

NOTICE OF SPECIAL MEETING

SHEBOYGAN COUNTY FINANCE COMMITTEE

September 30, 2026 - 3:30 PM Central Time

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

Topic: Finance Committee Meeting

Time: September 30, 2026 03:30 PM Central Time (US and Canada)

Join Google Meeting: meet.google.com/fmz-eeeie-njq

Phone Number: + 1 662-771-6430

Pin: 949 740 822#

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 23, 2026 - 3:30 PM

Finance Director Report

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

Transportation

Consideration of Purchasing Used Equipment

Sheriff

Consideration for the Use of Supplemental Shared Revenue for Bearcat Repairs

Consideration of Budget Adjustment for Correctional Officer Wage Adjustments

Consideration of Budget Adjustment for Correctional Officer Short-Term Recruitment and Retention Incentive Proposal

Budget

Consideration of Finance 2027 Budget, presented by James Webb

Consideration of Debt Service 2027 Budget, presented by James Webb

Consideration of Non-Departmental 2027 Budget, presented by James Webb

Consideration of 2027 Capital Outlay, presented by James Webb

Consideration of 2027 Use of Fund Balance Requests, presented by James Webb

Consideration of 2027 Budget Adjustments, presented by James Webb

Consideration of 2027 Public Hearing Notice, presented by James Webb

Approval of Vouchers

Approval of Attendance at Other Meetings or Functions

Adjournment

Next Scheduled Meeting – October 14, 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 23, 2026

Called to Order: 03:30 P.M.

Adjourned: 04:14 P.M.

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

MEMBERS REMOTE: None

MEMBERS ABSENT: Curt Brauer

ALSO PRESENT: **In Person:** Marilyn Montemayor, Alayne Krause, James Webb, Jayna Hintz, Matthew Spence, Crystal Fieber, Ellen Schleicher, Amanda Kohal, Jeremy Fetterer, Corey Norlander, Katheryn Atkinson, Jacy Klaske, Gina Palmer
Remote: Rebecca Clarke, Wendy Schobert, Matthew Strittmater, Bryan Olson, Tara Duwe, Evelyn Wise, Bradley Robinson

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 03:30PM on Friday, September 18, 2026.

Supervisor Goehring moved to approve the minutes for September 16, 2026. Motion seconded by Supervisor Wegner. Motion carried.

Finance Director James Webb began his report by updating the Committee on the 2025 final and 2026 projected sales tax revenue. Director Webb then gave an update on the Highway Department invoicing progress. He finished his report by confirming the cancellation of the October 28, 2026 meeting and the addition of the October 29, 2026 meeting.

The Committee discussed Resolution 15 – Authorizing Application for Fiscal Year 2026 Justice Assistance Grant Program Award (Local Solicitation) and Entering into Memorandum of Understanding with City of Sheboygan. Supervisor Wegner moved to approve the request. Motion seconded by Supervisor Jorgensen. Motion Carried.

Health and Human Services Accounting Manager Tara Duwe presented a request for budget adjustments to: Payroll and Overhead Cost Allocation – Grant Contract, Revenue, and Expense – Children's Long-Term Support Program. Supervisor Goehring moved to approve the request. Motion seconded by Supervisor Wegner. Motion Carried.

The committee reviewed the 2027 Corporation Counsel Budget as presented by Crystal Fieber. Supervisor Jorgensen moved to approve the budget as presented. Motion seconded by Supervisor Goehring. Motion carried.

The committee reviewed the 2027 Register of Deeds Budget as presented by Ellen Schleiser. Supervisor Wegner moved to approve the budget as presented. Motion seconded by Supervisor Jorgensen. Motion carried.

The committee reviewed the 2027 UW Extension Budget as presented by Jayna Hintz. Supervisor Goehring moved to approve the budget as presented. Motion seconded by Supervisor Wegner. Motion carried.

The committee reviewed the 2027 Rocky Knoll Budget as presented by Amanda Kohal. Supervisor Wegner moved to approve the budget as presented. Motion seconded by Supervisor Goehring. Motion carried.

The committee reviewed the 2027 Property/Liability Insurance Budget as presented by Jeremy Fetterer. Supervisor Wegner moved to approve the budget as presented. Motion seconded by Supervisor Jorgensen. Motion carried.

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

Supervisor Goehring requested approval to attend the Corporation Counsel/Defense Counsel Forum on October 09, 2026. Supervisor Wegner moved to approve the request. Motion seconded by Supervisor Jorgensen. Motion carried.

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

Gina Palmer
Recording Secretary

William Goehring
Secretary

Sheboygan County Transportation Department -
Highway Division

Memo

To: Finance Committee
From: Bryan Olson, Transportation Director
Date: 9/30/2026
RE: Purchase of Used Truck Chassis and Tanker

Action Requested: Consideration to Purchase Equipment for 2027

Rationale: Currently Wisconsin Kenworth has three used truck chassis in stock that would be purchased for use with our attenuators. All three trucks are set up the same keeping uniformity in our fleet for operators.

The second item would be to purchase a used tanker trailer for hauling salt brine.

Financial Impact: The financial impact would be \$165,000 at our budget allocation of \$165,000. The trailer's financial impact would be \$15,400 under the budgeted amount of \$17,500. Funding for the purchase of the trucks and trailer would come from the net position of the Transportation Fund.

In closing: With the used truck and trailer market this opportunity to purchase three identical trucks and a trailer that meets our size limitations would be considered a rare opportunity as well as being able to come in under budget however so slightly shows as a positive responsibility.

Thank you for your time and support as we continue our fleet and capabilities.

Bryan Olson

**SHEBOYGAN COUNTY SHERIFF'S DEPARTMENT
OFFICE OF THE SHERIFF**

*Matthew Spence, Sheriff
Corey Norlander, Inspector*

Phone: (920) 459-3112 FAX: (920) 459-4305

TO: Members of the Finance Committee

FROM: Matt Spence, Sheriff
 Corey Norlander, Inspector

DATE: September 30, 2026

RE: Request for Use of Shared Supplemental Revenue for Bearcat Repairs

Our Bearcat is 10 years old and beginning to require some expensive mechanical repairs. We strive to maintain this vehicle well, because we do not wish to request a replacement for it. We wash it each time it is taken out, to prevent any salt corrosion, complete regular maintenance as needed, and treat it as carefully as possible while using it for its intended purpose.

We have budgeted \$2600 for the set of six replacement tires in 2027, accounting for their specific design and weight capacity.

We are facing two unexpected and costly repairs. It has developed an oil leak which is estimated at about \$4990.69 and an exhaust repair estimated at \$7891.92. Both repairs need to be addressed soon.

Pursuant to 5.07(d) of the Sheboygan County Code of Ordinances, this request is to draw \$12,882.61 of Shared Supplemental Revenue for completion of these repairs. We request approval for a corresponding budget adjustment.

**MIKE BURKART FORD INC.**

3110 County Rd PP
PO BOX 318
Plymouth, WI 53073
Phone: (920) 893-6961
Fax: (920) 892-2735
mikeburkartford.com

SO # 411542**SERVICE ORDER**

Status Printed 09/14/2026 11:31:30 AM **RECOMMENDED SERVICE COPY** User PBURGARD Page 1

Customer No 593897
Attn: SHEBOYGAN SHERIFF
SHEBOYGAN SHERIFF
525 N 6TH ST
SHEBOYGAN, WI 53081
State Tax: 008-10204211 County Tax: 008-102042
Home (920) 459-3897 **Bus** (920) 980-8222
Cell (920) 980-8222 **Today**
Email CALVIN.
KESWEDER@SHEBOYGANCOUNTY.
COM
Type W
Term Cash

Advisor	Paul Burgard	Promised	09/09/2026 5:00 PM	Tag#	
Shop	S1	Opened	09/09/2026 7:47 AM	Location	
Priority	20	Cashiered		PO #	

License	Odom In	Odom Out	In Service Date	Stock No
E4001	9790	0		
Year	Make	Model	Model Number	Color
2016	FORD	F-550		BLACK
Vehicle ID No	Ford Pass Rewards	Extended Warranty	Delivery Date	
1FDAF5HT8GEB87754				
Engine Size	6.7L V8	F OHV 32	Fleet #	SWAT

Request	Description	Job	CSR	Type	Status	
RS	REPLACE THE CATALYST DPF	2	PAUL.B	C	Pending	
Labor	Description			Type	Amount	
RS	REPLACE CATALYST DPF			C	924.00	
Part	Description	Quantity	Bin	Type	Price	Amount
W520113 S441	NUT	3	CP	CRO	16.00	48.00
BC3Z 5E241 B	GASKET	1	24-N	CRO	7.36	7.36
W705443 S900	NUT	2	11-Q	CRO	5.00	10.00
W718005 S900	BOLT	2	8-LL	CRO	24.00	48.00
AC3Z 12B591 C	SENSOR - EXHAUST GAS - TEMPERA	4	49-T	CRO	169.64	678.56
FC3Z 5H270 D	FILTER ASY - DIESEL PARTICLE	1	CP	CRO	5,648.00	5,648.00
CORE CHARGE	CORE CHARGE FC3Z 5H270 D	1		CRO	500.00	500.00
C-FC3Z 5H270 D	CORE RETURN	-1		CRO	500.00	-500.00
Parts Total						6,439.92
Labor Total						924.00
Request Total						7,363.92

Request	Description	Job	CSR	Type	Status	
RS	DPF SENSOR	3	PAUL.B	C	Pending	
Labor	Description			Type	Amount	
RS	DPF SENSOR			C	0.00	
Part	Description	Quantity	Bin	Type	Price	Amount
BC3Z 9J460 G	SENSOR ASY - PRESSURE	1	CP	CRO	528.00	528.00
Parts Total						528.00
Labor Total						0.00
Request Total						528.00

Labor	924.00
Parts	6,967.92
Supplies	0.00
Sub-Total	7,891.92
State Tax	0.00
County Tax	0.00
Total Invoice	7,891.92

CUSTOMER SIGNATURE: _____

DATE: _____

Repair Order 216230

Parts Quote for Repair

Technician 957

Job	Part Description / Repairs Needed	Days to get	Part #	Part Cost EACH	Part Qty.	Labor Time	Labor \$	TOTAL \$
	Diagnostic 1Hr	0		0 ea.	0	1.0	199.95	199.95
	Upper oil pan + all related 1Hr w/ hardware		Parts \$ 691.64	ea.		18.00	229.95	4740.79
	Oil Separator ↑			ea.				
				ea.				
				ea.				
				ea.				
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				ea.				
				ea.				
				ea.				
			Shop Fee					50.00
			Tax					
			TOTALS					4990.69

ERIC VON SCHLEDORN FORD

920-994-4376 | THEFORDDEALER.COM
W4873 COUNTY ROAD RR, P.O. BOX 311



RETURN/REFUND POLICY: ALL RETURNS MUST BE ACCOMPANIED BY THIS INVOICE AND ARE SUBJECT TO A 20% RESTOCKING CHARGE. RETURNED ITEMS MUST BE IN THE ORIGINAL UNOPENED BOX OR CONTAINER. PLEASE NOTE THAT THE DEALERSHIP WILL NOT ACCEPT RETURNS OR MAKE REFUNDS AFTER 30 DAYS. NO REFUNDS OR RETURNS ON SPECIAL ORDER PARTS OR ELECTRICAL PARTS.

