

NOTICE OF MEETING

FINANCE COMMITTEE

September 09, 2026 - 3:30 PM Central Time

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

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

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

AGENDA

Call to Order

Certification of Compliance with Open Meeting Law

Correspondence – None

Approval of Minutes

Finance Committee – September 02, 2026 - 3:30 PM

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.

Budget

Consideration of County Board 2027 Budget, presented by Emily Stewart
Consideration of County Administrator 2027 Budget, presented by Emily Stewart
Consideration of Airport 2027 Budget, presented by Bryan Olson
Consideration of Lake Breeze Aviation 2027 Budget, presented by Bryan Olson
Consideration of Highway 2027 Budget, presented by Bryan Olson
Consideration of Transportation Fund 2027 Budget, presented by Bryan Olson

Finance

Financial Statements – July
Investment Statements – July

Approval of Vouchers

Approval of Attendance at Other Meetings or Functions

Adjournment

Next Scheduled Meeting – September 16, 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

September 02, 2026

Called to Order: 03:30 P.M.

Adjourned: 04:08 P.M.

MEMBERS PRESENT: Vernon Koch, Thomas Wegner, William Goehring, Gerald Jorgensen

MEMBERS REMOTE: Curt Brauer

ALSO PRESENT: **In Person:** Jon Kuhlow, Alayne Krause, James Webb, Kevin Dulmes, Gina Palmer

Remote: Erik Aleson, Jeremy Fetterer, Jacy Klaske, Brenda Hanson, Evelyn Wise, Stephanie Arndt

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 09:30AM on Monday, August 31, 2026.

Supervisor Wegner moved to approve the minutes for August 26, 2026. Motion seconded by Supervisor Jorgensen. Motion carried.

Finance Director James Webb provided an update on Highway billing, including the system-transition challenges affecting the billing process and current progress toward bringing State and municipal invoicing current.

The committee reviewed the 2027 UWGB Sheboygan Budget as presented by Erik Aleson. Supervisor Wegner moved to approve the budget as presented. Motion seconded by Supervisor Jorgensen. Motion carried.

The committee reviewed the 2027 Building Services Budget as presented by Kevin Dulmes. Supervisor Wegner moved to approve the budget as presented. Motion seconded by Supervisor Goehring. Motion carried.

Vouchers were reviewed. Supervisor Wegner 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 Wegner. Motion carried.

Gina Palmer
Recording Secretary

William Goehring
Secretary



SHEBOYGAN COUNTY

Keith Abler

County Board Chairman

TO: Members of the Finance Committee
FROM: Keith Abler, County Board Chairman
DATE: September 9, 2026
RE: Proposed 2027 Budget for the County Board

Enclosed is the proposed 2027 budget for the County Board for your review and consideration.

Department Goals - Sheboygan County is governed by a 25-member County Board of Supervisors elected by district to set policy and provide direction.

Proposed Budget - The proposed budget exceeds the established levy target of \$264,785; therefore, an additional levy request for \$14,877 is included.

Highlights -

- Decrease to Information Technology allocation
- Continued support for attendance at Wisconsin Counties Association conference for twelve County Board members
- Prudent budgeting across all accounts to balance necessary expenses with levy allocation

There are no capital outlay or furniture requests.

Closing - I want to thank and acknowledge County Administrator Alayne Krause and Deputy County Administrator Emily Stewart for their work preparing the County Board budget. I have discussed the proposed budget with the County Administrator and Finance Director, and appreciate the Finance Committee's support.

Thank you.

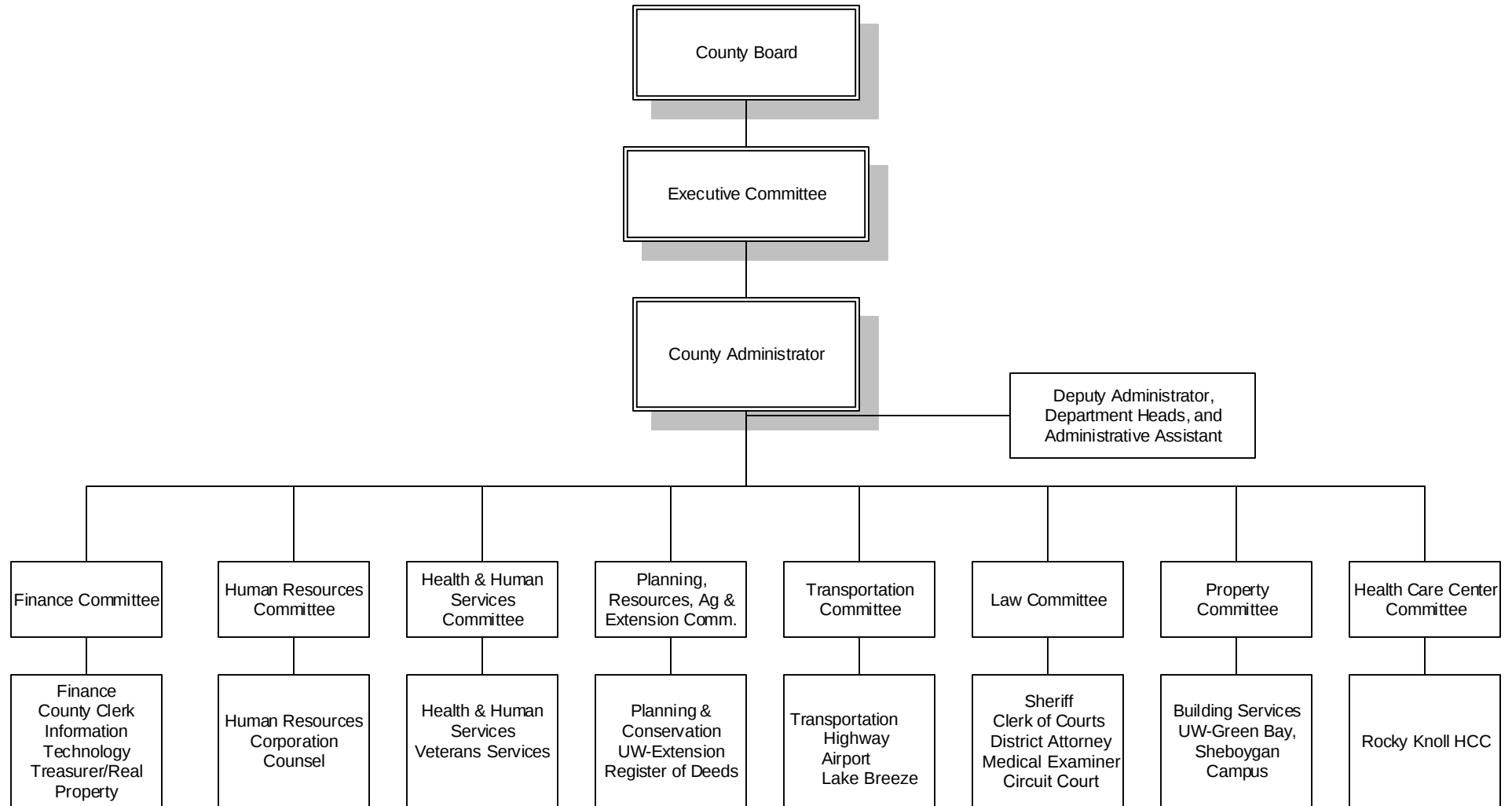
Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 186 - County Board | Current Year Actuals Through June 30, 2026

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	\$ (241,994)	\$ (264,785)	\$ (264,785)	\$ (132,392)	\$ (264,785)	\$ (264,515)	\$ 270	(0.1%)
	Subtotal - 41 Taxes	\$ (241,994)	\$ (264,785)	\$ (264,785)	\$ (132,392)	\$ (264,785)	\$ (264,515)	\$ 270	(0.1%)
466125	Miscellaneous Reimbursements	\$ (1,720)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Subtotal - 46 Intergovernmental Charges	\$ (1,720)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Total Operating Revenues	\$ (243,714)	\$ (264,785)	\$ (264,785)	\$ (132,392)	\$ (264,785)	\$ (264,515)	\$ 270	(0.1%)
OPERATING EXPENSES									
511105	Regular Wages	\$ 81,909	\$ 89,132	\$ 89,132	\$ 36,853	\$ 89,132	\$ 90,557	\$ 1,425	1.6%
511125	Other Pay	\$ 42,301	\$ 54,774	\$ 54,774	\$ 17,100	\$ 43,000	\$ 54,774	\$ -	-
511130	Sick Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
511140	Vacation	\$ -	\$ -	\$ -	\$ 674	\$ -	\$ -	\$ -	-
511145	Holiday	\$ -	\$ -	\$ -	\$ 187	\$ -	\$ -	\$ -	-
512105	Social Security	\$ 9,107	\$ 10,643	\$ 10,643	\$ 3,961	\$ 10,643	\$ 11,074	\$ 431	4.0%
512110	Retirement (Employer)	\$ 1,348	\$ 2,580	\$ 2,580	\$ 402	\$ 2,580	\$ 2,665	\$ 85	3.3%
	Subtotal - 51 Personnel Services	\$ 134,665	\$ 157,129	\$ 157,129	\$ 59,177	\$ 145,355	\$ 159,070	\$ 1,941	1.2%
533110	Printing	\$ 29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
533205	Mileage - Employee	\$ 13,693	\$ 15,400	\$ 15,400	\$ 5,834	\$ 12,500	\$ 15,400	\$ -	-
533215	Meals - Employee	\$ 64	\$ 100	\$ 100	\$ 184	\$ 280	\$ 200	\$ 100	100.0%
533220	Lodging - Employee	\$ 4,371	\$ 6,620	\$ 6,620	\$ 1,582	\$ 4,900	\$ 5,905	\$ (715)	(10.8%)
533235	Commercial Trans. - Employee	\$ 392	\$ 700	\$ 700	\$ 188	\$ 620	\$ 500	\$ (200)	(28.6%)
533245	Seminars and Training	\$ 3,118	\$ 4,005	\$ 4,005	\$ 120	\$ 3,200	\$ 3,765	\$ (240)	(6.0%)
533305	Membership Dues	\$ 16,404	\$ 16,602	\$ 16,602	\$ 16,438	\$ 16,438	\$ 16,768	\$ 166	1.0%
533505	General Supplies	\$ 1,879	\$ 1,740	\$ 1,740	\$ 1,591	\$ 1,950	\$ 1,550	\$ (190)	(10.9%)
533705	Office Supplies	\$ 67	\$ 65	\$ 65	\$ 65	\$ 80	\$ 66	\$ 1	1.5%
533725	Postage	\$ 5	\$ 15	\$ 15	\$ -	\$ -	\$ -	\$ (15)	(100.0%)
533928	Computer Sys Non-Capitalized	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,877	\$ 14,877	-
533951	Employee Recognition Expense	\$ (19)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Subtotal - 53 Operating Expenses	\$ 40,003	\$ 45,247	\$ 45,247	\$ 26,001	\$ 39,968	\$ 59,031	\$ 13,784	30.5%
551105	Health Insurance	\$ 345	\$ 5,736	\$ 5,736	\$ 1,293	\$ 5,736	\$ 6,024	\$ 288	5.0%
551110	Dental Insurance	\$ 8	\$ 130	\$ 130	\$ 30	\$ 130	\$ 130	\$ -	-

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 186 - County Board | 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
551115	Group Life Insurance	\$ 70	\$ 70	\$ 70	\$ 0	\$ 70	\$ 70	\$ -	-
551125	Worker Compensation Insurance	\$ 89	\$ 99	\$ 99	\$ 65	\$ 99	\$ 100	\$ 1	1.0%
551905	General Liability Insurance	\$ 415	\$ 421	\$ 421	\$ 211	\$ 421	\$ 343	\$ (78)	(18.5%)
551920	Property Insurance	\$ 1,811	\$ 1,849	\$ 1,849	\$ 925	\$ 1,849	\$ 2,299	\$ 450	24.3%
551930	Deductible Escrow	\$ 65	\$ 62	\$ 62	\$ 31	\$ 62	\$ 50	\$ (12)	(19.4%)
553105	Telephone	\$ 344	\$ -	\$ -	\$ -	\$ -	\$ 350	\$ 350	-
553115	Telephone - Long Distance	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
553135	Printing & Duplicating	\$ 198	\$ 550	\$ 550	\$ -	\$ 200	\$ 142	\$ (408)	(74.2%)
553150	Data Processing Services	\$ 44,896	\$ 53,492	\$ 53,492	\$ 26,746	\$ 53,492	\$ 51,783	\$ (1,709)	(3.2%)
	Subtotal - 55 Employee Benefits	\$ 48,242	\$ 62,409	\$ 62,409	\$ 29,300	\$ 62,059	\$ 61,291	\$ (1,118)	(1.8%)
		\$ -						\$ -	-
	Total Operating Expenses	\$ 222,910	\$ 264,785	\$ 264,785	\$ 114,479	\$ 247,382	\$ 279,392	\$ 14,607	5.5%
	Operating (Surplus) Deficit	\$ (20,804)	\$ -	\$ -	\$ (17,913)	\$ (17,403)	\$ 14,877	\$ 14,877	-
	OTHER FINANCING SOURCES								
	Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	OTHER FINANCING USES								
	Total Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Net Other Financing (Sources) Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
		\$ -						\$ -	-
	Budgetary Change in Fund Balance / Net Position	\$ (20,804)	\$ -	\$ -	\$ (17,913)	\$ (17,403)	\$ 14,877	\$ 14,877	0.00%

Sheboygan County Table of Organization



Special Notes

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

2027 Travel and Training Requests

Department: __ County Board

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
March 9-10	WCA Legislative Conference	Madison, WI	2			665.00		400.00	1,065.00	No	Yes
February 19-23	NACo Legislative Conference	Washington, DC	1		200.00	1,210.00	500.00	560.00	2,470.00	No	Yes
September 19-21	WCA Annual Conference	La Crosse, WI	12			4,030.00		2,405.00	6,435.00	No	Yes
June	Leadership Forum	Sheboygan	25					400.00	400.00	No	No
2027	Meetings		25	15,400.00					15,400.00	No	Unknown
									-		
									-		
									-		
									-		
									-		
									-		
									-		
									-		
			Object Account Total	15,400.00	200.00	5,905.00	500.00	3,765.00	25,770.00		

WCA = Wisconsin Counties Association
NACo = National Association of Counties

Grand Total	25,770.00
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Grand Total amount above should match the subtotal on the Proposed Variance Report

Listed in Order of Priority

Department: *County Board*

[illegible]

NOTE:

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

Christopher S. Lewinski

IT Director Approval

Keith Abler

Requesting Department Head Signature

Additional Levy Request - 2027

Dept: County Board

Service/Program Name: Tablets

Priority	Service/Program	Account #'s	Amount	Impact to Taxpayer	Justification
1	Tablets/technology	533928	14,877	Tablets are an integral tool for elected officials to receive important communication, review agendas, and monitor pertinent department updates.	County Board Supervisors use tablets frequently during Board and Committee meetings to view meeting materials. Tablets are valuable for keeping County business separate from personal devices. Tablets provide a dedicated space for Supervisors to read and respond to topics brought to them by the departments or members of the public. Existing tablets are end of life.
Total			\$ 14,877		

Department Head Approval: Alayne Krause

Liaison Committee Approval: Keith Abler

An Additional Levy Request form must be filled out for each program/service that is impacted.

All of the Department's Additional Levy Request forms must have a unique priority ranking.

Liaison Committee Budget Sign Off

2027

Department	County Board
Liaison Committee	Executive
Committee Chair	Keith Abler

Targets Set by Finance Committee

Levy	\$	264,515
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

Department Budget Requested

Total Revenue	\$	-264,515	Note: amount should be negative
Total Expense	\$	279,392	Note: amount should be positive
Transfer In	\$	0	
Transfer Out	\$	0	
Equity	\$	0	
Variance	\$	14,877	

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

Signatures:

<u>Keith Abler</u>	<u>8/20/26</u>
Committee Chair	Date

<u>Alayne Krause</u>	<u>8.20.26</u>
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.



SHEBOYGAN COUNTY

Alayne Krause
County Administrator

TO: Members of the Finance Committee
FROM: Alayne Krause, County Administrator
DATE: September 9, 2026
RE: Proposed 2027 Budget for the County Administrator's Office

Enclosed is the proposed 2027 budget for the County Administrator's Office for your review and consideration.

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

Key Performance Measurements - Key performance metrics for the County Administrator's Office revolve around employee engagement, sustainability, and employee professional development. They are discussed in more detail in the performance measures form.

Proposed Budget - The proposed budget exceeds the established levy target of \$428,208; therefore, an additional levy request for \$20,806 is included.

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

- Decrease of expenses related to printing and general operating
- Rental of equipment being budgeted for a printer lease to replace obsolete model
- Increase in computer request expense due to the need for a computer replacement

There are no capital outlay or furniture requests.

Closing - I have discussed the proposed budget with the County Board Chairman and the Finance Director, and I appreciate the Finance Committee's consideration and support.

Thank you.

County Administrator's Office

	Outputs	2026		2027
		Target	Projected Actual	Target
Metric	Employee attendance at all-employee appreciation picnic	284 (2025 target)	283 (2025 actual)	286 (2026 target)
Importance	Indicates the level of engagement of County staff			
Target	Change in attendance within a given percentage from the prior year			
Metric	Printing costs	-20%	-77%	-20%
Importance	Focus on sustainability by reducing the number of pages printed and encouraging others to rely on electronic documents			
Target	Change in printing and duplicating budget of -20.0%			
Metric	Professional growth via continuing educational opportunities	100%	100%	100%
Importance	Facilitate growth and development of employees by empowering them with resources for ongoing learning			
Target	Provide professional development training for 100% of office staff in 2027			
Metric	Net new construction	1.03%	1.34%	0.90%
Importance	Indicator of health of local economy			
Target	Budget for an increase in Net New Construction (NNC) that relies on 5-year historical averages			

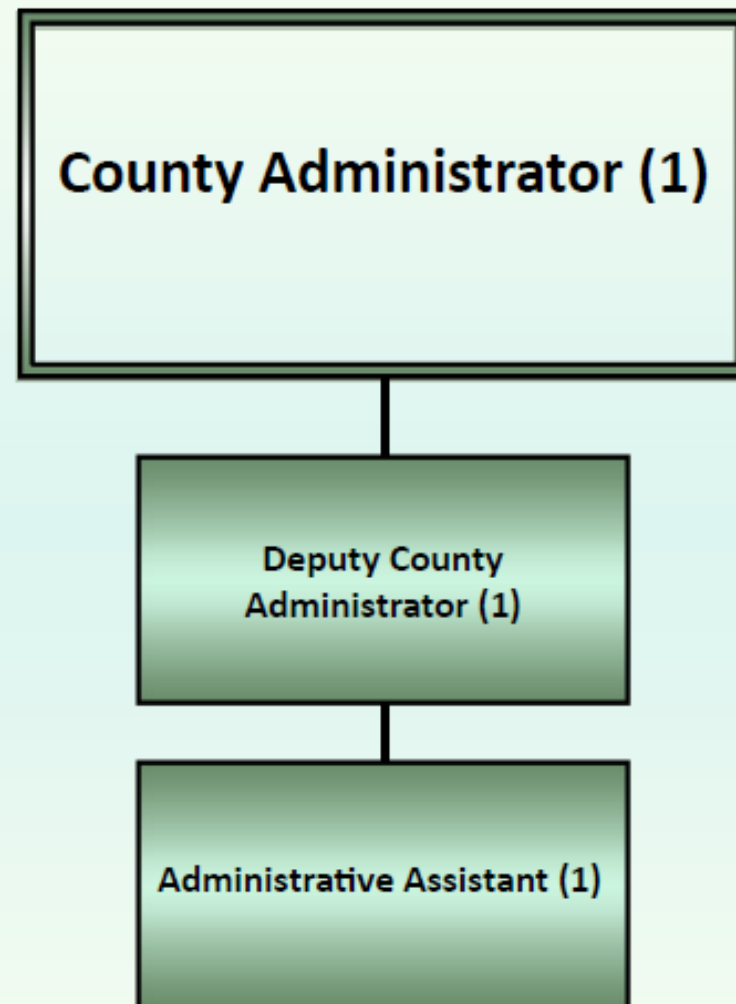
Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 193 - County Administrator | Current Year Actuals Through June 30, 2026

