

NOTICE OF MEETING

FINANCE COMMITTEE

September 02, 2026 - 3:30 PM Central Time

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

Join Google Meeting: meet.google.com/sgb-mqei-tid
Phone Number: +1 443-584-3932
Pin: 779 988 762#

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

Correspondence – None

Approval of Minutes

Finance Committee – August 26, 2026 - 3:30 PM

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.

Budget

Consideration of UWGB Sheboygan 2027 Budget, presented by Erik Aleson
Consideration of Building Services 2027 Budget, presented by Kevin Dulmes

Approval of Vouchers

Approval of Attendance at Other Meetings or Functions

Adjournment

Next Scheduled Meeting – September 09, 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.

SHEBOYGAN COUNTY FINANCE COMMITTEE MINUTES

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

August 26, 2026

Called to Order: 03:30 P.M.

Adjourned: 04:22 P.M.

MEMBERS PRESENT: Vernon Koch, Gerald Jorgensen, William Goehring

MEMBERS REMOTE: Thomas Wegner

MEMBERS ABSENT: Curt Brauer

ALSO PRESENT: **In Person:** Keith Abler, Charlette Nennig, Alayne Krause, Emily Stewart, Bryan Olson, Jeremy Fetterer, Kevin Dulmes, Jon Dolson, Angela Sutkiewicz, Matthew Strittmater, Laura Henning-Lorenz, Natascha Rowell, Tara Duwe

Remote: Rebecca Clarke, Crystal Fieber, Michele Steffes, Evelyn Wise, Starlene Grossman, Jacy Klaske, Brenda Hanson, Melissa Batt

Chairperson Koch called the meeting to order at 03:30 P.M.

The Chairperson certified compliance with the open meeting law. The notice was posted at 04:30PM on Friday, August 21, 2026.

Supervisor Goehring moved to approve the minutes for August 12, 2026. Motion seconded by Supervisor Jorgensen. Motion carried.

The Committee discussed Resolution No. 14 - Authorizing County Aid for Culvert and Bridge Replacements in the Towns of Holland, Plymouth and Sheboygan. Supervisor Goehring moved to recommend that the Resolution be adopted. Motion seconded by Supervisor Jorgensen. Motion carried.

The committee reviewed the 2027 Circuit Court Budget as presented by Angela Sutkiewicz. Supervisor Goehring moved to approve the budget as presented. Motion seconded by Supervisor Jorgensen. Motion carried.

The committee reviewed the 2027 Health & Human Services Budget as presented by Matthew Strittmater. Supervisor Wegner moved to approve the budget as presented. Motion seconded by Supervisor Goehring. Motion carried.

The committee reviewed the 2027 County Clerk Budget as presented by Jon Dolson. Supervisor Goehring moved to approve the budget as presented. Motion seconded by Supervisor Jorgensen. Motion carried.

The committee reviewed the 2027 Treasurer and Real Property Budget as presented by Laura Henning-Lorenz. Supervisor Jorgensen moved to approve the budget as presented and hold the additional Levy Request until a later meeting. Motion seconded by Supervisor Goehring. Motion carried.

Treasurer and Real Property Director Laura Henning-Lorenz presented a request for a Table of Organization Change. Supervisor Goehring moved to approve the request. Motion seconded by Supervisor Jorgensen. Motion carried.

Treasurer and Real Property Director Laura Henning-Lorenz presented an Employee Promotion Request for Accounting Technician. Supervisor Goehring moved to approve the request. Motion seconded by Supervisor Jorgensen. Motion carried.

Treasurer and Real Property Director Laura Henning-Lorenz presented an Employee Promotion Request for Accounting Specialist. Supervisor Jorgensen moved to approve the request. Motion seconded by Supervisor Goehring. Motion carried.

Treasurer and Real Property Director Laura Henning-Lorenz presented an Out of Cycle Adjustment Request for Administrative Manager/Deputy County Treasurer. Supervisor Goehring moved to approve the request. Motion seconded by Supervisor Jorgensen. Motion carried.

Deputy Finance Director Jeremy Fetterer presented a request for an Emergency Limited-Term Employee (LTE) - Highway Billing Stabilization and Financial Systems Recovery. Supervisor Goehring moved to approve the request. Motion seconded by Supervisor Wegner. Motion carried.

Deputy Finance Director Jeremy Fetterer presented a request for an Out of Cycle Adjustment for a member of the Finance Department. Supervisor Jorgensen moved to approve the request. Motion seconded by Supervisor Goehring. Motion carried.

The Committee discussed Resolution 13 - Authorizing Purchase of 503 Wisconsin Avenue (Parcel 59281111395) from Catholic Social Services Archdiocese of Milwaukee, Inc. Supervisor Wegner moved to recommend that the Resolution be adopted. Motion seconded by Supervisor Goehring. Motion carried.

Deputy County Administrator Emily Stewart presented a request to use Incidental Funds for the Signage Installation. 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 Jorgensen moved to adjourn. Motion seconded by Supervisor Goehring. Motion carried.

Gina Palmer
Recording Secretary

William Goehring
Secretary

Date: Sept 2, 2026

To: Finance Committee

From: Erik Aleson, Deputy Chief Facilities Officer

Ref: Proposed 2027 Budget for UW-Green Bay Sheboygan Campus

The University of Wisconsin-Green Bay Sheboygan campus is pleased to submit the accompanying 2026 proposed budget request for the campus Maintenance Program that meets the tax levy target of \$125,189. The budget provides for maintenance, repairs, and insurance, but does not support any personnel costs. I oversee the management of campus facilities on the campus.

The total 2027 proposed budget request has changed from the 2026 budget request.

Highlights:

There are several changes to the base budget structure from last year. We will focus on improving our preventative maintenance and contractor relationships.

- In the Maintenance Service accounts, the budget line items for Electrical, Plumbing, and Structural Maintenance will decrease to a combined \$15,000. This will allow a shift of budget funds over to Maintenance of Equipment accounts which have been historically underfunded.
- Therefore, in the Maintenance of Equipment accounts, the budget line items for Heating and Air Conditioning (HVAC systems) will increase to a combined \$44,000. Elevator costs will increase from \$28,400 to \$29,782 per the county's 2027 contract with OTIS Elevator.
- In the Interdepartmental Charges accounts, the Highway Department costs for winter salt/brine treatment of campus roads and parking lots along with the Building Services costs for the County Electrician assistance at the campus will be itemized out \$2,000 and \$2,500, respectively.
- Capital Outlay: Main Building 3100 Hallway Roof Drain Replacement Project (\$85,000)

Campus Goals:

Successfully integrate UW-Green Bay operational methods and policies with the Sheboygan campus into a common educational model that will offer our students and community a valuable, successful experience.

Performance Measures:

- *Quality* – We will measure operation of equipment and buildings by completing Preventative Maintenance work orders.
- *Energy Use* – We will measure energy units and track them on spreadsheets so we can compare data each year. We can also identify areas of improvement and control.

