NOTICE OF SPECIAL MEETING

SHEBOYGAN COUNTY FINANCE COMMITTEE

October 1, 2025 - 3:30 PM

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

Topic: Finance Committee Meeting
Time: October 1, 2025 03:30 PM Central Time (US and Canada)

Join Zoom Meeting
https://us06web.zoom.us/j/84081152847?pwd=OfqBdUOLejGOY5Gy5Dh9b0Lya959NZ.1

Meeting ID: 840 8115 2847
Passcode: 801982

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

AGENDA

Call to Order
Certification of Compliance with Open Meeting Law
Approval of Minutes -September 24, 2025 – 3:30 PM

Correspondence - None

Deputy Finance Director Report
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 a specific to an item on the agenda.

Budget
Consideration of Finance 2026 Budget, presented by Jeremy Fetterer
Consideration of Debt Service 2026 Budget, presented by Jeremy Fetterer
Consideration of Non-Departmental 2026 Budget, presented by Jeremy Fetterer
Consideration of 2026 Capital Outlay, presented by Jeremy Fetterer
Consideration of 2026 Use of Fund Balance Requests, presented by Jeremy Fetterer
Consideration of 2026 Budget Adjustments, presented by Jeremy Fetterer
Consideration of 2026 Public Hearing Notice, presented by Jeremy Fetterer

Approval of Vouchers
Approval of Attendance at Other Meetings or Functions

Adjournment
Next Scheduled Meeting – October 8, 2025, 3:30 PM, Administration Building Room 302

Prepared by:
Wendy Siegert
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 24, 2025 **Called to Order: 3:30 P.M.** **Adjourned: 4:06 P.M.**

MEMBERS PRESENT:	Kathleen Donovan, William Goehring, Thomas Wegner, Curt Brauer
MEMBERS REMOTE:	Vern Koch
MEMBERS ABSENT:	
ALSO, PRESENT:	**In Person:** Keith Abler, Edward Procek, Jerry Jorgensen, Alayne Krause, Kayla Clinton, Kathryn Atkinson, Jacqueline Veldman, Crystal Fieber, David Loomis, Jeremy Fetterer, Wendy Siegert **Remote:** Danielle Thompson, Evelyn Wise, Stephanie Arndt

Vice Chairperson Donovan called the meeting to order at 3:30 P.M.

The Chairperson certified compliance with the open meeting law. The notice was posted at 4:00 P.M. Friday, September 19, 2025.

Supervisor Brauer moved to approve the minutes of September 17, 2025. Motion seconded by Supervisor Goehring. Motion Carried.

Correspondence – None.

Deputy Finance Director, Jeremy Fetterer, updated the committee on the continuing disclosure and compliance for bonding was filed and then the single audit is on track to be completed for September.

The Committee discussed Ordinance No. 10 - Amending Chapter 1 - County Organization and County Board of Supervisors. Supervisor Wegner moved to recommend that the Ordinance be enacted. Motion seconded by Supervisor Brauer. Motion Carried

The committee reviewed the 2026 Rocky Knoll Budget. Supervisor Wegner moved to approve the budget as presented. Motion seconded by Supervisor Brauer. Motion carried.

The committee reviewed the 2026 Corporation Counsel Budget. Supervisor Brauer moved to approve the budget as presented. Motion seconded by Supervisor Goehring. Motion carried.

The committee reviewed the 2026 Human Resources Budget. Supervisor Brauer moved to approve the budget as presented. Motion seconded by Supervisor Wegner. Motion carried.

The committee reviewed the 2026 Employee Benefits Budget. Supervisor Brauer moved to approve the budget as presented. Motion seconded by Supervisor Goehring. Motion carried.

The committee reviewed the 2026 Property/Liability Insurance Budget. Supervisor Wegner moved to approve the budget as presented. Motion seconded by Supervisor Brauer. Motion Carried.

