer moved to approve the request. Motion seconded by Supervisor Wegner. Motion carried.

The Committee discussed the Temporary Pay Adjustment Request. Deputy Finance Director Jeremy Fetterer gave an overview and answered questions. Supervisor Goehring moved to approve the request. Motion seconded by Supervisor Jorgensen. Motion carried.

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

Deputy Administrator Emily Stewart presented the Investment Statements for February.

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

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

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

Julie Bloedorn
Recording Secretary

William Goehring
Secretary



Jon Dolson <jon.dolson@sheboygancounty.com>

Re: Bids for Board Proceedings

1 message

The Plymouth Review <reply@plymouth-review.com>
To: "Jon G. Dolson" <jon.dolson@sheboygancounty.com>

Mon, Apr 6, 2026 at 1:13 PM

Dear Mr. Dolson,

The Review's bid to print Sheboygan County legal notices is as follows:

Contract rates - May 2026 to May 2028:

Board Proceedings:

Font: 8 pt. Arial

\$.6580 per line times # columns - 1st insertion

\$.5198 per line times # columns - subsequent insertions

Display Advertising (box style):

\$7.65 per vertical inch times # columns - 1st insertion

\$5.85 per vertical inch times # columns - subsequent insertions

Our column widths are unchanged at 1.77", 3.70", 5.63", 7.57", and 9.50" for 1,2,3,4,5 columns, respectively.

The Review's audited paid circulation as of April 6, 2026 is 3,138 mailed plus up to 50 additional single copy sales for a total of 3,188.

All legal advertising appears on our website (plymouth-review.com) at no additional charge, as well as on the Wisconsin Public Notices website (wisconsinpublicnotice.org)

We greatly appreciate the opportunity to publish the county's legal notices, and take that responsibility very seriously. We look forward to continuing this service for another two years.

Sincerely,

Ian Johanson
Publisher
The Review

On Mon, Apr 6, 2026 at 1:10 PM Ian Johanson <ian.johanson@gmail.com> wrote:



SHEBOYGAN COUNTY

Chris Lewinski
Information Technology Director

Vehicle Use Policy

April 30, 2026

The Information Technology Department has one vehicle that is assigned to the Mail Courier. This vehicle is used to transport mail to and from the various County facilities, as well as the U.S. Post Office, and is driven by employees of the Information

Technology Department, the Finance Department, and/or the Building Services Department for this purpose.

Personal use of this vehicle is prohibited.

Operators of this vehicle shall have valid driver's licenses and be employed by Sheboygan County. Use of this vehicle by any other departments, the University of Wisconsin-Sheboygan or the Sheboygan County Historical Society requires Finance Committee approval.

**Administrative Vehicle Policy
Non-Departmental
May 2024**

This policy will control the usage of county-owned vehicles by employees for travel associated with official county business. The county provides these vehicles as an alternative to usage of personal vehicles by the employee.

The Following vehicles are covered under this policy:

Car 500
Car 501

Drivers:

Any person operating one of the vehicles listed herein must have a valid driver's license.

Usage:

The vehicles are to be used for official county use only. Use of the vehicles for personal travel is strictly forbidden except as stated below.

These vehicles are available for use by all county departments on a first come, first served basis. Employees may reserve these vehicles through the online reservation system. All of the costs associated with these vehicles are charged to the Non-Departmental budget.

Fuel:

The vehicles included under this policy are fueled using the county's contract with Kwik Trip.

Mileage:

All use of the vehicles is logged by the person using the vehicle. Each vehicle has a binder /clipboard with the usage log attached.

Maintenance:

Maintenance of the vehicles is monitored by the Purchasing Agent. When a vehicle is due for preventative maintenance or in need of un-planned repairs, the Purchasing Agent arranges for the work with either the Sheriff's Department mechanic or an outside garage as needs dictate.

Replacement:

The vehicles included under this policy are evaluated each year for replacement. Vehicles are replaced based upon a combination of mileage, service history and

the availability of suitable vehicles from the Sheriff's Dept. Fleet.

Identification:

All vehicles under this policy are required to display the county logo with the exception of those which the County Administrator/Executive Committee has issued an exemption.

Insurance:

Insurance information is in the glove box of each vehicle. The County maintains insurance coverage on these vehicles.

Other:

Persons operating these vehicles are representatives of Sheboygan County Government and as such are expected to:

- Observe and obey all traffic laws
- Be courteous to other drivers
- Maintain the vehicle in a clean condition
- Observe the no smoking rules.

1 **SHEBOYGAN COUNTY RESOLUTION NO. _____ (2026/27)**

2
3 **Re: Authorizing the Finance Committee and Finance Director to Balance**
4 **Over Budget Departmental Accounts**

5
6
7 **WHEREAS**, it is anticipated that there may be certain departmental expense accounts
8 which will be over budget for 2025 due to unexpected or unusual expenses, and there may be
9 other expense or revenue accounts which are under/over budget, and

10
11 **WHEREAS**, while the exact amount of the variances cannot be determined until the
12 books for 2025 have been closed, the approximate amount for each Department is attached to
13 this Resolution and represents, in total for all funds, the net amount of a positive \$3,217,332;

14
15 **NOW, THEREFORE, BE IT RESOLVED** that negative variances in the departmental
16 appropriation units, "Salaries and Benefits," "Operating Expenses," "Interdepartmental
17 Charges," and "Capital Outlay" are hereby authorized.