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DATE ENTERED	YOUR ORDER NO.	DATE SHIPPED	INVOICE DATE	INVOICE NUMBER	
18 AUG 26		19 AUG 26		QR13265	07:42

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ACCOUNT NO. F2968

CITY OF SHEBOYGAN
828 CENTER AVENUE SUITE 208
SHEBOYGAN, WI 53081

**** R O P A R T S Q U O T E - DO NOT PAY ****
PAGE 1 OF 2

SHIP VIA			SLSM.	B/L NO.	TERMS	F.O.B. POINT		
			723		WHSL	RANDOM LAKE WI		
QUANTITY			PART NO.	DESCRIPTION	LIST	NET	AMOUNT	
QTY	SHIP	B.O.						
			RO Quote for Service Repair Order: 216230					Parts Dept. Hours Monday Through Friday 7:30 am to 5:00 pm
			Service Advisor: 107 Vehicle: GEB87754					
			Part(s) quoted on LineA C/S OIL LEAK POSSIBLE UPPER OIL					
1	1	0	DC3Z*6A785*D	SPEC SEPARATOR	210.00	163.80	163.80	
10	10	0	BC3Z*6379*C	37M3 BOLT - HE	8.40	6.55	65.50	
8	8	0	*N811880*S100	64C6 BOLT	1.25	0.82	6.56	
1	1	0	FL*2124*S	QL3E KIT - ELE	43.62	31.19	31.19	
			Part number FL*2124*S replaces MU2Z*67					
1	1	0	DC3Z*6L621*B	380 GASKET	14.22	10.17	10.17	
1	1	0	DC3Z*6L621*A	380 GASKET	7.44	5.32	5.32	
1	1	0	DC3Z*6L621*C	380 GASKET	16.18	11.57	11.57	
2	2	0	DC3Z*6710*A	41C2 GASKET -	12.19	9.52	19.04	
1	1	0	DC3Z*6710*B	41C2 GASKET -	19.00	14.82	14.82	
1	1	0	BC3Z*6840*A	42C GASKET	12.25	10.35	10.35	
6	6	0	*W715234*S437	66B NUT	4.00	2.60	15.60	
4	4	0	*W709771*S440	64O2 NUT - ADJ	3.38	2.20	8.80	
2	2	0	*W709771*S440	64O2 NUT - ADJ	3.38	2.20	4.40	
3	3	0	*W711336*S441	65C6 NUT	2.83	1.83	5.49	
6	6	0	*W715234*S437	66B NUT	4.00	2.60	15.60	
1	1	0	BC3Z*6695*B	41A PAN ASY -	83.67	65.26	65.26	
1	1	0	*391308*S102	67M SEAL	4.00	2.60	2.60	
				PARTS				
				SUBLET				
				FREIGHT				
				SALES TAX				
CUSTOMER'S SIGNATURE								
X								
				TOTAL				

THANK YOU!

Parts Dept.
Hours

Monday
Through
Friday

7:30 am
to
5:00 pm

THANK YOU!

ERIC VON SCHLEDORN FORD

920-994-4376 | THEFORDDEALER.COM
W4873 COUNTY ROAD RR, P.O. BOX 311



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DATE ENTERED 18 AUG 26	YOUR ORDER NO.	DATE SHIPPED 19 AUG 26	INVOICE DATE	INVOICE NUMBER QR13265	07:42
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ACCOUNT NO. F2968

CITY OF SHEBOYGAN
828 CENTER AVENUE SUITE 208
SHEBOYGAN, WI 53081

**** R O P A R T S Q U O T E - DO NOT PAY ****
PAGE 2 OF 2

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SHIP VIA			SLSM. 723	B/L NO.	TERMS WHSL		F.O.B. POINT RANDOM LAKE WI	
QUANTITY			PART NO.	DESCRIPTION	LIST	NET	AMOUNT	Parts Dept. Hours Monday Through Friday 7:30 am to 5:00 pm
ORD	SHIP	R.O.						
4	4	0	XT*10*QLVC	79 OIL - AUT	21.56	21.56	86.24	
3	3	0	VC*13*G	QL5C ANTI-FREE	23.95	23.95	71.85	
			Part number	VC*13*G		replaces	VC*3*B	
13	13	0	XO10W30BSD	BULK 10W30 DIE	5.96	5.96	77.48	
				Parts quoted on RO# 216230				
				***** R O P A R T S Q U O T E	- DO NOT PAY	*****		
OPEN MONDAY - FRIDAY 7:30AM - 5:00PM					MISC SUPPLIES			
					PARTS	691.64		
					SUBLET			
					FREIGHT	0.00		
					SALES TAX	0.00		
CUSTOMER'S SIGNATURE								
X								
					TOTAL			

THANK YOU!

MEMORANDUM

Corrections – Out of Cycle Adjustment and Compensation Proposal

Long-Term Compensation Recommendation

To: Finance Committee
From: Sheriff and Human Resources Director
Date: September 2026
Subject: Correctional Officer Compression and Leadership Guardrail Proposal

Purpose and Recommendation

The Sheriff and Human Resources Director recommend a one-time compensation adjustment designed to reduce Correctional Officer wage compression, provide greater recognition to longer-serving Officers, preserve prior Pay for Performance differentiation, and maintain appropriate supervisory pay relationships. The proposal is effective October 1, 2026 for Correctional Officers and the initial Sergeant guardrail, with the final leadership guardrails completed April 1, 2027 before Pay for Performance.

Background

The County continues to experience significant Correctional Officer turnover and compression within the classification. The proposal is designed to balance the need for meaningful action with the County's financial constraints while providing greater recognition to longer-serving Officers and maintaining the County's Pay for Performance philosophy. It does not create a permanent longevity or step-pay system. Following this one-time correction, future compensation movement would return to the County's normal market-adjustment and Pay for Performance processes.

Recommended Correctional Officer Structure

On October 1, 2026, the County would first apply the standard 1.75% market/range adjustment, then move any Officer below the new \$28.68 range minimum to \$28.68. The one-time compression adjustment would then be applied using the service-based percentages below, subject to a \$38.00 special-adjustment ceiling.

Completed County Service	One-Time Compression Adjustment
Less than 1 year	0%
1-<3 years	1.5%
3-<5 years	2.25%
5-<10 years	3.0%
10-<15 years	3.75%
15-<20 years	4.5%
20-<25 years	5.5%
25+ years	7.5%

A limited 90-day transition rule softens the most abrupt anniversary cliffs. An Officer within 90 days of the next service milestone receives prorated credit toward the next band, capped at 50% of the difference between the current and next service percentages. The official range maximum remains \$40.59, leaving room for future performance-based progression above the \$38.00 special-adjustment ceiling.

Neutral Safeguards

The methodology includes two objective safeguards: a low-placement review when an Officer's resulting rate is materially below comparable peers, and a ceiling-impact review when the \$38.00 ceiling removes more than half of an otherwise scheduled compression adjustment. These reviews do not change the general formula and do not automatically result in additional compensation. Any approved individual treatment resulting from the review process is included in the fiscal totals and detailed in the addendum.

Leadership Guardrails

- October 1, 2026: establish a 5% differential between the highest-paid Correctional Officer and the lowest-paid Sergeant. Existing Lieutenant rates after the normal October market action already satisfy the immediate 5% leadership relationship.
- April 1, 2027: establish an 8% differential between the highest-paid Correctional Officer and the lowest-paid Sergeant, and a 6% differential between the highest-paid Sergeant and the lowest-paid Lieutenant.
- Apply the April 1 structural guardrail adjustment before any earned Pay for Performance increase.

Fiscal Impact

The figures below include incremental base wages, employer FICA and WRS associated with the recommended compression and leadership actions. They exclude the normal October market/range action and future Pay for Performance increases.

Cost Period	Total County Cost
Balance of 2026 (October 1-December 31)	\$33,469.12
Calendar Year 2027	\$145,032.30
Ongoing Annualized Cost after Full Implementation	\$153,480.67

The 2027 cost is lower than the ongoing annualized amount because the final 8% Sergeant / 6% Lieutenant guardrails do not take effect until April 1, 2027. The ongoing figure represents the annualized cost once the full structure is in place.

Requested Action

The Sheriff and Human Resources Director recommend approval of the one-time Correctional Officer compression adjustment effective October 1, 2026, the limited 90-day transition rule, the \$38.00 special-adjustment ceiling, the objective review safeguards, and the staged leadership guardrails described above. The detailed employee-level impact is provided in the addendum.

Correctional Officer Short-Term Recruitment & Retention Incentive Proposal

High-Level Committee Memorandum

To	Law Committee; Human Resources Committee; Finance Committee
From	Sheriff and Human Resources Director
Date	September 2026
Subject	Short-Term Correctional Officer Recruitment & Retention Incentives

Purpose

The Sheriff and Human Resources Director recommend a temporary package of recruitment and retention incentives focused on Correctional Officer staffing. The package is intended to provide immediate recognition to current Correctional Officers and correctional leadership, improve candidate flow, encourage employee referrals, and strengthen early-tenure retention while the County separately addresses longer-term compensation compression. The package is temporary and does not create a permanent longevity or step-pay program.

Recommended Package

Component	Recommended Structure	Purpose
One-Time Recognition Payment	\$1,000-\$2,000 based on completed County service for Correctional Officers, Sergeants and Lieutenants	Immediate recognition and retention
Correctional Officer Sign-On	\$1,000 per new hire, paid \$500 at 6 months and \$500 at 12 months	Recruiting and early-tenure retention
Employee Referral	\$2,000 maximum per successful referral: \$500 at 3 months, \$500 at 6 months, \$1,000 at 12 months	Recruiting and early-tenure retention
Program Duration	12-month pilot with outcome review	Temporary stabilization tool

One-Time Recognition Payment

Each eligible Correctional Officer, Sergeant and Lieutenant would receive a one-time recognition payment based on completed County service. The payment would be made as soon as administratively practicable after approval, with eligibility based on active employment in an eligible classification on the designated payment date. No repayment would be required if an employee later separates from County employment.

Completed County Service	Recognition Payment	Current Eligible Employees
Less than 1 year	\$1,000	15
1 to <5 years	\$1,200	14
5 to <10 years	\$1,400	14
10 to <15 years	\$1,600	3
15 to <20 years	\$1,800	4
20+ years	\$2,000	14

Estimated Fiscal Impact and Funding

The recognition payment is proposed to be funded through a transfer from unassigned fund balance sufficient to cover the direct payments and related employer FICA and WRS costs. Sign-on and referral incentive costs are anticipated to be absorbed through vacancy in the 2027 budget. If vacancy savings are insufficient to cover those costs, a later budget adjustment would be requested.

Component	Direct Payments	Employer FICA	Employer WRS	Estimated County Cost
Recognition Payment	\$91,400.00	\$6,992.10	\$6,580.80	\$104,972.90
Sign-On Incentive	\$12,000.00	\$918.00	\$870.00	\$13,788.00
Referral Incentive	\$12,000.00	\$918.00	\$870.00	\$13,788.00
Total	\$115,400.00	\$8,828.10	\$8,320.80	\$132,548.90

Cost assumptions: Employer FICA is estimated at 7.65%. The recognition payment uses the 2026 WRS employer rate of 7.20%. Sign-on and referral estimates use the 2027 WRS employer rate of 7.25%. Estimates assume the full incentive amounts are earned and paid.

Recruitment Incentive Assumptions

- Current vacancies: 12 Correctional Officer openings. The sign-on estimate assumes all 12 are filled and each new hire earns the full \$1,000 incentive, for \$12,000 in direct payments.
- The referral estimate assumes 50% of the openings (6 hires) are filled through qualifying employee referrals and each referral earns the full \$2,000 incentive, for \$12,000 in direct payments.
- Sign-on and referral installments are paid only after the applicable service milestones are completed.

Program Administration

- Establish the recruiting incentives as a 12-month pilot unless extended by subsequent County action.
- Treat this short-term package as complementary to, not a substitute for, the separate long-term compensation proposal.

Recommendation

The Sheriff and Human Resources Director recommend approval of the short-term package. Estimated direct incentive payments total \$115,400; estimated total County cost is \$132,548.90 including employer FICA and WRS. Recognition payments would be funded through unassigned fund balance; sign-on and referral costs would be absorbed through 2027 vacancy to the extent available, with a later budget adjustment requested if necessary.



SHEBOYGAN COUNTY

James Webb
Finance Director

TO: Sheboygan County Finance Committee
FROM: James Webb, Finance Director
DATE: September 30, 2026
RE: Proposed 2027 Budget for Finance Department

I am pleased to submit the 2027 Budget request for the Finance Department for your review.

Department Goal: Ensure the financial health of the organization by maximizing investments, optimizing fund balances, maintaining appropriate debt levels, safeguarding assets, and aligning financial operations with the County's strategic priorities.

Key Performance Measurements

- Finance help desk response. In 2025, 2,432 requests were received and 92% were serviced the same day. Through the 2026 measurement date, 1,653 requests were received and 87% were serviced the same day. The 2027 target is 95%.
- Fund Balance Policy Compliance. All funds remain within policy limits. For fiscal year 2025, General Fund unassigned fund balance was \$38,163,782, or 34.2% of governmental expenditures, compared with the policy range of 25% to 30%.