The committee reviewed the 2026 Debt Service Budget. Supervisor Brauer moved to approve the budget as presented. Motion seconded by Supervisor Goehring. Motion Carried.

Vouchers were reviewed. Supervisor Brauer moved to approve the expenditures Motion seconded by Supervisor Koch. Motion Carried.

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

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

Wendy Siegert Recording Secretary	William Goehring Secretary

SHEBOYGAN COUNTY
WISCONSIN

Jeremy Fetterer
Deputy Finance Director

TO:	Sheboygan County Finance Committee
FROM:	Jeremy Fetterer, Deputy Finance Director
DATE:	October 1, 2025
RE:	Proposed 2026 Budget for Finance Department

I am pleased to submit the 2026 Budget request for the Finance Department for your review.

Department Goal: Ensure Financial Health of the Organization. We will focus on our responsibility to maximize investments, optimize fund balances, ensure appropriate debt levels, safeguard assets, and align to the County's strategic planning.

Key Performance Measurements

- JD Edwards help desk response. This is a measure to ensure timely response to staff when they need assistance with our financial system. Our goal is to provide same day response. For 2024, there were 2075 requests with 93% being serviced on the same day.
- Fund Balance Policy Compliance. All funds are within their policy limits. For the 2024 fiscal year, our General Fund unassigned fund balance ended at $32,382,363 or 29.7% of total Governmental Expenditures, as defined by the policy.

Proposed Budget: Proposed 2026 expenditures total $2,343,989. This budget is supported within the established levy revenue target of $1,387,147. This includes a continued transfer from the use of General Fund unassigned fund balance to support project staffing for the Enterprise Resource Planning system replacement.

Highlights:

- As a result of filling the Accounts Receivable Associate position at Rocky Knoll we anticipate savings of $24,500 versus 2025 where we relied on significant outsource support.
- Health Insurance costs are anticipated to increase from 2025 due to changes in benefit elections and maintaining benefits for the ERP project support roles set to sunset with completion of the project and enhancements.

Staffing:

- 3.5 FTE (three full-time and one half-time) project staffing planned for 2026 in conjunction with Enterprise Resource Planning (ERP) system implementation for Payroll, AP, AR, and Treasury.
- Sr. Accountant position held vacant since 2018 to be recruited in 2025 and included in 2026 budget to further support ERP project and increased actively related to Lake Breeze Aviation.
- The Financial Systems Analyst position has be transferred from the Finance Department Table of Organization to the Information Technology (I.T.) Table. The offsetting expenses are realized in the 2026 Data Processing allocation.

Capital Outlay – None

Thank you for your support of the Finance Departments stewardship of County resources and the continued project to upgrade our Enterprise Resource Planning system.

Administration Building
Telephone (920) 459-3765 | 508 New York Avenue - Room 208 | Jeremy.Fetterer @sheboygancounty.com
Facsimile (920) 459-0334 | Sheboygan, WI 53081-4126 | www.sheboygancounty.com

Finance Department

	Outputs	2025 Target	2025 Projected Actual	2026 Target
Metric	JDE Help Desk - tracked through Gmail	In 2024 there were 2075 requests with 93% being serviced the same day.	In 2025 year to date there were requests 1650 with 92% 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: 15-30%	All funds are within their policy limits. For the 2024 fiscal year, our General Fund unassigned fund balance ended at $32,382,363 or 29.7% 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 guidleines. 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				
Metric				
Importance				
Target				
Metric				
Importance				
Target				