18
19 **BE IT FURTHER RESOLVED** that after the books are closed for 2025 the Finance
20 Committee and Finance Director report to this County Board any significant differences from the
21 variances reported here.

22
23
24 Respectfully submitted this 19th day of May, 2026.

25
26
27 **FINANCE COMMITTEE**

28
29
30
31 _____
32 Vernon Koch, Chairperson

31 _____
32 Thomas Wegner, Vice-Chairperson

33
34 _____
35 William C. Goehring, Secretary

34 _____
35 Curt Brauer

36
37 _____
38 Gerald Jorgensen

39
40 Opposed to Introduction:

41
42 _____

42 _____

Budget Comparisons - 2025
Appropriation Units

Department	Revenue			Wages & Benefits			Operating Expenses			Interdepartmental			Operational Variance	Capital Outlay			Other Financing (Sources) Uses			Total Variance
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance		Budget	Actual	Variance	Budget	Actual	Variance	
General Fund																				
Treasurer	\$ (811,193)	\$ (872,945)	\$ 61,752	\$ 463,384	\$ 448,489	\$ 14,895	\$ 131,164	\$ 163,356	\$ (32,192)	\$ 238,871	\$ 210,721	\$ 28,150	\$ 72,605	\$ 125,000	\$ 10,427	\$ 114,573	\$ (147,226)	\$ -	\$ (147,226)	\$ 39,952
ROD	\$ (725,383)	\$ (820,488)	\$ 95,105	\$ 427,200	\$ 403,191	\$ 24,009	\$ 161,468	\$ 126,284	\$ 35,184	\$ 205,270	\$ 200,825	\$ 4,445	\$ 158,743	\$ -	\$ -	\$ -	\$ (68,555)	\$ (66,361)	\$ (2,194)	\$ 156,549
Finance	\$ (2,248,361)	\$ (2,174,134)	\$ (74,227)	\$ 1,784,336	\$ 1,521,424	\$ 262,912	\$ 132,155	\$ 197,500	\$ (65,345)	\$ 404,786	\$ 379,332	\$ 25,454	\$ 148,793	\$ -	\$ (72,916)	\$ (45,732)	\$ (27,184)	\$ -	\$ (27,184)	\$ 121,609
UW Sheboygan	\$ (128,114)	\$ (128,563)	\$ 449	\$ -	\$ -	\$ -	\$ 102,076	\$ 67,176	\$ 34,900	\$ 35,438	\$ 36,890	\$ (1,452)	\$ 33,897	\$ -	\$ (9,400)	\$ -	\$ (9,400)	\$ -	\$ (9,400)	\$ 24,497
Medical Examiner	\$ (349,180)	\$ (340,355)	\$ (8,825)	\$ 154,944	\$ 212,397	\$ (57,453)	\$ 143,240	\$ 92,527	\$ 50,713	\$ 50,996	\$ 29,122	\$ 21,874	\$ 6,309	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,309
County Board	\$ (248,781)	\$ (248,781)	\$ -	\$ 149,293	\$ 125,856	\$ 23,437	\$ 43,081	\$ 41,919	\$ 1,162	\$ 56,407	\$ 56,737	\$ (330)	\$ 24,269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,269
Co Airport	\$ (657,024)	\$ (694,732)	\$ 37,708	\$ 197,915	\$ 203,916	\$ (6,001)	\$ 370,003	\$ 363,989	\$ 6,014	\$ 89,106	\$ 141,575	\$ (52,469)	\$ (14,748)	\$ 58,577	\$ 58,577	\$ -	\$ -	\$ -	\$ -	\$ 43,829
Court Commissioner	\$ (384,641)	\$ (389,288)	\$ 4,647	\$ 300,686	\$ 300,620	\$ 66	\$ 35,159	\$ 29,176	\$ 5,983	\$ 48,796	\$ 47,941	\$ 855	\$ 11,551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,551
Clerk of Cts	\$ (3,186,414)	\$ (3,449,359)	\$ 262,945	\$ 1,560,452	\$ 1,525,230	\$ 35,222	\$ 1,064,377	\$ 1,184,869	\$ (120,492)	\$ 592,968	\$ 523,306	\$ 69,662	\$ 247,337	\$ -	\$ (31,383)	\$ (28,541)	\$ (2,842)	\$ -	\$ (2,842)	\$ 244,495
DA	\$ (1,090,286)	\$ (1,104,319)	\$ 14,033	\$ 787,582	\$ 758,027	\$ 29,555	\$ 56,477	\$ 57,057	\$ (580)	\$ 246,227	\$ 217,046	\$ 29,181	\$ 72,189	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,189
UW Extension	\$ (436,150)	\$ (459,169)	\$ 23,019	\$ 115,114	\$ 108,482	\$ 6,632	\$ 240,279	\$ 203,168	\$ 37,111	\$ 80,757	\$ 64,650	\$ 16,107	\$ 82,869	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,869
