

**NOTICE OF MEETING**

FINANCE COMMITTEE

**July 08, 2026 - 3:30 PM Central Time**

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

Join Google Meeting: [meet.google.com/ezx-akey-uji](https://meet.google.com/ezx-akey-uji)  
Phone Number: +1 515-207-4687  
Pin: 959 604 691#

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 - June 24, 2026 - 3:30 PM

Correspondence – None

County Administrator Report

*County Administrator 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.*

Finance Director Report

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

County Board Referral

Consideration of Ordinance No. 01 -- Repealing and Recreating Chapter 45 - Meal and Mileage Reimbursement Rates

Information Technology

Consideration of Five Year Capital Project Plan

Planning and Conservation

Consideration of the 2027 Land Information Council Budget

Highway

Consideration of the land purchase from Wisconsin Department of Transportation for remote brine storage location

Consideration of the land purchase for remote brine storage location

Consideration to reallocate capital outlay funds for the purchase of a snowblower

Consideration to reallocate capital outlay funds for the purchase of Equipment two chassis and plow equipment

## Finance

Consideration of Resolution No. - Approving Standard Intergovernmental Agreement for 2027  
County Sales Tax Revenue Sharing

## Finance

Financial Statements – May  
Investment Statements – May

Approval of Vouchers

Approval of Attendance at Other Meetings or Functions

## Adjournment

Next Scheduled Meeting – JULY 22, 2026, 3:30 PM, Administration Building Room 302

Prepared by:

Gina Palmer  
Recording Secretary

Vernon Koch  
Committee Chairperson

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

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

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

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

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



Supervisor Jorgensen moved to accept the bid received from Randy Scholten. Motion seconded by Supervisor Goehring. Carried.

Property No. 3 – Sealed Bid

Supervisor Goehring moved to accept the bid received from Scott and Camile Olig. Motion seconded by Supervisor Jorgensen. Carried.

Property No. 4 - Repurchased

Property was repurchased by former owner prior to sale.

Supervisor Goehring moved to approve the minutes for June 10, 2026. Motion seconded by Supervisor Jorgensen. Motion carried.

Correspondence – None.

County Administrator Alayne Krause updated the Committee on the status of the 2027 budget development. Administrator Krause also provided an update on the solidified bridge aid amount and informed the Committee of the 2027 WRS rates.

Finance Director James Webb informed the Committee that the Finance Department continues to focus on audit preparation and 2027 budget development efforts. Director Webb also provided an update regarding Highway Department billing recovery efforts, including reconciliation of outstanding municipal invoices. Additional Finance Department activities include coordination with the Information Technology Department, preparing 2027 Capital Project requests. Director Webb commended the Finance Team for their contributions to the 2027 budget development process thus far.

Building Services Facilities Manager, Rebecca Barritt, presented a request to use Capital Project fund balance and General Fund balance for a portion of the 2026 renovation costs for the UW-Green Bay, Sheboygan Fine Arts Building, and to amend the budget accordingly. Supervisor Goehring moved to approve the request. Motion seconded by Supervisor Wegner. Motion carried.

The Committee discussed Ordinance No. 01 - Repealing and Recreating Chapter 45 - Meal and Mileage Reimbursement Rates. The Ordinance was deferred to the next Finance Committee Meeting. No action was taken.

The Committee discussed Ordinance No. 02 - Amending Chapter 50 - Increasing Public Bidding Threshold. Supervisor Goehring moved to recommend that the Ordinance be enacted. Motion seconded by Supervisor Jorgensen. Motion carried.

Finance Director James Webb presented a request for allowing a Headcount Exception for the Accountant/Senior Account position for overlap to train. Supervisor Jorgensen moved to approve the request. Motion seconded by Supervisor Goehring. Motion carried.

Vouchers were reviewed. Supervisor Goehring moved to approve the expenditures. Motion seconded by Supervisor Jorgensen. Motion carried.

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

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

Gina Palmer  
Recording Secretary

William Goehring  
Secretary

COMMITTEE REPORT TO THE COUNTY BOARD

WE, THE FINANCE COMMITTEE

TO WHOM WAS REFERRED ORDINANCE NO: 01

RE: **Repealing and Recreating Chapter 45 - Meal and Mileage Reimbursement**

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 July 2026

**FINANCE COMMITTEE**

OPPOSED TO THE REPORT:

CONCURRING IN THE REPORT:

VERNON KOCH

VERNON KOCH

THOMAS WEGNER

THOMAS WEGNER

WILLIAM GOEHRING

WILLIAM GOEHRING

CURT BRAUER

CURT BRAUER

GERALD JORGENSEN

GERALD JORGENSEN

SHEBOYGAN COUNTY ORDINANCE NO. 01 (2026/27)

Re: **Repealing and Recreating Chapter 45 – Meal and Mileage Reimbursement Rates**

**WHEREAS**, Sheboygan County’s Reimbursement of Expenses Policy (Chapter 45) was originally enacted in 1998 to ensure employees and County Board Supervisors are reimbursed for necessary expenses incurred during the performance of their duties; and

**WHEREAS**, the current meal reimbursement rates have not been updated since their inception, despite a 145.6% increase in food prices and significant declines in purchasing power; and

**WHEREAS**, the current total daily meal cap is significantly lower than the US General Services Administration (GSA) daily per diem for Wisconsin and rates set by other Wisconsin municipalities; and

**WHEREAS**, internal analysis suggests that a 50% increase in total meal reimbursement rates aligns more closely with market rates; and

**WHEREAS**, the current mileage reimbursement rate no longer aligns with the actual costs of operating a personal vehicle or market averages; and

**WHEREAS**, a staggered increase to mileage reimbursement will allow for proactive budgeting while remaining competitive as an organization; and

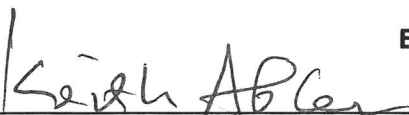
**NOW, THEREFORE**, the County Board of Supervisors of the County of Sheboygan does ordain as follows:

Section 1. **Repealing and Recreating Code.** Chapter 45 of the Sheboygan County Code of Ordinances is hereby repealed and recreated as attached.

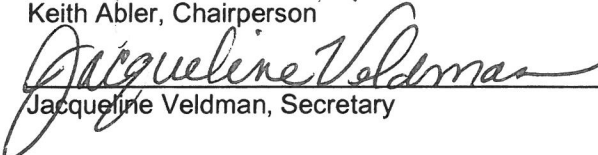
Section 2. **Effective Date.** The herein Ordinance shall take effect upon enactment.

Respectfully submitted this 16<sup>th</sup> day of June, 2026.


**EXECUTIVE COMMITTEE**

  
\_\_\_\_\_  
Keith Abler, Chairperson

  
\_\_\_\_\_  
Curt Brauer, Vice-Chairperson

  
\_\_\_\_\_  
Jacqueline Veldman, Secretary

  
\_\_\_\_\_  
John Nelson

  
\_\_\_\_\_  
Jay Vander Weele

Opposed to Introduction:

\_\_\_\_\_  
Countersigned by:

\_\_\_\_\_  
Keith Abler, Chairperson

CHAPTER 45  
REIMBURSEMENT OF EXPENSES POLICY

- 45.01 REIMBURSEMENT ALLOWED
- 45.02 MEAL REIMBURSEMENT
- 45.03 MILEAGE ALLOWANCE
- 45.04 LODGING
- 45.05 MISCELLANEOUS INCIDENTALS
- 45.06 AUDITS
- 45.07 EMPLOYEE TRAVEL
- 45.08 DISCHARGE
- 45.09 CONSTRUCTION
- 45.10 COUNTY BOARD TRAVEL

45.01 REIMBURSEMENT ALLOWED. Pursuant to the provisions of Wis. Stat. § 59.22(3), employees and elected officials of Sheboygan County shall be reimbursed for all necessary expenses incurred in the performance of their duties subject to the following conditions and limitations. If a bargaining unit contract provides different conditions or limitations, the contract provisions shall apply.