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
00183 Finance										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea	1,212,490-	1,265,882-	1,317,128-	1,378,898-	1,378,898-	689,448-	1,378,898-	1,387,147-	8,249-	.60
411000 Property Tax Levy	1,212,490-	1,265,882-	1,317,128-	1,378,898-	1,378,898-	689,448-	1,378,898-	1,387,147-	8,249-	.60
410000 Taxes	1,212,490-	1,265,882-	1,317,128-	1,378,898-	1,378,898-	689,448-	1,378,898-	1,387,147-	8,249-	.60
420000 Intergovernmental Re										
421000 Federal Grants										
421000 Federal Grants	160-									
423000 State Grants										
423000 State Grants										
426000 Chges - Other Local										
426100 General Government										
426106 Municipal Chgs -	66,894-	68,762-	70,641-	73,135-	73,135-	36,237-	72,477-	74,510-	1,375-	1.88
426100 General Government	66,894-	68,762-	70,641-	73,135-	73,135-	36,237-	72,477-	74,510-	1,375-	1.88
426000 Chges - Other Local	66,894-	68,762-	70,641-	73,135-	73,135-	36,237-	72,477-	74,510-	1,375-	1.88
420000 Intergovernmental Re	67,055-	68,762-	70,641-	73,135-	73,135-	36,237-	72,477-	74,510-	1,375-	1.88
450000 Public Charges for S										
451000 General Government										
451400 Other General Gove										
451400 Other General Gove										
451000 General Government										
452000 Public Safety										
452100 Law Enforcement										