Item	What Measured	How Measured	Affect Decisions	Share Information	Outcome
Quality	Appearance & Solutions	Inspections & Preventative Maintenance	Training & Coaching Staff	Email & Photo Missed Items	Preventative Maintenance Work Orders
Energy Use	Therms, Kilowatts & Energy Monthly	Spreadsheet Tracking of Utility Bills	Occupancy Utilization Trends - Temperature Settings & Setback Times	Campus Information - Spreadsheets & Emails	Comparable Annual Energy Use Data

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 184 - UW-Green Bay Sheboygan Campus | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% Change to 2026 Budget
Operating Revenues									
411100	Property Tax Levy	\$ (116,204)	\$ (125,189)	\$ (125,189)	\$ (62,594)	\$ (125,189)	\$ (125,189)	\$ -	0.00%
	Subtotal - 41 Taxes	\$ (116,204)	\$ (125,189)	\$ (125,189)	\$ (62,594)	\$ (125,189)	\$ (125,189)	\$ -	0.00%
	Total Operating Revenues	\$ (116,204)	\$ (125,189)	\$ (125,189)	\$ (62,594)	\$ (125,189)	\$ (125,189)	\$ -	0.00%
Operating Expenses									
532120	Grounds Services	\$ 450	\$ 1,000	\$ 1,000	\$ -	\$ 500	\$ 500	\$ (500)	-50.00%
532125	Electrical Maintenance	\$ 7,446	\$ 7,000	\$ 7,000	\$ 4,491	\$ 5,000	\$ 5,000	\$ (2,000)	-28.57%
532130	Plumbing Maintenance	\$ 14,715	\$ 7,000	\$ 7,000	\$ 2,605	\$ 5,000	\$ 5,000	\$ (2,000)	-28.57%
532145	Structural Maintenance	\$ 15,998	\$ 13,000	\$ 13,000	\$ -	\$ 5,000	\$ 5,000	\$ (8,000)	-61.54%
532205	Heat Maintenance	\$ 27,137	\$ 16,000	\$ 16,000	\$ 27,537	\$ 30,000	\$ 22,000	\$ 6,000	37.50%
532210	Air Conditioning Maintenance	\$ 26,955	\$ 16,000	\$ 16,000	\$ 4,500	\$ 25,000	\$ 22,000	\$ 6,000	37.50%
532215	Elevator Maintenance	\$ 33,236	\$ 28,400	\$ 28,400	\$ 19,295	\$ 28,400	\$ 29,782	\$ 1,382	4.87%
532305	Repair Parts-General	\$ 1,257	\$ 560	\$ 560	\$ 8	\$ 500	\$ 500	\$ (60)	-10.71%
533455	Licenses and Permits	\$ 267	\$ 440	\$ 440	\$ 265	\$ 265	\$ -	\$ (440)	-100.00%
	Subtotal - 53 Operating Expenditures	\$ 127,461	\$ 89,400	\$ 89,400	\$ 58,701	\$ 99,665	\$ 89,782	\$ 382	0.43%
551905	General Liability Insurance	\$ 204	\$ 206	\$ 206	\$ 103	\$ 206	\$ 205	\$ (1)	-0.49%
551910	Boiler Insurance	\$ 2,374	\$ 2,825	\$ 2,825	\$ 1,412	\$ 2,825	\$ 3,154	\$ 329	11.65%
551916	Auto Collision	\$ 224	\$ 220	\$ 220	\$ 110	\$ 220	\$ 220	\$ -	0.00%
551917	Auto Mutual	\$ 865	\$ 880	\$ 880	\$ 440	\$ 880	\$ 950	\$ 70	7.95%
551920	Property Insurance	\$ 25,912	\$ 26,498	\$ 26,498	\$ 13,249	\$ 26,498	\$ 26,120	\$ (378)	-1.43%
551930	Deductible Escrow	\$ 170	\$ 160	\$ 160	\$ 80	\$ 160	\$ 167	\$ 7	4.38%
552115	Maintenance Serv. - Electrical	\$ 2,011	\$ -	\$ -	\$ 1,327	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
552125	Highway Department Work	\$ 2,398	\$ 5,000	\$ 5,000	\$ -	\$ 2,500	\$ 2,500	\$ (2,500)	-50.00%
	Subtotal - 55 InterDptl Charges	\$ 34,158	\$ 35,789	\$ 35,789	\$ 16,721	\$ 35,289	\$ 35,316	\$ (473)	-1.32%
	Total Operating Expenses	\$ 161,619	\$ 125,189	\$ 125,189	\$ 75,422	\$ 134,954	\$ 125,098	\$ (91)	-0.07%
	Operating (Surplus) Deficit	\$ 45,415	\$ -	\$ -	\$ 12,828	\$ 9,765	\$ (91)	\$ (91)	0.00%
Other Financing Sources									
631100	General Fund	\$ (2,340)	\$ -	\$ -	\$ -	\$ (9,765)	\$ -	\$ -	0.00%
631905	LFRF - General Fund	\$ (20,704)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Subtotal - 63 Op Transfers-Funds	\$ (23,044)	\$ -	\$ -	\$ -	\$ (9,765)	\$ -	\$ -	0.00%
	Total Other Financing Sources	\$ (23,044)	\$ -	\$ -	\$ -	\$ (9,765)	\$ -	\$ -	0.00%
	Net Other Financing (Sources) Uses	\$ (23,044)	\$ -	\$ -	\$ -	\$ (9,765)	\$ -	\$ -	0.00%
	Budgetary Change in Fund Balance / Net Position	\$ 22,372	\$ -	\$ -	\$ 12,828	\$ -	\$ (91)	\$ (91)	0.00%

Listed In Order of Priority

Department: UWGB Sheboygan Campus

<u>ACCOUNT NO.</u>	<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>JUSTIFICATION</u>	<u>ODOMETER READING</u>	<u>SOURCE OF REIMBURSEMENT</u>	<u>REIMBURSE ACCOUNT</u>	<u>A / R</u>	<u>REPLACED ASSET #</u>	<u>ANTICIPATED ACQUISITION DATE</u>
531810.000000	Reroute failed storm sewer in 3100 Hallway Project	\$85,000		Address the water damage issues coming from the broken roof drain under the 3100 hallway in the Main Building.	N/A	N/A	728800.000000		N/A	
Grand Total Amounts		<u>\$ 85,000.00</u>	<u>\$ -</u>							



ALDAG HONOLD
MECHANICAL INC.
Creating Quality Environments

☎ O: 920-458-5558 | F: 920-458-3750
📍 3509 S BUSINESS DRIVE; P O BOX 1265;
SHEBOYGAN, WI 53082-1265
🌐 ALDAGHONOLD.COM

May 7, 2025

Attn: Kevin Dulmes

RE: Reroute storm sewer in 3100 Hallway

Dear Mr. Dulmes:

We offer to furnish all labor, equipment, and material to reroute the broken storm sewer in the 3100 hallway by Gary's office. All pricing is based on the camera footage and facility visits. Our proposal includes all labor, materials, tools, equipment, soft costs, and subcontractors to complete the Scope of Work as outlined below.