45.02 MEAL REIMBURSEMENT. Reimbursement for meal expenses actually incurred, including tips, shall be made only under the following conditions:

(a) In County. No meal reimbursement shall be permitted for any meals within Sheboygan County.

(b) Out of County. Meal expenses incurred out of Sheboygan County in connection with carrying out an employee or elected official's duties shall be eligible for reimbursement. Meal expenses in excess of Eleven Dollars (\$11.00) for breakfast, Fourteen Dollars (\$14.00) for lunch, or Twenty-three Dollars (\$23.00) for dinner shall not be allowed. If an employee or elected official attends a conference, seminar, or meeting for which one or more meals are provided as part of the registration fee, no reimbursement for such meal shall be allowed, unless the employee or elected official is subject to dietary restrictions that prevent the employee or elected official from accepting the meal provided.

45.03 MILEAGE ALLOWANCE. Mileage shall be reimbursed at a rate of Sixty-one cents (\$0.61) per mile, effective October 1, 2026, and a rate of Seventy-two and a half cents (\$0.725) per mile, effective January 1, 2028, and at the business mileage rate determined by the IRS for tax year 2029 and every calendar year thereafter. The claim for mileage reimbursement shall be made upon forms developed for such purpose by the Finance Department.

Notwithstanding the previous paragraph, reimbursement shall not be paid unless the mileage claimant shall have filed with the Human Resources Department proof that he or she has in effect personal car insurance which provides equal to or greater than \$100,000/\$300,000/\$50,000 liability insurance coverage.

45.04 LODGING. All lodging expenses outside of Sheboygan County shall be reimbursed in full when necessarily incurred in the performance of duties, but must be supported by receipted statements. If spouses occupy a room, the County shall reimburse only at the single room rate and the supporting statements must indicate such single rate.

45.05 MISCELLANEOUS INCIDENTALS. All expenses incurred, such as transportation expenses when traveling by common carrier, parking fees, or registration fees, etc., shall be reimbursed within reasonable limitations as may be set by the Finance Director under any given circumstances, except that air travel shall not be at first class rates.

45.06 AUDITS. No expenses not actually incurred shall be payable and all requested reimbursements shall be by itemized sworn statement which shall have been approved by the employee's supervisor. Reimbursements are subject to audit at any time.

45.07 EMPLOYEE TRAVEL. Out-of-county travel (both in and out of state) by an employee must be approved by the Head of the employee's Department. Department Heads shall consider requiring

employees in their Department to use a County vehicle rather than a personal vehicle when appropriate. Any travel by an employee that is out of state must also have the pre-approval from the Liaison Committee for the Department. In the event funds for such travel have not been provided for in the budget, then such travel shall not be permitted except as allowed through a budget adjustment pursuant to the process set forth in Chapter 5 of the County Code.

45.08 DISCHARGE. Any employee who shall intentionally seek reimbursement for expenses not actually incurred or shall otherwise fraudulently apply for reimbursement of expenses shall be subject to immediate discharge by the Department Head without further notice of any kind.

45.09 CONSTRUCTION. The construction of the hereinabove provisions shall be liberal to carry out the intent of the County Board to provide reimbursement to all employees for expenses they may have incurred in connection with their employment for Sheboygan County.

45.10 COUNTY BOARD TRAVEL. Subject to the provisions of Section 45.07 of this Code, County Board travel to conventions, seminars, and meetings shall be subject to advance approval pursuant to the following procedure:

(a) The members who may attend any out-of-state events at County expense, including the number of members, shall be decided by the Executive Committee unless advance approval therefore has been approved by County Board action, except that the County Board Chairperson shall always be eligible to attend such meetings.

(b) Attendance at County Board Committee meetings when not a member thereof, or attendance at public functions or hearings as a representative of a committee of the Board, will entitle the Supervisor to mileage reimbursement if such attendance is authorized or ratified by majority vote of the Committee being represented or by the Executive Committee.

---

History:

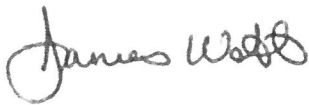
**FISCAL NOTE**  
**May 2026**

**Ordinance No. 01 (2026/27) RE: Repealing and Recreating Chapter 45 – Meal and Mileage Reimbursement Rates**

**Funding:**

This ordinance increases meal and mileage reimbursement rates for County employees and County Board Supervisors. The fiscal impact for 2026 is expected to be absorbed within existing budgeted appropriations. Future costs will depend on travel and reimbursement activity and will be incorporated into departmental budgets through the annual budget process.

Respectfully Submitted,



---

James Webb, Finance Director  
June 12, 2026

# Sheboygan County

## Capital Project Funding Request

---

**Project Name:** Network Access Layer Refresh  
**Department:** Information Technology  
**Project Manager(s):** Chris Lewinski  
**Liaison Committee:** Finance Committee  
**Project Number:**

---

### 1 Project Case

#### 1.1 Project Overview

This project will replace aged networking equipment in various County facilities:  
Access Layer #1- Network switches and edge firewalls. (2026)  
Access Layer #2- Network switches and (1) firewall. (2027)  
Access Layer #3- Network switches at the Airport, and servers and Storage Area Network (SAN) at Rocky Knoll. (2028)  
Access Layer #4- Network switches at the Courthouse, Detention Center, LEC and Rocky Knoll. (2030)

#### 2 Primary Project Purpose/Objectives

The purpose of this project is to replace aged hardware that is either no longer supported by its manufacturer, has reached the end of its service life, or both. Replacing this equipment with new, supported hardware helps ensure a highly stable and available network that is secure and resilient.

#### 3 Project Identification and Alternatives

Need was identified through normal hardware lifecycle (5-7 years; full depreciation achieved after 6 years) and the manufacturer's support ending date. There are no viable alternatives to hardware replacement other than operating hardware without manufacturer's support, which increases risk of unplanned outages.

#### 4 Project Issues

Using IT's proven methodology for deploying new network hardware will reduce risk. No project issues are anticipated.

### 5 Project Cost Worksheet

Funding	Expenditure	Other Funding	Bonding	Funding
Prior years	\$ 80,000	\$ 80,000	\$ -	IT Net Position
2027 - 1st quarter				
2027 - 2nd quarter	\$ 67,275			IT Net Position
2027 - 3rd quarter	\$ 67,275	\$ 75,000		
2027 - 4th Quarter				
2027 Total	\$ 134,550	\$ 75,000	\$ 59,550	
2028 - 1st quarter				
2028 - 2nd quarter	\$ 71,588			
2028 - 3rd quarter	\$ 71,587			
2028 - 4th Quarter				
2028 Total	\$ 143,175	\$ -	\$ 143,175	
2029 - 1st quarter				
2029 - 2nd quarter				
2029 - 3rd quarter				
2029 - 4th Quarter				
2029 Total	\$ -	\$ -	\$ -	
2030 - 1st quarter				
2030 - 2nd quarter	\$ 198,663			
2030 - 3rd quarter	\$ 198,662			
2030 - 4th Quarter				
2030 Total	\$ 397,325	\$ -	\$ 397,325	
2031 - 1st quarter				
2031 - 2nd quarter	\$ 41,113			
2031 - 3rd quarter	\$ 41,112			
2031 - 4th Quarter				
2031 Total	\$ 82,225	\$ -	\$ 82,225	
SUB TOTAL 2027-2031	\$ 757,275	\$ 75,000	\$ 682,275	
Later Years			\$ -	
TOTAL	\$ 837,275	\$ 155,000	\$ 682,275	
Check	\$ -	\$ -	\$ -	