County of Sheboygan

Proposed Budget - Variance Report

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
452127 Witness & Jury Fe							13-			
452100 Law Enforcement							13-			
452000 Public Safety							13-			
450000 Public Charges for S							13-			
460000 Interest and Other R										
466000 Other Miscellaneous										
466105 Insurance Reimburs	11,718-	11,480-	12,916-	11,450-	11,450-		12,172-	11,500-	50-	.44
466125 Miscellaneous Reim	57,210-	66,306-	82,546-	47,500-	47,500-	28,551-	49,134-	45,000-	2,500	5.26-
466200 Employee Reimburse										
466200 Employee Reimburse										
466000 Other Miscellaneous	68,928-	77,786-	95,462-	58,950-	58,950-	28,551-	61,306-	56,500-	2,450	4.16-
460000 Interest and Other R	68,928-	77,786-	95,462-	58,950-	58,950-	28,551-	61,306-	56,500-	2,450	4.16-
470000 Interdepartmental Re										
473000 System Operation Re										
473000 System Operation Re										
476000 Other Interdepartme										
476100 Services	55,430-	171,612-	105,537-	72,000-	72,000-	48,607-	85,000-	47,500-	24,500	34.03-
476110 Employee Wages & R	500,502-	415,564-	487,802-	665,378-	665,378-	266,707-	534,653-	681,959-	16,581-	2.49
476000 Other Interdepartme	555,932-	587,176-	593,339-	737,378-	737,378-	315,313-	619,653-	729,459-	7,919	1.07-
470000 Interdepartmental Re	555,932-	587,176-	593,339-	737,378-	737,378-	315,313-	619,653-	729,459-	7,919	1.07-
400000 Revenues	1,904,405-	1,999,606-	2,076,570-	2,248,361-	2,248,361-	1,069,549-	2,132,347-	2,247,616-	745	.03-
500000 Expense/Expenditure										
510000 Personnel Related Ex										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
511000 Wages										
511100 General										
511105 Regular	1,148,612	1,145,989	1,214,153	1,555,514	1,555,514	704,827	1,388,514	1,500,592	54,922-	3.53-
511110 Overtime	611	1,026	1,831	5,000	5,000	212	5,000	5,000		
511100 General	1,149,575	1,147,015	1,215,985	1,560,514	1,560,514	705,039	1,393,514	1,505,592	54,922-	3.52-
511800 Temporary Help										
511800 Temporary Help										
511000 Wages	1,149,575	1,147,015	1,215,985	1,560,514	1,560,514	705,039	1,393,514	1,505,592	54,922-	3.52-
512000 Benefits										
512100 General										
512105 Social Security	84,153	83,860	89,143	115,480	115,480	51,527	103,120	111,414	4,066-	3.52-
512110 Retirement (Emplo	76,172	75,910	81,608	108,342	108,342	48,083	96,850	108,404	62	.06
512100 General	160,325	159,771	170,752	223,822	223,822	99,610	199,970	219,818	4,004-	1.79-
512800 Temporary Help										
512800 Temporary Help										
512000 Benefits	160,325	159,771	170,752	223,822	223,822	99,610	199,970	219,818	4,004-	1.79-
510000 Personnel Related Ex	1,309,900	1,306,786	1,386,736	1,784,336	1,784,336	804,649	1,593,484	1,725,410	58,926-	3.30-
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531105 Consulting	66,544	180,483	112,437	86,725	86,725	44,050	90,630	52,500	34,225-	39.46-
531235 DP - Software Mai	6,600	18,000	15,000				15,000	16,850	16,850	
531285 Financial	17,267	16,538	21,106	18,220	18,220	10,964	19,500	22,200	3,980	21.84
531100 Professional Servi	90,411	215,020	148,542	104,945	104,945	55,015	125,130	91,550	13,395-	12.76-
531800 Utilities										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
531840 Telephone - Cellu	957	908	708	550	550	255	450	550		
531800 Utilities	957	908	708	550	550	255	450	550		
531000 Purchased Services	91,368	215,929	149,251	105,495	105,495	55,270	125,580	92,100	13,395-	12.70-
532000 Repair & Maintenanc										
532200 Maintenance of Equ										
532225 Office Equipment	1,184	767	1,981	1,852	1,852	501	1,500	1,250	602-	32.51-
532200 Maintenance of Equ	1,184	767	1,981	1,852	1,852	501	1,500	1,250	602-	32.51-
532000 Repair & Maintenanc	1,184	767	1,981	1,852	1,852	501	1,500	1,250	602-	32.51-
533000 General Operating										
533100 Advertising and Pr										
533105 Advertising	1,255	442		850	850	393	850	900	50	5.88
533100 Advertising and Pr	1,255	442		850	850	393	850	900	50	5.88
533200 Travel and Meals										
533205 Mileage - Employe	5	26		300	300	58	300	350	50	16.67
533215 Meals - Employee	61		303	128	128	414	600	320	192	150.00
533220 Lodging - Employe	108	262	196	764	764	196	500	1,208	444	58.12
533245 Seminars and Trai	1,318	990	1,339	4,195	4,195	60	2,320	3,075	1,120-	26.70-
533200 Travel and Meals	1,491	1,278	1,838	5,387	5,387	729	3,720	4,953	434-	8.06-
533300 Dues										
533305 Membership Dues	1,261	1,719	1,377	1,614	1,614	890	1,490	1,490	124-	7.68-
533300 Dues	1,261	1,719	1,377	1,614	1,614	890	1,490	1,490	124-	7.68-
533500 General Supplies										
533505 General	573	1,208	1,237	500	500	843	1,000	750	250	50.00
533500 General Supplies	573	1,208	1,237	500	500	843	1,000	750	250	50.00
533700 Office Supplies										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
533705 Office	2,230	2,538	2,221	2,350	2,350	1,046	2,000	2,250	100-	4.26-
533720 Shipping	53		24	100	100		100	100		
533725 Postage	694	1,003	659	550	550	208	550	550		
533700 Office Supplies	2,978	3,541	2,904	3,000	3,000	1,254	2,650	2,900	100-	3.33-
533870 Books & Periodical										
533875 Subscriptions	703	670				717	717	725	725	
533870 Books & Periodical	703	670				717	717	725	725	
533900 Other										
533908 Miscellaneous Exp	69	306	40							
533923 Noncap Off F&E >	157		785	4,525	4,525		3,830		4,525-	100.00-
533925 Office F&E Under	107	404	129							
533928 Computer Sys $500	9,708	15,201	6,710	5,932	5,932	6,471	6,471	10,258	4,326	72.93
533930 Equip Under $500						3,830				
533900 Other	10,041	15,911	7,664	10,457	10,457	10,301	10,301	10,258	199-	1.90-
533000 General Operating	18,301	24,767	15,020	21,808	21,808	15,126	20,728	21,976	168	.77
534000 Fixed Charges										
534100 Rentals										
534115 Rental of Equipme	2,808	2,912	3,032	3,000	3,000	1,400	2,808	3,000		
534100 Rentals	2,808	2,912	3,032	3,000	3,000	1,400	2,808	3,000		
534000 Fixed Charges	2,808	2,912	3,032	3,000	3,000	1,400	2,808	3,000		
535000 Bad Debt Expense										
535000 Bad Debt Expense										
530000 Operating Expenses	113,661	244,375	169,284	132,155	132,155	72,297	150,616	118,326	13,829-	10.46-
550000 Interdepartmental Ch										
551000 Employee Related In										