Final Budget Position: Proposed 2027 expenditures total \$2,333,165 and operating revenues total \$2,294,033. The \$1,292,419 levy is \$117,747 above the initial Finance Committee target, but \$94,728 below 2026. A \$39,132 transfer from unassigned fund balance balances the budget, \$57,241 less than in 2026.

Variance Explanation

- Operating revenue increases \$46,417. Additional interdepartmental reimbursement of \$140,352 and municipal service revenue of \$15,611 offset the \$94,728 levy reduction and a \$15,000 reduction in miscellaneous reimbursements.
- Operating expenses decrease \$10,824, or 0.5%. Personnel-related costs increase \$20,182 and operating expenditures increase \$78,107, including \$74,140 for time-limited consulting. These increases are offset by a \$109,113 reduction in interdepartmental charges, primarily data-processing allocations.

Staffing, Systems, and Service Delivery

- As limited-term staffing moves away from Finance, recent hires into vacant Staff Accountant and Administrative Assistant positions restore permanent capacity for core accounting, billing, and administrative work following turnover and the Tyler Munis conversion
- The Purchasing Agent's pending retirement requires planned succession and knowledge transfer. The Financial Systems Specialist position returns to Finance in 2027 to strengthen Tyler Munis reporting, workflow, integration, and internal controls.
- Targeted consultant support will continue the Highway billing recovery and transition. At Rocky Knoll, the Accounts Receivable Associate position has improved internal ownership of receivables. Expanding the Billing/AR/AP Coordinator role will strengthen internal billing capacity and reduce reliance on Wipfli for recurring work.

Capital Outlay - None

The requested fund-balance transfer is a one-year bridge while Tyler Munis efficiencies, revised service allocations, Highway billing improvements, and reduced consultant dependence are realized. Recurring costs should move to sustainable levy, reimbursement, and operating support in later budgets.

Finance Department

	Outputs	2026		2027
		Target	Projected Actual	Target
Metric	Tyler Help Desk - tracked through Gmail	In 2025 there were 2,432 requests with 92% being serviced the same day.	Year to date in 2026, there have been 1,653 requests with 87% being serviced the same day.	95%
Importance	Keep our transaction processing timely and employees productive. Identify training if same questions are being asked.			
Target	(Tracking through Gmail)			
Metric	Fund Balance Policy Compliance	General Fund Unassigned Fund Balance: 25-30%	All funds are within their policy limits. For the 2025 fiscal year, our General Fund unassigned fund balance ended at \$38,163,782 or 34.2% of total Governmental Expenditures, as defined by the policy.	25-30%
Importance	Fund Balance Policy Compliance, and actions necessary to manage Fund Balance within Policy guidelines. Recommend actions and obtain approvals that were obtained during the preparation of the Annual Report.			
Target	Upper end of the policy range.			
Metric				
Importance				
Target				

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 183 - Finance | 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	\$ (1,320,636)	\$ (1,387,147)	\$ (1,387,147)	\$ (693,574)	\$ (1,387,147)	\$ (1,292,419)	\$ 94,728	(6.8%)
	Subtotal - 41 Taxes	\$ (1,320,636)	\$ (1,387,147)	\$ (1,387,147)	\$ (693,574)	\$ (1,387,147)	\$ (1,292,419)	\$ 94,728	(6.8%)
426106	Municipal Charges - SVRS	\$ (70,626)	\$ (74,510)	\$ (74,510)	\$ (17,966)	\$ (74,510)	\$ (90,121)	\$ (15,611)	21.0%
	Subtotal - 42 Intergovernmental Revenues	\$ (70,626)	\$ (74,510)	\$ (74,510)	\$ (17,966)	\$ (74,510)	\$ (90,121)	\$ (15,611)	21.0%
452127	Witness & Jury Fees	\$ (4)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Subtotal - 45 Public Charges for Services	\$ (4)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
466105	Insurance Reimbursements	\$ (12,189)	\$ (11,500)	\$ (11,500)	\$ -	\$ (11,500)	\$ (11,682)	\$ (182)	1.6%
466125	Miscellaneous Reimbursements	\$ (65,697)	\$ (45,000)	\$ (45,000)	\$ (13,618)	\$ (30,000)	\$ (30,000)	\$ 15,000	(33.3%)
	Subtotal - 46 Interest and Other Income	\$ (77,886)	\$ (56,500)	\$ (56,500)	\$ (13,618)	\$ (41,500)	\$ (41,682)	\$ 14,818	(26.2%)
476105	Services	\$ (132,358)	\$ (47,500)	\$ (47,500)	\$ (34,979)	\$ (118,640)	\$ (118,640)	\$ (71,140)	149.8%
476108	Employee Wages & Related Costs	\$ (481,927)	\$ (681,959)	\$ (681,959)	\$ (269,352)	\$ (725,997)	\$ (751,171)	\$ (69,212)	10.1%
	Subtotal - 47 Interdepartmental Revenue	\$ (614,285)	\$ (729,459)	\$ (729,459)	\$ (304,331)	\$ (844,637)	\$ (869,811)	\$ (140,352)	19.2%
Total Operating Revenues		\$ (2,083,437)	\$ (2,247,616)	\$ (2,247,616)	\$ (1,029,489)	\$ (2,347,794)	\$ (2,294,033)	\$ (46,417)	2.1%
OPERATING EXPENSES									
511105	Regular Wages	\$ 1,231,465	\$ 1,505,592	\$ 1,505,592	\$ 620,088	\$ 1,342,054	\$ 1,520,085	\$ 14,493	1.0%
512105	Social Security	\$ 90,280	\$ 111,414	\$ 111,414	\$ 44,968	\$ 100,150	\$ 116,287	\$ 4,873	4.4%
512110	Retirement (Employer)	\$ 83,235	\$ 108,404	\$ 108,404	\$ 44,904	\$ 95,885	\$ 109,220	\$ 816	0.8%
512145	Unemployment Compensation	\$ 2	\$ -	\$ -	\$ 5	\$ 5	\$ -	\$ -	-
511125	Other Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Subtotal - 51 Personnel-Related Expenses	\$ 1,404,982	\$ 1,725,410	\$ 1,725,410	\$ 709,965	\$ 1,538,095	\$ 1,745,592	\$ 20,182	1.2%
531105	Consulting	\$ 158,498	\$ 52,500	\$ 52,500	\$ 46,094	\$ 134,963	\$ 126,640	\$ 74,140	141.2%
531235	DP - Software Maintenance	\$ 13,917	\$ 16,850	\$ 16,850	\$ -	\$ 15,583	\$ 16,850	\$ -	-

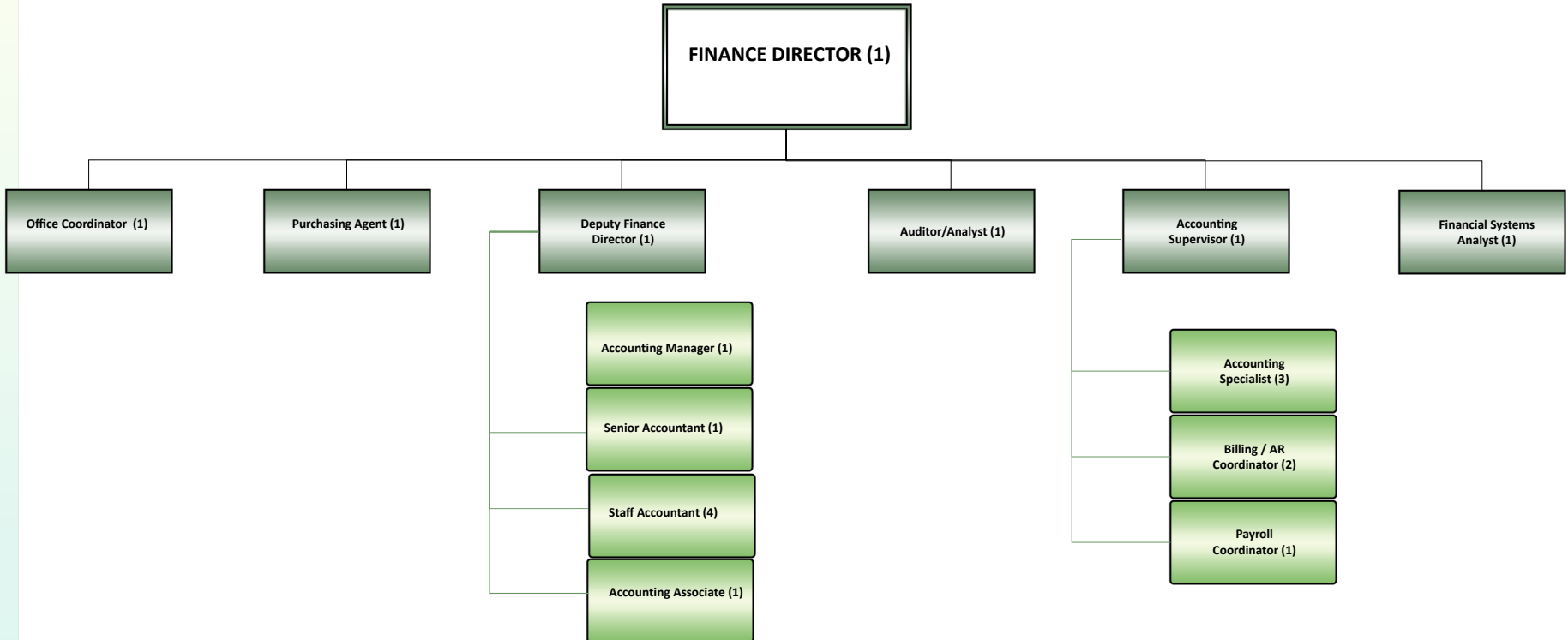
Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 183 - Finance | Current Year Actuals Through June 30, 2026

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
531285	Financial	\$ 21,154	\$ 22,200	\$ 22,200	\$ 8,138	\$ 25,433	\$ 27,500	\$ 5,300	23.9%
531840	Telephone - Cellular	\$ 773	\$ 550	\$ 550	\$ 456	\$ 1,038	\$ 997	\$ 447	81.3%
532225	Office Equip Maintenance	\$ 1,224	\$ 1,250	\$ 1,250	\$ 926	\$ 1,441	\$ 1,400	\$ 150	12.0%
533105	Advertising	\$ 396	\$ 900	\$ 900	\$ -	\$ 900	\$ 900	\$ -	-
533205	Mileage - Employee	\$ 28	\$ 350	\$ 350	\$ -	\$ 350	\$ 350	\$ -	-
533215	Meals - Employee	\$ 282	\$ 320	\$ 320	\$ -	\$ 320	\$ 559	\$ 239	74.7%
533220	Lodging - Employee	\$ 254	\$ 1,208	\$ 1,208	\$ -	\$ 1,000	\$ 1,680	\$ 472	39.1%
533245	Seminars and Training	\$ 1,236	\$ 3,075	\$ 3,075	\$ -	\$ 1,525	\$ 3,510	\$ 435	14.1%
533305	Membership Dues	\$ 1,345	\$ 1,490	\$ 1,490	\$ 1,100	\$ 1,100	\$ 1,825	\$ 335	22.5%
533505	General Supplies	\$ 1,329	\$ 750	\$ 750	\$ 33	\$ 900	\$ 1,200	\$ 450	60.0%
533705	Office Supplies	\$ 2,216	\$ 2,250	\$ 2,250	\$ 929	\$ 2,250	\$ 2,250	\$ -	-
533720	Shipping	\$ 8	\$ 100	\$ 100	\$ 19	\$ 50	\$ 50	\$ (50)	(50.0%)
533725	Postage	\$ 706	\$ 550	\$ 550	\$ 49	\$ 450	\$ 450	\$ (100)	(18.2%)
533875	Subscriptions	\$ 718	\$ 725	\$ 725	\$ -	\$ 725	\$ 725	\$ -	-
533928	Computer Sys Non-Capitalized	\$ 9,471	\$ 10,258	\$ 10,258	\$ 616	\$ 9,725	\$ 6,747	\$ (3,511)	(34.2%)
534115	Rental of Equipment	\$ 2,837	\$ 3,000	\$ 3,000	\$ 933	\$ 2,800	\$ 2,800	\$ (200)	(6.7%)
535990	NON POSTING Default P-Card	\$ -	\$ -	\$ -	\$ 19	\$ 19	\$ -	\$ -	-
	Subtotal - 53 Operating Expenditures	\$ 219,223	\$ 118,326	\$ 118,326	\$ 59,312	\$ 200,572	\$ 196,433	\$ 78,107	66.0%
551105	Health Insurance	\$ 237,216	\$ 330,843	\$ 330,843	\$ 149,155	\$ 326,445	\$ 297,444	\$ (33,399)	(10.1%)
551110	Dental Insurance	\$ 4,239	\$ 6,099	\$ 6,099	\$ 2,907	\$ 6,131	\$ 6,111	\$ 12	0.2%
551115	Group Life Insurance	\$ 680	\$ 844	\$ 844	\$ 2	\$ 402	\$ 843	\$ (1)	(0.1%)
551125	Worker Compensation Insurance	\$ 1,321	\$ 1,038	\$ 1,038	\$ 909	\$ 1,412	\$ 1,049	\$ 11	1.1%
551905	General Liability Insurance	\$ 3,437	\$ 3,929	\$ 3,929	\$ 1,964	\$ 3,929	\$ 3,832	\$ (97)	(2.5%)
551920	Property Insurance	\$ 722	\$ 729	\$ 729	\$ 365	\$ 729	\$ 873	\$ 144	19.8%
551930	Deductible Escrow	\$ 543	\$ 578	\$ 578	\$ 289	\$ 578	\$ 554	\$ (24)	(4.2%)
553105	Telephone	\$ 2,307	\$ 3,518	\$ 3,518	\$ 1,759	\$ 3,518	\$ 2,310	\$ (1,208)	(34.3%)
553135	Printing & Duplicating	\$ 1,642	\$ 2,250	\$ 2,250	\$ 277	\$ 1,200	\$ 2,250	\$ -	-
553150	Data Processing Services	\$ 62,202	\$ 150,406	\$ 150,406	\$ 75,203	\$ 150,406	\$ 75,855	\$ (74,551)	(49.6%)