Additional details Other Funding

### 5 Project Cost Worksheet (continued)

Departmental cost		DEPARTMENT	DEPARTMENT	ASSET LIFE
	TOTAL			YEARS
Land	\$ -			
Buildings	\$ -			
Infrastructure	\$ -			
Improvements other than Building	\$ -			
Equipment	\$ -			
Computer Hardware	\$ 705,350			
Computer Software	\$ 97,425			
Consulting	\$ 34,500			
Other	\$ -			
<b>TOTAL</b>	<b>\$ 837,275</b>	<b>\$ -</b>	<b>\$ -</b>	
Check	\$ -			

### 5 Project Cost Summary

Year	Total Cost	Other Funding	Bonding
Prior Years	\$ 80,000	\$ 80,000	\$ -
<b>2027</b>	\$ 134,550	\$ 75,000	\$ 59,550
<b>2028</b>	\$ 143,175	\$ -	\$ 143,175
<b>2029</b>	\$ -	\$ -	\$ -
<b>2030</b>	\$ 397,325	\$ -	\$ 397,325
<b>2031</b>	\$ 82,225	\$ -	\$ 82,225
<b>SUB Total</b>	<b>\$ 757,275</b>	<b>\$ 75,000</b>	<b>\$ 682,275</b>
Later Years	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 837,275</b>	<b>\$ 155,000</b>	<b>\$ 682,275</b>

6 Project Priority	Check all that	Enter minimum amount required in
1 Legally binding contract full sum payment in 1st year?		
2 A statutory or other requirement to spend all of Year 1 money?		
3 Legally binding contract but flexibility in 1st year payments?		\$
4 A statutory or other requirement with flexibility in 1st year payments?		\$
5 Operationally viewed essential-give reason: <b>Current hardware is at support end-of-life (EOL)</b>	X	\$ 134,550
6 Other Priority reason: Appearances		
7 Project desirable, either improving service or efficiency:		\$

## 7 Project Duration Estimates

Project Milestone	Date Estimate
Project Start Date	2/1/2027
Project Bids Solicited	2/15/2027
Project Contracts Signed	4/1/2027
Project Construction to begin	5/1/2027
Project Construction to end	10/1/2027
Final Payments for Project completion	11/1/2027

8 Project Users	Impacts and Interface
External	N/A
Business/Residences on route	
Internal Staff	There will be some network downtime, but it will be planned, communicated well in advance, and minimized in duration.

# Sheboygan County

## Capital Project Funding Request

---

<b>Project Name:</b>	Upgrade VoIP Phone System
<b>Department:</b>	Information Technology
<b>Project Manager(s):</b>	<b>Chris Lewinski</b>
<b>Liaison Committee:</b>	<b>Finance Committee</b>
<b>Project Number:</b>	<b>3016</b>

---

### 1 Project Case

#### 1.1 Project Overview

The County's Voice over Internet Protocol (VoIP) telephone system was deployed in 2017. The phone manufacturer now provides only critical security patches, but no other technical support. This project would upgrade the existing VoIP infrastructure (servers, switches, desk phones and software) with the latest supported phone system platform and hardware.

#### 2 Primary Project Purpose/Objectives

The purpose of this project is to ensure County employees have a stable and supported telephone system to support County operations and communications.

The objectives are to upgrade the system so it has full technical support and security updates from the manufacturer, and to perform the upgrade in a manner that minimizes impact to County employees.

#### 3 Project Identification and Alternatives

Need for the project was identified when phone manufacturer announced they would be ending technical support for this system. There are no viable alternatives to this project unless the County chooses to stay with the current system and no technical support.

#### 4 Project Issues

The only issue would be competing priorities that require the same IT personnel as the phone upgrade. The risk of this issue is minimized by enlisting the aid of a trusted implementation partner who is experienced with the new phone system.

### 5 Project Cost Worksheet

Funding	Expenditure	Other Funding	Bonding	Funding
Prior years	\$ 293,228	\$ 293,228	\$ -	General Fund Balance
2027 - 1st quarter	\$ 126,054			
2027 - 2nd quarter				
2027 - 3rd quarter				
2027 - 4th Quarter				
2027 Total	\$ 126,054	\$ -	\$ 126,054	
2028 - 1st quarter				
2028 - 2nd quarter				
2028 - 3rd quarter				
2028 - 4th Quarter				
2028 Total	\$ -	\$ -	\$ -	
2029 - 1st quarter				
2029 - 2nd quarter				
2029 - 3rd quarter				
2029 - 4th Quarter				
2029 Total	\$ -	\$ -	\$ -	
2030 - 1st quarter				
2030 - 2nd quarter				
2030 - 3rd quarter				
2030 - 4th Quarter				
2030 Total	\$ -	\$ -	\$ -	
2031 - 1st quarter				
2031 - 2nd quarter				
2031 - 3rd quarter				
2031 - 4th Quarter				
2031 Total	\$ -	\$ -	\$ -	
<b>SUB TOTAL 2027-2031</b>	<b>\$ 126,054</b>	<b>\$ -</b>	<b>\$ 126,054</b>	
Later Years			\$ -	
<b>TOTAL</b>	<b>\$ 419,282</b>	<b>\$ 293,228</b>	<b>\$ 126,054</b>	
Check	\$ -	\$ -	\$ -	

**Additional details Other Funding**

\$293,228 of general fund balance was used in 2026 to kickoff the project early and take advantage of stacked discounts and promotions to lower the overall project cost.

### 5 Project Cost Worksheet (continued)

Departmental cost		DEPARTMENT	DEPARTMENT	ASSET LIFE
	TOTAL			YEARS
Land	\$ -			
Buildings	\$ -			
Infrastructure	\$ -			
Improvements other than Building	\$ -			
Equipment	\$ -			
Computer Hardware	\$ 189,510			
Computer Software	\$ 92,838			
Consulting	\$ 136,934			
Other	\$ -			
<b>TOTAL</b>	<b>\$ 419,282</b>	<b>\$ -</b>	<b>\$ -</b>	
Check	\$ -			

### 5 Project Cost Summary

Year	Total Cost	Other Funding	Bonding
Prior Years	\$ 293,228	\$ 293,228	\$ -
<b>2027</b>	\$ 126,054	\$ -	\$ 126,054
<b>2028</b>	\$ -	\$ -	\$ -
<b>2029</b>	\$ -	\$ -	\$ -
<b>2030</b>	\$ -	\$ -	\$ -
<b>2031</b>	\$ -	\$ -	\$ -
<b>SUB Total</b>	<b>\$ 126,054</b>	<b>\$ -</b>	<b>\$ 126,054</b>
Later Years	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 419,282</b>	<b>\$ 293,228</b>	<b>\$ 126,054</b>

6 Project Priority	Check all that	Enter minimum amount required in
1 Legally binding contract full sum payment in 1st year?		
2 A statutory or other requirement to spend all of Year 1 money?		
3 Legally binding contract but flexibility in 1st year payments?		\$
4 A statutory or other requirement with flexibility in 1st year payments?		\$
5 Operationally viewed essential-give reason: <b>Current phone system gets only critical security patches, no technical support.</b>	X	\$ 419,282
6 Other Priority reason: Appearances		
7 Project desirable, either improving service or efficiency:		\$

## 7 Project Duration Estimates

Project Milestone	Date Estimate
Project Start Date	5/15/2026
Project Bids Solicited	5/15/2026
Project Contracts Signed	5/31/2026
Project Construction to begin	8/1/2026
Project Construction to end	2/28/2027
Final Payments for Project completion	3/30/2027

8 Project Users	Impacts and Interface
<b>External</b>	
Business/Residences on route	
<b>Internal Staff</b>	There may be minimal amounts of planned downtime to deploy the new phone system and troubleshoot issues. Staff will have to learn a new phone system interface.