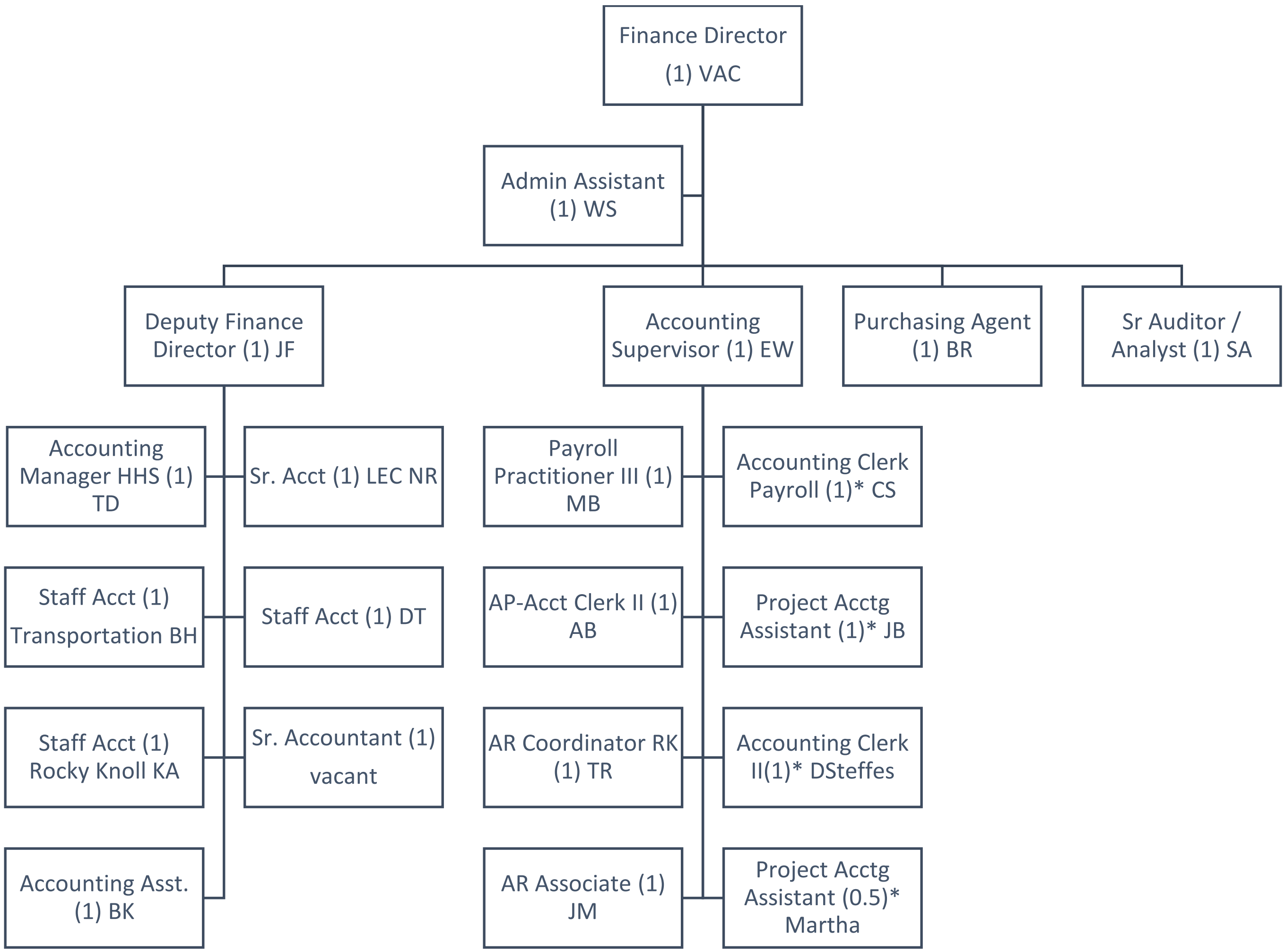
Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
551100 Benefits - General										
551105 Health Insurance	224,502	204,731	209,805	319,976	319,976	141,228	283,644	330,843	10,867	3.40
551110 Dental Insurance	4,330	3,622	3,756	7,404	7,404	2,492	5,012	6,099	1,305-	17.63-
551115 Group Life Insura	647	642	677	875	875	396	786	844	31-	3.54-
551125 Worker Compensati	1,202	1,081	1,479	1,076	1,076	864	1,720	1,038	38-	3.53-
551100 Benefits - General	230,681	210,076	215,717	329,331	329,331	144,980	291,162	338,824	9,493	2.88
551000 Employee Related In	230,681	210,076	215,717	329,331	329,331	144,980	291,162	338,824	9,493	2.88
551900 Insurance Charges										
551905 General Liability	3,202	3,278	3,397	3,635	3,635	1,817	3,635	3,929	294	8.09
551920 Property Insurance	618	696	709	762	762	381	762	729	33-	4.33-
551930 Deductible Escrow	459	509	611	509	509	254	509	578	69	13.56
551900 Insurance Charges	4,279	4,483	4,717	4,906	4,906	2,453	4,906	5,236	330	6.73
552000 Repairs & Maintenan										
552100 Repairs & Maintena										
552100 Repairs & Maintena										
552000 Repairs & Maintenan										
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	2,382	2,120	2,411	2,391	2,391	1,196	2,730	3,518	1,127	47.14
553115 Telephone - Long	1	1		1	1		1		1-	100.00-
553135 Printing & Duplic	2,092	1,750	1,623	2,250	2,250	430	1,800	2,250		
553150 Data Processing S	69,413	58,476	62,244	65,887	65,887	32,944	65,887	150,406	84,519	128.28
553100 System Operation C	73,888	62,348	66,278	70,529	70,529	34,569	70,418	156,174	85,645	121.43
553000 System Operation Ch	73,888	62,348	66,278	70,529	70,529	34,569	70,418	156,174	85,645	121.43
556000 Other Interdepartme										
556100 Other Interdepartm										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
556110 Bonding	19	19	19	20	20	10	20	19	1-	5.00-
556100 Other Interdepartm	19	19	19	20	20	10	20	19	1-	5.00-
556000 Other Interdepartme	19	19	19	20	20	10	20	19	1-	5.00-
550000 Interdepartmental Ch	308,867	276,926	286,731	404,786	404,786	182,012	366,506	500,253	95,467	23.58
560000 Capital Outlay										
563000 Building										
563000 Building										