Our cost is not to exceed: **\$80,000.00.**

Our Plumbing proposal includes:

- Disconnect the existing storm drain outside of Gary's office before it drops down to 10-12'
- Reroute the storm piping to the exterior wall in Gary's office.
- Pipe to be schedule 40 PVC.
- Fill disconnected riser pipe with slurry

- Cut terrazzo perimeter (55 LF)
- Remove remaining terrazzo and underbed after pipe installation
- Pour new terrazzo mud and set strips
- Pour new terrazzo and grind
- Demo of terrazzo at pipe by others
- Sealing of terrazzo by others

- Install plastic floor and wall protection and barricades in work area
- Cut and remove existing concrete floors for areas listed below
 - 3'x15' Main Hallway
 - 16"x30'6" Main Hallway Into Office
 - 4'x4' Office at Exterior Wall
- Haul concrete pieces offsite and properly dispose
- Install rebar dowels in to existing concrete slab
- Pour new 4" concrete floor to match existing heights o Heights to be confirmed with Castellan prior to pouring
- Prior to cutting floors, a 12" core in the existing floor will be removed to examine extent of voids beneath concrete floors. Any changes to scope of work after review is not included.



PIPING



SERVICE



PLUMBING



HVAC



CUSTOM FABRICATION



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May 7, 2025

- Remove floor/ wall protection and barricades once concrete is poured
- Labor/Materials to excavate 7'x7' pit over storm on NE side of property Cut and remove section or 12" storm line for lining point and repair access.
- Open cut and install approximately 80" of storm piping from outside Gary's office to storm main on NE side of building. Backfill new piping with $\frac{3}{4}$ " stone. Haul spoils offsite.
- Seal off Wye connection of abandoned pipe inside the building by installing a 12"x48" point repair kit. Send duct rodder from upstream clean out to install pull tape.
- Jet/clean area of patch prior to installation of repair patch.

Our proposal does not include:

- Overtime or shift premiums
- Electrical work
- Structural engineering or structural work
- Repair of exterior lawn sprinkler system if hit during excavation (Gary said this system has been abandoned for years)



PIPING



SERVICE



PLUMBING



HVAC



CUSTOM FABRICATION



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SHEBOYGAN, WI 53082-1265
ALDAGHONOLD.COM

May 7, 2025

Our standard payment terms are net 30 days. Interest will be charged on past due accounts at 1.5% per month. **Due to the volatility of material pricing and fuel surcharges, all pricing is guaranteed firm for 10 days only.**

By submission of its bid, Aldag/Honold Mechanical, Inc. reserves the right to negotiate mutually acceptable contract terms, including review of any applicable prime contract provisions, upon award of the work.

Acceptance of any proposal will be based upon receipt of a signed copy of this proposal or a written purchase order. Work will not commence prior to receipt of written authorization as stated above.

Projects may be progress billed.

Thank you for the opportunity to submit this proposal. Please contact me with any questions.

Respectfully submitted,

Chad C Versey



Chad C Versey
Aldag/Honold Mechanical, Inc.
Plumbing/Piping Project Manager
Chad_v@aldaghonold.com

ACCEPTANCE OF PROPOSAL

Customer Signature: _____ Date: _____

RE: Reroute storm sewer in 3100 Hallway



PIPING



SERVICE



PLUMBING



HVAC



CUSTOM FABRICATION

	INTERDEPARTMENTAL CHARGES					
Department	Account Number & Name		Amount		Shared Service Department	Account Number & Name
UWGB Sheboygan Campus	170.552115 Electrician		2,000		Building Services	103.4764
UWGB Sheboygan Campus	170.552125 Highway Dept		2,500		Highway Department	43014.472300 subledger 548101 w Highway
Total Charges			4,500			

Liaison Committee Budget Sign Off

2027

Department UWGB Sheboygan

Liaison Committee Property Committee

Committee Chair Jon Kuhlrow

Targets Set by Finance Committee

Levy	\$	125,189
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

Department Budget Requested

Total Revenue	\$	-125,189	Note: amount should be negative
Total Expense	\$	125,098	Note: amount should be positive
Transfer In	\$	0	
Transfer Out	\$	0	
Equity	\$	0	
Variance	\$	-91	

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

Signatures:


Committee Chair

8-18-2026
Date

Erik Alson

8-24-2026

Department Head

Date

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



WISCONSIN

SHEBOYGAN COUNTY

Kevin Dulmes
Building Services Director

To: Finance Committee Members
From: Kevin Dulmes, Building Services Director
Date: September 2, 2026
Ref: Proposed 2027 Budget for Building Services

I am pleased to provide the proposed 2027 Building Services operating Budget.

- **Department Goals:**

Building Services strives to ensure the ability to continue present operations. We anticipate and plan for future needs by developing a responsible, dedicated, efficient and competent workforce.

- **Key Performance Measurements:**

Building Services measures performance by having an 85% completion goal on work orders processed in less than 2 days. In 2025 the Building Services Department received 7,160 work orders with 97% of those processed in less than 2 days. Additionally, a client satisfaction survey is sent out after a work order is closed. Building Services is scored on Overall Satisfaction, Timeliness, Professionalism and Cleanliness. The Building Services Department goal is an 85% satisfaction rate and for 2025 Building Services scored 97.95%.

- **Proposed Budget:**

The Proposed budget meets the 2027 tax levy target of \$3,338,813

- **Highlights:**

Tax levy for Building Services has been increased by \$122,137.

- **Staffing:**

No changes for 2027.