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	\$ (398,825)	\$ (410,795)	\$ (410,795)	\$ (205,398)	\$ (410,795)	\$ (425,028)	\$ (14,233)	3.5%
	Subtotal - 41 Taxes	\$ (398,825)	\$ (410,795)	\$ (410,795)	\$ (205,398)	\$ (410,795)	\$ (425,028)	\$ (14,233)	3.5%
	Total Operating Revenues	\$ (398,825)	\$ (410,795)	\$ (410,795)	\$ (205,398)	\$ (410,795)	\$ (425,028)	\$ (14,233)	3.5%
OPERATING EXPENSES									
511105	Regular Wages	\$ 251,926	\$ 318,254	\$ 318,254	\$ 147,562	\$ 318,254	\$ 331,070	\$ 12,816	4.0%
512105	Social Security	\$ 19,206	\$ 23,329	\$ 23,329	\$ 11,245	\$ 23,329	\$ 24,721	\$ 1,392	6.0%
512110	Retirement (Employer)	\$ 16,816	\$ 22,698	\$ 22,698	\$ 10,666	\$ 22,698	\$ 23,785	\$ 1,087	4.8%
512145	Unemployment Compensation	\$ 0	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	-
	Subtotal - 51 Personnel Services	\$ 287,947	\$ 364,281	\$ 364,281	\$ 169,475	\$ 364,282	\$ 379,577	\$ 15,296	4.2%
531105	Consulting	\$ 14,727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
531840	Telephone - Cellular	\$ 975	\$ 1,071	\$ 1,071	\$ 541	\$ 1,071	\$ 1,082	\$ 11	1.0%
533205	Mileage - Employee	\$ -	\$ 100	\$ 100	\$ -	\$ 50	\$ 100	\$ -	-
533215	Meals - Employee	\$ 47	\$ 220	\$ 220	\$ 80	\$ 170	\$ 200	\$ (20)	(9.1%)
533220	Lodging - Employee	\$ 1,915	\$ 3,940	\$ 3,940	\$ 1,594	\$ 3,189	\$ 3,460	\$ (480)	(12.2%)
533235	Commercial Trans. - Employee	\$ 449	\$ 1,400	\$ 1,400	\$ 311	\$ 1,010	\$ 1,000	\$ (400)	(28.6%)
533245	Seminars and Training	\$ 1,616	\$ 3,545	\$ 3,545	\$ 1,235	\$ 3,100	\$ 3,160	\$ (385)	(10.9%)
533305	Membership Dues	\$ 1,068	\$ 1,148	\$ 1,148	\$ 1,115	\$ 1,115	\$ 1,148	\$ -	-
533505	General Supplies	\$ 218	\$ 539	\$ 539	\$ 103	\$ 250	\$ 350	\$ (189)	(35.1%)
533705	Office Supplies	\$ 200	\$ 300	\$ 300	\$ 19	\$ 80	\$ 150	\$ (150)	(50.0%)
533725	Postage	\$ 16	\$ 30	\$ 30	\$ 2	\$ 4	\$ 28	\$ (2)	(6.7%)
533875	Subscriptions	\$ 178	\$ 100	\$ 100	\$ 49	\$ 98	\$ 110	\$ 10	10.0%
533925	Office F&E Non-Capitalized	\$ 1,092	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
533928	Computer Sys Non-Capitalized	\$ 1,350	\$ 100	\$ 100	\$ -	\$ -	\$ 1,661	\$ 1,561	1561.0%
533951	Employee Recognition Expense	\$ 2,339	\$ 2,100	\$ 2,100	\$ -	\$ -	\$ 1,300	\$ (800)	(38.1%)
534115	Rental of Equipment	\$ -	\$ 100	\$ 100	\$ -	\$ -	\$ 910	\$ 810	810.0%
535990	NON POSTING Default P-Card	\$ -	\$ -	\$ -	\$ 4,438	\$ -	\$ -	\$ -	-
	Subtotal - 53 Operating Expenses	\$ 26,191	\$ 14,693	\$ 14,693	\$ 9,487	\$ 10,137	\$ 14,659	\$ (34)	(0.2%)
551105	Health Insurance	\$ 11,605	\$ 17,208	\$ 17,208	\$ 10,326	\$ 17,208	\$ 35,916	\$ 18,708	108.7%
551110	Dental Insurance	\$ 19	\$ 130	\$ 130	\$ 140	\$ 130	\$ 780	\$ 650	500.0%
551115	Group Life Insurance	\$ 137	\$ 177	\$ 177	\$ 1	\$ 177	\$ 183	\$ 6	3.4%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 193 - County Administrator | 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
551125	Worker Compensation Insurance	\$ 301	\$ 218	\$ 218	\$ 218	\$ 218	\$ 227	\$ 9	4.1%
551905	General Liability Insurance	\$ 694	\$ 685	\$ 685	\$ 343	\$ 685	\$ 672	\$ (13)	(1.9%)
551920	Property Insurance	\$ 331	\$ 337	\$ 337	\$ 169	\$ 337	\$ 417	\$ 80	23.7%
551930	Deductible Escrow	\$ 110	\$ 101	\$ 101	\$ 50	\$ 101	\$ 97	\$ (4)	(4.0%)
553105	Telephone	\$ 344	\$ 424	\$ 424	\$ 212	\$ 424	\$ 445	\$ 21	5.0%
553135	Printing & Duplicating	\$ 825	\$ 250	\$ 250	\$ 59	\$ 100	\$ 150	\$ (100)	(40.0%)
553150	Data Processing Services	\$ 12,701	\$ 12,291	\$ 12,291	\$ 6,146	\$ 12,291	\$ 12,711	\$ 420	3.4%
	Subtotal - 55 Employee Benefits	\$ 27,068	\$ 31,821	\$ 31,821	\$ 17,663	\$ 31,671	\$ 51,598	\$ 19,777	62.2%
Total Operating Expenses		\$ 341,206	\$ 410,795	\$ 410,795	\$ 196,625	\$ 406,090	\$ 445,834	\$ 35,039	8.5%
Operating (Surplus) Deficit		\$ -	\$ -	\$ -	\$ (8,773)	\$ (4,705)	\$ 20,806	\$ 20,806	-
OTHER FINANCING SOURCES									
Total Other Financing Sources		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
OTHER FINANCING USES									
Total Other Financing Uses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Other Financing (Sources) Uses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Budgetary Change in Fund Balance / Net Position		\$ (57,618)	\$ -	\$ -	\$ (8,773)	\$ (4,705)	\$ 20,806	\$ 20,806	0.00%

MUNIS ORG CHART



EQUIPMENT REQUEST FOR 2027-- COMPUTER AND SOFTWARE ONLY

Listed in Order of Priority

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

Department: County Administrator's Office

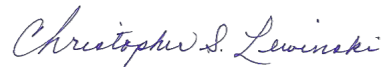
Account No: 533928

<u>ACCOUNT NO.</u>	<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>	<u>JUSTIFICATION</u>	<u>INDIVIDUAL</u>	<u>REPLACE ASSET #</u>
1093.533928	LP ProBook 440 G8 Laptop	\$ 1,435.21	\$ -	R	5-year replacement	A. Krause	2022027
1093.533928	HP USB-C Docking Station	\$ 225.46	\$ -	R	5-year replacement	A. Krause	
		\$ -	\$ -				
Grand Total Amounts		<u>\$ 1,660.67</u>	<u>\$ -</u>				

RETURN TO CHRIS LEWINSKI, INFORMATION TECHNOLOGY DIRECTOR

NOTE:

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


IT Director Approval


Requesting Department Head Signature

2027 Travel and Training Requests

Department: __ County Administrator

Date	Request	Location (if known)	Number of Employees Attending	Employee Mileage 533205	Employee Meals 533215	Employee Lodging 533220	Commercial Transport 533235	Seminars and Training 533245	Total Cost per request	Requirement for Accreditation or Certification?	Out of County Yes/No
March 9-10	WCA Legislative Conference	Madison, WI	2	50.00		630.00		330.00	1,010.00	No	Yes
February 19-23	NACo Legislative Conference	Washington, DC	1		100.00	1,100.00	500.00	560.00	2,260.00	No	Yes
September 19-21	WCA Annual Conference	La Crosse, WI	2	50.00		630.00		370.00	1,050.00	No	Yes
September 25-29	ICMA Annual Conference	Philadelphia, PA	1		100.00	1,100.00	500.00	800.00	2,500.00	No	Yes
2027	Misc Professional Development Training		3					1,100.00	1,100.00	No	Unknown
									-		
									-		
									-		
									-		
									-		
									-		
									-		
									-		
			Object Account Total	100.00	200.00	3,460.00	1,000.00	3,160.00	7,920.00		

NACo = National Association of Counties

ICMA = International County Managers Association

Grand Total	7,920.00
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Grand Total amount above should match the subtotal on the Proposed Variance Report

Additional Levy Request - 2027

Dept: County Administrator's Office

Service/Program Name: Printer lease, benefit election change, computer replacement

Priority	Service/Program	Account #'s	Amount	Impact to Taxpayer	Justification
1	Printer lease	534115	\$ 910	Office staff uses printer/copier to scan pages electronically and produce hard copies of documents as needed	The current printer is past its useful lifecycle and needs to be replaced.
1	Health insurance	551105	\$ 17,844	Staff are entitled to health insurance benefits as prescribed in policy.	A change in benefit election impacts the expenses in this account.
1	Dental insurance	551110	\$ 391	Staff are entitled to dental benefits as prescribed in policy.	A change in benefit election impacts the expenses in this account.
2	Computer	533928	\$ 1,661	Staff person relies on computers for daily task associated with the respective position.	The staff member's laptop is due for replacement based on IT's rotation schedule.
Total			\$ 20,806		

Department Head Approval: Alayne Krause

Liaison Committee Approval: Keith Abler

An Additional Levy Request form must be filled out for each program/service that is impacted.

All of the Department's Additional Levy Request forms must have a unique priority ranking.

Liaison Committee Budget Sign Off

2027

Department County Administrator's Office

Liaison Committee Executive

Committee Chair Keith Abler

Targets Set by Finance Committee

Levy	\$	425,028
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

Department Budget Requested

Total Revenue	\$	-425,028	Note: amount should be negative
Total Expense	\$	445,834	Note: amount should be positive
Transfer In	\$	0	
Transfer Out	\$	0	
Equity	\$	0	
Variance	\$	20,806	

*Note: **Variance** should be zero = meets budget target; or*

***Variance** is a negative number = under budget; excess funds*

Signatures:

Keith Abler 8/20/26
Committee Chair Date

Alayne Krause 8.20.26
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.

Airport Division – 2027 Proposed Budget



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AIRPORT DIVISION – 2027 PROPOSED BUDGET

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Sheboygan County
Department of Transportation – Airport Division
Bryan Olson, Transportation Director
N6193 Resource Drive
Sheboygan Falls, WI 53085

To: Chairman Vernon Koch and Members of the Finance Committee

From: Bryan Olson, Transportation Director

Date: September 9, 2026

Re: Proposed 2027 Budget for Transportation Department – Airport Division

I am submitting the proposed 2027 Transportation Department – Airport Division budget for your review, which meets the required financial target without reducing services.

Proposed Budget: Tax Levy of \$ 47,000 and total budget of \$ 687,500

Highlights: In 2026, Mead and Hunt held the first two public information sessions for the airport alternative analysis recommendation for future growth and expansion. The report touched on runway analysis along with layout expansions options for both the corporate and general aviation sides of the airport.

Early planning of the 4/22 runway and Taxiway A meetings have begun with the Federal Aviation Administration, Bureau of Aeronautics, and Mead and Hunt to ensure the runway project stays on schedule.

Performance Measurements: Increase Revenue Through a Marketing Campaign: Sheboygan County has become a well-known international destination with the addition of Lake Breeze Aviation and the U.S. Customs facility at the airport. Most of the airport's revenue is generated through fuel sales and ground leases.

By working with Lake Breeze Aviation, we can market the airport as a full-service destination with top-notch facilities and services. This will help make Sheboygan County Memorial International Airport a renowned airport.

Compile and Analyze Aircraft Operations Data for Use in Planning: In 2021, we implemented a new program at the airport to track aircraft operations. Most aircraft using our facilities are equipped with an updated FAA-mandated transponder that transmits essential data. This program provides us with valuable planning information, such as aircraft type, the number of take-offs and landings, and the specific runways used.

The data collected is instrumental not only for our Master Plan but also for forecasting patterns for budgeting purposes with Lake Breeze Aviation.

Reduction in Energy Costs: In 2027, the Airport Division will reduce energy costs by 5% with smart energy practices. Over the past three plus years the airport has seen a steady increase in overall energy cost which can be attributed to increased aircraft traffic, lighting system upgrades, and

increasing costs. Through smart energy practices the airport can be a leader in helping to hold down costs.

Project Goals:

- Continue Master Plan update, Runway 4/22 maintenance
- Staffing – No Changes in 2027
- Capital Outlay – No capital outlay for 2027

Staffing: Included in our 2027 budget are 2.5 full-time, and 1 casual position.

We are grateful for the continued support of the County Administrator, Transportation Committee, and County Board, for allowing the Airport Division to continue providing quality services to our community.

AIRPORT DIVISION - 2027 Performance Measures

	Outputs	2026		2027
		Target	Projected Actual	Target
Metric	Increase revenue through a marketing campaign	3%	3%	3%
Importance	The majority of revenue generated at the Airport is through fuel sales and ground leases.			
Target	Increase land lease revenue by 3%			
Metric	Reduce Energy Costs		\$32,300	\$31,185
Importance	With Energy costs on the rise the importance of reducing energy costs weighs heavy on a budget.			
Target	Reduce Energy costs by 5%			
Metric	Compile and analyze aircraft operations data for use in planning	28,000	28,391	29,000
Importance	Planning for construction/development projects utilizes this data. It can help justify projects and funding levels.			
Target	The data can help determine things such as Lake Breeze Aviation staffing levels and patterns.			

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 187 - Airport | 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	\$ (195,756)	\$ (96,016)	\$ (96,016)	\$ (48,007)	\$ (96,016)	\$ (47,000)	\$ 49,016	-51.05%
	Subtotal - 41 Taxes	\$ (195,756)	\$ (96,016)	\$ (96,016)	\$ (48,007)	\$ (96,016)	\$ (47,000)	\$ 49,016	-51.05%
423810	Other State Payments	\$ (6,489)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Subtotal - 42 InterGovtl Revenues	\$ (6,489)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
453305	Land Lease	\$ (125,760)	\$ (132,117)	\$ (132,117)	\$ (58,572)	\$ (140,573)	\$ (133,217)	\$ (1,100)	0.83%
453310	Airport Hangar Fees	\$ (8,201)	\$ (7,801)	\$ (7,801)	\$ (111,918)	\$ (6,912)	\$ (7,801)	\$ -	0.00%
453315	Fuel Flowage Fees	\$ (123,371)	\$ (176,000)	\$ (176,000)	\$ (45,953)	\$ (176,000)	\$ (216,000)	\$ (40,000)	22.73%
453320	Deice/Anti-icing	\$ (2,748)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
453325	User Fee - Customs Facility	\$ (28,563)	\$ (36,000)	\$ (36,000)	\$ (13,125)	\$ (26,000)	\$ (36,000)	\$ -	0.00%
453335	Overnight Fee - Airport	\$ (23)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
453350	Misc Airport Fees or Ch	\$ (645)	\$ (700)	\$ (700)	\$ -	\$ (700)	\$ (700)	\$ -	0.00%
	Subtotal - 45 Public Chgs Service	\$ (289,311)	\$ (352,618)	\$ (352,618)	\$ (229,568)	\$ (350,185)	\$ (393,718)	\$ (41,100)	11.66%
466112	Customs Facility Reimbursement	\$ (221,355)	\$ (199,200)	\$ (199,200)	\$ (2,880)	\$ (212,000)	\$ (199,200)	\$ -	0.00%
466125	Miscellaneous Reimbursements	\$ (4,441)	\$ (2,500)	\$ (2,500)	\$ (1,522)	\$ (2,500)	\$ (2,500)	\$ -	0.00%
466135	Gain/Loss-Sale of Fixed Assets	\$ (16,518)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Subtotal - 46 Interest-Other Inc	\$ (242,314)	\$ (201,700)	\$ (201,700)	\$ (4,402)	\$ (214,500)	\$ (201,700)	\$ -	0.00%
476108	Employee Wages & Related Costs	\$ -	\$ -	\$ -	\$ -	\$ (40,000)	\$ (45,082)	\$ (45,082)	0.00%
476150	Rental Income	\$ (2,640)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Subtotal - 47 Interdeptl Revenue	\$ (2,640)	\$ -	\$ -	\$ -	\$ (40,000)	\$ (45,082)	\$ (45,082)	0.00%
Total Operating Revenues		\$ (736,511)	\$ (650,334)	\$ (650,334)	\$ (281,977)	\$ (700,701)	\$ (687,500)	\$ (37,166)	5.71%
OPERATING EXPENSES									
511105	Regular Wages	\$ 150,729	\$ 160,424	\$ 160,424	\$ 86,063	\$ 160,424	\$ 180,166	\$ 19,742	12.31%
511110	Overtime	\$ 11,253	\$ 6,500	\$ 6,500	\$ 5,623	\$ 7,500	\$ 6,500	\$ -	0.00%
511170	Wage Allowance	\$ 344	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	0.00%
512105	Social Security	\$ 14,814	\$ 12,353	\$ 12,353	\$ 7,618	\$ 12,850	\$ 14,279	\$ 1,926	15.59%
512110	Retirement (Employer)	\$ 12,524	\$ 10,326	\$ 10,326	\$ 7,442	\$ 10,326	\$ 12,821	\$ 2,495	24.16%
512145	Unemployment Compensation	\$ 0	\$ -	\$ -	\$ 1	\$ 1	\$ -	\$ -	0.00%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 187 - Airport | 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
	Subtotal - 51 Personnel Reltd Exp	\$ 189,663	\$ 189,603	\$ 189,603	\$ 106,948	\$ 191,101	\$ 213,766	\$ 24,163	12.74%
531105	Consulting	\$ 4,150	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ 500	\$ (2,000)	-80.00%
531126	Customs Agent Services	\$ 226,581	\$ 235,200	\$ 235,200	\$ 63,151	\$ 238,000	\$ 235,200	\$ -	0.00%
531423	Inspections	\$ 3,165	\$ 4,000	\$ 4,000	\$ 581	\$ 3,100	\$ 2,000	\$ (2,000)	-50.00%
531810	Sewer	\$ 161	\$ 350	\$ 350	\$ 2,661	\$ 2,850	\$ 350	\$ -	0.00%
531815	Electric	\$ 39,822	\$ 31,000	\$ 31,000	\$ 22,263	\$ 32,300	\$ 31,000	\$ -	0.00%
531820	Natural Gas	\$ 7,286	\$ 8,000	\$ 8,000	\$ 9,513	\$ 12,000	\$ 8,000	\$ -	0.00%
531840	Telephone - Cellular	\$ 1,582	\$ 700	\$ 700	\$ 563	\$ 1,000	\$ 1,350	\$ 650	92.86%
532105	Disposal Services	\$ 7,653	\$ 5,500	\$ 5,500	\$ 2,546	\$ 5,173	\$ 5,500	\$ -	0.00%
532120	Grounds Services	\$ 12,289	\$ 7,500	\$ 7,500	\$ 2,274	\$ 5,458	\$ 6,051	\$ (1,449)	-19.32%
532125	Electrical Maintenance	\$ 4,909	\$ 4,000	\$ 4,000	\$ 2,284	\$ 4,000	\$ 4,000	\$ -	0.00%
532130	Plumbing Maintenance	\$ 1,160	\$ 5,000	\$ 5,000	\$ -	\$ 2,500	\$ 4,600	\$ (400)	-8.00%
532145	Structural Maintenance	\$ 3,032	\$ 3,500	\$ 3,500	\$ 142	\$ 3,500	\$ 3,500	\$ -	0.00%
532205	Heat Maintenance	\$ 5,072	\$ 1,400	\$ 1,400	\$ 218	\$ 1,400	\$ 1,400	\$ -	0.00%
532220	Equipment Maintenance	\$ 415	\$ -	\$ -	\$ 1,635	\$ 1,635	\$ 1,700	\$ 1,700	0.00%
532235	Water Treatment Maintenance	\$ 65	\$ 1,100	\$ 1,100	\$ -	\$ 1,100	\$ 1,100	\$ -	0.00%
532315	Repair Parts-Tires	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
532320	Repair Parts-Auto Parts	\$ 14,360	\$ 5,944	\$ 5,944	\$ 7,286	\$ 10,286	\$ 5,567	\$ (377)	-6.34%
533105	Advertising	\$ 337	\$ 200	\$ 200	\$ 65	\$ 200	\$ 200	\$ -	0.00%
533205	Mileage - Employee	\$ 212	\$ 248	\$ 248	\$ -	\$ 28	\$ 223	\$ (25)	-10.08%
533215	Meals - Employee	\$ 475	\$ 50	\$ 50	\$ 270	\$ 270	\$ 50	\$ -	0.00%
533220	Lodging - Employee	\$ 711	\$ 1,200	\$ 1,200	\$ 101	\$ 1,200	\$ 1,400	\$ 200	16.67%
533235	Commercial Trans. - Employee	\$ 543	\$ 550	\$ 550	\$ -	\$ 550	\$ 600	\$ 50	9.09%
533245	Seminars and Training	\$ 1,314	\$ 1,000	\$ 1,000	\$ 120	\$ 1,000	\$ 1,000	\$ -	0.00%
533305	Membership Dues	\$ 878	\$ 750	\$ 750	\$ 725	\$ 750	\$ 750	\$ -	0.00%
533455	Licenses and Permits	\$ 836	\$ 800	\$ 800	\$ 412	\$ 800	\$ 800	\$ -	0.00%
533505	General Supplies	\$ 16,137	\$ 9,500	\$ 9,500	\$ 24,555	\$ 18,500	\$ 9,500	\$ -	0.00%
533675	Billable Medical Supplies	\$ 135	\$ -	\$ -	\$ 212	\$ -	\$ -	\$ -	0.00%
533705	Office Supplies	\$ 270	\$ 100	\$ 100	\$ 20	\$ 50	\$ 100	\$ -	0.00%
533720	Shipping	\$ 550	\$ 210	\$ 210	\$ 37	\$ 50	\$ -	\$ (210)	-100.00%
533725	Postage	\$ 40	\$ 20	\$ 20	\$ 14	\$ 50	\$ 20	\$ -	0.00%
533810	Lubricant/Oil Supplies	\$ 688	\$ 150	\$ 150	\$ -	\$ -	\$ 150	\$ -	0.00%
533820	Maintenance Supplies	\$ 26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