564000 Building Improvemen										
564000 Building Improvemen										
564500 Other Improvements										
564500 Other Improvements										
565000 Machinery & Equipme										
565000 Machinery & Equipme										
566000 Office Furniture &										
566000 Office Furniture &										
566100 Communications Equi										
566100 Communications Equi										
566200 Computer Equipment										
566200 Computer Equipment										
567000 Vehicles										
567000 Vehicles										
560000 Capital Outlay										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
582000 Interest										
582000 Interest										
570000 Depreciation										
500000 Expense/Expenditure	1,732,428	1,828,087	1,842,752	2,321,277	2,321,277	1,058,958	2,110,606	2,343,989	22,712	.98
600000 Other Financing Sourc										
630000 Operat'g Transfers f										
631000 General Fund	28,480-	110,861-	25,457-	72,916-	72,916-	45,732-	72,916-	96,373-	23,457-	32.17
634000 Operat'g Trans from										
634000 Operat'g Trans from										
635000 Operat'g Trans from										
635000 Operat'g Trans from										
636000 Operat'g Transfrom										
636000 Operat'g Transfrom										
630000 Operat'g Transfers f	28,480-	110,861-	25,457-	72,916-	72,916-	45,732-	72,916-	96,373-	23,457-	32.17
600000 Other Financing Sourc	28,480-	110,861-	25,457-	72,916-	72,916-	45,732-	72,916-	96,373-	23,457-	32.17
700000 Other Financing Uses										
720000 Oper'tg Transfer to										
723000 Oper'tg Transfer to										
723000 Oper'tg Transfer to										
724000 Capital Projects Fu										
724000 Capital Projects Fu										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
726000 Internal Services F										
726000 Internal Services F										
720000 Oper'tg Transfer to										
700000 Other Financing Uses										
Subtotal	200,456-	282,381-	259,276-			56,323-	94,657-			
800000 Net Position										
820000 Fund Balance										
820125 Use of FB for Subse										
820000 Fund Balance										
800000 Net Position										
00183 Finance	200,456-	282,381-	259,276-			56,323-	94,657-			
Current Change in Fund Balance	200,456-	282,381-	259,276-			56,323-	94,657-			