# Sheboygan County

## Capital Project Funding Request

---

**Project Name:** Replace Enterprise Firewalls  
**Department:** Information Technology  
**Project Manager(s):** Chris Lewinski  
**Liaison Committee:** Finance Committee  
**Project Number:**

---

### 1 Project Case

#### 1.1 Project Overview

The County's enterprise firewalls were deployed in March 2022. The manufacturer anticipates at this time that support for this hardware will end in 2030, after they have been in service for approximately 8 years. This project would replace the existing firewalls with another high availability (HA) pair of firewalls in advance of support end-of-life (EOL).

#### 2 Primary Project Purpose/Objectives

The purpose is to ensure the County's network is protected from unauthorized access by using the latest in firewall technology and software code. The objectives are to replace the existing firewalls before they lose technical support, and to replace them using a methodology and timeframe that will minimize downtime and impact to County operations, particularly any involving life safety.

#### 3 Project Identification and Alternatives

Need for project was identified through normal hardware lifecycle management (5-7 years; full depreciation achieved after 6 years) and the manufacturer announcing end-of-life in 2030. There are no viable alternatives to hardware replacement unless the County chooses to operate the current firewalls without support or security updates.

#### 4 Project Issues

The primary concern affecting the completion of this project is unforeseen conflicts with existing hardware or applications that could result in connectivity issues. This risk is mitigated through the use of a third-party engineer who would be onsite during the deployment and have access to advanced technical support from the manufacturer. Additionally, the maintenance window would include a point-in-time decision in which the team could revert back to the old firewalls and restore network connectivity.

### 5 Project Cost Worksheet

Funding	Expenditure	Other Funding	Bonding	Funding
Prior years	\$ -	\$ -	\$ -	
2027 - 1st quarter				
2027 - 2nd quarter				
2027 - 3rd quarter				
2027 - 4th Quarter				
2027 Total	\$ -	\$ -	\$ -	
2028 - 1st quarter				
2028 - 2nd quarter				
2028 - 3rd quarter				
2028 - 4th Quarter				
2028 Total	\$ -	\$ -	\$ -	
2029 - 1st quarter				
2029 - 2nd quarter	\$ 115,000			
2029 - 3rd quarter	\$ 115,000			
2029 - 4th Quarter				
2029 Total	\$ 230,000	\$ -	\$ 230,000	
2030 - 1st quarter				
2030 - 2nd quarter				
2030 - 3rd quarter				
2030 - 4th Quarter				
2030 Total	\$ -	\$ -	\$ -	
2031 - 1st quarter				
2031 - 2nd quarter				
2031 - 3rd quarter				
2031 - 4th Quarter				
2031 Total	\$ -	\$ -	\$ -	
SUB TOTAL 2027-2031	\$ 230,000	\$ -	\$ 230,000	
Later Years			\$ -	
TOTAL	\$ 230,000	\$ -	\$ 230,000	
Check	\$ -	\$ -	\$ -	

**Additional details Other Funding**

--	--

### 5 Project Cost Worksheet (continued)

Departmental cost		DEPARTMENT	DEPARTMENT	ASSET LIFE
	TOTAL			YEARS
Land	\$ -			
Buildings	\$ -			
Infrastructure	\$ -			
Improvements other than Building	\$ -			
Equipment	\$ -			
Computer Hardware	\$ 120,000			
Computer Software	\$ 90,000			
Consulting	\$ 20,000			
Other	\$ -			
<b>TOTAL</b>	<b>\$ 230,000</b>	<b>\$ -</b>	<b>\$ -</b>	
Check	\$ -			

### 5 Project Cost Summary

Year	Total Cost	Other Funding	Bonding
Prior Years	\$ -	\$ -	\$ -
2027	\$ -	\$ -	\$ -
2028	\$ -	\$ -	\$ -
2029	\$ 230,000	\$ -	\$ 230,000
2030	\$ -	\$ -	\$ -
2031	\$ -	\$ -	\$ -
<b>SUB Total</b>	<b>\$ 230,000</b>	<b>\$ -</b>	<b>\$ 230,000</b>
Later Years	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 230,000</b>	<b>\$ -</b>	<b>\$ 230,000</b>

6 Project Priority	Check all that	Enter minimum amount required in
1 Legally binding contract full sum payment in 1st year?		
2 A statutory or other requirement to spend all of Year 1 money?		
3 Legally binding contract but flexibility in 1st year payments?		\$
4 A statutory or other requirement with flexibility in 1st year payments?		\$
5 Operationally viewed essential-give reason: <b>Current firewalls end-of-life in 2030.</b>	X	\$ 230,000
6 Other Priority reason: Appearances		
7 Project desirable, either improving service or efficiency:		\$

## 7 Project Duration Estimates

Project Milestone	Date Estimate
Project Start Date	2/1/2029
Project Bids Solicited	2/15/2029
Project Contracts Signed	3/1/2029
Project Construction to begin	5/1/2029
Project Construction to end	8/30/2029
Final Payments for Project completion	9/30/2029

8 Project Users	Impacts and Interface
<b>External</b>	
Business/Residences on route	
<b>Internal Staff</b>	There will be planned downtime to deploy the new firewalls and restore network connectivity. Post cutover, there will be a period of time in which firewall rules may need to be revised to ensure all applications are performing properly.

# Sheboygan County

## Capital Project Funding Request

---

**Project Name:** Data Center Refresh  
**Department:** Information Technology  
**Project Manager(s):** Chris Lewinski  
**Liaison Committee:** Finance Committee  
**Project Number:**

---

### 1 Project Case

#### 1.1 Project Overview

This project will replace and/or upgrade the data center servers, storage devices, and fiber switches that were deployed in 2025. Hardware replaced in 2031 will be at least 6 years old and fully depreciated. Replacement of hardware according to life cycle management principles mitigates the risk of system outages due to hardware failure.

#### 2 Primary Project Purpose/Objectives

The purpose is to ensure the reliability, performance and availability of the County's applications and data. The objectives are to maximize the investments in the County's current hardware by utilizing their entire lifecycle; replace hardware prior to sudden failure; meet the data storage needs of the County's departments.

#### 3 Project Identification and Alternatives

Need for project was identified through normal hardware lifecycle management (5-7 years; full depreciation achieved after 6 years). There are no viable alternatives to hardware replacement unless the County chooses to move its server environment and data storage to the Cloud, which would be cost prohibitive.

#### 4 Project Issues

Using IT's proven methodology for deploying new data center hardware will reduce risk. No project issues are anticipated.