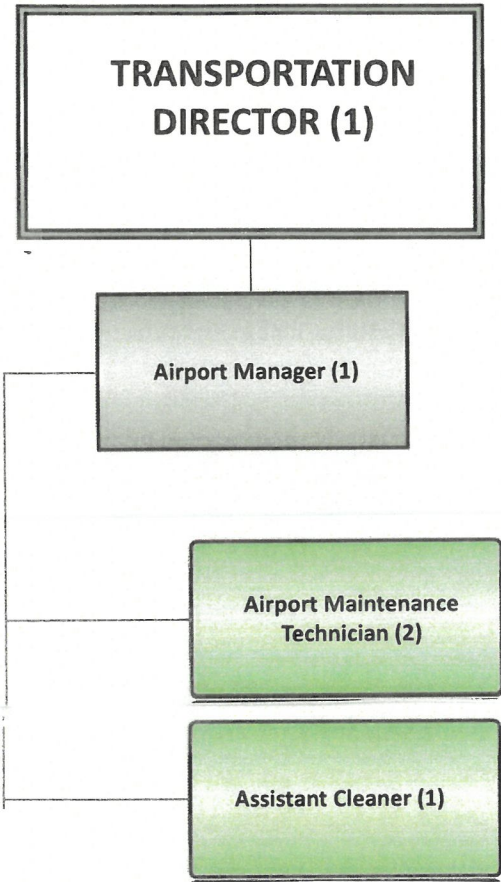
Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 187 - Airport | Current Year Actuals Through June 30, 2026

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
533825	Fuel - Gasoline	\$ 232	\$ 1,300	\$ 1,300	\$ 2,351	\$ 3,000	\$ 2,600	\$ 1,300	100.00%
533830	Fuel - Diesel	\$ 12,995	\$ 8,500	\$ 8,500	\$ 13,227	\$ 15,000	\$ 10,000	\$ 1,500	17.65%
533832	Fuel - Propane	\$ 144	\$ 300	\$ 300	\$ 150	\$ 300	\$ 300	\$ -	0.00%
533840	Runway De-Icing	\$ 7,215	\$ 8,789	\$ 8,789	\$ -	\$ -	\$ -	\$ (8,789)	-100.00%
533875	Subscriptions	\$ 3,898	\$ 2,500	\$ 2,500	\$ 698	\$ 2,500	\$ 2,000	\$ (500)	-20.00%
533920	Machinery Allocation	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
533925	Office F&E Non-Capitalized	\$ 284	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
533928	Computer Sys Non-Capitalized	\$ 691	\$ 1,404	\$ 1,404	\$ -	\$ -	\$ 2,389	\$ 985	70.16%
533930	Equipment Non-Capitalized	\$ 1,573	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
534115	Rental of Equipment	\$ (28)	\$ 1,000	\$ 1,000	\$ 1,203	\$ 2,400	\$ 2,000	\$ 1,000	100.00%
535990	NON POSTING Default P-Card	\$ -	\$ -	\$ -	\$ 6,972	\$ -	\$ -	\$ -	0.00%
	Subtotal - 53 Operating Expenditure	\$ 381,953	\$ 354,265	\$ 354,265	\$ 166,246	\$ 373,450	\$ 345,900	\$ (8,365)	-2.36%
551105	Health Insurance	\$ 35,499	\$ 39,581	\$ 39,581	\$ 25,656	\$ 55,589	\$ 59,784	\$ 20,203	51.04%
551110	Dental Insurance	\$ 867	\$ 975	\$ 975	\$ 600	\$ 1,300	\$ 1,300	\$ 325	33.33%
551115	Group Life Insurance	\$ 110	\$ 93	\$ 93	\$ 0	\$ 2	\$ 105	\$ 12	12.90%
551125	Worker Compensation Insurance	\$ 3,133	\$ 2,311	\$ 2,311	\$ 4,226	\$ 10,141	\$ 3,758	\$ 1,447	62.61%
551905	General Liability Insurance	\$ 6,652	\$ 8,820	\$ 8,820	\$ 4,410	\$ 8,820	\$ 8,987	\$ 167	1.89%
551910	Boiler Insurance	\$ 489	\$ 582	\$ 582	\$ 291	\$ 582	\$ 807	\$ 225	38.66%
551916	Auto Collision	\$ 1,698	\$ 1,650	\$ 1,650	\$ 825	\$ 1,650	\$ 1,630	\$ (20)	-1.21%
551917	Auto Mutual	\$ 1,042	\$ 1,000	\$ 1,000	\$ 500	\$ 1,000	\$ 1,000	\$ -	0.00%
551920	Property Insurance	\$ 6,858	\$ 6,986	\$ 6,986	\$ 3,493	\$ 6,986	\$ 6,795	\$ (191)	-2.73%
551930	Deductible Escrow	\$ 231	\$ 181	\$ 181	\$ 91	\$ 181	\$ 273	\$ 92	50.83%
552110	Building Main. & Housekeeping	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
552115	Maintenance Serv. - Electrical	\$ 13,088	\$ 8,500	\$ 8,500	\$ 2,811	\$ 5,724	\$ 8,500	\$ -	0.00%
552125	Highway Department Work	\$ 35,259	\$ 10,000	\$ 10,000	\$ -	\$ 28,767	\$ 10,000	\$ -	0.00%
553105	Telephone	\$ 849	\$ 745	\$ 745	\$ 373	\$ 894	\$ 782	\$ 37	4.97%
553115	Telephone - Long Distance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
553135	Printing & Duplicating	\$ 51	\$ 150	\$ 150	\$ -	\$ -	\$ 150	\$ -	0.00%
553150	Data Processing Services	\$ 11,453	\$ 15,892	\$ 15,892	\$ 7,946	\$ 14,000	\$ 14,963	\$ (929)	-5.85%
556105	Services	\$ 110	\$ -	\$ -	\$ 110	\$ 264	\$ -	\$ -	0.00%
556108	Employee Wages & Related Costs	\$ 8,500	\$ 9,000	\$ 9,000	\$ 3,750	\$ 9,000	\$ 9,000	\$ -	0.00%
	Subtotal - 55 InterDptl Charges	\$ 125,901	\$ 106,466	\$ 106,466	\$ 55,081	\$ 144,900	\$ 127,834	\$ 21,368	20.07%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 187 - Airport | 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
	Total Operating Expenses	\$ 697,517	\$ 650,334	\$ 650,334	\$ 328,275	\$ 709,451	\$ 687,500	\$ 37,166	5.71%
	Operating Surplus (Deficit)	\$ (38,994)	\$ -	\$ -	\$ 46,298	\$ 8,750	\$ -	\$ -	0.00%
	OTHER FINANCING SOURCES								
	Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	OTHER FINANCING USES								
	Total Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Net Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Budgetary Change in Fund Balance / Net Position	\$ (38,994)	\$ -	\$ -	\$ 46,298	\$ 8,750	\$ -	\$ -	0.00%

MUNIS ORG CHART



Interdepartmental Charges Projected for 2027 - Airport

Department Revenue	Account Number & Name	Amount	Shared Service Department	Account Number & Name
AIRPORT	116.476108 - Employee Wages & Related Costs	\$45,082.00	LAKE BREEZE AVIATION	3106.556108 Employee Wages & Related Costs
	Total Revenues	\$45,082.00		

Department Expenses	Account Number & Name	Amount	Shared Service Department	Account Number & Name
AIRPORT	116.552115 - Maintenance Services - Electrician	\$8,500	BUILDING SERVICES	103.472200 Maintenance Services
AIRPORT	116.556108 - Highway Wages	\$9,000	HIGHWAY	3444.476110 Employee Wages
AIRPORT	116.552125 - Highway work	\$10,000	HIGHWAY	3444.472300 I/D work
	Total Expenses	\$27,500.00		

2027 Travel and Training Requests

Departmer Airport

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
4/1/2027	WI Airport Seminar	Stevens Point	1	123.00				100.00	223.00	No	Yes
8/1/27	GA Airports Conference		1		50.00	900.00	600.00	600.00	2,150.00	No	Yes
10/1/27	WI Aviation Conference	Oshkosh	1	100.00		500.00		300.00	900.00	No	Yes
			Object Account Total	223.00	50.00	1,400.00	600.00	1,000.00	3,273.00		

Grand Total 3,273.00

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

Airport

EQUIPMENT REQUEST FOR 2027-- COMPUTER AND SOFTWARE ONLY

Listed in Order of Priority

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

Department:

Account No: 533928

<u>ACCOUNT NO.</u>	<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>	<u>JUSTIFICATION</u>	<u>INDIVIDUAL</u>	<u>REPLACE ASSET</u>
116-533928	Desktop	\$1,194.63	\$ -		2026 Hardware Replacement List	Luke Eigenberger	2022040
116-533928	Desktop	\$ 1,194.63	\$ -		2026 Hardware Replacement List	Pilots (across from	2022086
		\$ -	\$ -			TV)	
Grand Total Amounts		\$ 2,389.26	\$ -				

RETURN TO CHRIS LEWINSKI, INFORMATION TECHNOLOGY DIRECTOR

NOTE:

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

Christopher S. Lewinski
IT Division Approval

 7/16/2026
Requesting Department Head Signature

Sheboygan County Discretionary Fee Schedule - Airport Division - 2027 Proposed Budget

Dept	Department	Object Account	Fee	Current Charge	Proposed	% change	Unit	Date of Last increase	Prior Fee	Who can Approve Change	Why Proposing a Change?
187	County Airport	116.453315	Fuel Flowage	\$0.220	\$0.260		per gallon	1/1/2026	\$0.200	Liaison Committee	Less tax levy
187	County Airport	116.453310	Hangar fee - industrial	\$0.222			per sq. ft	1/1/2026	\$0.216	Liaison Committee	
187	County Airport	116.453310	Hangar fee - Commercial	\$0.170			per sq. ft	1/1/2026	\$0.165	Liaison Committee	
187	County Airport	116.453310	Hangar fee - Private hangar area	\$0.141			per sq. ft	1/1/2026	\$0.137	Liaison Committee	
187	County Airport	116.453305	Land Lease - Agri-tenants	\$150.00	\$155.00		per acre	1/1/2026	\$139.00	Liaison Committee	Rate is set in lease to increase to \$155
187	County Airport	1106.453325	Single Engine 7,000 lbs. or less MTW	\$75.00			Each	10/1/2020	\$75.00	Liaison Committee	
187	County Airport	1106.453325	Twin Engine 7,000 lbs. or less MTW	\$150.00			Each	10/1/2020	\$150.00	Liaison Committee	
187	County Airport	1106.453325	Any aircraft 7,001-29,999 lbs. MTW	\$300.00			Each	10/1/2020	\$300.00	Liaison Committee	
187	County Airport	1106.453325	Any aircraft 30,000 lbs. or more MTW	\$600.00			Each	10/1/2020	\$600.00	Liaison Committee	
187	County Airport	1106.453325	Single Engine 7,000 lbs. or less MTW - After Hours	\$400.00			Each	10/1/2020	\$400.00	Liaison Committee	
187	County Airport	1106.453325	Twin Engine 7,000 lbs. or less MTW - After Hours	\$500.00			Each	10/1/2020	\$500.00	Liaison Committee	
187	County Airport	1106.453325	Any aircraft 7,001-29,999 lbs. MTW - After Hours	\$725.00			Each	10/1/2020	N/A	Liaison Committee	
187	County Airport	1106.453325	Any aircraft 30,000 lbs. or more MTW - After Hours	\$800.00			Each	10/1/2020	N/A	Liaison Committee	
187	County Airport	116.453330	Special Events fees - varies	Varies	Varies		Each	1/1/2021	N/A	Liaison Committee	

Liaison Committee Budget Sign Off

2027

Department Transportation / Airport
Liaison Committee Transportation Committee
Committee Chair Jacqueline Veldman

Targets Set by Finance Committee

Levy	\$	-47,000
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

Department Budget Requested

Total Revenue	\$	-687,500	Note: amount should be negative
Total Expense	\$	687,500	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:

Jacqueline Veldman 8/4/2026
Committee Chair Date

BO 8/4/2026
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.

Lake Breeze Aviation – 2027 Proposed Budget



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Sheboygan County
Department of Transportation – Airport Division
Bryan Olson, Transportation Director
N6193 Resource Drive
Sheboygan Falls, WI 53085

To: Chairman Vernon Koch and Members of the Finance Committee

From: Bryan Olson, Transportation Director

Date: September 9, 2026

Re: Proposed 2027 Budget for Transportation Department – Lake Breeze Aviation

The proposed 2027 budget packet for Lake Breeze Aviation is being submitted for your review.

Proposed Budget: The Lake Breeze Aviation budget is designed to be self-sufficient and does not rely on County tax levy. Its revenue streams are generated through a combination of fees for services and product sales. After accounting for operating expenses, Lake Breeze Aviation is projected to generate revenue annually.

Highlights: Lake Breeze Aviation has truly elevated Sheboygan County Memorial International Airport, making it a premier destination in the aviation industry. Their dedication to providing top-notch service has quickly earned them widespread recognition.

As Lake Breeze Aviation approaches its third anniversary in 2027, we look forward to achieving even greater goals.

Performance Measures:

- Increase awareness of the Lake Breeze Aviation through marketing
- Increase fuel flowage
- Increase Lake Breeze Aviation hangar rental revenue

Project Goals: For 2027, our project goals will continue to focus on strengthening the Airport's future. We are well-equipped to achieve our objectives: providing competitive fuel prices, offering top-tier customer service, and operating without reliance on the property tax levy.

Our initial milestones included hiring support staff, completing necessary building repairs and upgrades, providing training, and coordinating logistics with our fuel provider. These efforts have enabled us to develop a budget that supports airport maintenance and allows for contributions to retained earnings by the end of the year.

Staffing: Included in our 2027 budget are 7.5 full-time employees, 3 part-time employees, 2 casual employees and 1 limited term position.

Thank you for your support and leadership as we facilitate new growth and development at the Airport.

Lake Breeze Aviation - Performance Measures for 2027 Proposed Budget

	Outputs	2026		2027
		Target	Projected Actual	Target
Metric	Develop and increase awareness of Lake Breeze Aviation at the Airport through marketing.			
Importance	Improved visibility can translate to new economic development opportunities and general growth at the Airport.	\$4,076,550	\$4,032,984	\$4,212,375
Target	Increase 2027 Projected Actual Lake Breeze Aviation revenue by 10.8%			
Metric	Fuel Flowage increase			
Importance	Fuel sales are the top revenue source at Lake Breeze Aviation. Increasing fuel flowage will have a significant impact on revenue.	815,000 gallons	806,000 gallons	820,000 gallons
Target	Goal of 815,000 gallons in 2026 will show an increase of traffic.			
Metric	Increase Lake Breeze Aviation hangar rental revenue.			
Importance	Hangar rentals account for a significant portion of the revenue.	\$69,200	\$114,044	\$76,500
Target	Increase 2027 Projected Actual hangar rental revenue by 10.5%			