Co Planning	\$ (2,507,803)	\$ (2,728,035)	\$ 220,232	\$ 1,147,620	\$ 1,142,697	\$ 4,923	\$ 972,997	\$ 1,199,509	\$ (226,512)	\$ 412,025	\$ 444,139	\$ (32,114)	\$ (33,470)	\$ 54,200	\$ 54,928	\$ (728)	\$ (47,750)	\$ (67,750)	\$ 20,000	\$ (14,198)
Sheriff	\$ (25,053,645)	\$ (25,478,666)	\$ 425,021	\$ 17,049,406	\$ 17,688,950	\$ (639,544)	\$ 4,344,693	\$ 5,636,419	\$ (1,291,726)	\$ 4,006,569	\$ 3,872,763	\$ 133,806	\$ (1,372,443)	\$ 424,522	\$ 524,635	\$ (100,113)	\$ (771,545)	\$ (817,309)	\$ 45,764	\$ (1,426,792)
County Clerk	\$ (378,263)	\$ (373,189)	\$ (5,074)	\$ 214,109	\$ 215,947	\$ (1,838)	\$ 98,928	\$ 91,784	\$ 7,144	\$ 80,526	\$ 82,666	\$ (2,140)	\$ (1,908)	\$ -	\$ (8,400)	\$ -	\$ (8,400)	\$ -	\$ (8,400)	\$ (10,309)
Bldg Services	\$ (3,959,818)	\$ (3,982,161)	\$ 22,343	\$ 1,890,528	\$ 1,786,442	\$ 104,086	\$ 2,063,219	\$ 1,736,653	\$ 326,566	\$ 713,981	\$ 551,386	\$ 162,595	\$ 615,590	\$ -	\$ (296,959)	\$ (279,875)	\$ (17,084)	\$ -	\$ (17,084)	\$ 598,506
Human Resources	\$ (1,048,245)	\$ (1,069,388)	\$ 21,143	\$ 696,479	\$ 682,657	\$ 13,822	\$ 335,318	\$ 303,421	\$ 31,897	\$ 192,844	\$ 187,457	\$ 5,387	\$ 72,249	\$ -	\$ (161,396)	\$ (155,568)	\$ (5,828)	\$ -	\$ (5,828)	\$ 66,421
Veterans' Serv	\$ (353,733)	\$ (361,268)	\$ 7,535	\$ 227,668	\$ 213,968	\$ 13,700	\$ 21,833	\$ 25,353	\$ (3,520)	\$ 104,232	\$ 97,039	\$ 7,193	\$ 24,908	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,908
Nondepartl	\$ (7,224,755)	\$ (13,757,189)	\$ 6,532,434	\$ -	\$ -	\$ -	\$ 3,705,533	\$ 4,026,400	\$ (320,867)	\$ 3,296	\$ 3,761	\$ (465)	\$ 6,211,102	\$ -	\$ 4,536,876	\$ 4,351,321	\$ 185,555	\$ -	\$ 185,555	\$ 6,396,657
Veterans' Comm	\$ (20,812)	\$ (20,812)	\$ -	\$ 871	\$ 871	\$ -	\$ 19,893	\$ 13,100	\$ 6,793	\$ 48	\$ 2,353	\$ (2,305)	\$ 5,359	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,359
Corp Counsel	\$ (690,555)	\$ (696,477)	\$ 5,922	\$ 159,763	\$ 161,510	\$ (1,747)	\$ 515,418	\$ 516,074	\$ (656)	\$ 15,374	\$ 15,380	\$ (6)	\$ 3,513	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,513
County Administrator	\$ (404,455)	\$ (404,455)	\$ -	\$ 350,223	\$ 346,737	\$ 3,486	\$ 63,222	\$ 55,776	\$ 7,446	\$ 26,010	\$ 27,710	\$ (1,700)	\$ 9,232	\$ -	\$ 3,277	\$ (3,277)	\$ -	\$ -	\$ -	\$ 5,955
Total - General Fund	\$ (51,907,611)	\$ (59,553,773)	\$ 7,646,162	\$ 27,677,573	\$ 27,846,539	\$ (168,966)	\$ 14,620,533	\$ 16,131,511	\$ (1,510,978)	\$ 7,604,527	\$ 7,192,799	\$ 411,728	\$ 6,377,947	\$ 662,299	\$ 593,267	\$ 69,032	\$ 2,921,346	\$ 2,890,185	\$ 31,161	\$ 6,478,140
Special Revenue																				
Community Programs	\$ (25,749,731)	\$ (25,672,255)	\$ (77,476)	\$ 6,551,603	\$ 5,772,317	\$ 779,286	\$ 20,251,923	\$ 21,735,184	\$ (1,483,261)	\$ 3,346,724	\$ 3,351,292	\$ (4,568)	\$ (786,019)	\$ -	\$ -	\$ -	\$ (425,567)	\$ (266,248)	\$ (159,319)	\$ (945,338)
H&S Admin	\$ (14,830,806)	\$ (14,831,255)	\$ 449	\$ 1,267,515	\$ 2,890,921	\$ (1,623,406)	\$ 247,753	\$ 217,092	\$ 30,661	\$ (1,495,944)	\$ (2,994,976)	\$ 1,499,032	\$ (93,264)	\$ 6,500	\$ -	\$ 6,500	\$ (21,840)	\$ (22,982)	\$ 1,142	\$ (85,622)
Office on Aging	\$ (2,773,015)	\$ (2,936,267)	\$ 163,252	\$ 1,885,309	\$ 1,925,225	\$ (39,916)	\$ 1,318,898	\$ 1,298,065	\$ 20,833	\$ 931,917	\$ 973,832	\$ (41,915)	\$ 102,253	\$ -	\$ -	\$ -	\$ (110,098)	\$ (110,092)	\$ (6)	\$ 102,247