### 5 Project Cost Worksheet

Funding	Expenditure	Other Funding	Bonding	Funding
Prior years	\$ -	\$ -	\$ -	
2027 - 1st quarter				
2027 - 2nd quarter				
2027 - 3rd quarter				
2027 - 4th Quarter				
2027 Total	\$ -	\$ -	\$ -	
2028 - 1st quarter				
2028 - 2nd quarter				
2028 - 3rd quarter				
2028 - 4th Quarter				
2028 Total	\$ -	\$ -	\$ -	
2029 - 1st quarter				
2029 - 2nd quarter				
2029 - 3rd quarter				
2029 - 4th Quarter				
2029 Total	\$ -	\$ -	\$ -	
2030 - 1st quarter				
2030 - 2nd quarter				
2030 - 3rd quarter				
2030 - 4th Quarter				
2030 Total	\$ -	\$ -	\$ -	
2031 - 1st quarter				
2031 - 2nd quarter	\$ 168,750			
2031 - 3rd quarter	\$ 168,750			
2031 - 4th Quarter				
2031 Total	\$ 337,500	\$ -	\$ 337,500	
SUB TOTAL 2027-2031	\$ 337,500	\$ -	\$ 337,500	
Later Years			\$ -	
<b>TOTAL</b>	<b>\$ 337,500</b>	<b>\$ -</b>	<b>\$ 337,500</b>	
Check	\$ -	\$ -	\$ -	
<b>Additional details Other Funding</b>				
(4) Pure Storage controller upgrades		\$ 20,000		
(6) host servers		\$ 157,500		
(4) fiber switches		\$ 75,000		
Virtualization licensing		\$ 60,000		
Professional services		\$ 25,000		
TOTAL		\$ 337,500		

### 5 Project Cost Worksheet (continued)

Departmental cost		DEPARTMENT	DEPARTMENT	ASSET LIFE
	TOTAL			YEARS
Land	\$ -			
Buildings	\$ -			
Infrastructure	\$ -			
Improvements other than Building	\$ -			
Equipment	\$ -			
Computer Hardware	\$ 252,500			
Computer Software	\$ 60,000			
Consulting	\$ 25,000			
Other	\$ -			
<b>TOTAL</b>	<b>\$ 337,500</b>	<b>\$ -</b>	<b>\$ -</b>	
Check	\$ -			

### 5 Project Cost Summary

Year	Total Cost	Other Funding	Bonding
Prior Years	\$ -	\$ -	\$ -
2027	\$ -	\$ -	\$ -
2028	\$ -	\$ -	\$ -
2029	\$ -	\$ -	\$ -
2030	\$ -	\$ -	\$ -
2031	\$ 337,500	\$ -	\$ 337,500
<b>SUB Total</b>	<b>\$ 337,500</b>	<b>\$ -</b>	<b>\$ 337,500</b>
Later Years	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 337,500</b>	<b>\$ -</b>	<b>\$ 337,500</b>

6 Project Priority	Check all that	Enter minimum amount required in
1 Legally binding contract full sum payment in 1st year?		
2 A statutory or other requirement to spend all of Year 1 money?		
3 Legally binding contract but flexibility in 1st year payments?		\$
4 A statutory or other requirement with flexibility in 1st year payments?		\$
5 Operationally viewed essential-give reason: <b>Hardware replacement mitigates risk of sudden failure.</b>	X	\$ 337,500
6 Other Priority reason: Appearances		
7 Project desirable, either improving service or efficiency:		\$

### 7 Project Duration Estimates

Project Milestone	Date Estimate
Project Start Date	3/1/2031
Project Bids Solicited	4/1/2029
Project Contracts Signed	5/1/2031
Project Construction to begin	6/1/2031
Project Construction to end	7/15/2031
Final Payments for Project completion	8/15/2031

8 Project Users	Impacts and Interface
<b>External</b>	
Business/Residences on route	
<b>Internal Staff</b>	Some planned downtime of network. This will be scheduled, as often as possible, outside of normal County business hours so as to minimize impact to County



# ***Sheboygan County*** ***Planning & Conservation Department***

Administration Building

508 New York Avenue

Sheboygan, WI 53081-4126

P: (920) 459-3060

P: (920) 459-1370

F: (920) 459-1371

E: [plancon@sheboygancounty.com](mailto:plancon@sheboygancounty.com)

Director

Aaron C. Brault

---

## **Memo**

**TO:** Finance Committee Members  
**FROM:** Aaron Brault   
**DATE:** June 30, 2026  
**RE:** 2027 Proposed Land Information Budget

---

Below are the proposed projects to utilize our 2027 Land Records funds. These funds are made available through a portion of the recording fees our Register of Deeds office receives. The Land Information Council approved the requests at their June 18, 2026 meeting. The funds can be used only for land records qualifying projects that are part of our county Land Information Plan.

### **Planning & Conservation**

LiDAR Enhancements - \$97,600

High-end Laptops (2) - \$3,800

### **Register of Deeds**

Bastion Software - \$30,000

PRIA Conference - \$800

Computers (4) - \$7,400

### **Treasurer**

Computers (4) - \$3,943

Monitors (4) - \$1,960

### **Highway**

Demolition Breaker - \$6,000

Total Requests = \$170,574

Total Balance Available (as of 6/18/2026) = \$238,957

Thank you for your consideration.

**Sheboygan County Transportation Department -  
Highway Division**

## Memo

To: Sheboygan County Finance Committee

From: Bryan Olson, Transportation Director

Date: July 1, 2026

RE: Purchase Land from Wisconsin Department of Transportation for remote brine storage location

---

**Action Requested:** Consideration to purchase a 1.46-acre Department of Transportation parcel for the development of a remote brine site. Our plan is to utilize 0.35 acres for the facility and sell the remaining acreage to the Town of Mosel for an off-road manure pumping area.

**Rationale:** The Sheboygan County Highway Division manages multiple plowing routes in the northeast corner of the county, serving both county roads and the Town of Mosel. Currently, vehicles must return to our State Highway 42 location to refill brine, resulting in significant travel time and the loss of valuable plowing hours during snow events. As we continue to transition from less granular salt to liquid brine to improve fleet efficiency, establishing this remote infrastructure is critical to our operations.

**Financial Impact:** The funding for this land purchase would be allocated from the 2026 budget.

**In closing:** As the Highway Division continues to transition from less granular salt to liquid salt brine to improve the efficiency and utility of our fleet, establishing additional remote locations is critical to building the infrastructure necessary to support these efforts.

Thank you for your time and support as we continue to build our team and enhance our capabilities.

**Sheboygan County Transportation Department -  
Highway Division**

## Memo

To: Sheboygan County Transportation Committee

From: Bryan Olson, Transportation Director

Date: July 1, 2026

RE: Purchase Land for remote brine storage location

---

**Action Requested:** Consideration to purchase 0.48 acres on the corner of State Highway 28 and County Road "U" to build a remote brine site

**Rationale:** The location is a strategic center point in the county where three plow routes and a state section intersect. Establishing a remote refill site will allow trucks to replenish salt brine without leaving their routes, significantly increasing operational efficiency. This infrastructure is critical as the Highway Division continues to transition from less granular salt to liquid salt brine to enhance fleet performance.

**Financial Impact:** This land purchase would be covered by the 2026 budget.

**In closing:** As the Highway Division continues to transition from granular salt to liquid salt brine to improve fleet efficiency and effectiveness, establishing additional remote locations is critical. These sites will provide the necessary infrastructure to support our expanded brine operations.

Thank you for your time and support as we continue to build our team and enhance our capabilities.

## Memo

To: Sheboygan County Finance Committee

From: Bryan Olson, Transportation Director

Date: July 1, 2026

RE: Purchase of Snowblower from Auction

**Action Requested:** Consideration of purchase of snowblower from auction

**Rationale:** Our two existing units were acquired in the late 1970s and have become increasingly difficult to maintain due to limited parts availability. Currently, we are forced to scavenge components from one unit to keep the other operational.

We have identified an opportunity to replace this aging equipment by acquiring a low-hour, pre-owned machine at a significantly reduced price.

**Financial Impact:** These funds can come from Highway Capital Outlay.

**Sheboygan County Transportation Department -  
Highway Division**

## Memo

To: Sheboygan County Finance Committee

From: Bryan Olson, Transportation Director

Date: July 1, 2026

RE: Purchase Equipment for 2027

---

**Action Requested:** Consideration to Purchase Equipment for 2027

**Rationale:** The Highway Division is requesting approval to order two truck chassis and the associated plow equipment. This request is driven by upcoming changes to emission regulations and a seven-month lead time for equipment delivery.