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 310 - Lake Breeze Aviation | 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									
453310	Airport Hangar Fees	\$ (8,674)	\$ (18,000)	\$ (18,000)	\$ (47,518)	\$ (18,000)	\$ (18,000)	\$ -	0.00%
453335	Overnight Fee - Airport	\$ (31,802)	\$ (15,044)	\$ (15,044)	\$ (11,370)	\$ (27,288)	\$ (17,500)	\$ (2,456)	16.33%
453336	Monthly Fee - Airport	\$ (860)	\$ (1,429)	\$ (1,429)	\$ -	\$ (700)	\$ (1,429)	\$ -	0.00%
453340	Fuel Sales: Jet A	\$ (2,159,823)	\$ (3,575,488)	\$ (3,575,488)	\$ (1,472,543)	\$ (3,534,103)	\$ (3,727,946)	\$ (152,458)	4.26%
453341	Fuel Sales: 100LL	\$ (162,989)	\$ (220,000)	\$ (220,000)	\$ (82,903)	\$ (208,000)	\$ (220,000)	\$ -	0.00%
453345	Airport Service Fees	\$ (93,812)	\$ (85,000)	\$ (85,000)	\$ (60,022)	\$ (144,053)	\$ (120,000)	\$ (35,000)	41.18%
453346	Airport Product Sales	\$ (5,566)	\$ (15,040)	\$ (15,040)	\$ (10,252)	\$ (15,040)	\$ (17,500)	\$ (2,460)	16.36%
453350	Misc Airport Fees or Ch	\$ (1,299)	\$ (1,807)	\$ (1,807)	\$ (7,588)	\$ (10,000)	\$ (8,500)	\$ (6,693)	370.39%
	Subtotal - 45 Public Charges for Services	\$ (2,464,825)	\$ (3,931,808)	\$ (3,931,808)	\$ (1,692,196)	\$ (3,957,184)	\$ (4,130,875)	\$ (199,067)	5.06%
462100	Rent Revenue	\$ (48,887)	\$ (69,200)	\$ (69,200)	\$ -	\$ (114,044)	\$ (76,500)	\$ (7,300)	10.55%
466125	Miscellaneous Reimbursements	\$ (4,685)	\$ (3,000)	\$ (3,000)	\$ -	\$ (3,000)	\$ (5,000)	\$ (2,000)	66.67%
	Subtotal - 46 Interest and Other Income	\$ (53,572)	\$ (72,200)	\$ (72,200)	\$ -	\$ (117,044)	\$ (81,500)	\$ (9,300)	12.88%
Total Operating Revenues		\$ (2,518,397)	\$ (4,004,008)	\$ (4,004,008)	\$ (1,692,196)	\$ (4,074,228)	\$ (4,212,375)	\$ (208,367)	5.20%
								\$ -	0.00%
								\$ -	0.00%
OPERATING EXPENSES									
511105	Regular Wages	\$ 253,328	\$ 558,060	\$ 558,060	\$ 185,256	\$ 496,285	\$ 573,878	\$ 15,818	2.83%
511110	Overtime	\$ 21,629	\$ 50,772	\$ 50,772	\$ 8,933	\$ 21,439	\$ 50,772	\$ -	0.00%
512105	Social Security	\$ 22,727	\$ 45,054	\$ 45,054	\$ 15,217	\$ 39,606	\$ 47,786	\$ 2,732	6.06%
512110	Retirement (Employer)	\$ 15,876	\$ 39,829	\$ 39,829	\$ 11,733	\$ 30,829	\$ 39,196	\$ (633)	-1.59%
512145	Unemployment Compensation	\$ 1	\$ -	\$ -	\$ 2	\$ 4	\$ -	\$ -	0.00%
512198	Life Ins Adjustment - WLRLI	\$ 3,157	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
512199	Pension Adjustment - WRS	\$ (11,610)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Subtotal - 51 Personnel-Related Expenses	\$ 339,857	\$ 693,715	\$ 693,715	\$ 242,671	\$ 588,163	\$ 711,632	\$ 17,917	2.58%
531205	Legal	\$ 5,667	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
531423	Inspections	\$ 225	\$ 1,000	\$ 1,000	\$ -	\$ 500	\$ 1,000	\$ -	0.00%
531815	Electric	\$ 7,431	\$ 14,000	\$ 14,000	\$ 4,321	\$ 10,371	\$ 14,000	\$ -	0.00%
531820	Natural Gas	\$ 5,754	\$ 20,000	\$ 20,000	\$ 14,889	\$ 35,733	\$ 30,000	\$ 10,000	50.00%
531840	Telephone - Cellular	\$ 662	\$ 936	\$ 936	\$ 395	\$ 948	\$ 950	\$ 14	1.50%
532105	Disposal Services	\$ 1,817	\$ 1,700	\$ 1,700	\$ 1,781	\$ 4,274	\$ 3,400	\$ 1,700	100.00%
532120	Grounds Services	\$ 8,533	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
532125	Electrical Maintenance	\$ 1,791	\$ -	\$ -	\$ 9,730	\$ 11,600	\$ 3,500	\$ 3,500	0.00%
532130	Plumbing Maintenance	\$ 186	\$ 1,500	\$ 1,500	\$ 2,850	\$ 3,000	\$ 3,000	\$ 1,500	100.00%
532145	Structural Maintenance	\$ 4,588	\$ 3,850	\$ 3,850	\$ 196	\$ 470	\$ 3,850	\$ -	0.00%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 310 - Lake Breeze Aviation | 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
532205	Heat Maintenance	\$ 3,328	\$ 5,000	\$ 5,000	\$ 10,695	\$ 20,000	\$ 7,500	\$ 2,500	50.00%
532220	Equipment Maintenance	\$ 764	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -	0.00%
532320	Repair Parts-Auto Parts	\$ 10,623	\$ 3,500	\$ 3,500	\$ 856	\$ 2,053	\$ 3,500	\$ -	0.00%
533105	Advertising	\$ 731	\$ 2,000	\$ 2,000	\$ -	\$ 1,000	\$ 1,000	\$ (1,000)	-50.00%
533205	Mileage - Employee	\$ 108	\$ 67	\$ 67	\$ 62	\$ 62	\$ 67	\$ -	0.00%
533215	Meals - Employee	\$ 679	\$ 150	\$ 150	\$ 346	\$ 346	\$ 150	\$ -	0.00%
533220	Lodging - Employee	\$ 655	\$ -	\$ -	\$ 864	\$ 864	\$ 1,200	\$ 1,200	0.00%
533235	Commercial Trans. - Employee	\$ 536	\$ -	\$ -	\$ 3,416	\$ 3,416	\$ 900	\$ 900	0.00%
533245	Seminars and Training	\$ 2,101	\$ 3,700	\$ 3,700	\$ 2,995	\$ 2,995	\$ 2,050	\$ (1,650)	-44.59%
533305	Membership Dues	\$ 715	\$ 1,000	\$ 1,000	\$ 2,235	\$ 2,235	\$ 1,000	\$ -	0.00%
533455	Licenses and Permits	\$ 362	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0.00%
533485	Fuel Flowage Fees	\$ 87,643	\$ 176,000	\$ 176,000	\$ 45,953	\$ 160,770	\$ 216,000	\$ 40,000	22.73%
533505	General Supplies	\$ 31,205	\$ 3,000	\$ 3,000	\$ 33,037	\$ 30,000	\$ 7,500	\$ 4,500	150.00%
533705	Office Supplies	\$ 1,668	\$ 500	\$ 500	\$ 241	\$ 579	\$ 500	\$ -	0.00%
533720	Shipping	\$ 127	\$ 75	\$ 75	\$ 16	\$ 38	\$ 50	\$ (25)	-33.33%
533725	Postage	\$ 16	\$ 25	\$ 25	\$ -	\$ -	\$ -	\$ (25)	-100.00%
533810	Lubricant/Oil Supplies	\$ 269	\$ 100	\$ 100	\$ -	\$ 100	\$ 100	\$ -	0.00%
533812	Aircraft Fluids	\$ 9,152	\$ 2,000	\$ 2,000	\$ 3,398	\$ 4,000	\$ 4,000	\$ 2,000	100.00%
533825	Fuel - Gasoline	\$ 1,868	\$ 1,250	\$ 1,250	\$ 876	\$ 1,700	\$ 1,250	\$ -	0.00%
533830	Fuel - Diesel	\$ 2,939	\$ 4,181	\$ 4,181	\$ 985	\$ 2,100	\$ 3,500	\$ (681)	-16.29%
533875	Subscriptions	\$ 4,874	\$ 20,000	\$ 20,000	\$ 12,531	\$ 23,500	\$ 21,500	\$ 1,500	7.50%
533908	Miscellaneous Expenses	\$ 9,262	\$ 5,842	\$ 5,842	\$ -	\$ -	\$ 5,842	\$ -	0.00%
533928	Computer Sys Non-Capitalized	\$ 615	\$ 1,674	\$ 1,674	\$ 1,471	\$ 1,674	\$ -	\$ (1,674)	-100.00%
533940	Cost of Goods Sold	\$ 1,536,632	\$ 2,540,399	\$ 2,540,399	\$ 1,146,086	\$ 2,650,607	\$ 2,391,768	\$ (148,631)	-5.85%
533942	Processing Fees Credit	\$ 20,588	\$ 38,957	\$ 38,957	\$ 11,371	\$ 27,291	\$ 38,957	\$ -	0.00%
534115	Rental of Equipment	\$ 2,409	\$ 2,450	\$ 2,450	\$ 2,905	\$ 7,200	\$ 20,000	\$ 17,550	716.33%
534130	Rental of Vehicles	\$ 16,467	\$ 23,940	\$ 23,940	\$ 15,200	\$ 22,800	\$ 23,400	\$ (540)	-2.26%
534190	Interest Lease Financing	\$ (491)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
534193	Lease Financing Principal	\$ (15,187)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Subtotal - 53 Operating Expenditures	\$ 1,767,310	\$ 2,884,296	\$ 2,884,296	\$ 1,329,699	\$ 3,037,726	\$ 2,816,934	\$ (67,362)	-2.34%
551105	Health Insurance	\$ 66,821	\$ 117,630	\$ 117,630	\$ 60,169	\$ 142,444	\$ 148,464	\$ 30,834	26.21%
551110	Dental Insurance	\$ 1,612	\$ 3,570	\$ 3,570	\$ 1,708	\$ 3,738	\$ 4,413	\$ 843	23.61%
551115	Group Life Insurance	\$ 168	\$ 341	\$ 341	\$ 1	\$ 3	\$ 349	\$ 8	2.35%
551125	Worker Compensation Insurance	\$ 3,016	\$ 6,286	\$ 6,286	\$ 8,495	\$ 13,700	\$ 12,574	\$ 6,288	100.03%
551905	General Liability Insurance	\$ 6,342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

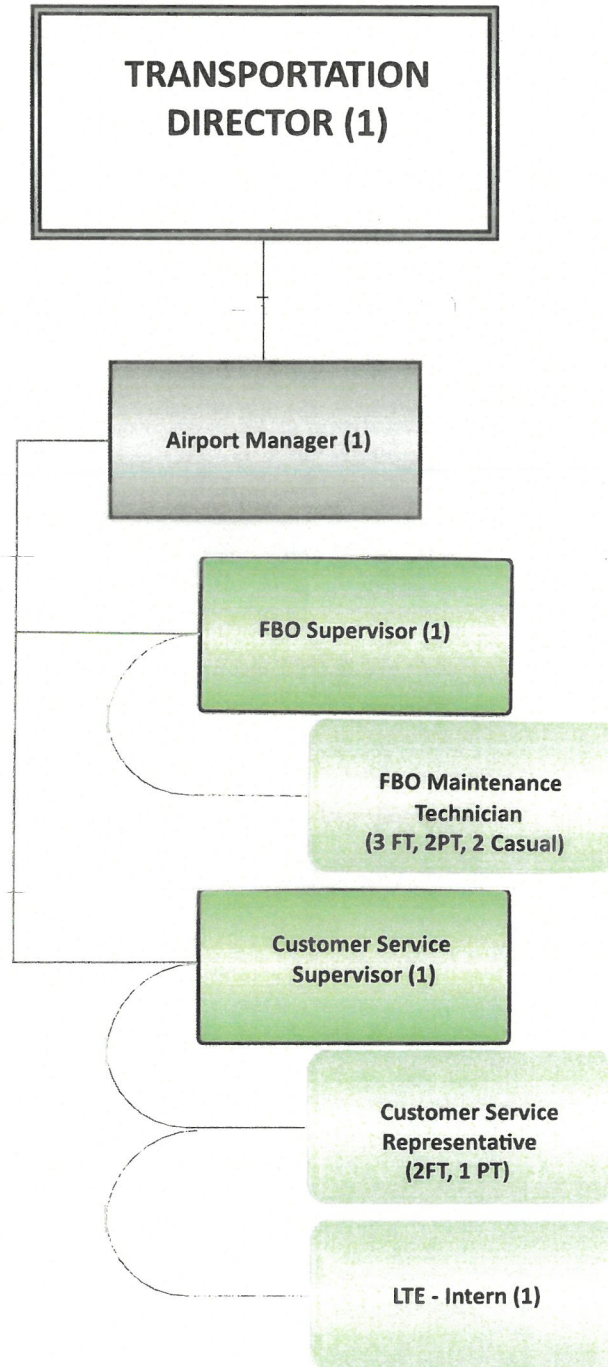
Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 310 - Lake Breeze Aviation | Current Year Actuals Through June 30, 2026

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
551910	Boiler Insurance	\$ -	\$ 831	\$ 831	\$ 416	\$ 831	\$ 1,154	\$ 323	38.87%
551916	Auto Collision	\$ 667	\$ 660	\$ 660	\$ 330	\$ 660	\$ 650	\$ (10)	-1.52%
551917	Auto Mutual	\$ 667	\$ 1,360	\$ 1,360	\$ 680	\$ 1,360	\$ 2,850	\$ 1,490	109.56%
551920	Property Insurance	\$ 2,000	\$ 3,711	\$ 3,711	\$ 1,856	\$ 3,711	\$ 2,748	\$ (963)	-25.95%
551930	Deductible Escrow	\$ 67	\$ 200	\$ 200	\$ 100	\$ 200	\$ 412	\$ 212	106.00%
552110	Building Main. & Housekeeping	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
552115	Maintenance Serv. - Electrical	\$ 3,756	\$ 4,000	\$ 4,000	\$ 609	\$ 1,460	\$ 4,000	\$ -	0.00%
553105	Telephone	\$ 458	\$ 770	\$ 770	\$ 385	\$ 924	\$ 809	\$ 39	5.06%
553135	Printing & Duplicating	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
553150	Data Processing Services	\$ 4,707	\$ 11,655	\$ 11,655	\$ 5,828	\$ 13,986	\$ 14,679	\$ 3,024	25.95%
556108	Employee Wages & Related Costs	\$ -	\$ 71,502	\$ 71,502	\$ 3,750	\$ 23,000	\$ 85,734	\$ 14,232	19.90%
556145	Other Interdept. Expense	\$ 649	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Subtotal - 55 Interdepartmental Charges	\$ 90,995	\$ 222,516	\$ 222,516	\$ 84,325	\$ 206,017	\$ 278,836	\$ 56,320	25.31%
562200	Building Improvements	\$ 84,958	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
565100	Machinery & Equipment	\$ -	\$ -	\$ -	\$ 7,691	\$ 7,691	\$ -	\$ -	0.00%
569920	CONTRA EXP - Building Imprv	\$ (118,292)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Subtotal - 56 Capital Outlay	\$ (33,333)	\$ -	\$ -	\$ 7,691	\$ 7,691	\$ -	\$ -	0.00%
572100	Building	\$ 90,861	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
575100	Machinery & Equip Depreciation	\$ 2,120	\$ -	\$ -	\$ 82,687	\$ -	\$ -	\$ -	0.00%
575600	Vehicles Depreciation	\$ 8,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
576300	Equipment Lease Amortization	\$ 997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
576500	Vehicle Lease Amortization	\$ 14,213	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Subtotal - 57 Depreciation	\$ 116,412	\$ -	\$ -	\$ 82,687	\$ -	\$ -	\$ -	0.00%
582100	Interest Expenditure / Expense	\$ 491	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Subtotal - 58 Debt Service	\$ 491	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Operating Expenses		\$ 2,281,732	\$ 3,800,527	\$ 3,800,527	\$ 1,747,073	\$ 3,839,597	\$ 3,807,402	\$ 6,875	0.18%
Operating Surplus (Deficit)		\$ (236,665)	\$ (203,481)	\$ (203,481)	\$ 54,877	\$ (234,631)	\$ (404,973)	\$ (201,492)	99.02%
OTHER FINANCING SOURCES									
631100	General Fund	\$ (2,091,133)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Subtotal - 63 Operating Transfers Between Funds	\$ (2,091,133)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
810100	Use of Net Position	\$ -	\$ 103,481	\$ 103,481	\$ -	\$ 234,631	\$ 154,973	\$ 51,492	49.76%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 310 - Lake Breeze Aviation / 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
	Subtotal - 81 Use of Net Position	\$ -	\$ 103,481	\$ 103,481	\$ -	\$ 234,631	\$ 154,973	\$ 51,492	49.76%
	Total Other Financing Sources	\$ (2,091,133)	\$ 103,481	\$ 103,481	\$ -	\$ 234,631	\$ 154,973	\$ 51,492	49.76%
	OTHER FINANCING USES								
728800	Capital Projects	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 250,000	\$ 150,000	150.00%
	Subtotal - 72 Transfer to Other Fund	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 250,000	\$ 150,000	150.00%
	Total Other Financing Uses	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 250,000	\$ 150,000	150.00%
	Net Other Financing (Sources) Uses	\$ (2,091,133)	\$ 203,481	\$ 203,481	\$ -	\$ 234,631	\$ 404,973	\$ 201,492	99.02%
	Budgetary Change in Fund Balance / Net Position	\$ (2,327,799)	\$ -	\$ -	\$ 54,877	\$ -	\$ -	\$ -	0.00%

MUNIS ORG CHART



Interdepartmental Charges Proposed 2027 - Lake Breeze Aviation

Department Expenses	Account Number & Name	Amount	Shared Service Department	Account Number & Name
Lake Breeze Aviation	3106.552115 Maint Serv - Electrical	\$4,000	Building Services	103.472200 Maintenance Srvc - Electrical
Lake Breeze Aviation	3106.556108 Employee Wages & Benefits	\$26,382	Finance	139.476110 Employee Wages & Related Benefits
Lake Breeze Aviation	3106.556108 Employee Wages & Benefits	\$9,000	Highway	3444.476110 Employee Wages & Related Benefits
Lake Breeze Aviation	3106.556108 Employee Wages & Benefits	\$45,082	Airport	116.476110 Employee Wages & Related Benefits
Lake Breeze Aviation	3106.556108 Employee Wages & Benefits	\$5,270	Human Resources	146.476110 Employee Wages & Related Benefits
Total Expenses		\$89,734		

2027 Travel and Training Requests

Department: , Lake Breeze Aviation

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
2/22/2027	Schedulers and Dispatchers Conference	Ft. Lauderdale, FL	2	67.00	150.00	1,200.00	900.00	2,050.00	4,367.00	No	Yes
2/22/27	Schedulers and Dispatchers Conference-Reimburse	Ft. Lauderdale, FL	2			(1,200.00)	(900.00)	(2,050.00)	(4,150.00)		
			Object Account Total	67.00	150.00	-	-	-	217.00		

Grand Total

217.00

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

Sheboygan County Discretionary Fee Schedule - Lake Breeze Aviation 2027 Proposed Budget

Dept	Department	Object Account	Fee	Current Charge	Proposed	% change	Unit	Date of Last increase	Prior Fee	Who can Approve Change	Why Proposing a Change?
Services											
	387 Lake Breeze Aviation	387.453300	Handling Fee - Category 1	\$0.00			EACH	2/1/2024		Liaison Committee	
	387 Lake Breeze Aviation	387.453300	Handling Fee - Category 2	\$80.00			EACH	1/1/2026	\$75.00	Liaison Committee	
	387 Lake Breeze Aviation	387.453300	Handling Fee - Category 3	\$135.00			EACH	1/1/2026	\$125.00	Liaison Committee	
	387 Lake Breeze Aviation	387.453300	Handling Fee - Category 4	\$270.00			EACH	1/1/2026	\$250.00	Liaison Committee	
	387 Lake Breeze Aviation	387.453300	Handling Fee - Category 5	\$425.00			EACH	1/1/2026	\$400.00	Liaison Committee	
	387 Lake Breeze Aviation	387.453300	Handling Fee - Category 6	\$675.00			EACH	1/1/2026	\$650.00	Liaison Committee	
	387 Lake Breeze Aviation	387.453300	Ground Power Unit	\$65.00			HOUR	12/2/2024	\$55.00	Liaison Committee	
	387 Lake Breeze Aviation	387.453300	Ground Power Unit (Daily Use 8+ hr)	\$500.00			DAY	12/2/2024	\$0.00	Liaison Committee	
	387 Lake Breeze Aviation	387.453300	Forklift (Cargo Loading Services)	\$50.00			HOUR	12/2/2024	\$0.00	Liaison Committee	
	387 Lake Breeze Aviation	387.453300	Towing/Aircraft Re-Positioning	\$50.00			EACH	12/2/2024	\$0.00	Liaison Committee	
	387 Lake Breeze Aviation	387.453300	Lavatory	\$65.00			EACH	12/2/2024	\$60.00	Liaison Committee	
	387 Lake Breeze Aviation	387.453300	Potable Water	\$40.00			EACH	2/1/2024		Liaison Committee	
	387 Lake Breeze Aviation	387.453300	De-icing Service Charge	\$65.00			EACH	2/1/2024		Liaison Committee	
	387 Lake Breeze Aviation	387.453300	De-icing Service Charge (if set up and cancelled)	\$100.00			EACH	12/2/2024	\$0.00	Liaison Committee	
	387 Lake Breeze Aviation	387.453300	After Hours Call-out	\$150.00			EACH	12/2/2024	\$100.00	Liaison Committee	
	387 Lake Breeze Aviation	387.453300	Line Service	\$85.00			HOUR	2/1/2024		Liaison Committee	
	387 Lake Breeze Aviation	387.453300	Laundry Service	\$50.00			EACH	12/2/2024	\$0.00	Liaison Committee	
	387 Lake Breeze Aviation	387.453300	Dishwashing Service	\$50.00			EACH	12/2/2024	\$25.00	Liaison Committee	
	387 Lake Breeze Aviation	387.453300	Catering Handling Fee	\$25.00			EACH	1/1/2026	\$0.00	Liaison Committee	
Ramp Parking											
	387 Lake Breeze Aviation	387.453335	Monthly Ramp - Category 1	\$100.00			MONTH	2/1/2024		Liaison Committee	
	387 Lake Breeze Aviation	387.453335	Monthly Ramp - Category 2	\$300.00			MONTH	2/1/2024		Liaison Committee	
	387 Lake Breeze Aviation	387.453335	Monthly Ramp - Category 3	\$550.00			MONTH	2/1/2024		Liaison Committee	
	387 Lake Breeze Aviation	387.453335	Monthly Ramp - Category 4	\$750.00			MONTH	2/1/2024		Liaison Committee	
	387 Lake Breeze Aviation	387.453335	Monthly Ramp - Category 5	\$1,100.00			MONTH	2/1/2024		Liaison Committee	
	387 Lake Breeze Aviation	387.453335	Monthly Ramp - Category 6	\$1,500.00			MONTH	2/1/2024		Liaison Committee	
	387 Lake Breeze Aviation	387.453335	Overnight Ramp - Category 1	\$10.00			NIGHT	2/1/2024		Liaison Committee	
	387 Lake Breeze Aviation	387.453335	Overnight Ramp - Category 2	\$40.00			NIGHT	2/1/2024		Liaison Committee	
	387 Lake Breeze Aviation	387.453335	Overnight Ramp - Category 3	\$75.00			NIGHT	2/1/2024		Liaison Committee	
	387 Lake Breeze Aviation	387.453335	Overnight Ramp - Category 4	\$100.00			NIGHT	2/1/2024		Liaison Committee	
	387 Lake Breeze Aviation	387.453335	Overnight Ramp - Category 5	\$150.00			NIGHT	2/1/2024		Liaison Committee	
	387 Lake Breeze Aviation	387.453335	Overnight Ramp - Category 6	\$200.00			NIGHT	2/1/2024		Liaison Committee	
Hangar Rental - #1 and #2											
	387 Lake Breeze Aviation	387.453310	Overnight - Category 1	\$50.00			NIGHT	2/1/2024		Liaison Committee	
	387 Lake Breeze Aviation	387.453310	Overnight - Category 2	\$80.00			NIGHT	2/1/2024		Liaison Committee	
	387 Lake Breeze Aviation	387.453310	Overnight - Category 3	\$150.00			NIGHT	2/1/2024		Liaison Committee	
	387 Lake Breeze Aviation	387.453310	Overnight - Category 4	\$300.00			NIGHT	2/1/2024		Liaison Committee	
	387 Lake Breeze Aviation	387.453310	Overnight - Category 5	\$500.00			NIGHT	2/1/2024		Liaison Committee	
	387 Lake Breeze Aviation	387.453310	Overnight - Category 6	VARIES			NIGHT	2/1/2024		Liaison Committee	
	387 Lake Breeze Aviation	387.453310	Monthly	VARIES			MONTH	2/1/2024		Liaison Committee	
Hangar Rental - Blue											
	387 Lake Breeze Aviation	387.453310	Overnight - Category 1	\$50.00			NIGHT	2/1/2024		Liaison Committee	
	387 Lake Breeze Aviation	387.453310	Overnight - Category 2	\$80.00			NIGHT	2/1/2024		Liaison Committee	
	387 Lake Breeze Aviation	387.453310	Overnight - Category 3	\$150.00			NIGHT	2/1/2024		Liaison Committee	
	387 Lake Breeze Aviation	387.453310	Overnight - Category 4	\$300.00			NIGHT	2/1/2024		Liaison Committee	
	387 Lake Breeze Aviation	387.453310	Overnight - Category 5	\$500.00			NIGHT	2/1/2024		Liaison Committee	
	387 Lake Breeze Aviation	387.453310	Overnight - Category 6	VARIES			NIGHT	2/1/2024		Liaison Committee	
	387 Lake Breeze Aviation	387.453310	Monthly	VARIES			MONTH	2/1/2024		Liaison Committee	