Public Health	\$ (1,718,033)	\$ (1,747,765)	\$ 29,732	\$ 2,312,011	\$ 2,396,926	\$ (84,915)	\$ 298,202	\$ 231,484	\$ 66,718	\$ 1,193,578	\$ 1,271,614	\$ (78,036)	\$ (66,501)	\$ -	\$ (371,000)	\$ (377,451)	\$ 6,451	\$ -	\$ 6,451	\$ (60,050)
Social Services	\$ (5,604,928)	\$ (5,425,150)	\$ (179,778)	\$ 3,807,983	\$ 3,617,967	\$ 190,016	\$ 7,114,103	\$ 7,721,702	\$ (607,599)	\$ 2,001,175	\$ 1,970,091	\$ 31,084	\$ (566,277)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (566,277)
Economic Support	\$ (3,423,162)	\$ (3,393,349)	\$ (29,813)	\$ 2,480,567	\$ 2,402,919	\$ 77,648	\$ 262,114	\$ 210,939	\$ 51,175	\$ 1,321,249	\$ 1,338,077	\$ (16,828)	\$ 82,182	\$ -	\$ -	\$ -	\$ (75,000)	\$ (59,321)	\$ (15,679)	\$ 66,503
Total - Special Revenue	\$ (54,099,675)	\$ (54,006,040)	\$ (93,635)	\$ 18,304,988	\$ 19,006,275	\$ (701,287)	\$ 29,492,993	\$ 31,414,466	\$ (1,921,473)	\$ 7,298,699	\$ 5,909,930	\$ 1,388,769	\$ (1,327,626)	\$ 6,500	\$ -	\$ 6,500	\$ (1,003,505)	\$ (836,094)	\$ (167,411)	\$ (1,488,537)
Enterprise Fund																				
Highway	\$ (20,344,486)	\$ (22,112,699)	\$ 1,768,213	\$ 7,694,230	\$ 7,997,954	\$ (303,724)	\$ 10,073,077	\$ 13,650,638	\$ (3,577,561)	\$ 2,578,079	\$ 2,443,663	\$ 134,416	\$ (1,978,656)	\$ 2,932,705	\$ 3,255,948	\$ (323,243)	\$ (1,169,854)	\$ (419,649)	\$ (750,205)	\$ (3,052,104)
Lake Breeze Aviation	\$ (4,100,714)	\$ (3,837,703)	\$ (263,011)	\$ 597,288	\$ 544,342	\$ 52,946	\$ 2,935,755	\$ 2,655,389	\$ 280,366	\$ 223,602	\$ 147,372	\$ 76,230	\$ 146,531	\$ -	\$ 175,000	\$ (175,000)	\$ -	\$ -	\$ -	\$ (28,469)
Rocky Knoll	\$ (20,959,298)	\$ (24,483,682)	\$ 3,524,384	\$ 8,523,375	\$ 9,329,025	\$ (805,650)	\$ 9,410,074	\$ 10,712,074	\$ (1,302,000)	\$ 2,945,689	\$ 2,687,771	\$ 257,918	\$ 1,674,652	\$ 80,160	\$ 5,126	\$ 75,034	\$ -	\$ -	\$ -	\$ 1,749,686
Total - Enterprise Fund	\$ (45,404,498)	\$ (50,434,084)	\$ 5,029,586	\$ 16,814,893	\$ 17,871,321	\$ (1,056,428)	\$ 22,418,906	\$ 27,018,101	\$ (4,599,195)	\$ 5,747,370	\$ 5,278,806	\$ 468,564	\$ (157,473)	\$ 3,012,865	\$ 3,436,074	\$ (423,209)	\$ (1,169,854)	\$ (419,649)	\$ (750,205)	\$ (1,330,887)
Internal Services																				
Employee Benefits	\$ (18,090,377)	\$ (16,799,829)	\$ (1,290,548)	\$ 17,640,562	\$ 16,640,264	\$ 1,000,298	\$ 117,934	\$ 110,677	\$ 7,257	\$ -	\$ -	\$ -	\$ (282,993)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (282,993)
Property Ins & Phones	\$ (809,154)	\$ (809,154)	\$ -	\$ -	\$ -	\$ -	\$ 809,154	\$ 794,133	\$ 15,021	\$ -	\$ -	\$ -	\$ 15,021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,021
Info Technology	\$ (3,058,297)	\$ (3,052,508)	\$ (5,789)	\$ 804,810	\$ 803,422	\$ 1,388	\$ 2,075,621	\$ 1,947,761	\$ 127,860	\$ 173,970	\$ 143,740	\$ 30,230	\$ 153,689	\$ 357,394	\$ -	\$ 357,394	\$ -	\$ -	\$ -	\$ 511,083
Total - Internal Servs	\$ (21,957,828)	\$ (20,661,491)	\$ (1,296,337)	\$ 18,445,372	\$ 17,443,686	\$ 1,001,686	\$ 3,002,709	\$ 2,852,571	\$ 150,138	\$ 173,970	\$ 143,740	\$ 30,230	\$ (114,283)	\$ 357,394	\$ -	\$ 357,394	\$ -	\$ -	\$ -	\$ 243,111
Debt Service	\$ 5,148,246	\$ 5,148,246	\$ -	\$ -	\$ -	\$ -	\$ 6,481,775	\$ 6,481,775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,331,046)	\$ (1,331,046)	\$ -	\$ -