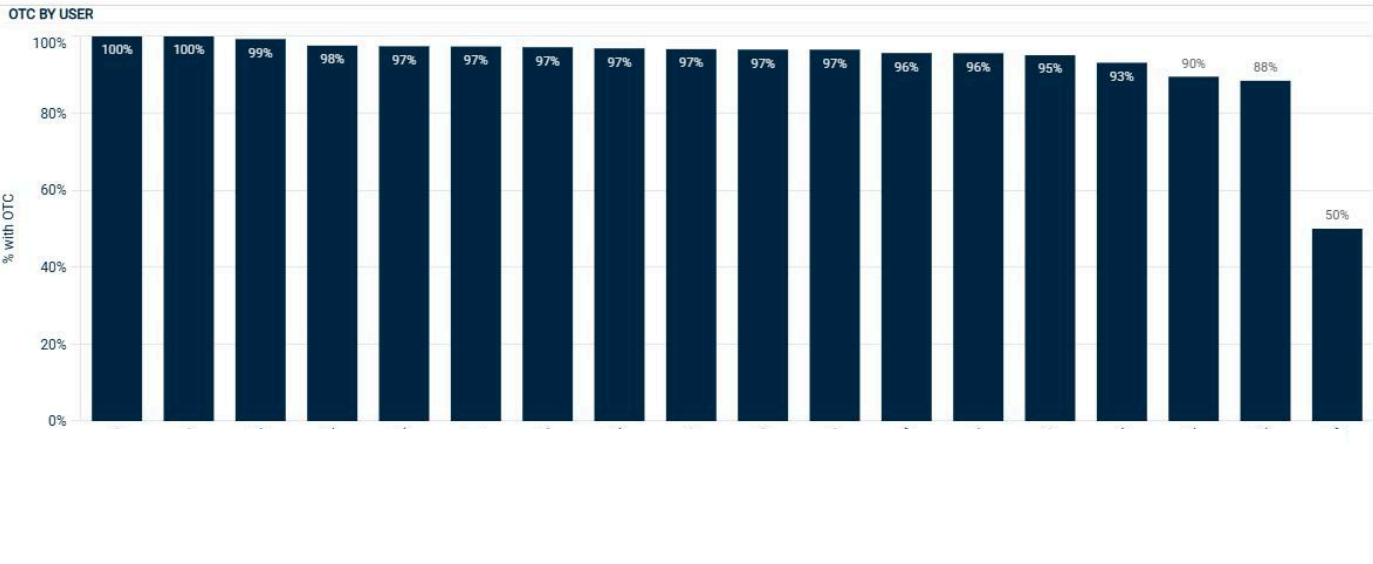
- **Capital Outlay:**

- Replacement of 2016 Pick Up Truck
- Replacement of a scrubber

Closing:

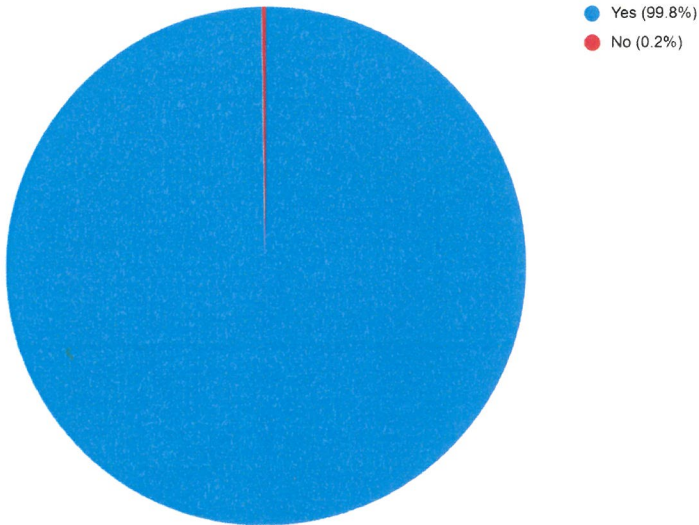
Thank you for the continued tax levy support which allows Building Services to care for Sheboygan County assets while being fiscally responsible.

Building Services				
	Outputs	2026		2027
		Target	Projected Actual	Target
Metric	2 Day Response Time for Work Order Requests	85%	97%	85%
Importance	A tool to maintain, manage, and measure work load while providing engagement, productivity and accountability for the department			
Target	Complete 85% of Work Orders within 2 days			
Metric	Client Satisfaction Survey	85%	98%	85%
Importance	A tool to monitor the client satisfaction after a Work Order has been completed. Building Services is scored on Overall Satisfaction, Timeliness, Professionalism and Cleanliness.			
Target	Combined Satisfaction Rate of 85% or greater			
Metric	Limit Budget Growth	\$3,319,676	\$3,241,676	\$3,338,813
Importance	Incremental line item considerations that align fiscally with department goals			
Target	Tax Levy			
Metric				
Importance				
Target				
Metric				
Importance				
Target				

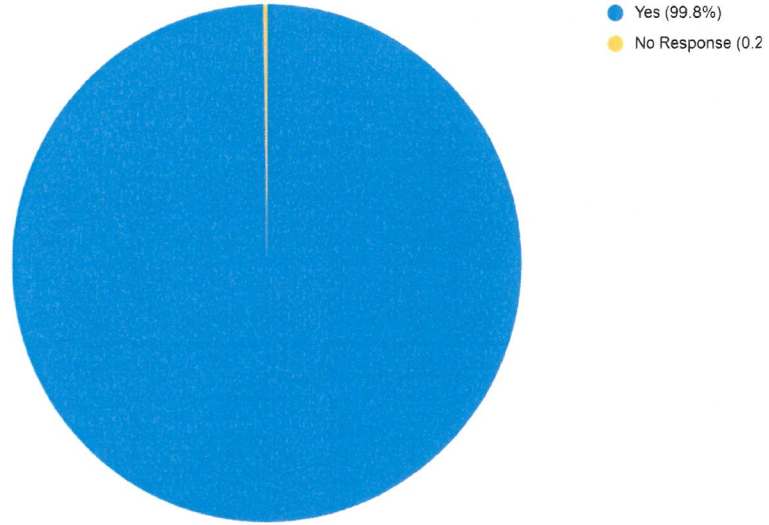


2025 Building Services Client Satisfaction Survey

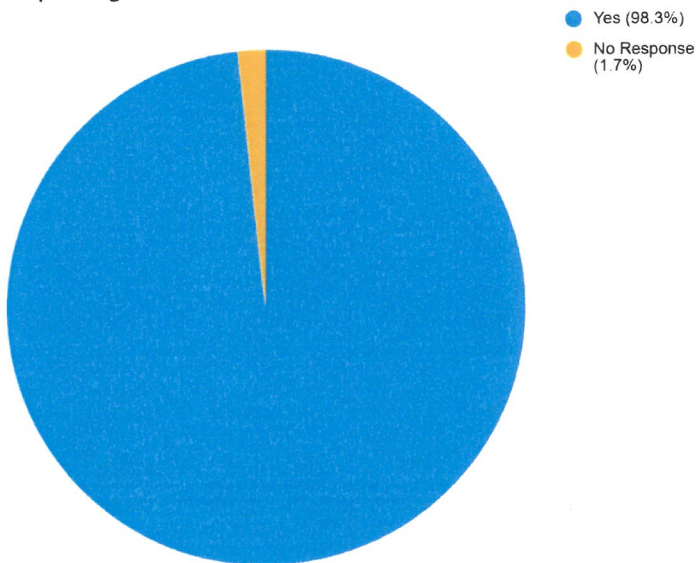
Was the work completed to your satisfaction?



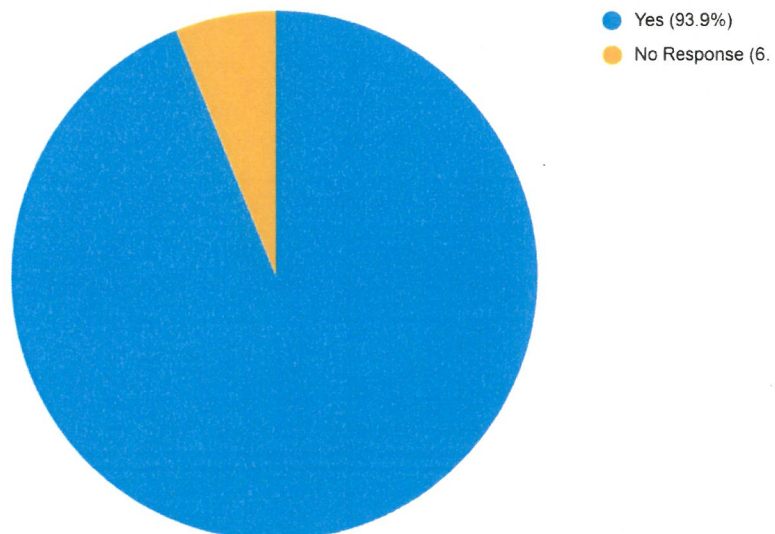
Was the work completed in a timely manner?