Dept	Department	Object Account	Fee	Current Charge	Proposed	% change	Unit	Date of Last increase	Prior Fee	Who can Approve Change	Why Proposing a Change?
Fuel											
	387 Lake Breeze Aviation	387.453340	Aviation Fuel - JetA	VARIES			GALLON	2/1/2024		Staff	
	387 Lake Breeze Aviation	387.453341	Aviation Fuel - 100LL	VARIES			GALLON	2/1/2024		Staff	
Products											
	387 Lake Breeze Aviation	387.453300	De-icing Type I	\$24.00			GALLON	2/1/2024		Staff	
	387 Lake Breeze Aviation	387.453300	De-icing Type IV	\$29.00			GALLON	2/1/2024		Staff	
	387 Lake Breeze Aviation	387.453300	Pilot Supplies	VARIES			EACH	2/1/2024		Staff	
	387 Lake Breeze Aviation	387.453300	Oil	VARIES			QUART	2/1/2024		Staff	

Liaison Committee Budget Sign Off

2027

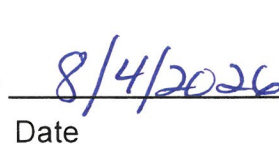
Department	Transportation / Lake Breeze Aviation
Liaison Committee	Transportation Committee
Committee Chair	Jacqueline Veldman

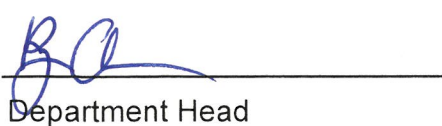
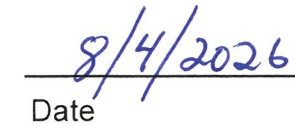
Targets Set by Finance Committee		
Levy	\$	0
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

Department Budget Requested		
Total Revenue	\$	-4,212,375 Note: amount should be negative
Total Expense	\$	3,807,402 Note: amount should be positive
Transfer In	\$	0
Transfer Out	\$	250,000
Equity	\$	154,973
Variance	\$	0

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

Signatures:

	
Committee Chair	Date

	
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.

Highway Division – 2027 Proposed Budget



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Sheboygan County
Department of Transportation – Highway Division
Bryan Olson, Transportation Director
W5741 County Road J
Plymouth, WI 53073

To: Chairman Vernon Koch and Members of the Finance Committee

From: Bryan Olson, Transportation Director

Date: September 9, 2026

Re: Proposed 2027 Budget for Transportation Department - Highway Division

I am submitting the proposed budget for the 2027 Transportation Department – Highway Division for your review, which meets the required financial targets.

Proposed Budget: \$25,632,700 which includes sale tax revenue of \$11,847,359 with no use of property tax levy.

Highlights: We have programmed 45.35 miles of road work for 2027. The roadwork consists of 4.6 miles of reconstruction, 11.77 miles of pulverizing, 1.04 miles of overlay, and 27.94 miles of chip sealing.

Performance Measures:

- Paper Reduction
- Paving
- Salt Brine

See the attached document, which provides further detail on how we track and measure the outcomes of our performance measurements.

Project Goals – Planning for the Future: In 2027, our construction projects will focus on improving two segments of county roads to address increasing traffic demands. These upgrades will ensure that future infrastructure needs are met. Both projects will be completed by county crews.

The projects include:

- County Road “J” - reconstruction of the road from State Highway 67 to County Road C.
- County Road “PP” - reconstruction of the road from State Highway 57 east for 1000’. The remaining section of County Road “PP” extending east to Bridgewood Road will be pulverized and paved.

We will continue to focus on improving other segments of the county road system through pulverize paving, sealcoating, and overlays.

Staffing: Our current staffing level is 95 FTE’s, 9 casual employees and 8 limited-term employees.

Capital Outlay: Please see the attached capital outlay request form.

Thank you for your support & leadership as we maintain & improve Sheboygan County’s Infrastructure.

Highway Division

Performance Measurements - 2027 Proposed Budget

	Outputs	2026		2027
		Target	Projected Actual	Target
MetricA6:E1	Paper reduction throughout the Transportation Department			50%
Importance	With the implmentation of our new and updated computer systems, we have significantly reduced our reliance on paper. Through contiued education, use of technology, and digital document sharing, each of us can help the division achieve additional cost savings.			
Target	Reduce the amount paper use by 50% in the first year.			
Metric	County trunk highway miles improvement.	52.95	54	45.35
Importance	We have a five-year plan for our construction projects, funded by the Transportation Fund (1/2% sales tax proceeds). Our annual goal is to improve 30 miles of road through paving, sealcoating, and reconstruction. This mileage may fluctuate depending on global market conditions. Project scoping begins several years before any paving work to ensure we maximize our asphalt investment.			
Target	We are the only county in the state programmed to pave our county system based on a 15 year life cycle. We are responsible for 450 miles of road and each has a lifecycle of 15 years, we have committed to 30 miles each year.			
Metric	Using salt brine during winter storms	0	0	Road Salt Purchased 0
Importance	Liquid salt brine is proven to be more environmentally friendly due to reduced waste during application. On average, road salt covers 6.6 miles per ton, while liquid salt brine covers 14.1 miles per ton, making it a more efficient option.			
Target	Reduce dry road salt usage while improving winter storm driving conditions			

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 340 - Highway | 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	\$ (1,288,218)	\$ (366,096)	\$ (366,096)	\$ (183,048)	\$ (366,096)	\$ -	\$ 366,096	-100.00%
411400	Prop Tax-Bridge Aid	\$ (84,285)	\$ (53,892)	\$ (53,892)	\$ -	\$ (53,892)	\$ (129,873)	\$ (75,981)	140.99%
	Subtotal - 41 Taxes	\$ (1,372,503)	\$ (419,988)	\$ (419,988)	\$ (183,048)	\$ (419,988)	\$ (129,873)	\$ 290,115	-69.08%
423375	State Transportation Revenue	\$ (118,982)	\$ (1,800,000)	\$ (1,800,000)	\$ (4,715)	\$ (1,223,690)	\$ -	\$ 1,800,000	-100.00%
423400	General State Transp. Aids	\$ (3,435,556)	\$ (3,781,909)	\$ (3,781,909)	\$ -	\$ (3,808,878)	\$ (3,923,144)	\$ (141,235)	3.73%
423810	Other State Payments	\$ (23,650)	\$ (24,000)	\$ (24,000)	\$ -	\$ (24,000)	\$ (24,000)	\$ -	0.00%
424205	Highway Administration	\$ (110,626)	\$ (90,000)	\$ (90,000)	\$ -	\$ (110,328)	\$ (110,328)	\$ (20,328)	22.59%
424210	Highway Maintenance - Repair	\$ (2,815,693)	\$ (2,010,000)	\$ (2,010,000)	\$ (550,717)	\$ (2,847,572)	\$ (2,672,572)	\$ (662,572)	32.96%
426305	Municipal Charges - Hwy Work	\$ (8,396,958)	\$ (5,054,990)	\$ (5,054,990)	\$ -	\$ (5,704,200)	\$ (5,941,875)	\$ (886,885)	17.54%
426310	Municipal Charges - Admin	\$ (386,758)	\$ (249,212)	\$ (249,212)	\$ -	\$ (295,800)	\$ (308,125)	\$ (58,913)	23.64%
	Subtotal - 42 InterGovtl Revenues	\$ (15,288,222)	\$ (13,010,111)	\$ (13,010,111)	\$ (555,432)	\$ (14,014,468)	\$ (12,980,044)	\$ 30,067	-0.23%
451405	Miscellaneous Fees	\$ (15,181)	\$ (20,000)	\$ (20,000)	\$ (5,006)	\$ (15,520)	\$ (20,000)	\$ -	0.00%
453105	Highway, Street Maint.& Constr	\$ (11,447)	\$ (35,000)	\$ (35,000)	\$ -	\$ (35,000)	\$ (35,000)	\$ -	0.00%
	Subtotal - 45 Public Chgs Service	\$ (28,673)	\$ (55,000)	\$ (55,000)	\$ (5,006)	\$ (50,520)	\$ (55,000)	\$ -	0.00%
462100	Rent Revenue	\$ (10,298)	\$ (5,500)	\$ (5,500)	\$ (9,444)	\$ (11,000)	\$ (12,000)	\$ (6,500)	118.18%
465410	Capital Contributions	\$ (2,852,803)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
466125	Miscellaneous Reimbursements	\$ (24,660)	\$ (30,000)	\$ (30,000)	\$ (9,242)	\$ (30,000)	\$ (30,000)	\$ -	0.00%
466130	Sale of General Fixed Assets	\$ (1,209)	\$ -	\$ -	\$ (483)	\$ (500)	\$ -	\$ -	0.00%
466135	Gain/Loss-Sale of Fixed Assets	\$ 96,647	\$ -	\$ -	\$ (56,363)	\$ (56,363)	\$ -	\$ -	0.00%
	Subtotal - 46 Interest-Other Inc	\$ (2,792,324)	\$ (35,500)	\$ (35,500)	\$ (75,532)	\$ (97,863)	\$ (42,000)	\$ (6,500)	18.31%
472125	Highway Department Work	\$ (441,430)	\$ (77,696)	\$ (77,696)	\$ -	\$ (77,696)	\$ (87,600)	\$ (9,904)	12.75%
476108	Employee Wages & Related Costs	\$ (8,500)	\$ (18,000)	\$ (18,000)	\$ (6,466)	\$ (18,000)	\$ (18,000)	\$ -	0.00%
476165	Capitalized Expense	\$ (6,021,737)	\$ (10,739,092)	\$ (10,739,092)	\$ -	\$ (10,739,092)	\$ (11,847,359)	\$ (1,108,267)	10.32%
	Subtotal - 47 Interdeptl Revenue	\$ (6,471,666)	\$ (10,834,788)	\$ (10,834,788)	\$ (6,466)	\$ (10,834,788)	\$ (11,952,959)	\$ (1,118,171)	10.32%
Total Operating Revenues		\$ (25,953,388)	\$ (24,355,387)	\$ (24,355,387)	\$ (825,483)	\$ (25,417,627)	\$ (25,159,876)	\$ (804,489)	3.30%
OPERATING EXPENSES									
511105	Regular Wages	\$ 4,921,694	\$ 6,295,886	\$ 6,295,886	\$ 2,351,878	\$ 5,644,508	\$ 6,938,647	\$ 642,761	10.21%
511110	Overtime	\$ 792,337	\$ 550,000	\$ 550,000	\$ 356,100	\$ 553,300	\$ 550,000	\$ -	0.00%
512105	Social Security	\$ 477,611	\$ 506,596	\$ 506,596	\$ 219,832	\$ 506,596	\$ 572,884	\$ 66,288	13.08%
512110	Retirement (Employer)	\$ 436,762	\$ 472,941	\$ 472,941	\$ 213,871	\$ 472,941	\$ 518,470	\$ 45,529	9.63%
512145	Unemployment Compensation	\$ 8	\$ -	\$ -	\$ 34	\$ -	\$ -	\$ -	0.00%
	Subtotal - 51 Personnel Reltd Exp	\$ 7,880,471	\$ 7,825,423	\$ 7,825,423	\$ 3,508,980	\$ 7,177,345	\$ 8,580,001	\$ 754,578	9.64%
531105	Consulting	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
531210	Engineering - Architectural	\$ 722,174	\$ 600,000	\$ 600,000	\$ 910,346	\$ 2,184,830	\$ 711,800	\$ 111,800	18.63%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 340 - Highway | 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
531235	DP - Software Maintenance	\$ 6,998	\$ 45,000	\$ 45,000	\$ 32,292	\$ 40,703	\$ 40,348	\$ (4,652)	-10.34%
531245	DP - Telecommunications	\$ 4,827	\$ 2,500	\$ 2,500	\$ 6,905	\$ 16,572	\$ 16,792	\$ 14,292	571.68%
531246	Systems Support Costs	\$ 17,666	\$ 18,540	\$ 18,540	\$ 9,548	\$ 19,690	\$ 19,300	\$ 760	4.10%
531285	Financial	\$ 21,032	\$ 22,700	\$ 22,700	\$ 8,138	\$ 22,700	\$ 22,700	\$ -	0.00%
531450	Transportation	\$ 1,688,453	\$ 1,500,000	\$ 1,500,000	\$ 204,308	\$ 1,241,190	\$ 1,022,978	\$ (477,022)	-31.80%
531810	Sewer	\$ 2,086	\$ 2,800	\$ 2,800	\$ 1,848	\$ 2,800	\$ 2,800	\$ -	0.00%
531815	Electric	\$ 139,817	\$ 170,000	\$ 170,000	\$ 75,824	\$ 181,977	\$ 170,000	\$ -	0.00%
531820	Natural Gas	\$ 50,444	\$ 60,000	\$ 60,000	\$ 46,167	\$ 60,000	\$ 60,000	\$ -	0.00%
531825	Oil	\$ 15,794	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
531830	Telephone	\$ 3,709	\$ 4,000	\$ 4,000	\$ 3,532	\$ 5,000	\$ -	\$ (4,000)	-100.00%
531840	Telephone - Cellular	\$ 13,054	\$ 12,500	\$ 12,500	\$ 6,482	\$ 12,500	\$ 12,500	\$ -	0.00%
532105	Disposal Services	\$ 20,763	\$ 24,500	\$ 24,500	\$ 11,624	\$ 24,459	\$ 24,500	\$ -	0.00%
532125	Electrical Maintenance	\$ 8,553	\$ 12,000	\$ 12,000	\$ 12,913	\$ 15,000	\$ 12,000	\$ -	0.00%
532130	Plumbing Maintenance	\$ 2,918	\$ 10,000	\$ 10,000	\$ 1,053	\$ 2,600	\$ 5,000	\$ (5,000)	-50.00%
532145	Structural Maintenance	\$ 36,622	\$ 50,000	\$ 50,000	\$ 8,983	\$ 25,000	\$ 81,176	\$ 31,176	62.35%
532205	Heat Maintenance	\$ 5,926	\$ 10,000	\$ 10,000	\$ 1,046	\$ 5,000	\$ 7,500	\$ (2,500)	-25.00%
532220	Equipment Maintenance	\$ 10,681	\$ 12,500	\$ 12,500	\$ 7,670	\$ 8,500	\$ 11,476	\$ (1,024)	-8.19%
532225	Office Equip Maintenance	\$ 115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
532235	Water Treatment Maintenance	\$ 521	\$ -	\$ -	\$ -	\$ 575	\$ 575	\$ 575	0.00%
532305	Repair Parts-General	\$ 346	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
532315	Repair Parts-Tires	\$ 107,241	\$ 115,000	\$ 115,000	\$ 7,783	\$ 105,000	\$ 100,000	\$ (15,000)	-13.04%
532320	Repair Parts-Auto Parts	\$ 947,054	\$ 835,000	\$ 835,000	\$ 447,528	\$ 824,100	\$ 823,150	\$ (11,850)	-1.42%
533105	Advertising	\$ 837	\$ 250	\$ 250	\$ 210	\$ 210	\$ 210	\$ (40)	-16.00%
533205	Mileage - Employee	\$ 59	\$ 650	\$ 650	\$ -	\$ 425	\$ 175	\$ (475)	-73.08%
533215	Meals - Employee	\$ 1,479	\$ 3,610	\$ 3,610	\$ 1,856	\$ 500	\$ 715	\$ (2,895)	-80.19%
533220	Lodging - Employee	\$ 2,404	\$ 3,900	\$ 3,900	\$ 1,900	\$ 4,560	\$ 6,150	\$ 2,250	57.69%
533245	Seminars and Training	\$ 7,955	\$ 9,435	\$ 9,435	\$ 4,895	\$ 11,085	\$ 12,975	\$ 3,540	37.52%
533305	Membership Dues	\$ 2,954	\$ 5,000	\$ 5,000	\$ 877	\$ 4,900	\$ 5,200	\$ 200	4.00%
533405	Laundry	\$ 13,683	\$ 11,500	\$ 11,500	\$ 9,236	\$ 14,500	\$ 12,400	\$ 900	7.83%
533455	Licenses and Permits	\$ 15,876	\$ 15,000	\$ 15,000	\$ 6,985	\$ 14,533	\$ 12,039	\$ (2,961)	-19.74%
533465	Exam Fees - Physical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
533470	Filing Fees	\$ 801	\$ 1,500	\$ 1,500	\$ -	\$ 750	\$ 1,500	\$ -	0.00%
533480	Right of Way Fees	\$ 37,948	\$ 15,000	\$ 15,000	\$ -	\$ 8,000	\$ 15,000	\$ -	0.00%
533505	General Supplies	\$ 400,766	\$ 300,000	\$ 300,000	\$ 202,584	\$ 320,596	\$ 313,577	\$ 13,577	4.53%
533510	Uniforms - Employee	\$ 9,795	\$ 10,000	\$ 10,000	\$ 5,806	\$ 10,000	\$ 10,000	\$ -	0.00%
533541	Food Prepared	\$ -	\$ -	\$ -	\$ -	\$ 3,600	\$ 4,000	\$ 4,000	0.00%
533675	Billable Medical Supplies	\$ 5,182	\$ 7,000	\$ 7,000	\$ 106	\$ 6,000	\$ 7,000	\$ -	0.00%
533705	Office Supplies	\$ 2,758	\$ 2,000	\$ 2,000	\$ 936	\$ 1,500	\$ 1,500	\$ (500)	-25.00%
533720	Shipping	\$ 17,834	\$ 15,000	\$ 15,000	\$ 9,920	\$ 14,648	\$ 14,000	\$ (1,000)	-6.67%