Total Expenditure Variance \$ (7,383,950)

Total Revenue Variance - All Funds \$ 11,285,777

Operational Change Positive(Negative) \$ 3,901,827

Less Carryovers \$ (684,495)

Total Change Positive(Negative) \$ 3,217,332

Sheboygan County Portfolio Summary as of March 31, 2026

Holdings	Purchase Date	Purchase Cost	Issuer	CUSIP	Ratings	Current Rate	YTC	YTM	YTW	Maturity Date	Market Value	Book MV	Unrealized Gain/(Loss)	Callable	Call Frequency
	May 30, 2024	708,803	Federal Home Loan Bank	3130AFFX0	AA+/AAA	4.63%	4.63%	4.63%	4.63%	November 16, 2028	739,418	745,688	-6,270	May 9, 2028	Non
	December 26, 2024	466,911	Federal Home Loan Bank	3130AKTR7	AA+/AAA	1.08%	4.35%	4.35%	4.35%	January 29, 2027	487,985	486,740	1,245	January 29, 2027	Quarterly
	February 24, 2021	750,000	Federal Home Loan Bank	3130ALGX6	AA+/AAA	0.40%	0.40%	1.33%	0.40%	February 24, 2028	730,058	730,493	-435	March 24, 2026	Quarterly
	March 30, 2021	500,000	Federal Home Loan Bank	3130ALPW8	AA+/AAA	1.00%	1.00%	1.65%	1.00%	March 30, 2028	487,315	486,950	365	March 30, 2026	Quarterly
	May 26, 2021	750,000	Federal Home Loan Bank	3130AMFN7	AA+/AAA	0.50%	0.50%	1.16%	0.50%	May 26, 2026	747,953	744,975	2,978	May 26, 2026	Quarterly
	January 3, 2022	636,002	Federal Home Loan Bank	3130AMU75	AA+/AAA	1.00%	1.32%	1.32%	1.32%	June 26, 2026	640,801	636,363	4,438	June 26, 2026	Monthly
	July 28, 2021	750,000	Federal Home Loan Bank	3130ANCS7	AA+/AAA	0.50%	0.50%	1.58%	0.50%	July 28, 2028	729,945	731,738	-1,793	July 28, 2026	Annually
	September 20, 2021	500,000	Federal Home Loan Bank	3130ANX47	AA+/AAA	0.50%	0.50%	1.12%	0.50%	September 20, 2027	481,690	481,105	585	September 20, 2027	Non
	October 14, 2021	500,000	Federal Home Loan Bank	3130APEA9	AA+/AAA	1.20%	1.20%	1.20%	1.20%	October 14, 2026	492,965	490,535	2,430	April 14, 2026	Quarterly
	October 26, 2021	500,000	Federal Home Loan Bank	3130APHT5	AA+/AAA	1.20%	1.20%	1.20%	1.20%	October 26, 2026	492,550	490,175	2,375	March 26, 2026	Monthly
	September 30, 2021	500,000	Federal Home Loan Bank	3130AP4Q5	AA+/AAA	0.50%	0.50%	1.09%	0.50%	September 30, 2026	494,190	492,695	1,495	March 30, 2026	Quarterly
	December 12, 2025	490,000	Federal Home Loan Bank	3130A0FR6	AA+/AAA	4.00%	4.00%	3.57%	3.57%	December 8, 2028	492,367	496,042	-3,675	December 8, 2028	Non
	November 21, 2024	968,683	Federal Home Loan Bank	3130B3LR2	AA+/AAA	4.38%	4.38%	4.40%	4.40%	December 12, 2031	979,341	989,274	-9,933	December 1, 2031	Non
	September 10, 2025	500,000	Federal Home Loan Bank	3130B7R63	AA+/Aa1	4.00%	4.00%	4.00%	4.00%	September 3, 2030	495,240	498,190	-2,950	September 9, 2026	Annually
	October 1, 2025	500,000	Federal Home Loan Bank	3130B75W5	AA+/Aa1	4.57%	4.67%	4.58%	4.58%	October 1, 2031	496,645	499,345	-2,700	April 1, 2026	Monthly
	November 5, 2025	500,000	Federal Home Loan Bank	3130B8C34	AA+/Aa1	4.68%	4.68%	4.68%	4.68%	November 5, 2032	495,210	498,510	-3,300	May 5, 2026	Monthly
	December 10, 2025	750,000	Federal Home Loan Bank	3130B8MA7	AA+/Aa1	3.90%	3.95%	3.92%	3.92%	November 26, 2030	741,593	748,718	-7,125	November 26, 2027	Monthly
	November 21, 2024	852,300	Federal Farm Credit Bank	3133ELY44	AA+/AAA	1.53%	4.36%	4.36%	4.36%	May 13, 2030	900,800	899,950	850	May 1, 2030	Non
	May 30, 2024	744,683	Federal Farm Credit Bank	3133EREY3	AA+/AAA	4.70%	4.70%	4.70%	4.70%	May 9, 2028	758,978	765,060	-6,083	May 9, 2028	Non
	October 21, 2025	500,000	Federal Farm Credit Bank	3133ETM20	AA+/Aa1	4.22%	4.22%	4.22%	4.22%	October 27, 2031	494,965	499,020	-4,055	October 27, 2026	Monthly
	September 12, 2025	500,000	Federal Farm Credit Bank	3133ETXP7	AA+/Aa1	4.69%	4.69%	4.69%	4.69%	September 15, 2032	495,390	499,345	-3,955	September 15, 2026	Monthly
	March 11, 2026	750,000	Federal Farm Credit Bank	3133EWF60	AA+/Aa1	4.35%	4.67%	4.38%	4.38%	February 27, 2032	741,563	748,875	-7,313	August 27, 2026	Semi-annually
	March 25, 2026	500,000	Federal Farm Credit Bank	3133EWJJO	AA+/Aa1	4.32%	4.32%	4.32%	4.32%	March 25, 2030	500,020	500,000	20	March 25, 2027	Annually