Sheboygan County Finance Table of Organization



*ERP Project support positions sunsetting July 2027 – estimated completion of implementation and enhancement
Vacant: Senior Accountant, 1 FTE

TO Effective 9/9/2024

Updated 7/29/2025 (JF)

INTERDEPARTMENTAL CHARGES

Department	Account Number & Name	Amount	Shared Service Department	Account Number & Name
Finance	139.476100 - Services	47,500	Rocky Knoll Billing Support	326.556105 - Services
	139.476110 - Employee wages	287,409	Rocky Knoll	326.556108 - Employee wages
	139.476110 - Employee wages	98,944	Sheriff	164.556108 - Employee wages
	139.476110 - Employee wages	107,451	Highway	444.556108 - Employee wages
	139.476110 - Employee wages	62,502	Lake Breeze Aviation	388.556108 - Employee wages
	139.476110 - Employee wages	125,653	HHS	2114.556108 - EE wages
	Total Charges to Departments	729,459		
Finance	139.553135 - Printing	2,250	IT-Printing	426.473400 - Printing
	Total Charges from Departments	2,250		

EQUIPMENT REQUEST FOR 2026-- 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

ACCOUNT NO.	ITEM DESCRIPTION	TOTAL COST OF ITEM(S)	REIMBURSEMENT AMOUNT	A / R	JUSTIFICATION	INDIVIDUAL	REPLACE ASSET		
139.533928	HP ZBook Power; w/docking station; Must have 10-key number pad	$ 3,725.00	$ -	R	5-yr replacement rotation	Rowell	2021009	ZBook Power G7	ABFILT2101
139.533928	HP Probook Laptop; extra 16 GB RAM; docking station; keyboard and mouse; Must have 10-key number pad	$ 1,404.00	$ -	R	5-yr replacement rotation	Becker	2021097	ProBook 450 G8	ABFILT2104
139.533928	HP ZBook Power; w/docking station; Must have 10-key number pad	$ 3,725.00	$ -	R	5-yr replacement rotation	Fetterer	2021197	ZBook Power G7	ABFILT2105
139.533928	HP Probook Laptop; extra 16 GB RAM; docking station; keyboard and mouse; Must have 10-key number pad	$ 1,404.00	$ -	R	5-yr replacement rotation	Mingst (RK)	2020141	Probook 650 G5	RKADLT2001
		$ -	$ -						
	Grand Total Amounts	**$ 10,258.00**	**$ -**						