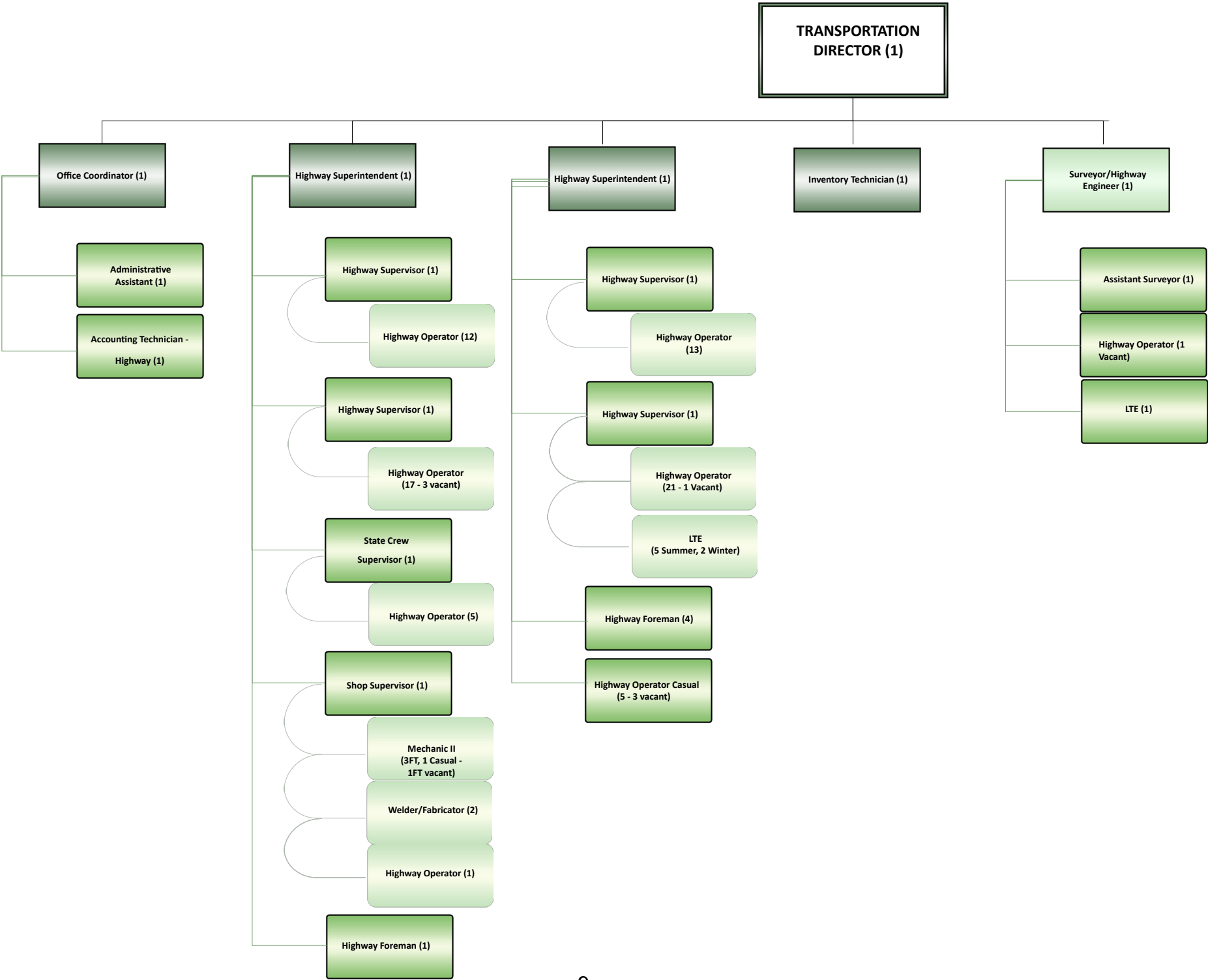
Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 340 - Highway | Current Year Actuals Through June 30, 2026

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
533725	Postage	\$ 776	\$ 1,000	\$ 1,000	\$ 175	\$ 483	\$ 876	\$ (124)	-12.40%
533805	Roadway Maint Supplies	\$ 13,474,709	\$ 12,884,717	\$ 12,884,717	\$ 1,165,011	\$ 12,363,766	\$ 12,149,512	\$ (735,205)	-5.71%
533810	Lubricant/Oil Supplies	\$ 54,136	\$ 55,000	\$ 55,000	\$ 934	\$ 51,850	\$ 55,000	\$ -	0.00%
533815	Cleaning Supplies	\$ 3,505	\$ 8,500	\$ 8,500	\$ 3,373	\$ 6,500	\$ 6,000	\$ (2,500)	-29.41%
533825	Fuel - Gasoline	\$ 179,411	\$ 160,000	\$ 160,000	\$ 10	\$ 157,975	\$ 160,000	\$ -	0.00%
533830	Fuel - Diesel	\$ 839,894	\$ 700,000	\$ 700,000	\$ 1,880	\$ 695,480	\$ 700,000	\$ -	0.00%
533832	Fuel - Propane	\$ 388,410	\$ 380,000	\$ 380,000	\$ 128,510	\$ 305,239	\$ 352,602	\$ (27,398)	-7.21%
533875	Subscriptions	\$ 6,290	\$ 4,000	\$ 4,000	\$ 4,474	\$ 9,586	\$ 9,900	\$ 5,900	147.50%
533890	Books	\$ -	\$ 84	\$ 84	\$ -	\$ 84	\$ 84	\$ -	0.00%
533913	Inventory Adjustments	\$ (1,325,523)	\$ (1,260,000)	\$ (1,260,000)	\$ -	\$ (1,260,000)	\$ (1,260,000)	\$ -	0.00%
533914	Purchase Price Variance	\$ (158,249)	\$ (234,415)	\$ (234,415)	\$ 244,719	\$ (150,000)	\$ (234,415)	\$ -	0.00%
533928	Computer Sys Non-Capitalized	\$ 12,622	\$ 11,557	\$ 11,557	\$ 13,158	\$ 11,557	\$ 2,870	\$ (8,687)	-75.17%
533930	Equipment Non-Capitalized	\$ 8,668	\$ 14,000	\$ 14,000	\$ 1,398	\$ 3,355	\$ 8,000	\$ (6,000)	-42.86%
533940	Cost of Goods Sold	\$ (5,012,060)	\$ (4,600,000)	\$ (4,600,000)	\$ -	\$ (4,600,000)	\$ (4,799,982)	\$ (199,982)	4.35%
534115	Rental of Equipment	\$ 42,372	\$ 100,000	\$ 100,000	\$ 36,954	\$ 95,938	\$ 197,900	\$ 97,900	97.90%
534245	Bonding Insurance	\$ -	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ (100)	-100.00%
535110	Bad Debt Expense	\$ 5,242	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
535990	NON POSTING Default P-Card	\$ -	\$ -	\$ -	\$ 8,709	\$ -	\$ -	\$ -	0.00%
	Subtotal - 53 Operating Expenditur	\$ 12,869,760	\$ 12,131,428	\$ 12,131,428	\$ 3,658,603	\$ 12,905,816	\$ 10,909,383	\$ (1,222,045)	-10.07%
551105	Health Insurance	\$ 1,698,133	\$ 2,009,652	\$ 2,009,652	\$ 866,793	\$ 2,009,652	\$ 2,137,032	\$ 127,380	6.34%
551110	Dental Insurance	\$ 34,213	\$ 36,512	\$ 36,512	\$ 17,735	\$ 36,512	\$ 41,189	\$ 4,677	12.81%
551115	Group Life Insurance	\$ 3,588	\$ 3,795	\$ 3,795	\$ 11	\$ 3,795	\$ 4,196	\$ 401	10.57%
551125	Worker Compensation Insurance	\$ 108,193	\$ 107,751	\$ 107,751	\$ 120,637	\$ 135,000	\$ 135,477	\$ 27,726	25.73%
551905	General Liability Insurance	\$ 38,808	\$ 34,641	\$ 34,641	\$ 17,321	\$ 34,641	\$ 37,192	\$ 2,551	7.36%
551910	Boiler Insurance	\$ 1,676	\$ 1,994	\$ 1,994	\$ 997	\$ 1,994	\$ 2,769	\$ 775	38.87%
551916	Auto Collision	\$ 22,519	\$ 22,900	\$ 22,900	\$ 11,450	\$ 22,900	\$ 20,380	\$ (2,520)	-11.00%
551917	Auto Mutual	\$ 144,584	\$ 155,090	\$ 155,090	\$ 77,545	\$ 155,090	\$ 158,112	\$ 3,022	1.95%
551920	Property Insurance	\$ 54,359	\$ 57,166	\$ 57,166	\$ 28,583	\$ 57,166	\$ 72,608	\$ 15,442	27.01%
551930	Deductible Escrow	\$ 29,180	\$ 27,922	\$ 27,922	\$ 13,961	\$ 27,922	\$ 28,227	\$ 305	1.09%
552110	Building Main. & Housekeeping	\$ 68	\$ -	\$ -	\$ 21	\$ 50	\$ -	\$ -	0.00%
552115	Maintenance Serv. - Electrical	\$ 47,202	\$ 15,000	\$ 15,000	\$ 24,485	\$ 31,011	\$ 30,000	\$ 15,000	100.00%
552130	Rocky Knoll	\$ 3,872	\$ 26,500	\$ 26,500	\$ -	\$ 26,500	\$ 26,500	\$ -	0.00%
553105	Telephone	\$ 1,494	\$ 9,515	\$ 9,515	\$ 4,757	\$ 9,515	\$ 9,991	\$ 476	5.00%

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 340 - Highway | 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
553130	Supplies	\$ 76	\$ 84	\$ 84	\$ 63	\$ 151	\$ 84	\$ -	0.00%
553135	Printing & Duplicating	\$ 1,350	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ 1,000	\$ (1,000)	-50.00%
553150	Data Processing Services	\$ 135,870	\$ 142,765	\$ 142,765	\$ 71,383	\$ 142,765	\$ 160,918	\$ 18,153	12.72%
556108	Employee Wages & Related Costs	\$ 107,965	\$ 137,451	\$ 137,451	\$ 56,303	\$ 137,451	\$ 188,838	\$ 51,387	37.39%
556110	Bonding	\$ 8	\$ 8	\$ 8	\$ 4	\$ 8	\$ 8	\$ -	0.00%
556115	Permit Fee	\$ 2,295	\$ 2,295	\$ 2,295	\$ -	\$ -	\$ 2,295	\$ -	0.00%
	Subtotal - 55 InterDptl Charges	\$ 2,435,452	\$ 2,793,041	\$ 2,793,041	\$ 1,312,048	\$ 2,834,123	\$ 3,056,816	\$ 263,775	9.44%
561100	Land	\$ 66,848	\$ -	\$ -	\$ 58,018	\$ 58,018	\$ -	\$ -	0.00%
565100	Machinery & Equipment	\$ 496,769	\$ 1,222,300	\$ 1,222,300	\$ 1,427,877	\$ 1,427,877	\$ 1,565,000	\$ 342,700	28.04%
566100	Office F & F	\$ -	\$ -	\$ -	\$ 621	\$ -	\$ -	\$ -	0.00%
567100	Vehicles	\$ 524,768	\$ 1,469,744	\$ 1,469,744	\$ 197,142	\$ 1,469,744	\$ 1,520,000	\$ 50,256	3.42%
569940	CONTRA EXP - Machinery & Equip	\$ 22,862	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
569955	CONTRA EXP - Vehicles	\$ (26,880)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Subtotal - 56 Capital Outlay	\$ 1,084,367	\$ 2,692,044	\$ 2,692,044	\$ 1,683,657	\$ 2,955,639	\$ 3,085,000	\$ 392,956	14.60%
575100	Machinery & Equip Depreciation	\$ 638,239	\$ -	\$ -	\$ 1,006,169	\$ -	\$ -	\$ -	0.00%
	Subtotal - 57 Depreciation	\$ 1,523,105	\$ -	\$ -	\$ 1,006,169	\$ -	\$ -	\$ -	0.00%
	Total Operating Expenses	\$ 25,793,156	\$ 25,441,936	\$ 25,441,936	\$ 11,169,457	\$ 25,872,923	\$ 25,631,200	\$ 189,264	0.74%
	Operating Surplus (Deficit)	\$ (160,232)	\$ 1,086,549	\$ 1,086,549	\$ 10,343,974	\$ 455,296	\$ 471,324	\$ (615,225)	-56.62%
	OTHER FINANCING SOURCES								
632275	Transportation Fund	\$ (1,094,255)	\$ (2,692,044)	\$ (2,692,044)	\$ -	\$ (2,692,044)	\$ (3,085,000)	\$ (392,956)	14.60%
632280	Land Records Usage	\$ (31,098)	\$ (8,650)	\$ (8,650)	\$ (27,443)	\$ (8,650)	\$ (6,000)	\$ 2,650	-30.64%
	Subtotal - 63 Op Transfers-Funds	\$ (1,125,353)	\$ (2,700,694)	\$ (2,700,694)	\$ (27,443)	\$ (2,700,694)	\$ (3,091,000)	\$ (390,306)	14.45%
810100	Use of Net Position	\$ -	\$ (1,216,692)	\$ (1,216,692)	\$ -	\$ (585,439)	\$ (795,536)	\$ 421,156	-34.61%
	Subtotal - 81 Use of Net Position	\$ -	\$ (1,216,692)	\$ (1,216,692)	\$ -	\$ (585,439)	\$ (795,536)	\$ 421,156	-34.61%
	Total Other Financing Sources	\$ (1,125,353)	\$ (3,917,386)	\$ (3,917,386)	\$ (27,443)	\$ (3,286,133)	\$ (3,886,536)	\$ 30,850	-0.79%
	OTHER FINANCING USES								
728800	Capital Projects	\$ 447,549	\$ 2,830,837	\$ 2,830,837	\$ -	\$ 2,830,837	\$ 3,415,212	\$ 584,375	20.64%
	Subtotal - 72 Transfer to Oth Fund	\$ 447,549	\$ 2,830,837	\$ 2,830,837	\$ -	\$ 2,830,837	\$ 3,415,212	\$ 584,375	20.64%
	Total Other Financing Uses	\$ 447,549	\$ 2,830,837	\$ 2,830,837	\$ -	\$ 2,830,837	\$ 3,415,212	\$ 584,375	20.64%
	Net Other Financing Sources (Uses)	\$ (677,804)	\$ (1,086,549)	\$ (1,086,549)	\$ (27,443)	\$ (455,296)	\$ (471,324)	\$ 615,225	-56.62%
	Budgetary Change in Fund Balance / Net Position	\$ (838,036)	\$ -	\$ -	\$ 10,316,531	\$ -	\$ -	\$ -	0.00%

MUNIS ORG CHART



Capital Outlay Request for 2027 - \$5000+

Listed In Order of Priority

2027 - Proposed Budget

Department: Transportation - Highway

ACCOUNT NO.	ITEM DESCRIPTION	TOTAL COST OF ITEM(\$)	JUSTIFICATION	Model Year	IGNITION HOURS / MILES	REPLACED UNIT ASSET #	REPLACED UNIT BOOK VALUE	REPLACED UNIT AUCTION VALUE	REPLACED UNIT GAIN/(LOSS)	ANTICIPATED ACQUISITION DATE
3444.565100	Loader	\$315,000	Add mid size loader to be used to load material currently renting machine	2026	n/a	n/a	n/a	n/a	n/a	2027
3444.565100	Skid Steer	\$65,000	Add mid size tracked skid steer	2027	n/a	n/a	n/a	n/a	n/a	2027
3444.565100	Paver	\$680,000	Upgrade from our current 2019	2027	9000 hours	584	\$118,274	\$35,000	(\$83,274)	2027
3444.567100	Kenworth Chassis	\$300,000	Quad Axle double wing chassis full setup for Sth 57, Chassis was purchased in 2026.	2027	9000 hours 272,000 miles	1174	\$23,754	\$12,500	(\$11,254)	2027
3444.567100	Kenworth Chassis	\$440,000	Tandem double wing chassis full set up	2027	4000 hours, 105656 miles	1216	\$25,081	\$12,500	(\$12,581)	2027
3444.567100	Kenworth Chassis	\$420,000	Tandem single wing chassis full set up	2027	3150 hours 83964 miles	1213	\$18,272	\$8,500	(\$9,772)	2027
3444.565100	Forklift	\$34,000	Add an additional Forklift	2027	n/a	n/a	n/a	n/a	n/a	2027
3444.565100	Band Saw	\$15,000	Band saw for metal fabrication used in shop	2027	n/a	n/a	\$0	n/a	\$0	2027
3444.565100	Brine tanks/pumps	\$255,000	Tanks for brine storage additional brine pumps	2027	n/a	n/a	n/a	n/a	n/a	2027
3444.567100	Crew Cab	\$85,000	Replace an older 2013 crew cab	2027	181,000 miles	112	\$6,168	\$5,500	(\$668)	2027
3444.567100	Attenuator	\$35,000	Add an attenuator to meet standards and demands	2027	n/a	n/a	n/a	n/a	n/a	2027
3444.567100	Attenuator Chassis	\$55,000	Add chassis to mount attenuator	used	na	18	\$4,932	\$5,000	\$68	2027
3444.567100	Attenuator Chassis	\$55,000	Add chassis to mount attenuator	used	n/a	n/a	n/a	n/a	n/a	2027
3444.567100	Attenuator Chassis	\$55,000	Add chassis to mount attenuator	used	n/a	n/a	n/a	n/a	n/a	2027
3444.565100	Lawnmower	\$17,500	Replace older unit	2027	n/a	4105	\$2,070	n/a	\$2,070	2027
3444.565100	Trailer	\$43,000	Replace older trailer from 2000	2027	n/a	462	\$2,048	\$3,500	\$1,452	2027
3444.567100	Semi Tractor	\$75,000	Update semi tractors needed to haul materials	used	n/a	n/a	\$0	n/a	\$0	2027
3444.565100	Brine Tanker	\$16,000	Purchase used milk tanker to haul brine remotely to locations	used	n/a	n/a	n/a	n/a	n/a	2027
3444.565100	Welder	\$14,500	Update older welder	2027	n/a	n/a	\$0	\$1,000	\$1,000	2027
3444.565100	Concrete Saw	\$35,000	Update older saw	2027	n/a	n/a	\$0	\$0	\$0	2027
3444.565100	Skid Steer	\$75,000	Update older unit with higher hours that will be repurposed	2027	n/a	n/a	\$0	n/a	\$0	2027
	Grand Total Amounts	\$3,085,000					\$200,600	\$83,500	(\$112,960)	

Projected 2027 Interdepartmental Charges - Highway

Department Revenue	Account Number & Name	Amount	Shared Service Department	Account Number & Name
HIGHWAY	34303.472125	\$10,000.00	BUILDING SERVICES - Courthouse	103.552125 Courthouse
HIGHWAY	34303.472125	\$4,600.00	BUILDING SERVICES - HHS	105.552125 HHS
HIGHWAY	34303.472125	\$16,000.00	Building Services - Taylor Park	107.552125 Taylor Park
HIGHWAY	34303.472125	\$6,496.00	PLANNING - Boat Landings	125.552125 Boat Landing
HIGHWAY	34303.472125	\$10,000.00	PLANNING - Marsh	127.552125 Marsh
HIGHWAY	34303.472125	\$500.00	PLANNING - Gerber Lake	129.552125 Gerber Lake
HIGHWAY	34303.472125	\$613.00	PLANNING - Old Plank Road Trail	131.552125 Old Plank Trail
HIGHWAY	34303.472125	\$5,721.00	PLANNING - Planning & Zoning	132.55125 Planning and Zoning
HIGHWAY	34303.472125	\$20,000.00	ROCKY KNOLL	330.552125 Rocky Knoll
HIGHWAY	34303.472125	\$2,570.00	PLANNING - Snowmobile	1042.552125 Snowmobile
HIGHWAY	34303.472125	\$300.00	PLANNING - Interurban Trail	1052.552125 Interurban
HIGHWAY	34303.472125	\$500.00	PLANNING - Shoreland 400	1100.552125 Shoreland
HIGHWAY	34303.472125	\$300.00	PLANNING - Amsterdam Dunes	1102.552125 Amsterdam
HIGHWAY	34303.476108	\$9,000.00	LAKE BREEZE - Bryan's Increase	3106.556108
HIGHWAY	34303.472125	\$10,000.00	AIRPORT - Highway work	116.552125
HIGHWAY	34303.476108	\$9,000.00	AIRPORT - Bryan's Increase	116.556108
Total Revenues		\$105,600.00		
Expenses				
HIGHWAY	3467.552130	\$26,500.00	ROCKY KNOLL - Water	
HIGHWAY	3467.556108	\$30,000.00	ROCKY KNOLL - Cleaning	
HIGHWAY	various.553135	\$1,000.00	PRINTING	
HIGHWAY	various 552115	\$30,000.00	BUILDING SERVICES - Highway Electrical	103.472200 Building Services
HIGHWAY	3444.556108	\$111,404.00	FINANCE	139.476110 Employee Wages & Related Benefits
HIGHWAY	3444.533890	\$84.00	COUNTY CLERK - Directory of Officials	
HIGHWAY	3444.556108	\$47,434.00	Human Resources	146.476110 Employee Wages & Related Benefits
Total Expenses		\$246,422.00		