	December 26, 2024	566,811	Federal Home Loan Bank	313381FD2	AA+/AAA	2.62%	4.22%	4.22%	4.22%	December 10, 2027	580,762	584,112	-3,350	December 10, 2027	Non
	March 19, 2024	1,140,967	Federal Home Loan Mtg Co	3134A4AA2	AA+/AAA	5.92%	4.39%	4.39%	4.39%	March 15, 2031	1,123,410	1,139,590	-16,180	March 15, 2031	Non
	November 17, 2025	999,900	Federal Home Loan Mtg Co	3134HBX48	AA+/Aa1	4.00%	4.00%	4.00%	4.00%	October 9, 2030	993,370	999,870	-6,500	April 9, 2027	Quarterly
	November 3, 2025	498,815	Federal Home Loan Mtg Co	3134HB2B6	AA+/Aa1	3.75%	4.00%	3.82%	3.82%	October 15, 2029	495,990	498,890	-2,900	October 15, 2026	Annually
	December 12, 2025	500,000	Federal Home Loan Mtg Co	3134HCFH7	AA+/Aa1	4.00%	4.05%	4.01%	4.01%	December 9, 2023	495,510	498,970	-3,460	December 9, 2026	Annually
	March 3, 2026	750,000	Federal Home Loan Mtg Co	3134HCYD5	AA+/Aa1	4.00%	4.00%	4.00%	4.00%	March 17, 2031	743,033	750,000	-6,968	March 17, 2027	Annually
	September 9, 2025	748,913	Federal National Mtg Assoc	3136GARX9	AA+/Aa1	4.00%	4.30%	4.03%	4.03%	September 10, 2030	744,510	748,688	-4,178	March 10, 2026	Semi-annually
	May 30, 2024	749,303	Federal Ag Mtg Corp	31424WHP0	AA+/AAA	4.67%	4.67%	4.67%	4.67%	April 26, 2029	767,813	775,215	-7,403	April 26, 2029	Non
	July 5, 2013	708,824	Government National Mtg Assoc	38378TKF6	AA+/AAA	1.19%	1.41%	1.41%	1.41%	May 20, 2043	679,475	679,038	436	August 20, 2043	Monthly
	December 26, 2024	249,000	Austin Telco FCU	052392EC7	NCUA/NCUA	4.30%	4.30%	4.30%	4.30%	December 30, 2026	249,819	250,750	-931	December 1, 2026	Non
	January 23, 2024	226,087	Citidel FCU	17286TAJ4	NCUA/NCUA	0.90%	4.50%	4.50%	4.50%	October 23, 2026	245,081	243,846	1,235	October 23, 2026	Non
	August 19, 2025	249,000	Connexus	20825WEE6	NCUA/NCUA	4.00%	4.00%	4.00%	4.00%	August 19, 2027	249,354	250,330	-976	August 19, 2027	Non
	January 3, 2025	245,000	Cross River Bank	227563LV3	FDIC/FDIC	4.00%	4.00%	4.00%	4.00%	January 3, 2029	245,404	246,406	-1,002	January 3, 2029	Non
	September 29, 2023	249,000	Empower CU CD	291916AB0	NCUA/NCUA	5.10%	5.10%	5.10%	5.10%	September 29, 2028	255,952	257,663	-1,711	September 29, 2028	Non
	October 24, 2025	249,000	Farmers & Merchants Bank	307811MP1	FDIC/FDIC	3.85%	3.85%	3.85%	3.85%	October 24, 2030	245,175	247,439	-2,263	October 24, 2030	Non
	August 4, 2021	246,518	Jpmorgan Chase CD	48128UZB8	FDIC/FDIC	0.65%	0.85%	0.85%	0.85%	August 17, 2026	245,947	244,426	1,521	August 17, 2026	Non
	December 26, 2024	247,447	Morgan Stanley	61690DSV1	FDIC/FDIC	4.86%	4.17%	4.17%	4.17%	June 21, 2027	246,062	247,547	-1,485	June 21, 2027	Non
	February 25, 2022	247,033	National Bk CD	633368FP5	FDIC/FDIC	1.55%	4.82%	1.71%	1.71%	February 25, 2027	243,873	243,238	635	March 25, 2026	Monthly
	March 20, 2024	249,000	Nicolet Natl Bank CD	654062LR7	FDIC/FDIC	4.25%	4.25%	4.25%	4.25%	September 8, 2028	250,902	252,117	-1,215	September 8, 2028	Non
	January 29, 2024	249,000	Wells Fargo Bank CD	949764LK8	FDIC/FDIC	4.20%	4.20%	4.20%	4.20%	January 29, 2027	249,660	250,579	-919	January 29, 2027	Non
	Various	0	USBank MM	1stAmerican	Local	0.00%	0.00%	0.00%	0.00%	N/A	0	0	0	n/a	Liquid
	Various	1,837,541	LGIP - General	LGIPGEN	State	3.69%	3.69%	3.69%	3.69%	N/A	1,837,541	1,837,541	0	n/a	Liquid
	Various	20,889,868	LGIP - County Sales Tax	LGIPST	State	3.69%	3.69%	3.69%	3.69%	N/A	20,889,868	20,889,868	0	n/a	Liquid
	Various	1,069,296	LGIP - Conservation	LGIPCONS	State	3.69%	3.69%	3.69%	3.69%	N/A	1,069,296	1,069,296	0	n/a	Liquid
	Various	2,302,175	LGIP - Building	LGIPBLDG	State	3.69%	3.69%	3.69%	3.69%	N/A	2,302,175	2,302,175	0	n/a	Liquid
	Various	47,421,540	Associated Bank - MM	ASBKREPO2	Local	3.71%	3.71%	3.71%	3.71%	N/A	47,421,540	47,421,540	0	n/a	Liquid
	Various	0	UMB Bank - MM	CBTMM1	Local	0.00%	0.00%	0.00%	0.00%	N/A	0	0	0	n/a	Liquid
	Various	10,075	Cleveland State Bank	CLESTBK	Local	1.00%	1.00%	1.00%	1.00%	N/A	10,075	10,075	0	n/a	Liquid
	Various	6,733,565	Associated Bank - Checking	ASBKCHK1	Local	3.31%	3.31%	3.31%	3.31%	N/A	6,733,565	6,733,565	0	n/a	Liquid