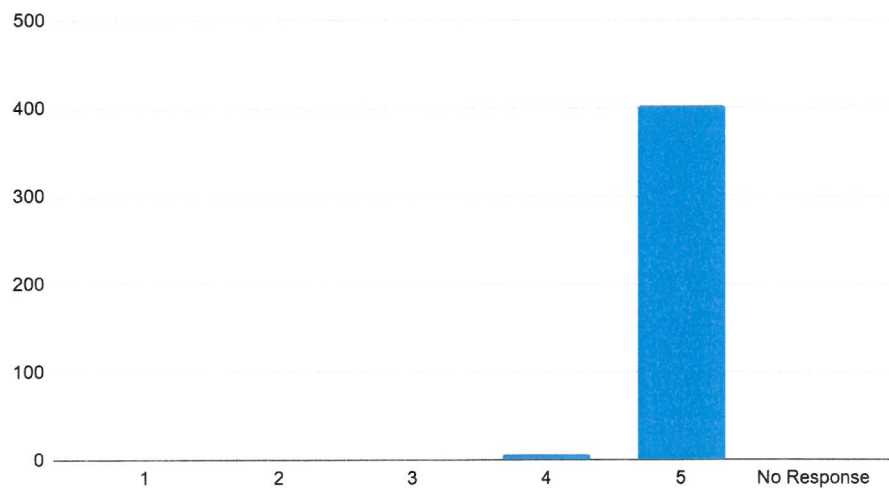
Was the mechanic helpful & professional in completing the task?



Was the work area cleaned to your satisfaction upon completion?



How would you rate your overall satisfaction of the facilities management division?



Total Responses: 408

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 198 -Building Services | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% CHG to 2026 Budget
Operating Revenues									
411100	Property Tax Levy	\$ (3,062,836)	\$ (3,319,676)	\$ (3,319,676)	\$ (1,659,839)	\$ (3,319,678)	\$ (3,338,813)	\$ (19,137)	0.6%
	Subtotal - 41 Taxes	\$ (3,062,836)	\$ (3,319,676)	\$ (3,319,676)	\$ (1,659,839)	\$ (3,319,678)	\$ (3,338,813)	\$ (19,137)	0.6%
452127	Witness & Jury Fees	\$ (13)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Subtotal - 45 Public Chgs Service	\$ (13)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
462100	Rent Revenue	\$ (5,833)	\$ (6,230)	\$ (6,230)	\$ (4,860)	\$ (9,720)	\$ (6,230)	\$ -	-
466125	Miscellaneous Reimbursements	\$ (4,035)	\$ (2,500)	\$ (2,500)	\$ (30,631)	\$ (32,665)	\$ (2,500)	\$ -	-
466130	Sale of General Fixed Assets	\$ (3,379)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
466135	Gain/Loss-Sale of Fixed Assets	\$ (8,537)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Subtotal - 46 Interest-Other Inc	\$ (21,784)	\$ (8,730)	\$ (8,730)	\$ (35,491)	\$ (42,385)	\$ (8,730)	\$ -	-
472110	Building Maintenance & Repairs	\$ (1,620)	\$ (100)	\$ (100)	\$ (452)	\$ (905)	\$ (100)	\$ -	-
472115	Maintenance Srvc - Electrical	\$ (89,189)	\$ (37,500)	\$ (37,500)	\$ (50,178)	\$ (60,000)	\$ (56,500)	\$ (19,000)	50.7%
476105	Services	\$ (657,874)	\$ (819,708)	\$ (819,708)	\$ (380,303)	\$ (760,606)	\$ (877,585)	\$ (57,877)	7.1%
476165	Capitalized Expense	\$ (23,353)	\$ (10,000)	\$ (10,000)	\$ (25,312)	\$ (50,624)	\$ (10,000)	\$ -	-
	Subtotal - 47 Interdeptl Revenue	\$ (772,037)	\$ (867,308)	\$ (867,308)	\$ (456,246)	\$ (872,135)	\$ (944,185)	\$ (76,877)	8.9%
Total Operating Revenues		\$ (3,856,670)	\$ (4,195,714)	\$ (4,195,714)	\$ (2,151,576)	\$ (4,234,198)	\$ (4,291,728)	\$ (96,014)	2.3%
Operating Expenses									
511105	Regular Wages	\$ 1,243,808	\$ 1,771,577	\$ 1,771,577	\$ 645,094	\$ 1,290,189	\$ 1,741,792	\$ (29,785)	(1.7%)
511110	Overtime	\$ 26,703	\$ 19,818	\$ 19,818	\$ 14,965	\$ 29,931	\$ 41,000	\$ 21,182	106.9%
512105	Social Security	\$ 110,172	\$ 134,032	\$ 134,032	\$ 55,375	\$ 110,750	\$ 133,249	\$ (783)	(0.6%)
512110	Retirement (Employer)	\$ 101,434	\$ 124,175	\$ 124,175	\$ 53,080	\$ 106,160	\$ 126,281	\$ 2,106	1.7%
512145	Unemployment Compensation	\$ 2	\$ -	\$ -	\$ 6	\$ 13	\$ -	\$ -	-
	Subtotal - 51 Personnel Reltd Exp	\$ 1,502,171	\$ 2,069,420	\$ 2,069,420	\$ 778,332	\$ 1,556,665	\$ 2,042,322	\$ (27,098)	(1.3%)
531105	Consulting	\$ 85,918	\$ 3,000	\$ 3,000	\$ 14,460	\$ 28,919	\$ -	\$ (3,000)	(100.0%)
531235	DP - Software Maintenance	\$ 18,985	\$ 24,000	\$ 24,000	\$ 11,720	\$ 23,440	\$ 31,200	\$ 7,200	30.0%
531805	Water	\$ 31,969	\$ 32,970	\$ 32,970	\$ 11,393	\$ 22,787	\$ 34,622	\$ 1,652	5.0%
531810	Sewer	\$ 29,936	\$ 34,870	\$ 34,870	\$ 9,466	\$ 18,933	\$ 36,615	\$ 1,745	5.0%
531815	Electric	\$ 448,723	\$ 482,037	\$ 482,037	\$ 219,617	\$ 439,235	\$ 515,781	\$ 33,744	7.0%
531820	Natural Gas	\$ 128,574	\$ 173,663	\$ 173,663	\$ 98,806	\$ 197,613	\$ 187,559	\$ 13,896	8.0%
531825	Oil	\$ 2,475	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
531840	Telephone - Cellular	\$ 11,017	\$ 10,000	\$ 10,000	\$ 4,549	\$ 9,098	\$ 10,000	\$ -	-
532105	Disposal Services	\$ 31,606	\$ 31,780	\$ 31,780	\$ 17,952	\$ 35,904	\$ 45,305	\$ 13,525	42.6%
532110	Snow Plowing Services	\$ 506	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
532120	Grounds Services	\$ 4,182	\$ 2,945	\$ 2,945	\$ 1,802	\$ 2,003	\$ 2,945	\$ -	-
532125	Electrical Maintenance	\$ 84,375	\$ 73,020	\$ 76,220	\$ 41,864	\$ 73,408	\$ 79,020	\$ 6,000	8.2%