Sheboygan County Finance Department
2027 Budget Level 7 Object Trend Analysis
Department 183 - Finance | 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
556110	Bonding	\$ 19	\$ 19	\$ 19	\$ 10	\$ 19	\$ 19	\$ -	-
	Subtotal - 55 Interdepartmental Charges	\$ 314,330	\$ 500,253	\$ 500,253	\$ 232,840	\$ 494,769	\$ 391,140	\$ (109,113)	(21.8%)
Total Operating Expenses		\$ 1,938,534	\$ 2,343,989	\$ 2,343,989	\$ 1,002,117	\$ 2,233,436	\$ 2,333,165	\$ (10,824)	(0.5%)
Operating Surplus (Deficit)		\$ (144,902)	\$ 96,373	\$ 96,373	\$ (27,372)	\$ (114,358)	\$ 39,132	\$ (57,241)	(59.4%)
OTHER FINANCING SOURCES									
631100	General Fund	(60,683)	(96,373)	(96,373)	-	-	(39,132)	57,241	(59.40%)
	Subtotal - 63 Operating Transfers Between Funds	\$ (60,683)	\$ (96,373)	\$ (96,373)	\$ -	\$ -	\$ (39,132)	\$ 57,241	(59.4%)
Total Other Financing Sources		(60,683)	(96,373)	(96,373)	-	-	(39,132)	57,241	(59.4%)
OTHER FINANCING USES									
Total Other Financing Uses		-	-	-	-	-	-	-	-
Net Other Financing Sources (Uses)		\$ (60,683)	\$ (96,373)	\$ (96,373)	\$ -	\$ -	\$ (39,132)	\$ 57,241	(59.4%)
Budgetary Change in Fund Balance / Net Position		\$ (205,586)	\$ -	\$ -	\$ (27,372)	\$ (114,358)	\$ 0	\$ 0	-

MUNIS ORG CHART



[illegible]

2027 Travel and Training Requests

Department: Finance Department

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
Spring	American Payroll Association (APA) - Remote Training	Virtual	2	-	-	-	-	1,025.00	1,025.00	No	No
April 22-23	WI Government Finance Officers Association (GFOA) Seasonal Conference	Wisconsin Dells, WI	2	-	192.00	340.00	-	350.00	882.00	No	Yes
May 5-7	Leading Age Wisconsin (Rocky Knoll - Medicare billings)	La Crosse, WI	1	-	110.00	240.00	-	375.00	725.00	No	Yes
June 6-9	Government Finance Officers Association (GFOA) Annual Conference	New Orleans, Louisiana	0	-	-	-	-	-	-	No	Yes
Fall	Wisconsin Association for Public Procurement Conference	Madison, WI	1	-	73.00	220.00	-	85.00	378.00	No	Yes
September 23-24	WI Government Finance Officers Association (GFOA) Seasonal Conference	Virtual	2	-	-	-	-	350.00	350.00	No	No
October 13-15	WI Human Services Financial Mgt Assoc - WHSFMA Conference	La Crosse, WI	1	-	110.00	480.00	-	275.00	865.00	No	Yes
November & December	Government Finance Officers Association (GFOA) Remote Training	Virtual	7	-	-	-	-	150.00	150.00	No	No
December 2-3	WI Government Finance Officers Association (GFOA) Seasonal Conference	Middleton, WI	2	-	74.00	400.00	-	350.00	824.00	No	Yes
Various	Virtual Training	Virtual	1	-	-	-	-	550.00	550.00	No	No
Various	Miscellaneous Travel	Unknown	1	350.00	-	-	-	-	350.00	No	Yes
			Object Account Total	350.00	559.00	1,680.00	-	3,510.00	6,099.00		

Grand Total 6,099.00

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:** Finance**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>
139.533928	HP Probook Laptop (Must have 10- key number pad); HP Usb-C Docking Station; 32GB RAM; wireless keyboard/mouse combo	\$ 2,248.86	\$ -	R	5-yr replacement rotation	Melissa Batt	2022070
139.533928	HP Probook Laptop (Must have 10- key number pad); HP Usb-C Docking Station; 32GB RAM; wireless keyboard/mouse combo	\$ 2,248.86	\$ -	R	5-yr replacement rotation	Katie Atkinson	2022071
139.533928	HP Probook Laptop (Must have 10- key number pad); HP Usb-C Docking Station; 32GB RAM; wireless keyboard/mouse combo	\$ 2,248.86	\$ -	R	5-yr replacement rotation	Becky Rulli	2022093
Grand Total Amounts		<u>\$ 6,746.58</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



Requesting Department Head Signature

Liaison Committee Budget Sign Off

2027

Department Finance

Liaison Committee Finance Committee

Committee Chair Vern Koch

Targets Set by Finance Committee

Levy	\$	1,292,419
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

Department Budget Requested

Total Revenue	\$	-2,294,033	Note: amount should be negative
Total Expense	\$	2,333,165	Note: amount should be positive
Transfer In	\$	0	
Transfer Out	\$	0	
Equity	\$	0	
Variance	\$	39,132	

*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.

Additional Levy Request - 2027

Dept: Finance

Service/Program Name: Finance Dept Wages and Benefits

Priority	Service/Program	Account #'s	Amount	Impact to Taxpayer	Justification
1	Accounting Specialist (Full-time) split 50/50 with RK	511105 (Reg Wages)	\$ 29,444	Describe the impact the change would have	Provide justification on why this service should be
		512105 (SS)	\$ 2,253		
		512110 (WRS)	\$ 2,135		
		551105 (Health)	\$ 6,024		
		551110 (Dental)	\$ 130		
		551115 (GL)	\$ 17		
		551125 (WC)	\$ 21		
1		Multiple operating accounts—see 2027 Finance budget	\$ 77,726	Increases the initial 2027 Finance levy allocation by \$117,747. Finance's revised levy remains \$94,728 below its 2026 levy.	Provides recurring funding for Finance's ongoing operations, including its net 0.5 FTE staffing addition. Finance's 2027 operating expenses are \$10,824, or -0.5%, below 2026, while its initial levy allocation was reduced by \$212,475. Recurring operating costs should be supported by recurring levy rather than unassigned fund balance.
Total			\$ 117,747		

Department Head Approval: _____

Liaison Committee Approval: _____

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.



SHEBOYGAN COUNTY

James Webb
Finance Director

To: Sheboygan County Finance Committee

From: James Webb, Finance Director

Date: September 30, 2026

Re: Debt Service Budget

Attached is the 2027 proposed Debt Service budget for your consideration. The budget reflects the following:

- Overall debt service expenditures (principal and interest) increase \$621,913, or 9.5%, compared with the 2026 budget. The increase primarily reflects the first full year of debt service on April 2026 \$14.79 million issuance.
- Levy funding increases \$622,538, or 11.9%, from the 2026 budget. Debt service payments are offset by \$1,000,000 of sales tax revenues dedicated to property tax relief and \$330,212 in Highway payments for 2027 Asphalt Plant principal and interest. Highway contributions for the Asphalt Plant continue through 2031.
- No debt service fund balance is budgeted for use in 2027. The 2026 forecast recognizes \$874,782 of issuance premium and \$217,311 of issuance costs; after supporting 2026 debt service, the forecast retains \$550,221 within the Debt Service Fund.

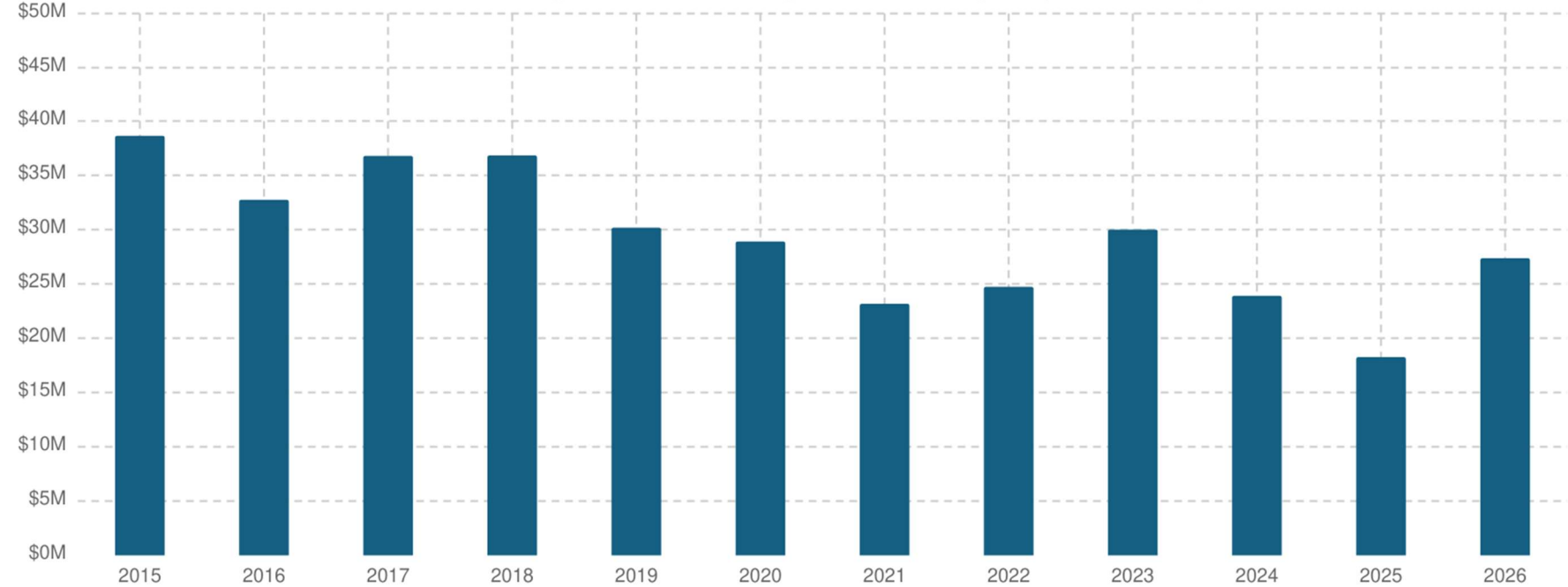
Debt Service Levy - 2027 Proposed Budget

Funding Component	2023 Actual	2024 Actual	2025 Actual	2026 Forecast	2027 Proposed
Principal, interest and issuance costs	6,570,594	7,103,732	6,481,775	6,872,586	7,169,938
Debt issuance premium	(322,357)	-	-	(874,782)	-
Debt service fund balance increase / (use)	135,064	(600,629)	(2,483)	550,221	-
Sales tax revenue support	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Highway - Asphalt Plant contribution	(149,409)	(351,191)	(331,046)	(330,837)	(330,212)
Debt Service Property Tax Levy	5,233,891	5,151,912	5,148,246	5,217,188	5,839,726
Change in Levy Support (\$)	231,946	(81,979)	(3,666)	68,942	622,538
Change in Levy Support (%)	4.6%	(1.6%)	(0.1%)	1.3%	11.9%

By coordinating debt service with tax-base growth and dedicated sales tax and Highway contributions, the County continues to maintain and update public infrastructure while limiting the direct property tax impact.