**Financial Impact:** The total cost for the two-truck chassis is \$350,000.00. The financial impact for the plow equipment on our 2027 budget will be \$164,000.00.

**In closing:** We would like to secure this equipment now to avoid significant price increases resulting from the new emission standards. The two chassis will be included in the 2027 Capital Outlay request, utilizing a positive net position to complete the purchase prior to the 2027 calendar year. Payment for the plow equipment will be deferred until delivery in 2027.

Thank you for your time and support as we continue to build our team and enhance our capabilities.

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

2  
3           **Re:    Approving Standard Intergovernmental Agreement for 2027 County**  
4           **Sales Tax Revenue-Sharing**

5  
6  
7           **WHEREAS**, when Sheboygan County enacted Ordinance No. 2 (2016/17), *Enacting One-*  
8 *half Percent County Sales Tax to Maintain Sheboygan County's Transportation Infrastructure*, a  
9 unique feature of the Ordinance was that it provided that a portion of the revenue received from  
10 the Ordinance would be made available to local units of government within Sheboygan County to  
11 assist those municipalities in addressing their own transportation needs, and

12  
13           **WHEREAS**, Section 7.07 of the Sales Tax Ordinance provided that the distribution to local  
14 units of government would be premised upon the municipalities agreeing to be bound by the terms  
15 of a standard intergovernmental cooperative agreement, and

16  
17           **WHEREAS**, Section 7.07(1) of the Code provided that the terms of the intergovernmental  
18 agreement were to be reviewed and approved annually by the County Board, and

19  
20           **WHEREAS**, by the adoption of Resolution No. 19 (2016/17), the County Board approved  
21 the form of a standard intergovernmental agreement; and

22  
23           **WHEREAS**, in the inaugural year of the sales tax revenue sharing, the agreement was  
24 accepted by all municipalities and the revenue-sharing has been working satisfactorily under the  
25 terms of the standard form that was adopted; and

26  
27           **WHEREAS**, the proposed Sheboygan County Sales Tax Revenue-Sharing for  
28 Transportation Infrastructure Maintenance 2027 Intergovernmental Cooperative Agreement, a  
29 copy of which is on file with the County Clerk, contains terms and provisions consistent with the  
30 goals of the County Sales Tax Ordinance;

31  
32           **NOW, THEREFORE, BE IT RESOLVED** that the Sheboygan County Board approves the  
33 form of the *Sheboygan County Sales Tax Revenue-Sharing for Transportation Infrastructure*  
34 *Maintenance 2027 Intergovernmental Cooperative Agreement*, a copy of which is on file with the  
35 County Clerk, and authorizes and directs the County Administrator and County Board  
36 Chairperson to execute such agreements with each Sheboygan County municipality willing to be  
37 bound by the terms of the Agreement.

38  
39           **BE IT FURTHER RESOLVED** that the County Administrator and County Board  
40 Chairperson are empowered to agree to any minor modifications to the Standard Agreement that  
41 may be requested by a particular municipality that may be necessary to accommodate the  
42 municipality's individual circumstances, provided the modifications do not, in the opinion of the  
43 County Administrator and County Board Chairperson, contain terms and provisions that are

44  
45  
46                                   (The rest of this page intentionally left blank.)

47 inconsistent with the goals of Chapter 7 of the Sheboygan County Code, the County Sales and  
48 Use Tax Ordinance No. 2 (2016/17), *Enacting One-half Percent County Sales Tax to Maintain*  
49 *Sheboygan County's Transportation Infrastructure*.

50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65  
66  
67  
68  
69  
70  
71  
72  
73  
74  
75  
76  
77  
78  
79  
80  
81  
82  
83  
84  
85  
86  
87  
88  
89  
90  
91  
92  
93  
94

Respectfully submitted this 21st day of July, 2026.

**FINANCE COMMITTEE**

---

Vernon Koch, Chairperson

---

Thomas Wegner, Vice-Chairperson

---

William Goehring, Secretary

---

Curt Brauer

---

Gerald Jorgensen

Opposed to Introduction:

---

---

**SHEBOYGAN COUNTY SALES TAX REVENUE-SHARING  
FOR TRANSPORTATION INFRASTRUCTURE MAINTENANCE  
2027 INTERGOVERNMENTAL COOPERATIVE AGREEMENT**

1. **PARTIES.** The parties to the Agreement are the \_\_\_\_\_  
\_\_\_\_\_ (Municipality), a municipal corporation with offices at \_\_\_\_\_,  
\_\_\_\_\_ and  
**SHEBOYGAN COUNTY** (County), a Wisconsin governmental body corporate, organized pursuant to Wis. Stat. § 59.01, having its principal offices at 508 New York Avenue, Sheboygan, Wisconsin 53081.

2. **PURPOSE.** Sheboygan County enacted Ordinance No. 2 (2016/17) establishing a one-half percent (.5%) County sales tax for the purpose of raising revenues to address the challenges of maintaining Sheboygan County's roads and bridges. In enacting the Ordinance, the County Board recognized that the municipalities within Sheboygan County have similar financing challenges for the transportation infrastructures within those municipalities. The Ordinance requires that \$1.5 Million of anticipated revenues (adjusted annually) from the sales tax be distributed to municipalities within County based on an equalized value formula provided that the municipalities agree to be bound by the terms of an Intergovernmental Cooperative Agreement as approved by the County Board. This Agreement, having been approved by the County Board, and agreed to by Municipality, assures that the revenue being distributed herein will be spent to maintain Municipality's road and bridge infrastructure.

3. **EFFECTIVE DATE; TERM; TERMINATION.**

A. **Effective Date.** This Agreement shall become effective on the last date of the required signatures at the end of this document.

B. **Term.** The term of this Agreement is for calendar year 2027.

C. **Termination – By County.** During the term, this Agreement may be terminated by County, if County determines that Municipality is not honoring the terms and conditions of this Agreement and County shall have no further obligations to make any payments or perform any other requirements herein.

D. **Termination – By Municipality.** During the term, this Agreement may be terminated by Municipality if Municipality determines that it no longer wishes to be bound by the terms and conditions of this Agreement and County shall be relieved of any further obligations to make any payments or perform any other requirements herein.

4. **AUTHORITY.** This Agreement is entered into between the parties pursuant to Wis. Stat. § 66.0301, authorizing intergovernmental cooperation and by Wis. Stat. § 77.76(3) which allows counties to distribute sales tax proceeds to municipalities within Sheboygan County. Both parties represent that their respective governing bodies have authorized entry into this Agreement.

**5. RESPONSIBILITIES OF COUNTY.**

A. County shall, over the course of calendar year 2027, pay to Municipality as a distribution of sales tax revenue, the sum of \$\_\_\_\_\_.

B. County shall determine at its option whether the payment will be distributed in one lump sum or whether it will be in periodic payments. County shall determine at its option the timing and method of the payments.

C. County shall provide reasonable advance notice to Municipality as to its payment distribution method so that Municipality may budget accordingly.

**6. RESPONSIBILITIES OF MUNICIPALITY.**

A. Municipality agrees to use the payment for road and bridge maintenance purposes.

B. Municipality agrees not to reduce its road and bridge maintenance budget as a result of receiving the payment. It is the intent that the payment shall enhance Municipality's ability to address its road and bridge maintenance needs over the amount that Municipality would otherwise be budgeting for this purpose.