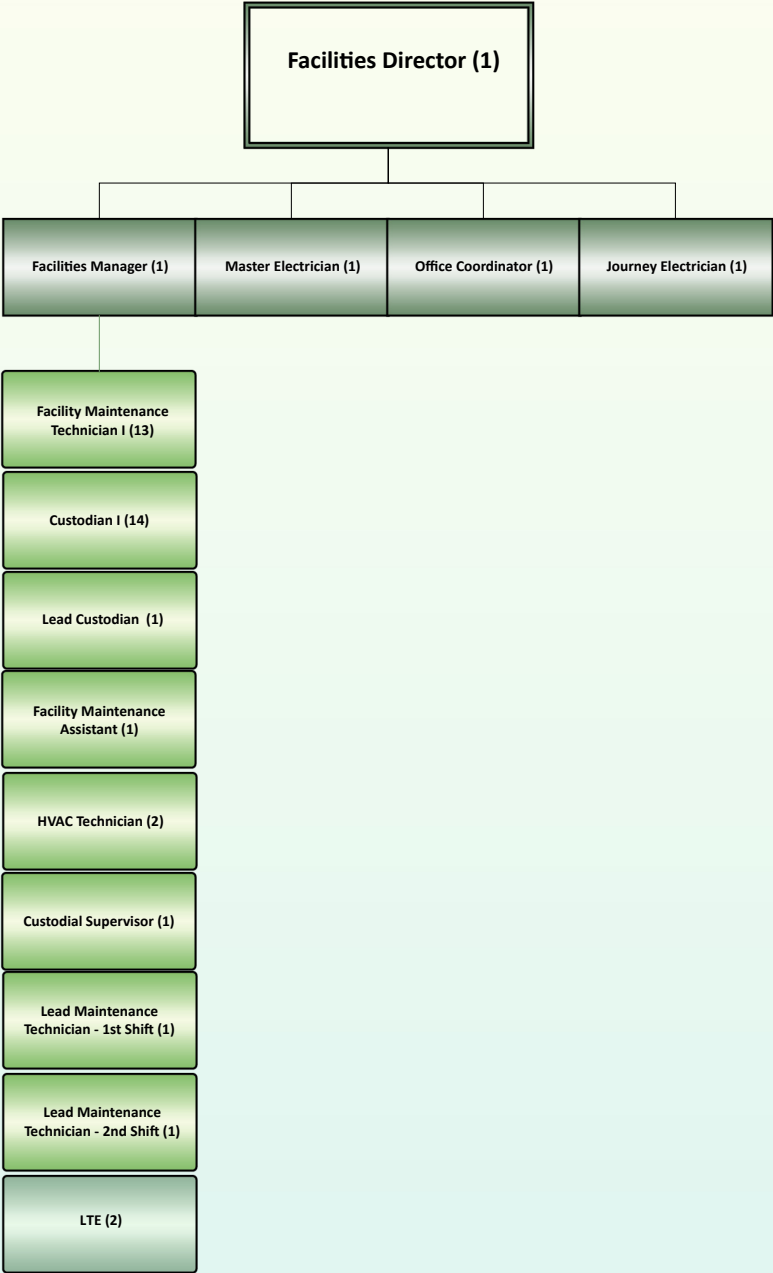
Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 198 -Building Services | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% CHG to 2026 Budget
532130	Plumbing Maintenance	\$ 61,495	\$ 55,040	\$ 55,040	\$ 23,702	\$ 43,252	\$ 49,040	\$ (6,000)	(10.9%)
532145	Structural Maintenance	\$ 62,888	\$ 33,403	\$ 33,403	\$ 36,613	\$ 47,391	\$ 71,400	\$ 37,997	113.8%
532205	Heat Maintenance	\$ 110,848	\$ 93,500	\$ 104,966	\$ 131,703	\$ 189,419	\$ 76,500	\$ (17,000)	(18.2%)
532210	Air Conditioning Maintenance	\$ 39,152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
532215	Elevator Maintenance	\$ 127,607	\$ 125,637	\$ 125,637	\$ 56,564	\$ 125,637	\$ 125,674	\$ 37	0.0%
532220	Equipment Maintenance	\$ 6,027	\$ 17,895	\$ 17,895	\$ 13,845	\$ 21,706	\$ 17,760	\$ (135)	(0.8%)
532225	Office Equip Maintenance	\$ 2,426	\$ 2,400	\$ 2,400	\$ 1,190	\$ 2,380	\$ 2,400	\$ -	-
532230	Vehicle Maintenance	\$ 2,622	\$ 2,720	\$ 2,720	\$ 5,614	\$ 7,016	\$ 6,720	\$ 4,000	147.1%
532235	Water Treatment Maintenance	\$ 9,417	\$ 4,500	\$ 4,500	\$ -	\$ -	\$ 4,500	\$ -	-
532305	Repair Parts-General	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
532320	Repair Parts-Auto Parts	\$ 531	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
533105	Advertising	\$ 174	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
533110	Printing	\$ 94	\$ 120	\$ 120	\$ -	\$ -	\$ 120	\$ -	-
533205	Mileage - Employee	\$ 1,265	\$ 2,875	\$ 2,875	\$ 966	\$ 1,931	\$ 2,875	\$ -	-
533215	Meals - Employee	\$ 167	\$ 375	\$ 375	\$ 78	\$ 155	\$ 375	\$ -	-
533220	Lodging - Employee	\$ 759	\$ 1,000	\$ 1,000	\$ 804	\$ 1,607	\$ 1,000	\$ -	-
533245	Seminars and Training	\$ 9,215	\$ 8,500	\$ 8,500	\$ 5,723	\$ 11,445	\$ 8,500	\$ -	-
533305	Membership Dues	\$ 373	\$ 1,200	\$ 1,200	\$ -	\$ 660	\$ 1,000	\$ (200)	(16.7%)
533455	Licenses and Permits	\$ 5,387	\$ 5,290	\$ 5,290	\$ 2,917	\$ 5,834	\$ 5,440	\$ 150	2.8%
533505	General Supplies	\$ 16,416	\$ 17,140	\$ 17,140	\$ 12,298	\$ 17,140	\$ 19,690	\$ 2,550	14.9%
533705	Office Supplies	\$ 1,071	\$ 720	\$ 720	\$ 407	\$ 815	\$ 720	\$ -	-
533720	Shipping	\$ 1,093	\$ 1,220	\$ 1,220	\$ 10	\$ 20	\$ 120	\$ (1,100)	(90.2%)
533725	Postage	\$ 139	\$ 50	\$ 50	\$ 18	\$ 37	\$ 50	\$ -	-
533815	Cleaning Supplies	\$ 38,661	\$ 38,560	\$ 38,560	\$ 9,028	\$ 38,560	\$ 38,560	\$ -	-
533820	Maintenance Supplies	\$ 38,611	\$ 44,555	\$ 44,555	\$ 23,011	\$ 45,648	\$ 49,560	\$ 5,005	11.2%
533825	Fuel - Gasoline	\$ 8,386	\$ 9,000	\$ 9,000	\$ 3,159	\$ 6,319	\$ 9,000	\$ -	-
533830	Fuel - Diesel	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
533875	Subscriptions	\$ 46	\$ 50	\$ 50	\$ 49	\$ 98	\$ 50	\$ -	-
533925	Office F&E Non-Capitalized	\$ 10,934	\$ 2,805	\$ 2,805	\$ 3,367	\$ 6,735	\$ -	\$ (2,805)	(100.0%)
533928	Computer Sys Non-Capitalized	\$ 5,162	\$ 4,215	\$ 4,215	\$ 193	\$ 387	\$ -	\$ (4,215)	(100.0%)
533930	Equipment Non-Capitalized	\$ 4,256	\$ 6,409	\$ 6,409	\$ -	\$ -	\$ 2,500	\$ (3,909)	(61.0%)
533951	Employee Recognition Expense	\$ 413	\$ 1,000	\$ 1,000	\$ 500	\$ 1,000	\$ 1,000	\$ -	-
533955	Incidental Expense	\$ -	\$ 75,000	\$ 63,534	\$ -	\$ 80,000	\$ 102,129	\$ 27,129	36.2%
535110	Bad Debt Expense	\$ 107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
535990	NON POSTING Default P-Card	\$ -	\$ -	\$ -	\$ 131	\$ 263	\$ -	\$ -	-
	Subtotal - 53 Operating Expenditur	\$ 1,445,019	\$ 1,423,464	\$ 1,426,664	\$ 763,518	\$ 1,506,792	\$ 1,539,730	\$ 116,266	8.2%
551105	Health Insurance	\$ 423,821	\$ 439,519	\$ 439,519	\$ 179,489	\$ 358,978	\$ 518,664	\$ 79,145	18.0%
551110	Dental Insurance	\$ 10,424	\$ 11,431	\$ 11,431	\$ 3,987	\$ 8,199	\$ 9,740	\$ (1,691)	(14.8%)
551115	Group Life Insurance	\$ 847	\$ 1,016	\$ 1,016	\$ 3	\$ 6	\$ 980	\$ (36)	(3.5%)