Thank you for your consideration and support.

Outstanding General Obligation Principal (\$ millions)



Sheboygan County Finance Department

2027 Budget Level 7 Object Trend Analysis

Department 700 - Debt Service | 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	\$ (5,178,016)	\$ (5,217,188)	\$ (5,217,188)	\$ (2,608,595)	\$ (5,217,188)	\$ (5,839,726)	\$ (622,538)	11.9%
	Subtotal - 41 Taxes	\$ (5,178,016)	\$ (5,217,188)	\$ (5,217,188)	\$ (2,608,595)	\$ (5,217,188)	\$ (5,839,726)	\$ (622,538)	11.9%
461200	Premium on Issuance - GO Debt	\$ (107,452)	\$ -	\$ -	\$ -	\$ (874,782)	\$ -	\$ -	-
	Subtotal - 46 Interest-Other Income	\$ (107,452)	\$ -	\$ -	\$ -	\$ (874,782)	\$ -	\$ -	-
	Total Operating Revenues	\$ (5,285,469)	\$ (5,217,188)	\$ (5,217,188)	\$ (2,608,595)	\$ (6,091,970)	\$ (5,839,726)	\$ (622,538)	11.9%
OPERATING EXPENSES									
581000	Principal	\$ 5,823,333	\$ 5,680,000	\$ 5,680,000	\$ 5,680,000	\$ 5,680,000	\$ 6,060,000	\$ 380,000	6.7%
582100	Interest Expenditure / Expense	\$ 840,786	\$ 868,025	\$ 868,025	\$ 359,013	\$ 975,275	\$ 1,109,938	\$ 241,913	27.9%
583100	Debt Issuance Costs / Financing	\$ 54,581	\$ -	\$ -	\$ -	\$ 217,311	\$ -	\$ -	-
	Subtotal - 58 Debt Service	\$ 6,718,700	\$ 6,548,025	\$ 6,548,025	\$ 6,039,013	\$ 6,872,586	\$ 7,169,938	\$ 621,913	9.5%
	Total Operating Expenses	\$ 6,718,700	\$ 6,548,025	\$ 6,548,025	\$ 6,039,013	\$ 6,872,586	\$ 7,169,938	\$ 621,913	9.5%
	Operating Surplus (Deficit)	\$ 1,433,231	\$ 1,330,837	\$ 1,330,837	\$ 3,430,418	\$ 780,616	\$ 1,330,212	\$ (626)	(0.0%)
OTHER FINANCING SOURCES									
633340	Highway	\$ (277,215)	\$ (330,837)	\$ (330,837)	\$ -	\$ (330,837)	\$ (330,212)	\$ 626	(0.2%)
638800	General Capital Projects	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)	\$ -	\$ (1,000,000)	\$ (1,000,000)	\$ -	-
	Subtotal - 63 Operating Transfers - Funds	\$ (1,277,215)	\$ (1,330,837)	\$ (1,330,837)	\$ -	\$ (1,330,837)	\$ (1,330,212)	\$ 626	(0.0%)
	Total Other Financing Sources	(1,277,215)	(1,330,837)	(1,330,837)	-	(1,330,837)	(1,330,212)	626	(0.0%)
OTHER FINANCING USES									
	Total Other Financing Uses	-	-	-	-	-	-	-	-
	Net Other Financing Sources (Uses)	\$ (1,277,215)	\$ (1,330,837)	\$ (1,330,837)	\$ -	\$ (1,330,837)	\$ (1,330,212)	\$ 626	(0.0%)
	Budgetary Change in Fund Balance / Net Position	\$ 156,016	\$ -	\$ -	\$ 3,430,418	\$ (550,221)	\$ -	\$ -	-

Liaison Committee Budget Sign Off

2027

Department	Debt Service
Liaison Committee	Finance Committee
Committee Chair	Vern Koch

Targets Set by Finance Committee		
Levy	\$	5,839,726
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

Debt Service Fund Balance

Department Budget Requested		
Total Revenue	\$	-5,839,726
Total Expense	\$	7,169,938
Transfer In	\$	-1,330,212
Transfer Out	\$	0
Equity	\$	0
Variance	\$	0

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

Signatures:

_____ Committee Chair	_____ 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.



SHEBOYGAN COUNTY

James Webb
Finance Director

Jeremy J. Fetterer
Deputy Finance Director

To: Finance Committee

From: James Webb, Finance Director

Date: September 30, 2026

Re: Non-Departmental Proposed 2027 Budget

The Non-Departmental budget captures County revenues, expenditures, transfers, grants, memberships, and restricted fund activity that are not assigned to a single operating department. It contains no payroll costs. The 2027 Non-Departmental budget includes county-wide revenues, expenditures, transfers, grants, memberships, and restricted-funding activity not assigned to an operating department. The 2027 budget also reflects the sunset of American Rescue Plan Act and Local Fiscal Recovery Fund activity that was substantially completed in 2026.

The Non-Departmental budget also includes transfers of fund balance (restricted, committed, assigned, unassigned).

This budget provides grants issued to the Sheboygan County Chamber of Commerce, the Sheboygan County Economic Development Corporation, the Sheboygan County Historical Society & Museum, and the Sheboygan County Historical Research Center. The levy for the Monarch Library System is also accounted for in this budget, as is the Bay Lake Regional Planning Commission membership dues and Wisconsin Counties Utility Tax Association dues.

2027 budget highlights

- Property Tax Levy is budgeted at \$3,308,594, including the \$1,965,692 Monarch Library System levy.
- Official State aid and shared revenue of \$6,543,954.
- Other 2027 Transfers:
 - \$200,000 for Mental Health Services, funded with Jail Assessment revenue.
 - \$485,542 for the HHS programs supported by opioid settlement funding.
 - \$170,574 for approved Land Records projects.
- Recommended grants of \$2,274,200 and membership dues of \$105,271 that include a \$101,020 Bay Lake membership.

Additional details are provided in the supporting schedules that follow.

Requested Grants and Membership Dues: Summary & Recommendations

	Budget		Request			Recommendation		
					% Change		\$ Change from	% Change
Grants	2025	2026	2027		from 2026	Amount	2026	from 2026
Monarch Library System	\$ 1,837,926	\$ 1,878,363	\$ 1,989,433		5.9%	1,965,692	87,329	4.6%
SCEDC	\$ 100,000	\$ 100,000	\$ 100,000		-	100,000	-	-
Chamber - Tourism	\$ 26,130	\$ 26,130	\$ 26,138		-	26,130	-	-
Chamber - Business & Workforce Development	\$ 30,000	\$ 30,000	\$ 35,000		16.7%	30,000	-	-
Chamber - Heads of Government	\$ 1,000	\$ 1,000	\$ 1,000		-	1,000	-	-
Chamber - Addt'l Business Assistance	\$ 5,000	\$ 5,000	\$ 5,000		-	5,000	-	-
Chamber Total	\$ 62,130	\$ 62,130	\$ 67,138			62,130		
Sheboygan County Museum	\$ 112,008	\$ 116,152	\$ 121,378		4.5%	121,378	5,226	4.5%
Sheboygan County Historical Research Center	\$ 25,000	\$ 25,000	\$ 25,000		-	25,000	-	-
Total Grants	\$ 2,219,979	\$ 2,271,717	\$ 2,403,969		5.8%	2,274,200	92,555	0.1%
Membership Dues	2025	2026	2027			Amount	\$ Change from	% Change
Bay Lake RPC	\$ 82,915	\$ 90,072	\$ 101,020		12.2%	101,020	2026	from 2026
WI Counties Util Assoc	\$ 3,303	\$ 3,251	\$ 3,751		15.4%	3,751	500	15.4%
LIO Annual Memberships	\$ 250	\$ 500	\$ 500		0.0%	500	-	0.0%
Total Membership Dues	\$ 86,468	\$ 93,823	\$ 105,271		12.2%	\$ 105,271	\$ 11,448	12.2%

Jail Assessment Funding
2027 Budget Requests

Ending Fund Balance 2025	267,521	
Projected Jail Assessment Revenues 2026	<u>194,579</u>	<i>YTD July, plus projected Aug - Dec</i>
Projected Available Funds 2026	462,100	
<u>Approved Usage for 2026</u>		
Mental Health	<u>(200,000)</u>	
Estimated Ending Balance 2026	262,100	(A)
Estimated Beginning Fund Balance 2027	262,100	
Budgeted Jail Assessment Revenues 2027	<u>177,476</u>	
Projected Available Funds 2027	439,576	
<u>Proposed Usage for 2027</u>		
Mental Health	<u>(200,000)</u>	
Estimated Ending Balance 2027	239,576	(B)
	<u><u>22,524</u></u>	(A) - (B) Drawdown in 2027

2027 Land Records Requests

	Planning & Conservation	Register of Deeds	Treasurer & Real Property Lister	Highway
LiDAR Enhancements	97,600			
High-end Laptops (2)	3,800			
Bastion Software		30,000		
PRIA Conference		800		
Computers		7,400	3,934	
Monitors			1,960	
Demolition Breaker				6,000
Various Land Records Projects			19,080	
Total	101,400	38,200	24,974	6,000
Total Approved Projects			170,574	

2027 Land Records & Public Access Funding - Approved Budget AllocationsLand Records Funds

Available fund balance after estimates and restricted dollars, based on activities ending 7.31.26 321,188 *Includes projected 2026 revenues*

Requests

Treasurer	(21,730)
Register of Deeds	(38,200)
Planning & Conservation	(101,400)
Highway Department	(6,000)
Total	(167,330)

Remaining Estimated Balance **153,858**

Public Access Funds

Available fund balance after estimates and restricted dollars, based on activities ending 7.31.26 96,229 *Includes projected 2026 revenues*

Requests

Treasurer	(3,244)
Total	(3,244)

Remaining Estimated Balance **92,985**

RLF Close Program - General Fund Repayment

As of August 1, 2026

Beginning Balance	\$	1,263,100.00
Payment to General Fund	\$	(872,568.00)
Remaining Balance	\$	390,532.00