103,751,058

Maturity Date	Book MV	Issuer	Broker	Rating	Current Rate	Gain/Loss Sale	Sale Price	Type
September 4, 2029	499,210	Federal Ag Mtg Corp	MBS	AA+	4.33%	\$790	500,000	Call
March 13, 2026	1,001,770	Federal Home Loan Mtg Co	MBS	AA+	4.52%	(\$1,770)	1,000,000	Matured
March 30, 2026	745,838	Federal Home Loan Bank	MBS	AA+	0.50%	\$4,163	750,000	Matured
March 1, 2026	9,995	Auburndale SD, WI	BOSC	AA-	3.10%	\$5	10,000	Matured

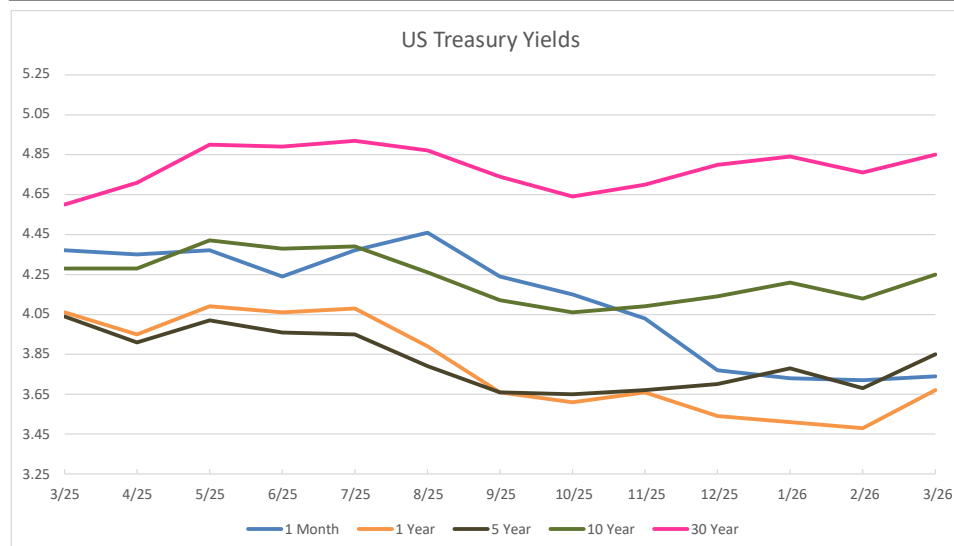
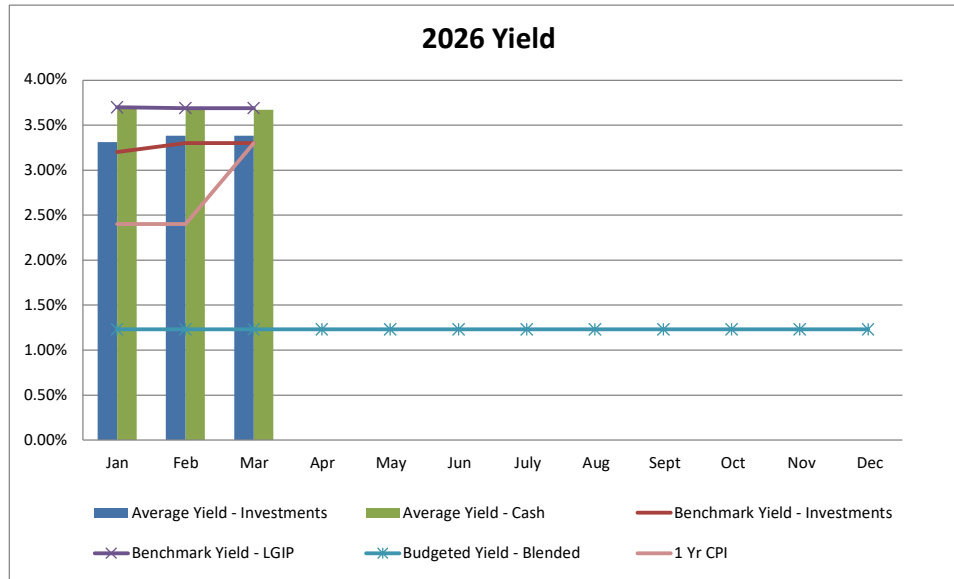
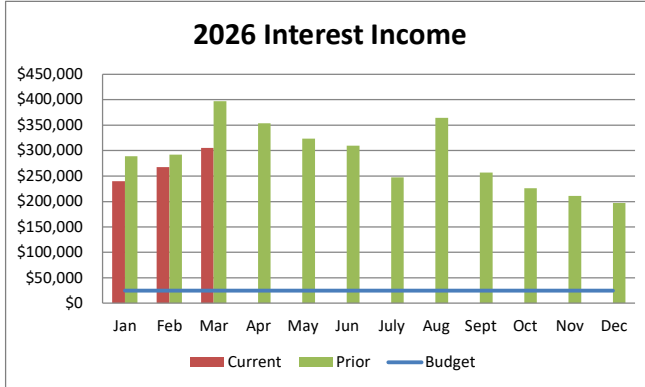
Sheboygan County Portfolio Summary as of March 31, 2026

	Market Value	Wtd Ave Tenor at Purch (Yrs)	Wtd Ave Seasoning (Yrs)	Current Month Annualized Yield	Benchmark Yield
Cash Equivalents	80,264,061	n/a	n/a	3.67%	3.69%
Investments	23,468,080	5.89	2.22	3.38%	3.30%
Grand Total	103,732,140			3.60%	3.60%

Cash Benchmark Yield is LGIP rate for most recent month

Investment Benchmark Yield is Dollar Weighted Average of like maturity treasury yields for each holding on date of purchase

2025 Interest	
Annual Budget	\$300,000
Budget to Date	\$50,000