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 198 -Building Services | Current Year Actuals Through June 30, 2026

Object	Description	3-Yr Average 2023-2025	2026 Original Budget	2026 Revised Budget	Current Year At June 30th	Current Year Forecast	Dept Budget Request 2027	\$ Variance to 2026 Budget	% CHG to 2026 Budget
551125	Worker Compensation Insurance	\$ 20,897	\$ 23,298	\$ 23,298	\$ 14,547	\$ 29,093	\$ 24,306	\$ 1,008	4.3%
551905	General Liability Insurance	\$ 6,614	\$ 6,674	\$ 6,674	\$ 3,337	\$ 6,674	\$ 6,691	\$ 17	0.3%
551910	Boiler Insurance	\$ 5,376	\$ 6,396	\$ 6,396	\$ 3,198	\$ 6,396	\$ 9,650	\$ 3,254	50.9%
551916	Auto Collision	\$ 905	\$ 880	\$ 880	\$ 440	\$ 880	\$ 880	\$ -	-
551917	Auto Mutual	\$ 3,470	\$ 4,000	\$ 4,000	\$ 2,000	\$ 4,000	\$ 4,056	\$ 56	1.4%
551920	Property Insurance	\$ 9,182	\$ 9,384	\$ 9,384	\$ 4,692	\$ 9,384	\$ 16,944	\$ 7,560	80.6%
551930	Deductible Escrow	\$ 1,597	\$ 1,571	\$ 1,571	\$ 785	\$ 1,571	\$ 1,560	\$ (11)	(0.7%)
552110	Building Main. & Housekeeping	\$ 735	\$ -	\$ -	\$ 146	\$ 293	\$ -	\$ -	-
552115	Maintenance Serv. - Electrical	\$ 6,960	\$ -	\$ -	\$ 15,276	\$ 30,553	\$ -	\$ -	-
552125	Highway Department Work	\$ 35,926	\$ 17,700	\$ 17,700	\$ -	\$ -	\$ 30,600	\$ 12,900	72.9%
553105	Telephone	\$ 4,399	\$ 4,661	\$ 4,661	\$ 2,330	\$ 4,661	\$ 4,894	\$ 233	5.0%
553115	Telephone - Long Distance	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
553135	Printing & Duplicating	\$ 105	\$ 150	\$ 150	\$ -	\$ -	\$ 150	\$ -	-
553150	Data Processing Services	\$ 58,393	\$ 73,150	\$ 73,150	\$ 36,575	\$ 73,150	\$ 80,561	\$ 7,411	10.1%
	Subtotal - 55 InterDptl Charges	\$ 589,656	\$ 599,830	\$ 599,830	\$ 266,806	\$ 533,838	\$ 709,676	\$ 109,846	18.3%
565100	Machinery & Equipment	\$ 57,331	\$ 30,000	\$ 30,000	\$ 14,190	\$ 28,380	\$ -	\$ (30,000)	(100.0%)
566100	Office F & F	\$ 11,333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
567100	Vehicles	\$ 35,438	\$ 73,000	\$ 73,000	\$ 78,462	\$ 78,462	\$ -	\$ (73,000)	(100.0%)
	Subtotal - 56 Capital Outlay	\$ 104,102	\$ 103,000	\$ 103,000	\$ 92,652	\$ 106,842	\$ -	\$ (103,000)	(100.0%)
	Total Operating Expenses	\$ 3,640,948	\$ 4,195,714	\$ 4,198,914	\$ 1,901,308	\$ 3,704,137	\$ 4,291,728	\$ 96,014	2.3%
	Operating (Surplus) Deficit	\$ (215,722)	\$ -	\$ 3,200	\$ (250,267)	\$ (530,061)	\$ -	\$ -	-
	Other Financing Sources								
631905	LFRF - General Fund	\$ (154,662)	\$ -	\$ -	\$ (14,135)	\$ (28,269)	\$ -	\$ -	-
633320	Rocky Knoll HCC	\$ (7,333)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Subtotal - 63 Op Transfers-Funds	\$ (161,995)	\$ -	\$ -	\$ (14,135)	\$ (28,269)	\$ -	\$ -	-
	Total Other Financing Sources	\$ (161,995)	\$ -	\$ -	\$ (14,135)	\$ (28,269)	\$ -	\$ -	-
	Other Financing Uses								
721100	General Fund	\$ 2,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Subtotal - 72 Transfer to Oth Fund	\$ 2,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Total Other Financing Uses	\$ 2,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Net Other Financing (Sources) Uses	\$ (159,655)	\$ -	\$ -	\$ (14,135)	\$ (28,269)	\$ -	\$ -	-
	Budgetary Change in Fund Balance / Net Position	\$ (375,377)	\$ -	\$ 3,200	\$ (264,402)	\$ (558,330)	\$ -	\$ -	-