Sheboygan County Non-Departmental Budget
2027 Budget Level 7 Object Trend Analysis
Department 174 - Non-Departmental | 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	\$ 2,810,078	\$ 3,381,472	\$ 3,381,472	\$ 1,690,735	\$ 3,381,472	\$ 3,308,594	\$ (72,878)	(2.2%)
413200	Ag Use Penalty Interest	\$ (136)	\$ -	\$ -	\$ (223)	\$ (223)	\$ -	\$ -	-
	Subtotal - 41 Taxes	\$ 2,809,942	\$ 3,381,472	\$ 3,381,472	\$ 1,690,512	\$ 3,381,249	\$ 3,308,594	\$ (72,878)	(2.2%)
421110	Local Fiscal Recovery Fund	\$ (5,005,939)	\$ (5,794,613)	\$ (5,794,613)	\$ (2,914,964)	\$ (5,794,613)	\$ -	\$ 5,794,613	(100.0%)
423105	State Shared Revenues	\$ (5,061,620)	\$ (6,458,607)	\$ (6,458,607)	\$ (1,233,577)	\$ (6,432,863)	\$ (6,543,954)	\$ (85,347)	1.3%
423115	State Revenue - General Gov't	\$ (65,354)	\$ (21,000)	\$ (21,000)	\$ -	\$ (21,000)	\$ (21,000)	\$ -	-
	Subtotal - 42 Intergovernmental Revenues	\$ (10,132,913)	\$ (12,274,220)	\$ (12,274,220)	\$ (4,148,542)	\$ (12,248,476)	\$ (6,564,954)	\$ 5,709,266	(46.5%)
451115	Land Record Fees	\$ (85,108)	\$ (90,518)	\$ (90,518)	\$ (48,792)	\$ (97,584)	\$ (98,296)	\$ (7,778)	8.6%
451116	Land Fees Pub Access	\$ (28,369)	\$ (30,656)	\$ (30,656)	\$ (16,264)	\$ (32,528)	\$ (32,604)	\$ (1,948)	6.4%
452151	Misc Jail Assessment Fees	\$ (148,024)	\$ (161,822)	\$ (161,822)	\$ (106,233)	\$ (194,579)	\$ (177,476)	\$ (15,654)	9.7%
	Subtotal - 45 Public Charges for Services	\$ (261,501)	\$ (282,996)	\$ (282,996)	\$ (171,289)	\$ (324,691)	\$ (308,376)	\$ (25,380)	9.0%
461000	Interest Income	\$ (3,771,467)	\$ (344,555)	\$ (344,555)	\$ (1,628,790)	\$ (2,177,242)	\$ (349,003)	\$ (4,448)	1.3%
461100	Interest Inc - Taxes	\$ (318,702)	\$ (343,398)	\$ (343,398)	\$ (210,193)	\$ (410,000)	\$ (325,784)	\$ 17,614	(5.1%)
461105	Penalty - Taxes	\$ (164,028)	\$ (179,632)	\$ (179,632)	\$ (110,584)	\$ (210,000)	\$ (162,506)	\$ 17,126	(9.5%)
461110	Interest - Notes	\$ (1,219)	\$ -	\$ -	\$ (3,634)	\$ (28,389)	\$ (20,028)	\$ (20,028)	-
461305	Block Grant Principal	\$ -	\$ (235,287)	\$ (235,287)	\$ (19,554)	\$ (41,455)	\$ (42,256)	\$ 193,031	(82.0%)
466100	Publication Sales	\$ (2,323)	\$ (600)	\$ (600)	\$ (199)	\$ (400)	\$ (400)	\$ 200	(33.3%)
466110	Vending Machines	\$ (453)	\$ (150)	\$ (150)	\$ -	\$ -	\$ -	\$ 150	(100.0%)
466125	Miscellaneous Reimbursements	\$ (1,130,415)	\$ -	\$ -	\$ (218,558)	\$ (657,639)	\$ (559,806)	\$ (559,806)	-
466135	Gain/Loss-Sale of Fixed Assets	\$ (2,667)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
466140	Gain on Sale of Invest's	\$ (687,095)	\$ -	\$ -	\$ (4,097)	\$ (4,097)	\$ -	\$ -	-
466305	TIF District Closure	\$ (540,651)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Subtotal - 46 Interest and Other Income	\$ (6,619,019)	\$ (1,103,622)	\$ (1,103,622)	\$ (2,195,608)	\$ (3,529,222)	\$ (1,459,783)	\$ (356,161)	32.3%
	Total Operating Revenues	\$ (14,203,492)	\$ (10,279,366)	\$ (10,279,366)	\$ (4,824,927)	\$ (12,721,140)	\$ (5,024,519)	\$ 5,254,847	(51.1%)
OPERATING EXPENSES									
531105	Consulting	\$ 6,213	\$ 30,000	\$ 30,000	\$ -	\$ 13,750	\$ 2,500	\$ (27,500)	(91.7%)
532120	Grounds Services	\$ 947	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
532230	Vehicle Maintenance	\$ 1,573	\$ 1,250	\$ 1,250	\$ 351	\$ 700	\$ 1,000	\$ (250)	(20.0%)
532320	Repair Parts-Auto Parts	\$ 513	\$ 200	\$ 200	\$ 6	\$ 100	\$ 200	\$ -	-

Sheboygan County Non-Departmental Budget
2027 Budget Level 7 Object Trend Analysis
Department 174 - Non-Departmental | 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
533105	Advertising	\$ 92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
533110	Printing	\$ 64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
533245	Seminars and Training	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	-
533305	Membership Dues	\$ 82,531	\$ 93,823	\$ 93,823	\$ 93,656	\$ 93,656	\$ 105,271	\$ 11,448	12.2%
533475	Assessment Fees	\$ 30,083	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	-
533705	Office Supplies	\$ 1,112	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
533825	Fuel - Gasoline	\$ 1,536	\$ 2,000	\$ 2,000	\$ 1,099	\$ 2,000	\$ 2,000	\$ -	-
533908	Miscellaneous Expenses	\$ 65	\$ 700	\$ 17,200	\$ -	\$ 16,500	\$ 500	\$ (200)	(28.6%)
533909	LFRF Task Force Agreements	\$ 1,630,038	\$ 4,306,930	\$ 4,306,930	\$ 2,110,190	\$ 4,306,930	\$ -	\$ (4,306,930)	(100.0%)
533910	Grants	\$ 2,050,016	\$ 2,181,645	\$ 2,181,645	\$ 1,968,827	\$ 2,181,645	\$ 2,274,200	\$ 92,555	4.2%
533930	Equipment Non-Capitalized	\$ 2,917	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
533951	Employee Recognition Expense	\$ 11,420	\$ 15,000	\$ 15,000	\$ -	\$ 12,900	\$ 15,000	\$ -	-
533955	Incidental Expense	\$ -	\$ 1,094,501	\$ 1,078,001	\$ -	\$ 1,009,951	\$ 1,068,348	\$ (26,153)	(2.4%)
534115	Rental of Equipment	\$ (82,029)	\$ -	\$ -	\$ -	\$ -	\$ 9,000	\$ 9,000	-
535110	Bad Debt Expense	\$ 2,669	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Subtotal - 53 Operating Expenditures	\$ 3,739,762	\$ 7,756,049	\$ 7,756,049	\$ 4,205,128	\$ 7,669,132	\$ 3,509,019	\$ (4,247,030)	(54.8%)
551916	Auto Collision	\$ 447	\$ 440	\$ 440	\$ 220	\$ 440	\$ 540	\$ 100	22.7%
551917	Auto Mutual	\$ 1,730	\$ 1,930	\$ 1,930	\$ 965	\$ 1,930	\$ 2,370	\$ 440	22.8%
551920	Property Insurance	\$ 513	\$ 597	\$ 597	\$ 299	\$ 597	\$ 595	\$ (2)	(0.3%)
551930	Deductible Escrow	\$ 274	\$ 284	\$ 284	\$ 142	\$ 284	\$ 343	\$ 59	20.8%
552120	Vehicle Repair/Maintenance	\$ 247	\$ -	\$ -	\$ 100	\$ 100	\$ 250	\$ 250	-
	Subtotal - 55 Interdepartmental Charges	\$ 3,211	\$ 3,251	\$ 3,251	\$ 1,725	\$ 3,351	\$ 4,098	\$ 847	26.1%
561100	Land	\$ 43,333	\$ -	\$ -	\$ 469,985	\$ 1,320,000	\$ -	\$ -	-
413200	Subtotal - 56 Capital Outlay	\$ 43,333	\$ -	\$ -	\$ 469,985	\$ 1,320,000	\$ -	\$ -	-
581000	Principal	\$ 149,697	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
582100	Interest Expenditure / Expense	\$ 14,967	\$ 4,000	\$ 4,000	\$ 2,780	\$ 4,000	\$ 4,000	\$ -	-
	Subtotal - 58 Debt Service	\$ 164,664	\$ 4,000	\$ 4,000	\$ 2,780	\$ 4,000	\$ 4,000	\$ -	-
	Total Operating Expenses	\$ 3,950,971	\$ 7,763,300	\$ 7,763,300	\$ 4,679,618	\$ 8,996,483	\$ 3,517,117	\$ (4,246,183)	(54.7%)
	Operating Surplus (Deficit)	\$ (10,252,521)	\$ (2,516,066)	\$ (2,516,066)	\$ (145,308)	\$ (3,724,657)	\$ (1,507,402)	\$ 1,008,664	(40.1%)

Sheboygan County Non-Departmental Budget
2027 Budget Level 7 Object Trend Analysis
Department 174 - Non-Departmental | 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
OTHER FINANCING SOURCES									
612000	Proceeds from Leases	(76,488)	-	-	-	-	-	-	-
	Subtotal - 61 Proceeds LTD	\$ (76,488)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
632210	Administration HHS	(217,310)	-	-	-	-	-	-	-
	Subtotal - 63 Operating Transfers Between Funds	\$ (217,310)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Other Financing Sources		(293,798)	-	-	-	-	-	-	-
OTHER FINANCING USES									
721100	General Fund	604,826	1,101,474	1,101,474	463,448	1,644,702	1,038,384	(63,090)	(5.73%)
721900	LFRF - General Fund	2,310,404	98,393	98,393	360,353	360,353	-	(98,393)	(100.00%)
722250	Community Programs	122,851	378,775	378,775	127,725	378,775	485,542	106,767	28.19%
722900	LFRF - Special Revenue Fund	480,038	613,090	613,090	469,422	613,090	-	(613,090)	(100.00%)
723310	Lake Breeze Aviation	2,091,133	-	-	-	-	-	-	-
723900	LFRF - Enterprise Fund	570,128	-	-	-	-	-	-	-
724440	Highway	31,098	-	-	27,443	27,443	6,000	6,000	-
724900	LFRF - Internal Service Fund	8,100	-	-	-	-	-	-	-
728800	Capital Projects	-	-	-	-	-	223,173	223,173	-
728900	LFRF - Capital Projects Fund	61,268	776,200	776,200	-	776,200	-	(776,200)	(100.00%)
	Subtotal - 72 Transfers to Other Funds	\$ 6,279,847	\$ 2,967,932	\$ 2,967,932	\$ 1,448,390	\$ 3,800,563	\$ 1,753,099	\$ (1,214,833)	(40.9%)
820100	Use of Unassigned FB	-	(23,950)	(23,950)	-	(1,887,178)	(223,173)	(199,223)	831.83%
820101	Use of GF Assigned FB	-	(390,775)	(390,775)	-	(390,775)	-	390,775	(100.00%)
820105	Use of Jail Assessment Fd	-	(38,178)	(38,178)	-	(5,421)	(22,524)	15,654	(41.00%)
820106	Use of Land Recs FB	-	1,037	1,037	-	1,037	-	(1,037)	(100.00%)
	Subtotal - 82 Fund Balance Applied	\$ -	\$ (451,866)	\$ (451,866)	\$ -	\$ (2,282,337)	\$ (245,697)	\$ 206,169	(45.6%)
Total Other Financing Uses		6,279,847	2,516,066	2,516,066	1,448,390	1,518,226	1,507,402	(1,008,664)	(40.1%)
Net Other Financing Sources (Uses)		\$ 5,986,049	\$ 2,516,066	\$ 2,516,066	\$ 1,448,390	\$ 1,518,226	\$ 1,507,402	\$ (1,008,664)	(40.1%)
Budgetary Change in Fund Balance / Net Position		\$ (4,266,472)	\$ -	\$ -	\$ 1,303,082	\$ (2,206,431)	\$ -	\$ -	-



SHEBOYGAN COUNTY

James Webb
Finance Director

Jeremy Fetterer
Deputy Finance Director

TO: Sheboygan County Finance Committee

FROM: James Webb, Finance Director

DATE: September 30, 2026

RE: Recommendations for Additional Levy Requests, Capital Outlay, and Use of Fund Balance

Annually, County departments submit requests for additional funding for actions that cannot be accommodated within their established operational levy targets. These requests fall into three categories:

1. Requests for Additional Levy
2. Requests for Capital Outlay
3. Requests for Use of Fund Balance

These requests have been evaluated and are being recommended for approval based on several criteria:

- Need to maintain facilities and services;
- Availability of alternative (non-levy) funding;
- Lack of urgency / deterioration if not approved or delayed;
- Avoidance of higher cost if item is delayed to a future period

Full details of each request and associated recommendation for funding by source are on the attached schedules.