2027 Travel and Training Requests

Department: Highway

Date	Request	Location (if known)	Number of Employees Attending	Employee Mileage 533205	Employee Meals 533215	Employee Lodging 533220	Commercial Transport 533235	Seminars and Training 533245	Total Cost per request	Requirement for Accreditation or Certification?	Out of County Yes/No
January	WCHA Land Surveyors Conference	Dells	2		40.00	500.00		800.00	1,340.00	Yes	Yes
January	WCHA Winter Highway Conference	La Crosse	7			1,750.00		2,100.00	3,850.00	No	Yes
February	Smoke School	Green Bay	4					1,500.00	1,500.00	Yes	Yes
April	WCHA Spring Commissioner Training	?	1			250.00		300.00	550.00	No	Yes
April	New Miner Training	Plymouth	8		100.00				100.00	Yes	No
April	Municipal Meeting	Plymouth	50		50.00				50.00	No	No
April	APWA Snow Conference	Des Moines, Iowa	2		100.00	750.00		2,000.00	2,850.00	No	Yes
April	Spring Road Tour - Committee Members	Sheb Cty	8		200.00				200.00	No	No
May	WCHA Spring Commissioner / Committee meeting	Calumet Cty	6					300.00	300.00	No	Yes
June	WCHA Summer Road School	Dells	6		25.00	1,500.00		1,875.00	3,400.00	No	Yes
August	Smoke School	Green Bay	4					1,500.00	1,500.00	Yes	Yes
September	WCHA Fall Leadership Training	Dells	3			750.00		1,000.00	1,750.00	No	Yes
September	Fall Road Tour - Committee Members	Sheb Cty	8		200.00				200.00	No	No
October	WCHA Fall Commissioner Training	?	1			250.00		300.00	550.00	No	Yes
October	Chems Training	?	2	175.00		400.00		300.00	875.00	No	Yes
November	Snow Fighter Training	Unknown	4					1,000.00	1,000.00	No	Yes
Object Account Total				175.00	715.00	6,150.00	-	12,975.00	20,015.00		

Grand Total 20,015.00

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

EQUIPMENT REQUEST FOR 2027-- COMPUTER AND SOFTWARE ONLY**Listed in Order of Priority****Account to use: 533928** for Computer System/Eq from \$500 thru \$4999**Department:** Highway**Account No:** 533928

<u>ACCOUNT NO.</u>	<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>	<u>JUSTIFICATION</u>	<u>INDIVIDUAL</u>	<u>REPLACE ASSET</u>
3444.533928	HP Probook Laptop	\$ 1,435.21	\$ -		2026 Hardware Replacement List	North Side Shed - Multi User	2022076
3444.533928	HP Probook Laptop	\$ 1,435.21	\$ -		2026 Hardware Replacement List	Multi User - Cascade	2022078
Grand Total Amounts		<u>\$ 2,870.42</u>	<u>\$ -</u>				

RETURN TO CHRIS LEWINSKI, INFORMATION TECHNOLOGY DIRECTOR**NOTE:**

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


IT Division Approval


7/16/2026
Requesting Department Head Signature

Sheboygan County Discretionary Fee Schedule for 2027 Proposed Budget - Highway Division

Department	Account number	Fee	Current Charge	Proposed Amount	\$ of Change	Unit	Date of Increase	Who can change	Why proposing a change?
Highway	451405	Driveway Permit	\$100.00	\$150.00	50%	Each	1/1/2010	Department	There has been a significant increase in the amount of staff time required for review and verification.
Highway	451405	Driveway Permit - After the fact + permit fee	\$0.00	\$250.00	100%	Each		Department	We are seeing an increased number of driveways being installed without necessary permits.
Highway	451405	Utility Permit - General	\$50.00	\$200.00	300%	Each	1/1/2004	Department	The expansion of internet infrastructure has doubled the volume of follow-up work required to ensure correct placement.
Highway	451405	Utility Permit- Boring	\$0.00	\$500.00	100%	Each		Department	Boring requires additional follow up by staff to ensure correct placement
Highway	451405	Utility Permt - Open Cut	\$400.00	\$500.00	25%	Each	1/1/2004	Department	Open Cut requires additional follow up by staff to ensure correct placement
Highway	451405	Utility Permit - After the fact + permit fee	\$0.00	\$1,500.00	100%	Each		Department	After the fact + permit fee requires additional follow up by staff to ensure correct placement
Highway	451405	Oversize Over Weight Permit	\$50.00	\$100.00	100%	Each	1/1/2013	Department	Permit requires additional follow oow by staff to ensure correct placement
Highway	462100	Land Rent	\$150.00	\$155.00	3%	Per acre	1/1/2026	Committee	Already increased per lease signed in 2026

Liaison Committee Budget Sign Off

2027

Department Highway
Liaison Committee Transportation Committee
Committee Chair Jacqueline Veldman

Targets Set by Finance Committee

Levy	\$	0
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

Department Budget Requested

Total Revenue	\$	-25,159,876	Note: amount should be negative
Total Expense	\$	25,631,200	Note: amount should be positive
Transfer In	\$	-3,091,000	
Transfer Out	\$	3,415,212	
Equity	\$	<u>-795,536</u>	
Variance	\$	0	

Note: **Variance** should be zero = meets budget target; or

Variance is a negative number = under budget; excess funds

Signatures:

Jacqueline Veldman 8/4/2026
Committee Chair Date

BA 8/4/2026
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.

Transportation Fund – 2027 Proposed Budget





Sheboygan County
Department of Transportation – Highway Division
Bryan Olson, Transportation Director
W5741 County Road J
Plymouth, WI 53073

To: Chairman Vernon Koch and Members of the Finance Committee

From: Bryan Olson, Transportation Director

Date: September 9, 2026

Re: Proposed 2027 Budget for Transportation Department – Transportation Fund

I am submitting for your review the 2027 Capital Projects / Capital Outlay – Transportation Fund budget. This is a fund budget reflecting the implantation of the half cent sales tax in 2017.

Proposed Budget: \$ 11,847,359

Highlights: The 2027 budget for infrastructure includes \$11,847,359 to pay for 45.35 miles of roadway improvements. We will also be utilizing \$ 3,085,000 to purchase equipment.

Project Goals: 45.35 miles total

Infrastructure Costs:

Overlay (1.04 miles)	\$ 305,000
Pulverize and pave (14.82 miles)	\$ 3,177,057
Reconstruct Cty Rd PP (.25 mile)	\$ 2,500,000
Reconstruct Cty Rd J (1.30 mile)	\$ 5,000,000
Chip Seal (27.94 miles)	\$ 865,302

Total \$11,847,359

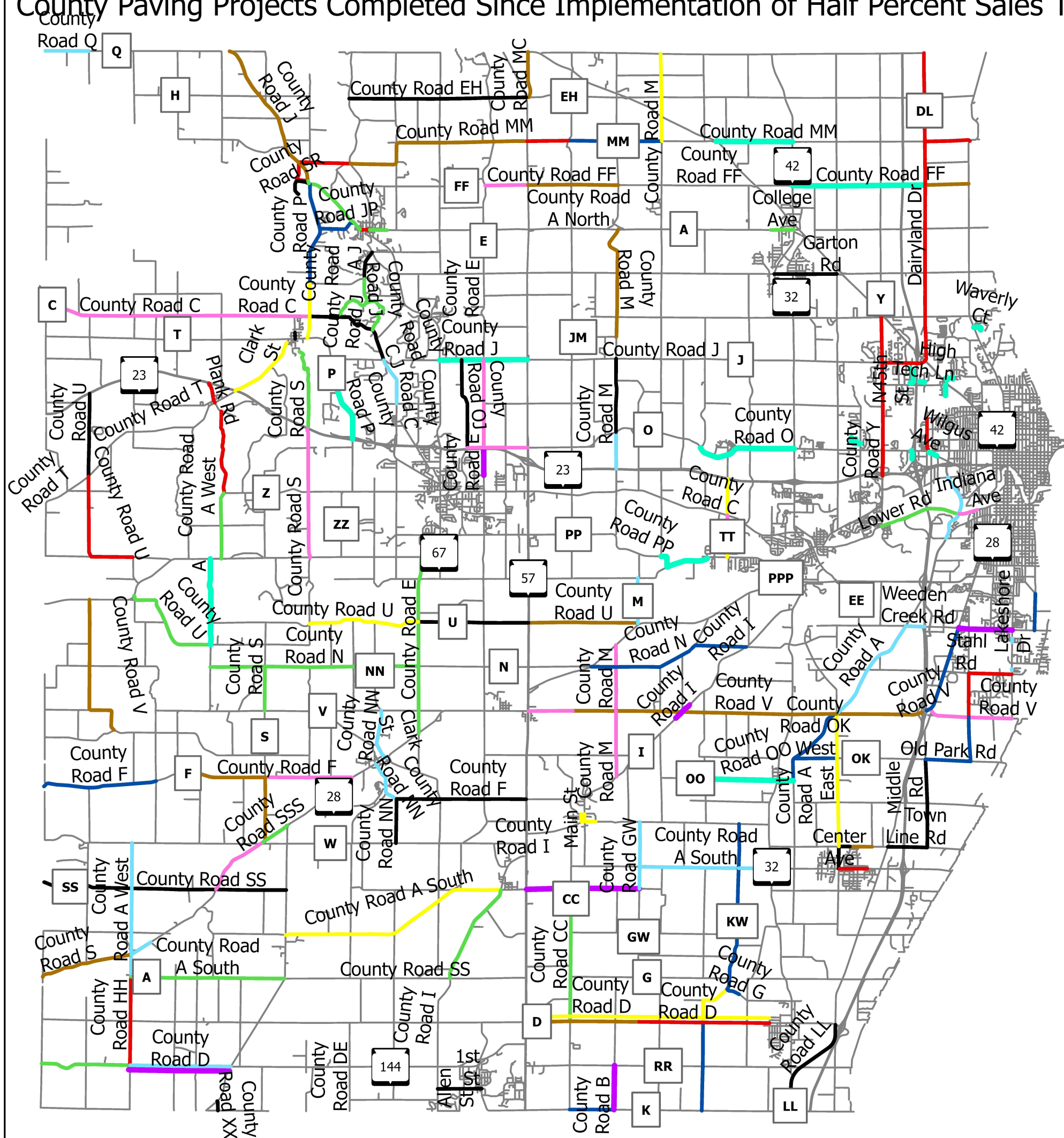
Other Fund Usage:

Contributions to Municipalities	\$ 2,460,210
Debt Service for Tax Levy Relief	\$ 1,000,000
Capital Equipment	\$ 3,085,000

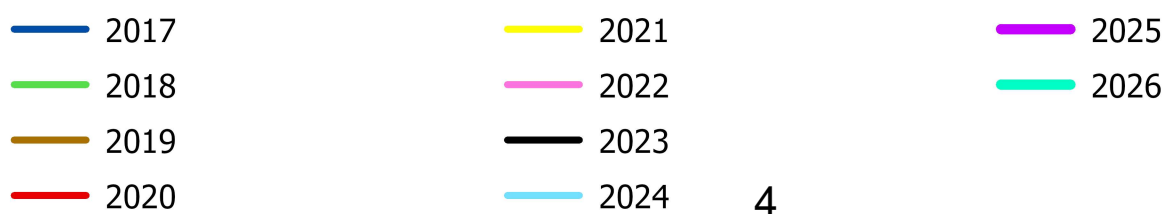
Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 275 - Transportation | Current Year Actuals Through June 30, 2026

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									
411510	County Sales Tax	\$ (15,103,093)	\$ (15,402,326)	\$ (15,402,326)	\$ (5,933,397)	\$ (15,402,326)	\$ (16,480,751)	\$ (1,078,425)	7.00%
411590	Sales Tax Distribution	\$ 2,132,767	\$ 2,423,852	\$ 2,423,852	\$ 1,211,934	\$ 2,423,852	\$ 2,460,210	\$ 36,358	1.50%
	Subtotal - 41 Taxes	\$ (12,970,326)	\$ (12,978,474)	\$ (12,978,474)	\$ (4,721,463)	\$ (12,978,474)	\$ (14,020,541)	\$ (1,042,067)	8.03%
466125	Miscellaneous Reimbursements	\$ (88,056)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Subtotal - 46 Interest and Other Income	\$ (88,056)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Operating Revenues		\$ (13,058,382)	\$ (12,978,474)	\$ (12,978,474)	\$ (4,721,463)	\$ (12,978,474)	\$ (14,020,541)	\$ (1,042,067)	8.03%
OPERATING EXPENSES									
540205	Reconstruction	\$ 2,693,387	\$ 7,292,092	\$ 7,292,092	\$ -	\$ 7,292,092	\$ 7,500,000	\$ 207,908	2.85%
540210	Pulverize & Repave	\$ 1,893,021	\$ 2,117,000	\$ 2,117,000	\$ -	\$ 2,117,000	\$ 3,177,057	\$ 1,060,057	50.07%
540215	Overlay	\$ 1,297,367	\$ 575,000	\$ 575,000	\$ -	\$ 575,000	\$ 305,000	\$ (270,000)	-46.96%
540220	Bridges	\$ 18,282	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
540225	Sealcoating	\$ -	\$ 755,000	\$ 755,000	\$ -	\$ 755,000	\$ 865,302	\$ 110,302	14.61%
	Subtotal - 54 Capital Projects	\$ 5,902,057	\$ 10,739,092	\$ 10,739,092	\$ -	\$ 10,739,092	\$ 11,847,359	\$ 1,108,267	10.32%
564100	Infrastructure	\$ 1,652,770	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Subtotal - 56 Capital Outlay	\$ 1,652,770	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Operating Expenses		\$ 7,554,827	\$ 10,739,092	\$ 10,739,092	\$ -	\$ 10,739,092	\$ 11,847,359	\$ 1,108,267	10.32%
Operating Surplus (Deficit)		\$ (5,503,555)	\$ (2,239,382)	\$ (2,239,382)	\$ (4,721,463)	\$ (2,239,382)	\$ (2,173,182)	\$ 66,200	-2.96%
OTHER FINANCING SOURCES									
820111	Use of Transportation Fun	\$ -	\$ (1,452,662)	\$ (1,452,662)	\$ -	\$ (1,452,662)	\$ (1,911,818)	\$ (459,156)	31.61%
	Subtotal - 82 Use of Fund Balance	\$ -	\$ (1,452,662)	\$ (1,452,662)	\$ -	\$ (1,452,662)	\$ (1,911,818)	\$ (459,156)	31.61%
Total Other Financing Sources		\$ -	\$ (1,452,662)	\$ (1,452,662)	\$ -	\$ (1,452,662)	\$ (1,911,818)	\$ (459,156)	31.61%
Other Financing Uses									
723346	Highway Equipment	\$ 1,094,255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
724440	Highway	\$ -	\$ 2,692,044	\$ 2,692,044	\$ -	\$ 2,692,044	\$ 3,085,000	\$ 392,956	14.60%
727700	Debt Svc Fund Transfer Out	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	0.00%
	Subtotal - 72 Transfer to Other Fund	\$ 2,094,255	\$ 3,692,044	\$ 3,692,044	\$ -	\$ 3,692,044	\$ 4,085,000	\$ 392,956	10.64%
Total Other Financing Uses		\$ 2,094,255	\$ 3,692,044	\$ 3,692,044	\$ -	\$ 3,692,044	\$ 4,085,000	\$ 392,956	10.64%
Net Other Financing Uses (Sources)		\$ 2,094,255	\$ 2,239,382	\$ 2,239,382	\$ -	\$ 2,239,382	\$ 2,173,182	\$ (66,200)	-2.96%
Budgetary Change in Fund Balance / Net Position		\$ (3,409,300)	\$ -	\$ -	\$ (4,721,463)	\$ -	\$ -	\$ -	0.00%

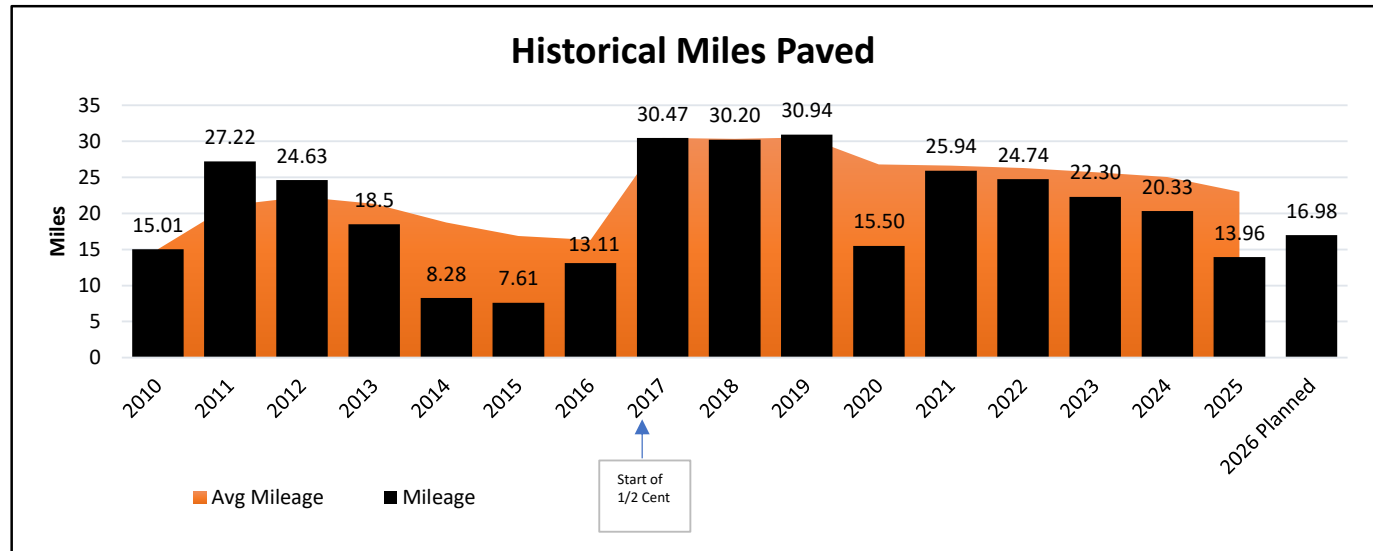
County Paving Projects Completed Since Implementation of Half Percent Sales Tax



YEAR



Year	Mileage	Avg Mileage
2010	15.01	15.01
2011	27.22	21.12
2012	24.63	22.29
2013	18.5	21.34
2014	8.28	18.73
2015	7.61	16.88
2016	13.11	16.34
2017	30.47	30.47
2018	30.20	30.34
2019	30.94	30.54
2020	15.50	26.78
2021	25.94	26.61
2022	24.74	26.30
2023	22.30	25.73
2024	20.33	25.05
2025	13.96	22.99
2026 Planned	16.98	
2027 Proposed	17.41	



- Average of 2010 - 2016 = 16.34
- Average from 2017 - 2024 = 25.05
- 2011, 2012, 2013 were bonded years
- 2017 Start of the 1/2 cent sales tax
- 2020 & 2021 COVID impact
- 2022 Project on Cty Rd PP, Indiana Avenue & Taylor Drive (Federal)
- 2024 Project Cty Rd TA Taylor Drive (Federal)
- 2025 Project Cty Rd EE Weeden Creek (Federal)
- 2026 Projects reimbursement from Local Road Improvement Program
- 2027 Projects County Road PP & County Road J

[illegible]