Actual to Date	\$812,763
Variance	\$762,763
Budgeted Yield	1.23%

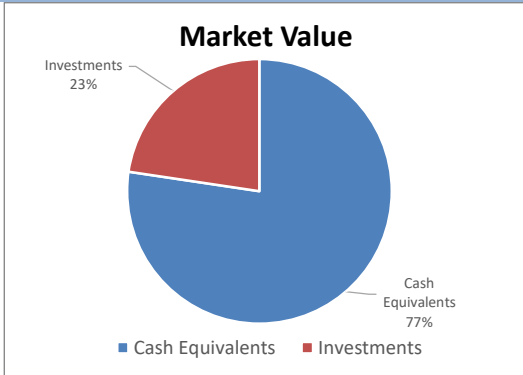


Source: FRED (Federal Reserve Economic Data)

Sheboygan County Portfolio Summary as of March 31, 2026

Cash and Cash Equivalents

Firm	Value	% of Cash
Associated Bank	54,155,106	67.5%
Cleveland State Bank	10,075	0.0%
LGIP	26,098,880	32.5%
USBank MM	-	0.0%
UMB Bank - MM	-	0.0%
Total	80,264,061	100.0%



Investment Holdings

Issuer	Market Value	% of Portfolio
Austin Telco FCU	249,819	1.06%
Citidel FCU	245,081	1.04%
Connexus	249,354	1.06%
Cross River Bank	245,404	1.05%
Empower CU CD	255,952	1.09%
Farmers & Merchants Bank	245,175	1.04%
Federal Ag Mtg Corp	767,813	3.27%
Federal Farm Credit Bank	3,891,715	16.58%
Federal Home Loan Bank	10,806,026	46.05%
Federal Home Loan Mtg Co	3,851,313	16.41%
Federal National Mtg Assoc	744,510	3.17%
Government National Mtg Assoc	679,475	2.90%
Jpmorgan Chase CD	245,947	1.05%
Morgan Stanley	246,062	1.05%
National Bk CD	243,873	1.04%
Nicolet Natl Bank CD	250,902	1.07%
Wells Fargo Bank CD	249,660	1.06%
Total	23,468,080	100.00%