After Additional Levy, Capital Outlay, and Use of Fund Balance recommendations, the budget for 2027 is in balance.

Thank you for your consideration and support.

Additional Levy Requests - 2027

A total of \$163,514 in additional levy requests was received. A full break-out is below.

Department	Service/Program	Requested Amount	Recommended Non-Levy Funding	Recommended Levy Funding	Impact to Taxpayer	Justification
Finance	Staffing	\$ 117,747	\$ -	\$ 117,747	Improves customer service and operational efficiency by providing consistent front desk coverage. See attached Justification report for details.	The requested Administrative Assistant position supports continued timely delivery of veteran services by allowing accredited staff to focus on specialized claims and benefits assistance. see attached justification report for details.
Veteran's Services	Staffing	\$ 77,565	\$ -	\$ 52,433	Improves customer service and operational efficiency by providing consistent front desk coverage. See attached Justification report for details.	The requested Administrative Assistant position supports continued timely delivery of veteran services by allowing accredited staff to focus on specialized claims and benefits assistance. see attached justification report for details.
Treasurer and Real Property Listing	Catalis Land Record Enterprise Software System through IT allocation direct cost	\$ 13,651	\$ -	\$ 13,651	Catalis is the core land records system for the County Treasurer and Real Property Listing Office. It supports accurate assessment, taxation, and property listing information for roughly 60,000 land records, which cannot be maintained manually. Daily users, including property owners, municipalities, and emergency services depend on this data through our land records web portal and integrated county systems.	Annual subscription funding is required to maintain support, updates, and security for Catalis. The system provides essential functions such as assessment management, tax calculation and collection, tax settlement, and real property listing. It also provides first-installment tax collection, dog licensing, and cash receipting for all 28 municipalities. Catalis also supplies nightly data updates to ESRI GIS and Motorola Flex NG911, ensuring accurate ownership, address, and district information for mapping and emergency response. Continued levy support is necessary to maintain reliable land records, ensure accurate tax administration, and support critical municipal and public-safety systems.
County Board	Tablets/technology/telecom	\$ 14,877	\$ 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.
County Administrator	Printer Lease	\$ 910	\$ -	\$ 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.
County Administrator	Health Insurance	\$ 17,844	\$ -	\$ 17,844	Staff are entitled to health insurance benefits as prescribed in policy.	A change in benefit election impacts the expenses in this account.
County Administrator	Dental Insurance	\$ 391	\$ -	\$ 391	Staff are entitled to dental benefits as prescribed in policy.	A change in benefit election impacts the expenses in this account.
County Administrator	Computer	\$ 1,661	\$ -	\$ 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.
Medical Examiner	Wages and Benefits	\$ 30,325		\$ 30,325	The impact to the taxpayers bares both financial and service related impact. Our office is responsible for responding to deaths within Sheboygan County 365 days a year, 24/7.	Having an PT Deputy Medical Examiner in our office will ideally provide us with a candidate who will give us longevity in our office, have the ability to staff our office even when the FT ME is out of the office and give more flexibility for training and attending autopsies. A PT employee can be trained with office duties along with their death investigation responsibilities. This should also decrease the potential of training a new employee only for them to become certified and leave the position for other ventures that offer more consistent hours.
Medical Examiner	VertiQ Case Management System	\$ 6,290		\$ 6,290	The impact to the taxpayers bares both financial and service related impact. Our office is responsible for responding to deaths within Sheboygan County 365 days a year, 24/7.	Will utilize more up to date software to report/document investigations/cremation

Total additional levy requested \$ 281,261 \$ 14,877 \$ 241,252

Recommending funding breakout

			\$ 241,252
Levy			
Unassigned Fund Balance	\$ 14,877	\$ -	
Column Totals	\$ 14,877	\$ 241,252	
Grand Total		\$ 256,129	

2027 Capital Outlay Request

Capital Outlay requests totaling \$642,500 of levy support have been received for consideration. The levy allocation target for Capital Outlay is \$400,000. The funding recommendations are below. It is proposed that additional levy support needed beyond the available Capital Outlay pool be funded via re-direction of levy from other departments that delivered budgets under their initial target.

DEPT	Priority	ITEM DESCRIPTION	REQUESTED				RECOMMENDED			Add/ Replace Asset	JUSTIFICATION
			COST OF ITEM(S)	REIMBURSE / ALTERNATE FUNDING	Supported in Operations	TOTAL Request	Not Recommend ed	Alternate Funding	Capital Outlay Funding		
UWGB Sheboygan	1	Reroute failed storm sewer in 3100 Hallway Project	\$ 85,000			\$ 85,000		\$ (85,000)	\$ -	R	Address the water damage issues coming from the broken roof drain under the 3100 hallway in the Main Building.
		Subtotal - UWGB Sheboygan	\$ 85,000	\$ -	\$ -	\$ 85,000	\$ -	\$ (85,000)	\$ -		
Planning & Conservation	1	New Truck	\$ 60,000	\$ (10,000)		\$ 50,000			\$ 50,000	R	F-250 to replace a 2020 F-150 that is utilized for a lot of towing/hauling. Current F-150 has had one transmission replaced already and the second is showing signs of issues again. There is always a persistent check engine light that no one (dealer or local shop) can figure out as well. Current mileage is over 100,000 miles.
	2	New Decking for Bridge (2)	\$ 35,000			\$ 35,000		\$ (35,000)	\$ -	R	Decking on two Old Plank Road Trail bridges is approaching 35-40 years in age. Signs of deterioration, rot, warping, etc.
	3	New Signage	\$ 20,000			\$ 20,000	\$ (20,000)		\$ -	A	New sign at Esslingen Park to match others at other County facilities. Slowly, we have been updating our signage at parks to the same look when things fall into disrepair.
		Subtotal - Planning & Conservation	\$ 115,000	\$ (10,000)	\$ -	\$ 105,000	\$ (20,000)	\$ (35,000)	\$ 50,000		
Sheriff	1	6 - Ford Explorer Police Interceptor	\$ 333,000	\$ (42,000)		\$ 291,000		\$ (132,173)	\$ 158,827	R	Replace 6 patrol squads at end of life
	2	1 - Ford Transit Van	\$ 60,000	\$ (8,000)		\$ 52,000			\$ 52,000	R	Replace transport van - at end of life
	3	1 - Ford F150 Responder	\$ 52,000	\$ (10,000)		\$ 42,000	\$ (42,000)		\$ -	R	Replace Emergency Management Truck at end of life.
		Subtotal - Sheriff	\$ 445,000	\$ (60,000)	\$ -	\$ 385,000	\$ (42,000)	\$ (132,173)	\$ 210,827		
Building Services	1	Pick-Up Truck	\$ 71,500	\$ (25,000)		\$ 46,500	\$ -	\$ -	\$ 46,500	R	Replacement of 2016 Pick Up Truck
	2	Floor Scrubber	\$ 15,000			\$ 15,000			\$ 15,000	R	Replacement of 2016 Floor Scrubber
		Subtotal - Building Services	\$ 86,500	\$ (25,000)	\$ -	\$ 61,500	\$ -	\$ -	\$ 61,500		
Health & Human Services	1	2 sets of cubical walls, desk and overheads	\$ 22,000	\$ (22,000)		\$ -			\$ -		Replacement of 30 year old desks
		Subtotal - Health & Human Services	\$ 22,000	\$ (22,000)	\$ -	\$ -	\$ -	\$ -	\$ -		
Rocky Knoll	1	Vital Signs Monitor (3)	\$ 10,200		\$ (10,200)	\$ -			\$ -	R	Useful lives are up
	2	Bariatric Bed (9)	\$ 21,600		\$ (21,600)	\$ -			\$ -	R	Useful lives are up
	3	Air Mattress (12)	\$ 18,000		\$ (18,000)	\$ -			\$ -	R	Useful lives are up
	4	Lift - Sit to Stand (1)	\$ 7,500		\$ (7,500)	\$ -			\$ -	R	Useful lives are up
	5	Lift - Full Body w/ scale (1)	\$ 7,500		\$ (7,500)	\$ -			\$ -	R	Useful lives are up
	6	Broda Chair (2)	\$ 8,000		\$ (8,000)	\$ -			\$ -	R	Useful lives are up
	7	Therapeutic Tub & lift	\$ 23,500		\$ (23,500)	\$ -			\$ -	R	Useful lives are up
	8	Lawn Tractor & attachments	\$ 36,000		\$ (36,000)	\$ -			\$ -	R	Useful life is up
	9	Turbo Chef (café)	\$ 16,000		\$ (16,000)	\$ -			\$ -	N/A	New demand
	10	FReal Maker (café)	\$ 3,800		\$ (3,800)	\$ -			\$ -	N/A	New demand
		Subtotal - Rocky Knoll	\$ 152,100	\$ -	\$ (152,100)	\$ -	\$ -	\$ -	\$ -		
Highway	1	Loader	\$ 315,000		\$ (315,000)	\$ -			\$ -	A	Add mid size loader to be used to load material currently renting machine
	2	Skid Steer	\$ 65,000		\$ (65,000)	\$ -			\$ -	A	Add mid size tracked skid steer
	3	Paver	\$ 680,000		\$ (680,000)	\$ -			\$ -	R	Upgrade from our current 2019
	4	Kenworth Chassis	\$ 300,000		\$ (300,000)	\$ -			\$ -	R	Quad Axle double wing chassis full setup for Sth 57, Chassis was purchased in 2026
	5	Kenworth Chassis	\$ 440,000		\$ (440,000)	\$ -			\$ -	R	Tandem double wing chassis full set up
	6	Kenworth Chassis	\$ 420,000		\$ (420,000)	\$ -			\$ -	R	Tandem double wing chassis full set up
	7	Forklift	\$ 34,000		\$ (34,000)	\$ -			\$ -	A	Add an additional Forklift
	8	Band Saw	\$ 15,000		\$ (15,000)	\$ -			\$ -	A	Band saw for metal fabrication used in shop
	9	Brine tanks/pumps	\$ 255,000		\$ (255,000)	\$ -			\$ -	A	Tanks for brine storage additional brine pumps
	10	Crew Cab	\$ 85,000		\$ (85,000)	\$ -			\$ -	R	Replace an older 2013 crew cab
	11	Attenuator	\$ 35,000		\$ (35,000)	\$ -			\$ -	A	Add an attenuator to meet standards and demands
	12	Attenuator Chassis	\$ 55,000		\$ (55,000)	\$ -			\$ -	A	Add chassis to mount attenuator
	13	Attenuator Chassis	\$ 55,000		\$ (55,000)	\$ -			\$ -	A	Add chassis to mount attenuator
	14	Attenuator Chassis	\$ 55,000		\$ (55,000)	\$ -			\$ -	A	Add chassis to mount attenuator
	15	Lawnmower	\$ 17,500		\$ (17,500)	\$ -			\$ -	R	Replace older unit
	16	Trailer	\$ 43,000		\$ (43,000)	\$ -			\$ -	R	Replace older trailer from 2000
	17	Semi Tractor	\$ 75,000		\$ (75,000)	\$ -			\$ -	R	Update semi tractors needed to haul materials
	18	Brine Tanker	\$ 16,000		\$ (16,000)	\$ -			\$ -	A	Purchase used milk tanker to haul brine remotely to locations
	19	Welder	\$ 14,500		\$ (14,500)	\$ -			\$ -	R	Update older welder
	20	Concrete Saw	\$ 35,000		\$ (35,000)	\$ -			\$ -	R	Update older saw
	21	Skid Steer	\$ 75,000		\$ (75,000)	\$ -			\$ -	R	Update older unit with higher hours that will be repurposed
		Subtotal - Highway	\$ 3,085,000	\$ -	\$ (3,085,000)	\$ -	\$ -	\$ -	\$ -		
Information Technology	1	Paper Folder	\$ 6,000			\$ 6,000		\$ (6,000)			
		Subtotal -	\$ 6,000	\$ -	\$ -	\$ 6,000	\$ -	\$ (6,000)	\$ -		
Total of capital outlay requests			\$ 3,996,600	\$ (117,000)	\$ (3,237,100)	\$ 642,500	\$ (62,000)	\$ (258,173)	\$ 322,327		

(Over)/Under levy allocation pool \$ (242,500)

Alternate Funding Sources
\$ 6,000 Incidental
\$ 35,000 Trail Fund Balance
\$ 85,000 Incidental
\$ 132,173 Unassigned Fund balance
\$ 258,173

General Fund - Use of Fund Balance, 2027

Recommended nonlevy requests funded from fund balance. Supplemental Shared Revenue is excluded.