C. Municipality may, as part of its budgeting and planning process, hold over spending all or part of the payment into a different calendar year or otherwise bundle the payment in a manner that is acceptable in advance with the County provided the County is satisfied that Municipality's spending of the payment is consistent with the intent that the payment shall enhance Municipality's ability to address its road and bridge maintenance needs over the amount that Municipality would otherwise be budgeting for this purpose

D. Municipality agrees to cooperate with County's Finance Department to allow County to review Municipality's budget, resulting financial reports, and supporting detail to assure County that Municipality is complying as provided herein.

E. Municipality must provide a Resolution supporting the County Sales Tax Revenue-Sharing Cooperative Agreement.

**7. RESOLUTION OF DISPUTES.** County, through its County Administrator, shall determine as to whether Municipality has fulfilled its responsibilities under this Agreement. This Agreement will be renewed annually upon similar terms.

**8. HOLD HARMLESS; INDEMNIFICATION.** Each party shall defend, hold harmless, and indemnify the other against any and all claims, liabilities, damages, judgments, causes of action, costs, loss, and expense including reasonable attorneys' fees imposed upon or incurred by the other party arising from or related to the negligent or intentionally tortious acts or omissions of the indemnifying party's officers, employees, or agents in performing the services pursuant to the Agreement. Each party shall promptly notify the other of any claim arising under this provision, and each party shall fully

cooperate with the other in the investigation, resolution, and defense of such claim. This Agreement does not waive any governmental or sovereign immunity. Both parties retain all applicable governmental immunities, defenses, and statutory limitations available, including Wis. Stat. § 893.80, 895.52, and 345.05.

**9. SEVERABILITY.** If any provision in this Agreement is determined to be void and unenforceable for any reason, the remaining provisions shall remain in full force and effect unless the removal of the severed provision would substantially impair the ability of either party to perform the essential purpose of this Agreement.

**10. ENTIRE AGREEMENT.** This Agreement constitutes the entire understanding between the parties relating to their relationship and supersedes all prior understandings, oral agreements, negotiations, representations, and agreements relating to the same subject matter.

Approved by the parties by the following authorized representatives:

\_\_\_\_\_  
[Municipality]

By: \_\_\_\_\_  
Authorized Representative

\_\_\_\_\_  
Date Signed

By: \_\_\_\_\_  
Authorized Representative

\_\_\_\_\_  
Date Signed

**SHEBOYGAN COUNTY**

By: \_\_\_\_\_  
Alayne Krause  
Sheboygan County Administrator

\_\_\_\_\_  
Date Signed

By: \_\_\_\_\_  
Keith Abler  
County Board Chair

\_\_\_\_\_  
Date Signed

C:8447\335545

Sheboygan County Portfolio Summary as of May 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	737,858	745,688	-7,830	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	490,945	486,740	4,205	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	730,605	730,493	113	June 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	488,625	486,950	1,675	June 30, 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	643,794	636,363	7,430	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	729,495	731,738	-2,243	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	482,925	481,105	1,820	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	495,000	490,535	4,465	July 14, 2026	Quarterly
	October 26, 2021	500,000	Federal Home Loan Bank	3130APHT5	AA+/AAA	1.20%	1.20%	1.20%	1.50%	October 26, 2026	494,560	490,175	4,385	May 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	496,300	492,695	3,605	June 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	489,392	496,042	-6,649	December 8, 2028	Non
	April 22, 2026	750,000	Federal Home Loan Bank	3130BACL9	AA+/AAA	4.78%	4.78%	4.78%	4.78%	April 22, 2033	746,130	750,000	-3,870	October 22, 2026	Annually
	April 16, 2026	1,000,000	Federal Home Loan Bank	3130BACR6	AA+/AAA	4.10%	4.10%	4.10%	4.10%	July 2, 2030	991,430	1,000,000	-8,570	July 2, 2027	Non
	November 21, 2024	968,683	Federal Home Loan Bank	3130B3LR2	AA+/AAA	4.38%	4.38%	4.40%	4.40%	December 12, 2031	971,280	989,274	-17,993	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	494,500	498,190	-3,690	September 9, 2026	Annually
	October 1, 2025	500,000	Federal Home Loan Bank	3130B7SW5	AA+/Aa1	4.57%	4.67%	4.58%	4.58%	October 1, 2031	496,425	499,345	-2,920	May 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	494,955	498,510	-3,555	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	739,245	748,718	-9,473	November 26, 2027	Monthly
	November 21, 2024	852,300	Federal Farm Credit Bank	3133ELYY4	AA+/AAA	1.53%	4.36%	4.36%	4.36%	May 13, 2030	897,670	899,950	-2,280	May 1, 2030	Non
	May 30, 2024	744,683	Federal Farm Credit Bank	3133EREB3	AA+/AAA	4.70%	4.70%	4.70%	4.70%	May 9, 2028	755,693	765,600	-9,968	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	494,410	499,020	-4,610	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	494,950	499,345	-4,395	September 15, 2026	Monthly
	March 11, 2026	750,000	Federal Farm Credit Bank	3133EWF00	AA+/Aa1	4.35%	4.67%	4.38%	4.38%	February 27, 2032	739,425	748,875	-9,450	August 27, 2026	Semi-annually
	April 23, 2026	750,000	Federal Farm Credit Bank	3133EWFJ4	AA+/Aa1	4.19%	5.00%	4.32%	4.32%	March 2, 2032	740,610	744,915	-4,305	March 2, 2027	Semi-annually
	March 25, 2026	500,000	Federal Farm Credit Bank	3133EWWJ0	AA+/Aa1	4.32%	4.32%	4.32%	4.32%	March 25, 2030	497,815	500,000	-2,185	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	582,434	584,112	-1,678	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	1,113,040	1,139,590	-26,550	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	992,650	999,870	-7,220	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	495,295	498,890	-3,595	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	494,570	498,970	-4,400	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	741,375	750,000	-8,625	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	743,655	748,688	-5,033	September 10, 2026	Semi-annually
	May 30, 2024	749,303	Federal Ag Mtg Corp	31424WHPO	AA+/AAA	4.67%	4.67%	4.67%	4.67%	April 26, 2029	762,398	775,215	-12,818	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	679,591	679,038	553	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	249,473	250,750	-1,277	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	246,171	243,846	2,326	October 23, 2026	Non
	August 19, 2025	249,000	Connexus	20825WEE6	NCUA/NCUA	4.00%	4.00%	4.00%	4.00%	August 19, 2027	248,905	250,330	-1,424	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	244,294	246,406	-2,112	January 3, 2029	Non
	September 29, 2023	249,000	Empower CU CD	291916ABO	NCUA/NCUA	5.10%	5.10%	5.10%	5.10%	September 29, 2028	254,466	257,663	-3,197	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	243,871	247,439	-3,568	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	247,205	244,426	2,779	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	245,357	247,547	-2,189	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	244,590	243,238	1,352	May 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	249,752	252,117	-2,365	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	249,376	250,579	-1,203	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	2,131	LGIP - General	LGIPGEN	State	3.63%	3.63%	3.63%	3.63%	N/A	2,131	2,131	0	n/a	Liquid
	Various	26,652,426	LGIP - County Sales Tax	LGIPST	State	3.63%	3.63%	3.63%	3.63%	N/A	26,652,426	26,652,426	0	n/a	Liquid
	Various	1,075,840	LGIP - Conservation	LGIPCONS	State	3.63%	3.63%	3.63%	3.63%	N/A	1,075,840	1,075,840	0	n/a	Liquid
	Various	9,745,475	LGIP - Building	LGIPBLDG	State	3.63%	3.63%	3.63%	3.63%	N/A	9,745,475	9,745,475	0	n/a	Liquid
	Various	37,669,502	Associated Bank - MM	ASBKREPO2	Local	3.71%	3.71%	3.71%	3.71%	N/A	37,669,502	37,669,502	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