MUNIS ORG CHART



Capital Outlay Request for 2027 - \$5000+
Listed In Order of Priority

Department: Building Services

ACCOUNT NO.	ITEM DESCRIPTION	TOTAL COST OF ITEM(S)	REIMBURSEMENT AMOUNT	JUSTIFICATION	ODOMETER READING	SOURCE OF REIMBURSEMENT	REIMBURSE ACCOUNT	A / R	REPLACED ASSET #	ANTICIPATED ACQUISITION DATE
198.567004	Pick-Up Truck	\$71,500	(\$25,000)	Replacement of 2016 Pick Up Truck	28,245	Auction 2016 Pick Up Truck	103.5671	R		1/1/2027
198.564015	Floor Scrubber	\$15,000		Replacement of Floor Scrubber				R		6/1/2027

Grand Total Amounts \$ 86,500.00 \$ (25,000.00)

INTERDEPARTMENTAL CHARGES 2027

Department	Account Number & Name	Amount	Shared Service Department	Account Number & Name
Revenue				
BUILDING SERVICES	102.476100 Services	\$ (23,584)	ADRC (52%)	2121.552110 Bldg Mnt
BUILDING SERVICES	102.476100 Services	\$ (6,622)	INCOME MAINTENANCE (14.6%)	2121.552110 Bldg Mnt
BUILDING SERVICES	102.476100 Services	\$ (1,088)	CHILD CARE (2.4%)	2121.552110 Bldg Mnt
BUILDING SERVICES	105.476100 Services	\$ (846,291)	HEALTH & HUMAN SERVICES (100%)	2111.552110 Bldg Mnt
BUILDING SERVICES	103.472110 Services	\$ (100)	DISTRICT ATTORNEY	134.552110 Bldg Mnt
		\$ (877,685)	subtotal	
		.		
BUILDING SERVICES	Maintenance Srvc - Electric			Maint. Serv - Electric
	103.472115	\$ (2,000)	UWGB - Sheboygan	170.552115
	103.472115	\$ (8,500)	AIRPORT	116.552115
	103.472115	\$ (4,000)	FBO	388.552115
	103.472115	\$ (30,000)	TRANSPORTATION	469.552115
	103.472115	\$ (12,000)	ROCKY KNOLL	330.552115
		\$ (56,500)	subtotal electric	
		\$ (934,185)	TOTAL Interdepart. Revenue	
Expense				
BUILDING SERVICES				
BUILDING SERVICES	Repair+Maint - Highway Dept.			
Administration Building	101.552125	\$ -	TRANSPORTATION	43016.472300
ADRC	102.552125	\$ -	TRANSPORTATION	43009.472300
Courthouse	103.552125	\$ 10,000	TRANSPORTATION	43017.472300
Detention Center	104.552125		TRANSPORTATION	43051.472300
HHS	105.552125	\$ 4,600	TRANSPORTATION	43018.472300
Law Enforcement Center	106.552125	\$ -	TRANSPORTATION	43050.472300
Taylor Park	107.552125	\$ 16,000	TRANSPORTATION	43019.472300
		\$ 30,600	subtotal	
BUILDING SERVICES	103.553135 Printing	\$ 150	INFORMATION TECHNOLOGY	426.473400 IT Dept Printing
Total Charges		\$ 30,750.00	TOTAL Interdepart. Expenses	

2027 Travel and Training Requests

Department: Building Services

Date	Request	Location (if known)	Number of Employees Attending	Employee Mileage 533205	Employee Meals 533215	Employee Lodging 533220	Commercial Transport 533235	Seminars and Training 533245	Total Cost per request	Requirement for Accreditation or Certification?	Out of County Yes/No
2-Day	Facility Manager Certification Classes	Varies	1		60.00	350.00		2,500.00	2,910.00	Yes	Yes
2-Day	Facility Masters (Fall)	WI Dells	2		40.00	350.00		600.00	990.00	Yes	Yes
2-Day	Electrician - Code Refresher	Green Bay	2					500.00	500.00	Yes	Yes
2-Day	HVAC Tech Continuing Ed.	Varies	2		30.00	300.00		1,400.00	1,730.00	Yes	Yes
Monthly	Training Classes for Maintenance Techs	Varies	10		215.00			3,200.00	3,415.00	No	No
Weekly	Supervisory Site Visits	Varies	3	2,000.00					2,000.00	No	No
Daily	Floating Cleaner - HHS	Sheboygan	1	875.00					875.00	No	No
1-Day	Cleaning Supervisor Training	Varies	2		30.00			300.00	330.00	No	Yes
									-		
									-		
									-		
									-		
									-		
			Object Account Total	2,875.00	375.00	1,000.00	-	8,500.00	12,750.00		

Grand Total

12,750.00

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

Sheboygan County Discretionary Fee Schedule - Building Services

2025

JDE Object Account	Fee	Current Charge	Proposed	% change	Unit	Date of Last increase	Prior Fee	Who can Approve Change	Why Proposing a Change?	Taxable (Y/N)	Notes
462100	Taylor Park Rental	\$190			per event	1/1/2026	\$175.00	Liaison Committee		Y	
462100	ADRC Building Meeting Rooms (105 / 162)	\$25/\$40			per event	1/1/2023	\$20/\$35	Liaison Committee		N	
466125	Photocopies	0.26			per copy			Department		Y/N	Per Corp Council 2023

Liaison Committee Budget Sign Off

2027

Department Building Services

Liaison Committee Property Committee

Committee Chair Jon Kuhlow

Targets Set by Finance Committee

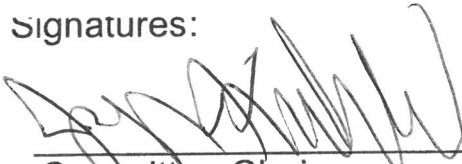
Levy	\$	3,338,813
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

Department Budget Requested

Total Revenue	\$	-4,291,728	Note: amount should be negative
Total Expense	\$	4,291,728	Note: amount should be positive
Transfer In	\$	0	
Transfer Out	\$	0	
Equity	\$	0	
Variance	\$	0	

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

Signatures:



Committee Chair

4-18-2026

Date



Department Head

8-18-2026

Date

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