Use of Unassigned Fund Balance

Department	Description	Amount
Sheriff	Police Interceptor vehicles	\$ 132,173
UWGB Sheboygan	Storm sewer reroute (incidental)	\$ 85,000
County Board	Tablets	\$ 14,877
Information Technology	Paper folder (incidental)	\$ 6,000
Unassigned Fund Balance Total		\$ 238,050

Use of Assigned Fund Balance

Department	Project	Amount
Sheriff	Jail Assessment Funds - Mental Health	\$ 22,524
Land Records	Land Records / LIO expenses and transfers	\$ 170,574
Planning & Conservation	Bridge decking - Trail Fund Balance	\$ 35,000
Assigned Fund Balance Total		\$ 228,098

Total Use of Fund Balance	\$ 466,148
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SHEBOYGAN COUNTY

James Webb
Finance Director

TO: Members of the Finance Committee

FROM: James Webb, Finance Director

DATE: September 30, 2026

RE: Budget Adjustments for 2026

During the consolidation of the annual budget, budget adjustments are identified and brought to the Finance Committee for approval. The budget adjustments listed below occurred after the department meeting with the Finance Committee. The net impact of the adjustments is \$0.

Dept#	Department	Org	Object	Acct Description	Original	Amended	Change	Comment
173	Veterans Services	1073	551105	Health Insurance	115,504	111,922	(3,582)	Health Insurance adjustment
173	Veterans Services	1073	553105	Telephone	755	472	(283)	Telephone Adjustment
173	Veterans Services	1073	411100	Property Tax Levy	(409,979)	(406,114)	3,865	HI/Telephone Adjustment
181	Treasurer	168	551105	Health Insurance	161,508	155,059	(6,449)	Health Insurance adjustment
181	Treasurer	168	553105	Telephone	1,577	986	(591)	Telephone Adjustment
181	Treasurer	168	411100	Property Tax Levy	(699,462)	(692,422)	7,040	HI/Telephone Adjustment
182	Register of Deeds	149	551105	Health Insurance	173,556	166,628	(6,928)	Health Insurance adjustment
182	Register of Deeds	149	553105	Telephone	1,969	1,231	(738)	Telephone Adjustment
182	Register of Deeds	149	411100	Property Tax Levy	158,086	165,752	7,666	HI/Telephone Adjustment
183	Finance	139	551105	Health Insurance	309,805	297,444	(12,361)	Health Insurance adjustment
183	Finance	139	553105	Telephone	3,694	2,310	(1,384)	Telephone Adjustment
183	Finance	139	411100	Property Tax Levy	(1,306,164)	(1,292,419)	13,745	HI/Telephone Adjustment
184	UW Green Bay-Sheboygan	170	411100	Property Tax Levy	(125,189)	(125,098)	91	Returned Levy
174	Non-departmental	1074	411100	Property Tax Levy	-	(91)	(91)	Returned Levy
185	Medical Examiner	111	553105	Telephone	566	354	(212)	Telephone Adjustment
185	Medical Examiner	111	411100	Property Tax Levy	(164,453)	(164,241)	212	HI/Telephone Adjustment
186	County Board	117	553105	Telephone	1,079	350	(729)	Telephone Adjustment
186	County Board	117	411100	Property Tax Levy	(265,244)	(264,515)	729	HI/Telephone Adjustment
187	Airport	116	551105	Health Insurance	59,784	57,396	(2,388)	Health Insurance adjustment
187	Airport	116	553105	Telephone	782	489	(293)	Telephone Adjustment
187	Airport	116	411100	Property Tax Levy	(47,000)	(44,319)	2,681	HI/Telephone Adjustment
188	Corporation Counsel	1113	551105	Health Insurance	12,048	11,569	(479)	Health Insurance adjustment
188	Corporation Counsel	1113	553105	Telephone	193	116	(77)	Telephone Adjustment
188	Corporation Counsel	1113	411100	Property Tax Levy	(400,977)	(400,421)	556	HI/Telephone Adjustment
188	Corporation Counsel	1113	411100	Property Tax Levy	(400,421)	(400,221)	200	Returned Levy
1074	Non-departmental	1074	411100	Property Tax Levy	-	(200)	(200)	Returned Levy
190	Circuit Court	137	551105	Health Insurance	41,232	39,586	(1,646)	HI/Telephone Adjustment
190	Circuit Court	1008	551105	Health Insurance	112,020	107,544	(4,476)	HI/Telephone Adjustment
190	Circuit Court	1010	551105	Health Insurance	59,784	57,396	(2,388)	HI/Telephone Adjustment
190	Circuit Court	137	411100	Property Tax Levy	(919,449)	(910,939)	8,510	HI/Telephone Adjustment

Dept#	Department	Org	Object	Acct Description	Original	Amended	Change	Comment
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181	Treasurer	168	553105	Telephone	1,577	986	(591)	Telephone Adjustment
181	Treasurer	168	411100	Property Tax Levy	(699,462)	(692,422)	7,040	HI/Telephone Adjustment
182	Register of Deeds	149	551105	Health Insurance	173,556	166,628	(6,928)	Health Insurance adjustment
182	Register of Deeds	149	553105	Telephone	1,969	1,231	(738)	Telephone Adjustment
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183	Finance	139	553105	Telephone	3,694	2,310	(1,384)	Telephone Adjustment
183	Finance	139	411100	Property Tax Levy	(1,306,164)	(1,292,419)	13,745	HI/Telephone Adjustment
184	UW Green Bay-Sheboygan	170	411100	Property Tax Levy	(125,189)	(125,098)	91	Returned Levy
174	Non-departmental	1074	411100	Property Tax Levy	-	(91)	(91)	Returned Levy
185	Medical Examiner	111	553105	Telephone	566	354	(212)	Telephone Adjustment
185	Medical Examiner	111	411100	Property Tax Levy	(164,453)	(164,241)	212	HI/Telephone Adjustment
186	County Board	117	553105	Telephone	1,079	350	(729)	Telephone Adjustment
186	County Board	117	411100	Property Tax Levy	(265,244)	(264,515)	729	HI/Telephone Adjustment
187	Airport	116	551105	Health Insurance	59,784	57,396	(2,388)	Health Insurance adjustment
187	Airport	116	553105	Telephone	782	489	(293)	Telephone Adjustment
187	Airport	116	411100	Property Tax Levy	(47,000)	(44,319)	2,681	HI/Telephone Adjustment
188	Corporation Counsel	1113	551105	Health Insurance	12,048	11,569	(479)	Health Insurance adjustment
188	Corporation Counsel	1113	553105	Telephone	193	116	(77)	Telephone Adjustment
188	Corporation Counsel	1113	411100	Property Tax Levy	(400,977)	(400,421)	556	HI/Telephone Adjustment
188	Corporation Counsel	1113	411100	Property Tax Levy	(400,421)	(400,221)	200	Returned Levy
1074	Non-departmental	1074	411100	Property Tax Levy	-	(200)	(200)	Returned Levy
190	Circuit Court	137	551105	Health Insurance	41,232	39,586	(1,646)	HI/Telephone Adjustment
190	Circuit Court	1008	551105	Health Insurance	112,020	107,544	(4,476)	HI/Telephone Adjustment
190	Circuit Court	1010	551105	Health Insurance	59,784	57,396	(2,388)	HI/Telephone Adjustment
190	Circuit Court	137	411100	Property Tax Levy	(919,449)	(910,939)	8,510	HI/Telephone Adjustment
191	Clerk of Courts	108	551105	Health Insurance	41,940	40,267	(1,673)	Health Insurance adjustment
191	Clerk of Courts	109	551105	Health Insurance	305,628	293,438	(12,190)	Health Insurance adjustment
191	Clerk of Courts	109	553105	Telephone	3,262	1,829	(1,433)	Telephone Adjustment
191	Clerk of Courts	108	411100	Property Tax Levy	(412,651)	(397,355)	15,296	HI/Telephone Adjustment
192	District Attorney	134	551105	Health Insurance	137,868	132,366	(5,502)	Health Insurance adjustment
192	District Attorney	134	553105	Telephone	947	517	(430)	Telephone Adjustment
192	District Attorney	1033	551105	Health Insurance	82,128	78,850	(3,278)	Health Insurance adjustment
192	District Attorney	134	411100	Property Tax Levy	(947,545)	(938,335)	9,210	HI/Telephone Adjustment
192	District Attorney	134	411100	Property Tax Levy	(938,335)	(919,568)	18,767	Returned Levy
1074	Non-departmental	1074	411100	Property Tax Levy	-	(18,767)	(18,767)	Returned Levy
193	County Administrator	1093	553105	Telephone	445	278	(167)	Telephone Adjustment
193	County Administrator	1093	411100	Property Tax Levy	(425,028)	(424,861)	167	HI/Telephone Adjustment
194	UW Extension	169	411100	Property Tax Levy	(398,512)	(362,219)	36,293	Returned Levy
1074	Non-departmental	1074	411100	Property Tax Levy	-	(36,293)	(36,293)	Returned Levy
195	Planning & Conservation	132	551105	Health Insurance	321,720	308,879	(12,841)	Health Insurance adjustment
195	Planning & Conservation	132	553105	Telephone	2,736	1,711	(1,025)	Telephone Adjustment
195	Planning & Conservation	132	411100	Property Tax Levy	(1,303,594)	(1,289,728)	13,866	HI/Telephone Adjustment
196	Sheriff	154	553105	Telephone	9,005	6,801	(2,204)	Telephone Adjustment
196	Sheriff	158	553105	Telephone	3,695	2,791	(904)	Telephone Adjustment
196	Sheriff	164	531830	Telephone	15,500	11,707	(3,793)	Telephone Adjustment
196	Sheriff	164	553105	Telephone	15,381	11,617	(3,764)	Telephone Adjustment
196	Sheriff	164	411100	Property Tax Levy	(23,936,706)	(23,926,041)	10,665	HI/Telephone Adjustment
197	County Clerk	118	551105	Health Insurance	41,940	40,267	(1,673)	Health Insurance adjustment
197	County Clerk	118	553105	Telephone	836	523	(313)	Telephone Adjustment
197	County Clerk	118	411100	Property Tax Levy	(258,224)	(256,238)	1,986	HI/Telephone Adjustment
198	Building Services	101	551105	Health Insurance	12,048	11,567	(481)	Health Insurance adjustment
198	Building Services	103	551105	Health Insurance	207,240	198,969	(8,271)	Health Insurance adjustment
198	Building Services	103	553105	Telephone	4,894	3,060	(1,834)	Telephone Adjustment
198	Building Services	104	551105	Health Insurance	83,880	80,532	(3,348)	Health Insurance adjustment
198	Building Services	105	551105	Health Insurance	173,556	166,629	(6,927)	Health Insurance adjustment
198	Building Services	106	551105	Health Insurance	41,940	40,267	(1,673)	Health Insurance adjustment
198	Building Services	103	411100	Property Tax Levy	(3,311,813)	(3,289,279)	22,534	HI/Telephone Adjustment
198	Building Services	103	411100	Property Tax Levy	(3,316,279)	(3,289,279)	27,000	Returned Levy
174	Non-departmental	1074	411100	Property Tax Levy	-	(27,000)	(27,000)	Returned Levy
199	Human Resources	146	553105	Telephone	1,402	877	(525)	Telephone Adjustment
199	Human Resources	146	411100	Property Tax Levy	(777,091)	(776,566)	525	HI/Telephone Adjustment
199	Human Resources	146	411100	Property Tax Levy	(802,656)	(776,566)	26,090	Returned Levy
174	Non-departmental	1074	411100	Property Tax Levy	-	(26,090)	(26,090)	Returned Levy