100,382,372

Maturity Date	Book MV	Issuer	Broker	Rating	Current Rate	Sale Price	Type
May 26, 2026	744,975	Federal Home Loan Bank	MBS	AA+	0.50%	\$750,000	Matured

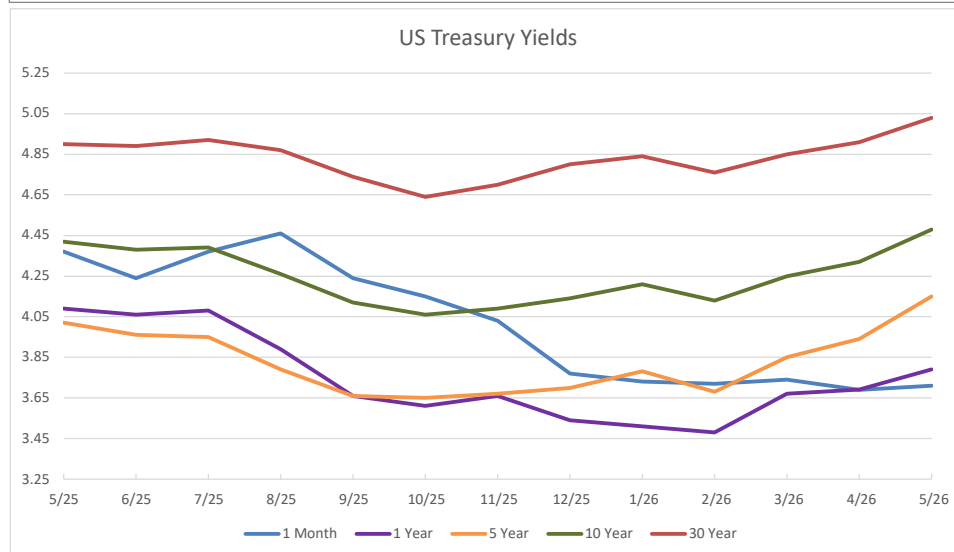
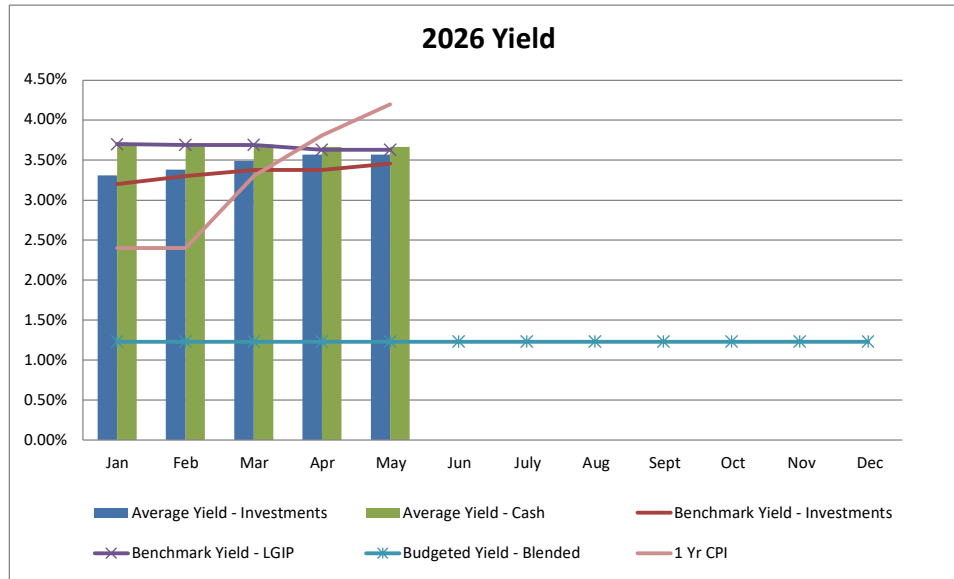
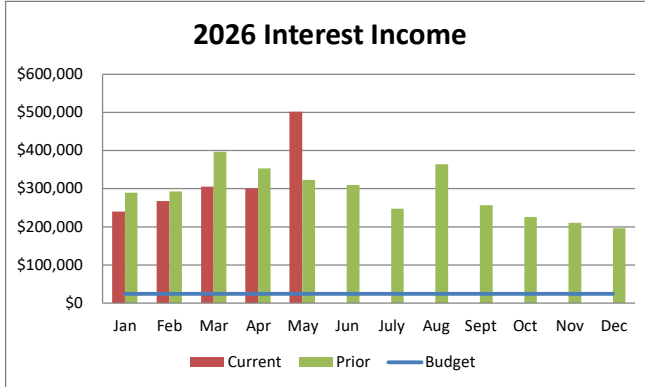
## Sheboygan County Portfolio Summary as of May 31, 2026

	Market Value	Wtd Ave Tenor at Purch (Yrs)	Wtd Ave Seasoning (Yrs)	Current Month Annualized Yield	Benchmark Yield
Cash Equivalents	77,437,588	n/a	n/a	3.67%	3.63%
Investments	25,162,504	5.88	2.08	3.57%	3.46%
<b>Grand Total</b>	<b>102,600,092</b>			<b>3.64%</b>	<b>3.59%</b>

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

2026 Interest	
Annual Budget	\$300,000
Budget to Date	\$100,000
Actual to Date	\$1,614,466
Variance	\$1,514,466
Budgeted Yield	1.23%

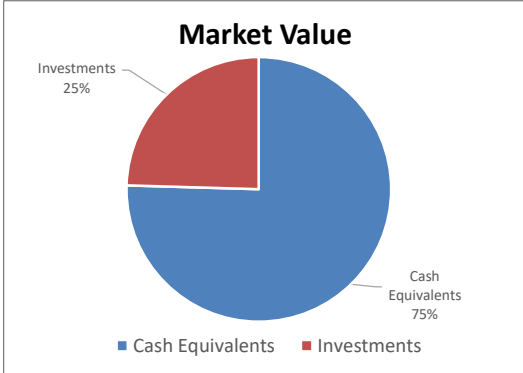


Source: FRED (Federal Reserve Economic Data)

# Sheboygan County Portfolio Summary as of May 31, 2026

## Cash and Cash Equivalents

Firm	Value	% of Cash
Associated Bank	39,951,624	51.6%
Cleveland State Bank	10,092	0.0%
LGIP	37,475,872	48.4%
USBank MM	-	0.0%
UMB Bank - MM	-	0.0%
<b>Total</b>	<b>77,437,588</b>	<b>100.0%</b>



## Investment Holdings

Issuer	Market Value	% of Portfolio
Austin Telco FCU	249,473	0.99%
Citidel FCU	246,171	0.98%
Connexus	248,905	0.99%
Cross River Bank	244,294	0.97%
Empower CU CD	254,466	1.01%
Farmers & Merchants Bank	243,871	0.97%
Federal Ag Mtg Corp	762,398	3.03%
Federal Farm Credit Bank	4,620,573	18.36%
Federal Home Loan Bank	11,795,898	46.88%
Federal Home Loan Mtg Co	3,836,930	15.25%
Federal National Mtg Assoc	743,655	2.96%
Government National Mtg Assoc	679,591	2.70%
Jpmorgan Chase CD	247,205	0.98%
Morgan Stanley	245,357	0.98%
National Bk CD	244,590	0.97%
Nicolet Natl Bank CD	249,752	0.99%
Wells Fargo Bank CD	249,376	0.99%
<b>Total</b>	<b>\$ 25,162,504</b>	<b>100.00%</b>