NOTE: PROJECT SCHEDULE SUBJECT TO CHANGE			2027		2028		2029		2030		2031	
CATEGORY	FIVE YEAR CAPITAL PROJECT TITLE		Mileage	BUDGET	Mileage	BUDGET	Mileage	BUDGET	Mileage	BUDGET	Mileage	BUDGET
		Cth OK - Cth EE to City			1.1	\$800,000.00						
		Cth SS - Cth A to WCL			2.21	\$577,788.00						
		Cth S - Cth V to Cth F					1.50	\$ 510,000.00				
		Cth DE - Sth 144 to County Line					0.90	\$ 325,000.00				
		Cth J - Sth 32 to Sheb River					1.65	\$ 450,000.00				
		Cth E - Douglas to Railroad Tracks					0.92	\$ 309,935.00				
		Cth F - Sth 28 to Cth S					1.97	\$ 600,000.00				
		Cth MM - Sth 42 to Cth DL					3.02	\$ 750,000.00				
		Cth A - Sth 67 to Cth Z							1.52	\$ 650,000.00		
		Cth K - Cth LL to Cth KW							2.00	\$ 580,500.00		
		Cth K - 1st street to Sth 57							1.35	\$ 500,000.00		
		Cth CC - Cth W to Cth A									\$ 1.80	\$ 585,000.00
		Cth FF - Sth 67 to Rhine Road									\$ 2.75	\$ 650,000.00
		Cth FF - Cth M to Sth 42									\$ 3.00	\$ 750,000.00
		Cth II - Cth I to Cth K									\$ 1.00	\$ 400,000.00
	Cth RR - Sth 57 to Cth LLL											
Sub-Total			11.77	3,177,057.00	9.65	3,502,788.00	9.96	2,944,935.00	4.87	1,730,500.00	8.55	2,385,000.00
Mill and Fill		Cth PP - StarDust Lane to Bridgewood										
		Cth A - Sth 67 to Cth U										
		Cth OO - School St to Horce Mann Rd										
		Cth P - Camp Evelyn to Sth 23										
		Cth AJ - Sth 67 to Golf Course Road	0.42	\$165,000.00								
		Cth A - V. HG to Cth M										
		Cth U - Sth 67 to Forest			0.64	\$ 175,000						
		Cth SR - Cth J to End	0.62	\$ 140,000								
		Cth SS - Sth 28 to Cth A			2.29	\$427,590.00						
		Cth A - Cth P to Cth J			1.26	\$340,000.00						
		Cth P - Cth A to Cth J					2.35	\$400,000.00				
		Cth J - Marsh Bridge to Cth JP					1.66	\$400,000.00				
		Cth A - Cth W to Cth F					1.40	\$350,000.00				
		Cth JP -Cth J to Cth P					0.84	\$220,000.00				
		Cth P - Cth A to Cth J					2.35	\$400,000.00				
	Cth I - Sth 57 to Cth A							1.04	\$650,000.00			
	Cth V - Cth A to Cth E							5.25	\$2,344,500.00			
	Cth AB - 40th to 29th							0.75	\$450,000.00			
	Cth JM - Cth J to Cth J							1.80	\$475,000.00			
	Cth M - Cth O to Sth 23							0.81	\$350,000.00			
g 7					2026-2031 (1)							

TW 7/16/2026

NOTE: PROJECT SCHEDULE SUBJECT TO CHANGE			2027		2028		2029		2030		2031	
CATEGORY	FIVE YEAR CAPITAL PROJECT TITLE		Mileage	BUDGET	Mileage	BUDGET	Mileage	BUDGET	Mileage	BUDGET	Mileage	BUDGET
		Cth KK - Middle to Sauk Trail									2.94	\$625,000.00
		Cth TT - Sth 23 to Cth O									0.34	\$135,000.00
		Cth W - Windridge Dr to Sth 32									3.94	\$750,000.00
		Cth IW - Sth 57 to Cth I									1.30	\$400,000.00
		Cth F - Sth 57 to Cth I										
Sub-Total			1.04	\$ 305,000	4.19	\$ 942,590	8.60	\$ 1,770,000	\$ 9.65	\$ 4,269,500	\$ 8.52	\$ 1,910,000
Sealcoating		Sub-Total Paving	17.41	\$10,982,057.00	18.44	\$11,015,378.00	23.75	\$15,314,935.00	20.77	\$14,000,000.00	22.73	\$10,295,000.00
		Taylor Drive - Erie to Union										
		Cth S - Cth A to Firehouse										
		Cth DL - Playbird to Sth 42										
		Cth J - Sheboygan River to Sth 42										
		Cth A - Sth 32 to Sth 57										
		Cth A - Cth W to Cth HH										
		Cth DL - Playbird to Cth MM										
		Cth M - Cth J to Cth O										
		Cth J - Sth 57 to Sth 67										
		Cth TT - Cth C to Cth PP										
		Cth J - Sth 67 to Cth JP										
		Cth A - Cth KK to Cth AA										
		Cth AA - Cth A to 4th street										
		Cth JJ - Sth 42 to Sth 32										
		Cth M - Sth 28 to Cth I										
		Cth OJ - Sth 23 to Cth J										
		Cth O - Sth 57 to Cth OJ										
		Cth E - Sth 23 to Cth J										
		Cth A - Cth v to Cth EE	2.50	\$75,000.00								
		Cth EE - S 12th to Cth OK	1.62	\$100,000.00								
		Cth LL - South County Line to Sth 32	2.41	\$80,000.00								
		Cth V - Cth OK to State Park Entrance	1.93	\$55,000.00								
		Cth GW - Cth A to Cth W	1.00	\$35,000.00								
		Cth F - Cth NN to Sth 57	2.95	\$75,000.00								
		Cth M - Cth U to Cth PP	1.55	\$45,302.00								
		Cth E - Cth J to Cth A	3	\$65,000.00								
		Cth O - Sth 32 to Highland Rd	2.14	\$85,000.00								
		Cth NN - Sth 28 to Cth W	1.87	\$55,000.00								
		Cth E - Sth 23 to Douglas			0.57	\$20,000.00						
		Cth M - Cth U to Cth PP			0.57	\$30,000.00						
		Cth EH - Sth 67 to Sth 57	4	\$90,000.00								
		Cth Q - Irish to Dorn			1.00	\$30,000.00						
		Cth BB - Cth I to Cth W	0.71	\$35,000.00								
		Cth D - Sth 28 to Cth HH	2.26	\$70,000.00								
		Cth P - Sth 23 to Cth A			2.80	\$90,000.00						

	NOTE: PROJECT SCHEDULE SUBJECT TO CHANGE			2027		2028		2029		2030		2031
CATEGORY	FIVE YEAR CAPITAL PROJECT TITLE		Mileage	BUDGET	Mileage	BUDGET	Mileage	BUDGET	Mileage	BUDGET	Mileage	BUDGET
							1.34	\$35,000.00				
	Cth J - Sth 57 to Cth M						2.00	\$60,000.00				
	Cth AJ - Sth 67 to Cth A						1.09	\$40,000.00				
							2.8	\$90,000.00				
	Sub - total Sealcoating		27.94	\$865,302.00	4.94	170000	7.23	225000	0	0	0	0
	Grand total		45.35	\$11,847,359	23.38	\$11,185,378	30.98	\$15,539,935	20.77	\$14,000,000	22.73	\$10,295,000

Liaison Committee Budget Sign Off

2027

Department	<u>Transportation / Transportation Fund</u>
Liaison Committee	<u>Transportation Committee</u>
Committee Chair	<u>Jacqueline Veldman</u>

Targets Set by Finance Committee

Levy	\$	0
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

Department Budget Requested

Total Revenue	\$	-14,020,541	Note: amount should be negative
Total Expense	\$	11,847,359	Note: amount should be positive
Transfer In	\$	0	
Transfer Out	\$	4,085,000	
Equity	\$	-1,911,818	
Variance	\$	0	

Note: **Variance** should be zero = meets budget target; or

Variance is a negative number = under budget; excess funds

Signatures:

Jacqueline Veldman 8/4/2026
Committee Chair Date

[Signature] 8/4/2026
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.

Sheboygan County Portfolio Summary as of July 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	733,553	745,688	-12,135	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	492,560	486,740	5,820	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	731,820	730,493	1,328	September 24, 2026	Quarterly
	March 30, 2021	500,000	Federal Home Loan Bank	3130ALPWS	AA+/AAA	1.00%	1.00%	1.65%	1.00%	March 30, 2028	488,730	486,950	1,780	September 30, 2026	Quarterly
	July 28, 2021	750,000	Federal Home Loan Bank	3130ANCS7	AA+/AAA	0.50%	0.50%	1.58%	0.50%	July 28, 2028	726,158	731,738	-5,580	July 28, 2027	Annually
	September 20, 2021	500,000	Federal Home Loan Bank	3130ANX47	AA+/AAA	0.50%	0.50%	1.12%	0.50%	September 20, 2027	483,885	481,105	2,780	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	497,345	490,535	6,810	October 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	496,755	490,175	6,580	August 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	498,080	492,695	5,385	September 30, 2026	Quarterly
	June 23, 2026	500,000	Federal Home Loan Bank	3130AWN30	AA+/AAA	4.38%	4.22%	4.22%	4.22%	June 8, 2029	500,385	492,695	7,690	June 23, 2029	Non
	December 12, 2025	490,000	Federal Home Loan Bank	3130AOFR6	AA+/AAA	4.00%	4.00%	3.57%	3.57%	December 8, 2028	486,541	496,042	-9,501	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	733,890	750,000	-16,110	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	984,620	1,000,000	-15,380	July 2, 2027	Non
	July 21, 2026	500,000	Federal Home Loan Bank	3130B8GK5	AA+/Aa1	4.52%	4.57%	4.53%	4.53%	July 11, 2029	498,290	1,000,000	-501,710	January 11, 2027	Quarterly
	November 21, 2024	968,683	Federal Home Loan Bank	3130B3LR2	AA+/AAA	4.38%	4.38%	4.40%	4.40%	December 12, 2031	958,709	989,274	-30,565	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	490,990	498,190	-7,200	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	493,035	499,345	-6,310	August 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	490,675	498,510	-7,835	August 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	733,238	748,718	-15,480	November 26, 2027	Monthly
	November 21, 2024	852,300	Federal Farm Credit Bank	3133ELY94	AA+/AAA	1.53%	4.36%	4.36%	4.36%	May 13, 2030	892,800	899,950	-7,150	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	752,168	765,060	-12,893	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	490,460	499,020	-8,560	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	493,420	499,345	-5,925	September 15, 2026	Monthly
	March 11, 2026	750,000	Federal Farm Credit Bank	3133EWF60	AA+/Aa1	4.35%	4.67%	4.38%	4.38%	February 27, 2032	730,643	748,875	-18,233	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	731,243	744,915	-13,673	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	494,800	500,000	-5,200	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	581,386	584,112	-2,725	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	1,095,170	1,139,590	-44,420	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	980,730	999,870	-19,140	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	492,570	498,890	-6,320	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	489,965	498,970	-9,005	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	732,518	750,000	-17,483	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	736,665	748,688	-12,023	September 10, 2026	Semi-annually
	May 30, 2024	749,303	Federal Ag Mtg Corp	31424WHP0	AA+/AAA	4.67%	4.67%	4.67%	4.67%	April 26, 2029	756,473	775,215	-18,743	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	677,395	679,038	-1,643	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	249,319	250,750	-1,432	December 1, 2026	Non
	January 23, 2024	226,087	Citidel FCU	17286TAU4	NCUA/NCUA	0.90%	4.50%	4.50%	4.50%	October 23, 2026	247,476	243,846	3,630	October 23, 2026	Non
	August 19, 2025	249,000	Connexus	20825WEE6	NCUA/NCUA	4.00%	4.00%	4.00%	4.00%	August 19, 2027	248,574	250,330	-1,755	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	243,363	246,406	-3,043	January 3, 2029	Non
	September 29, 2023	249,000	Empower CU CD	291916AB0	NCUA/NCUA	5.10%	5.10%	5.10%	5.10%	September 29, 2028	253,290	257,663	-4,372	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	241,580	247,439	-5,859	October 24, 2030	Non
	June 22, 2026	249,000	Great Midwest Bank SSB	39083PDY5	FDIC/FDIC	4.15%	4.15%	4.15%	4.15%	June 29, 2029	247,979	247,439	540	June 29, 2029	Non
	August 4, 2021	246,518	Jpmorgan Chase CD	48128UZB8	FDIC/FDIC	0.65%	0.85%	0.85%	0.85%	August 17, 2026	248,617	244,426	4,191	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	244,740	247,547	-2,807	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	245,539	243,238	2,301	August 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	248,943	252,117	-3,175	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	249,214	250,579	-1,365	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	480,565	LGIP - General	LGIPGEN	State	3.68%	3.68%	3.68%	3.68%	N/A	480,565	480,565	0	n/a	Liquid
	Various	29,865,268	LGIP - County Sales Tax	LGIPST	State	3.68%	3.68%	3.68%	3.68%	N/A	29,865,268	29,865,268	0	n/a	Liquid
	Various	1,082,453	LGIP - Conservation	LGIPCONS	State	3.68%	3.68%	3.68%	3.68%	N/A	1,082,453	1,082,453	0	n/a	Liquid
	Various	9,805,376	LGIP - Building	LGIPBLDG	State	3.68%	3.68%	3.68%	3.68%	N/A	9,805,376	9,805,376	0	n/a	Liquid

99,090,254

Maturity Date	Book MV	Issuer	Broker	Rating	Current Rate	Sale Price	Type
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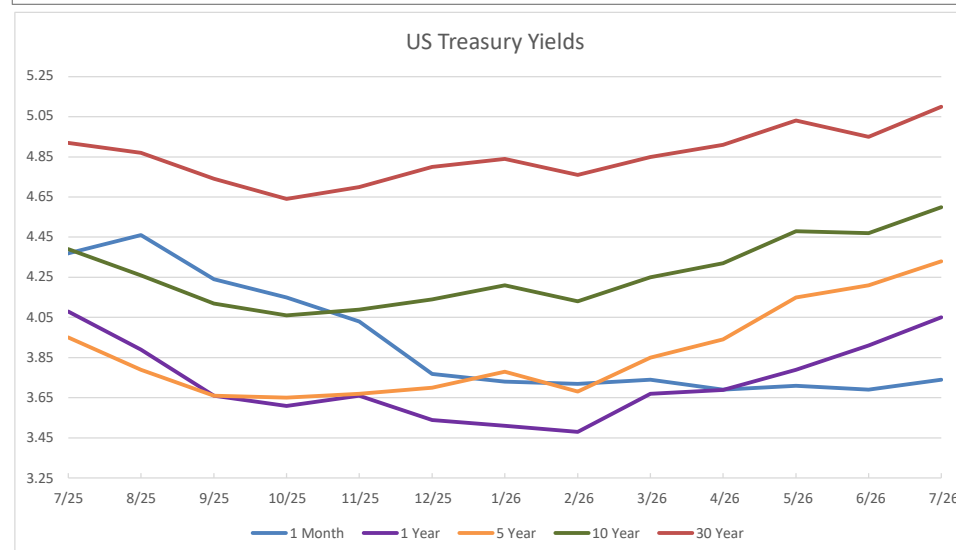
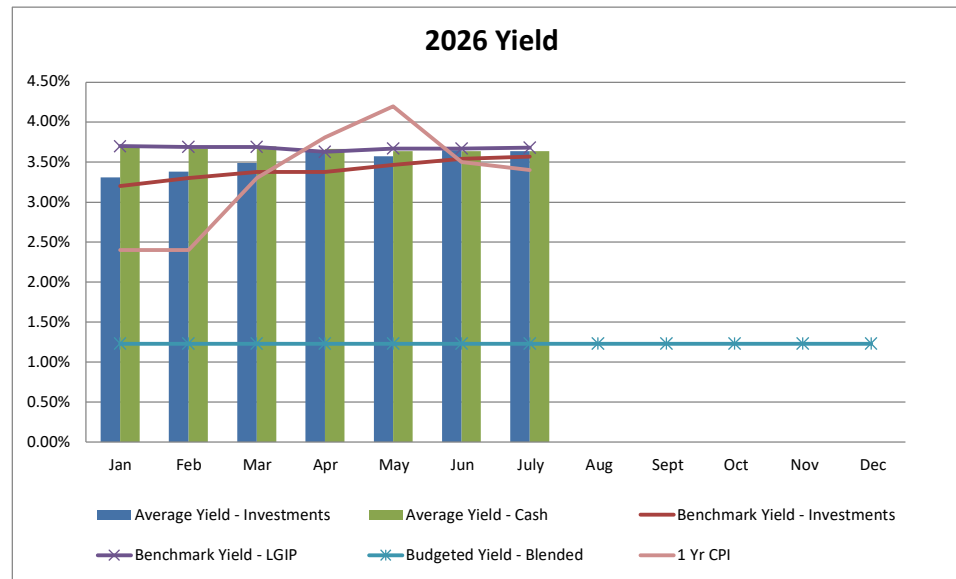
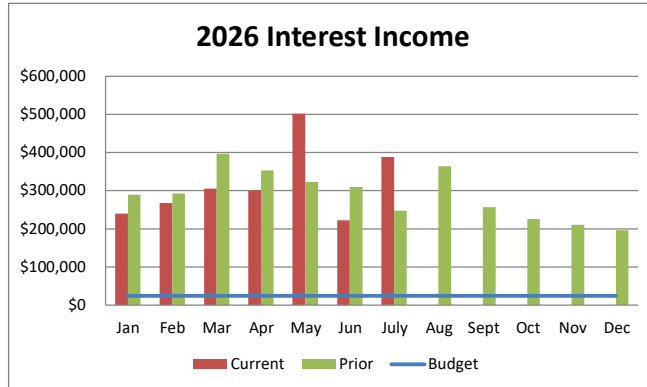
Sheboygan County Portfolio Summary as of July 31, 2026

	Market Value	Wtd Ave Tenor at Purch (Yrs)	Wtd Ave Seasoning (Yrs)	Current Month Annualized Yield	Benchmark Yield
Cash Equivalents	73,240,259	n/a	n/a	3.64%	3.68%
Investments	25,616,295	5.78	2.10	3.64%	3.57%
Grand Total	98,856,554			3.64%	3.65%

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	\$150,000
Actual to Date	\$2,225,568
Variance	\$2,075,568
Budgeted Yield	1.23%

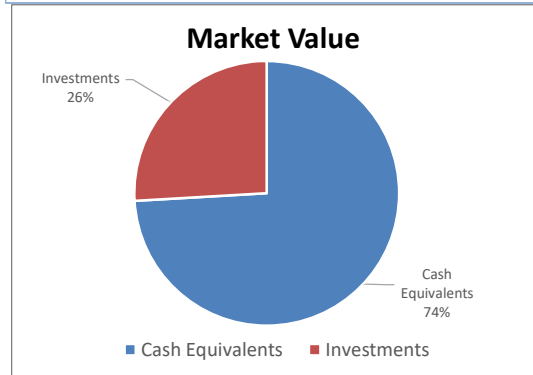


Source: FRED (Federal Reserve Economic Data)

Sheboygan County Portfolio Summary as of July 31, 2026

Cash and Cash Equivalents

Firm	Value	% of Cash
Associated Bank	30,972,377	42.3%
Cleveland State Bank	1,034,220	1.4%
LGIP	41,233,662	56.3%
USBank MM	-	0.0%
UMB Bank - MM	-	0.0%
Total	73,240,259	100.0%



Investment Holdings

Issuer	Market Value	% of Portfolio
Austin Telco FCU	249,319	0.97%
Citidel FCU	247,476	0.97%
Connexus	248,604	0.99%
Connexus	248,574	0.97%
Cross River Bank	243,363	0.95%
Empower CU CD	253,290	0.99%
Farmers & Merchants Bank	241,580	0.94%
Federal Ag Mtg Corp	756,473	2.95%
Federal Farm Credit Bank	4,585,533	17.90%
Federal Home Loan Bank	12,100,644	47.24%
Federal Home Loan Mtg Co	3,790,953	14.80%
Federal National Mtg Assoc	736,665	2.88%
Government National Mtg Assoc	677,395	2.64%
Jpmorgan Chase CD	248,617	0.97%
Morgan Stanley	244,740	0.96%
National Bk CD	245,539	0.96%
Nicolet Natl Bank CD	248,943	0.97%
Wells Fargo Bank CD	249,214	0.97%
Great Midwest Bank SSB	247,979	0.97%
Total	\$ 25,615,581	100.0%