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

Requesting Department Head Signature

2026 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
September	WI Government Finance Officers Association (GFOA) Seasonal Conference	Unknown	2	-	64.00	240.00	-	350.00	654.00	No	Most likely
December	WI Government Finance Officers Association (GFOA) Seasonal Conference	Unknown	2	-	128.00	480.00	-	350.00	958.00	No	Most likely
November & December	Government Finance Officers Association (GFOA) Remote Training	Virtual	7	-	-	-	-	150.00	150.00	No	No
Spring	American Payroll Association (APA) - Remote Training	Virtual	2	-	-	-	-	1,000.00	1,000.00	No	No
August	WI Human Services Financial Mgt Assoc - WHSFMA Conference	Unknown	1	-	64.00	268.00	-	250.00	582.00	No	Yes
Fall	Leading Age Wisconsin (Rocky Knoll - Medicare billings)	WI Dells	1	-	-	-	-	350.00	350.00	No	Yes
Fall	Wisconsin Association for Public Procurement Conference	Unknown	1	-	64.00	220.00	-	75.00	359.00	No	Yes
								-	-		
									-		
Various	Virtual Training	Virtual	1	-	-	-	-	550.00	550.00	No	No
	Miscellaneous Travel		1	350.00	-	-	-	-	350.00	No	Yes
			Object Account Total	**350.00**	**320.00**	**1,208.00**	**-**	**3,075.00**	**4,953.00**		

Grand Total **4,953.00**

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

****2025 Employee Mileage Reimbursement Rate** $.51 with proof of personal auto insurance on file with Accounts Payable
$.26 with no proof of insurance, or partial coverage, on file with Accounts Payable

SHEBOYGAN COUNTY

Jeremy Fetterer
Deputy Finance Director

To: County of Sheboygan Finance Committee

From: Jeremy Fetterer, Deputy Finance Director

Date: September 24, 2025

Re: Debt Service Budget

Attached is the 2026 proposed Debt Service budget for your consideration. The budget reflects the following:

- Borrowing for approved 2025 and 2026 Capital Projects is expected to occur in 2026.
- Overall debt service expenditures (principal & interest payments) increased $66,250 or 1.0% vs. 2025 Budget as a result of the expected 2026 borrowing.
- Levy funding increases by $68,942 or 1.3% from 2025 Budget. Debt Service payments have been offset by a combination of sales tax revenue applied for direct property tax relief, Highway contributions from Asphalt plant revenues and use of debt service fund balance. Asphalt plant revenues are being used to repay the bonded cost of the Asphalt plant replacement through 2031.
- No Debt service fund balance is available to be utilized for 2026. Available fund balance is derived from premiums on issuance of debt and closing of capital projects above arbitrage thresholds.

Debt Service Levy

	Actual	Actual	Budget	Projected	Proposed Budget
	2023	2024	2025	2025	2026
Principal/Interest payments & Issuance Costs	6,406,851	7,103,732	6,481,775	6,481,775	6,548,025
Use of Debt Service Fund Balance	(23,551)	(600,629)	(2,483)	(2,483)	-
Use of Sales Tax Revenues	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Asphalt Plant Contribution	(149,409)	(351,191)	(331,046)	(331,046)	(330,837)
Debt Service Property Tax Levy	***5,233,891***	***5,151,912***	***5,148,246***	***5,148,246***	***5,217,188***
Change in Levy Support for Debt Service $	***231,946***	***(81,979)***	***(3,666)***	***(3,666)***	***68,942***
%	***4.6%***	***-1.6%***	***-1.6%***	***-1.6%***	***1.3%***
Equalized Value - Excluding TID ($MM)	***12,087.9***	***13,819.1***	***15,012.1***	***15,012.1***	***16,836.7***
Levy per $1,000 Equalized Value	***0.43***	***0.37***	***0.34***	***0.34***	***0.31***

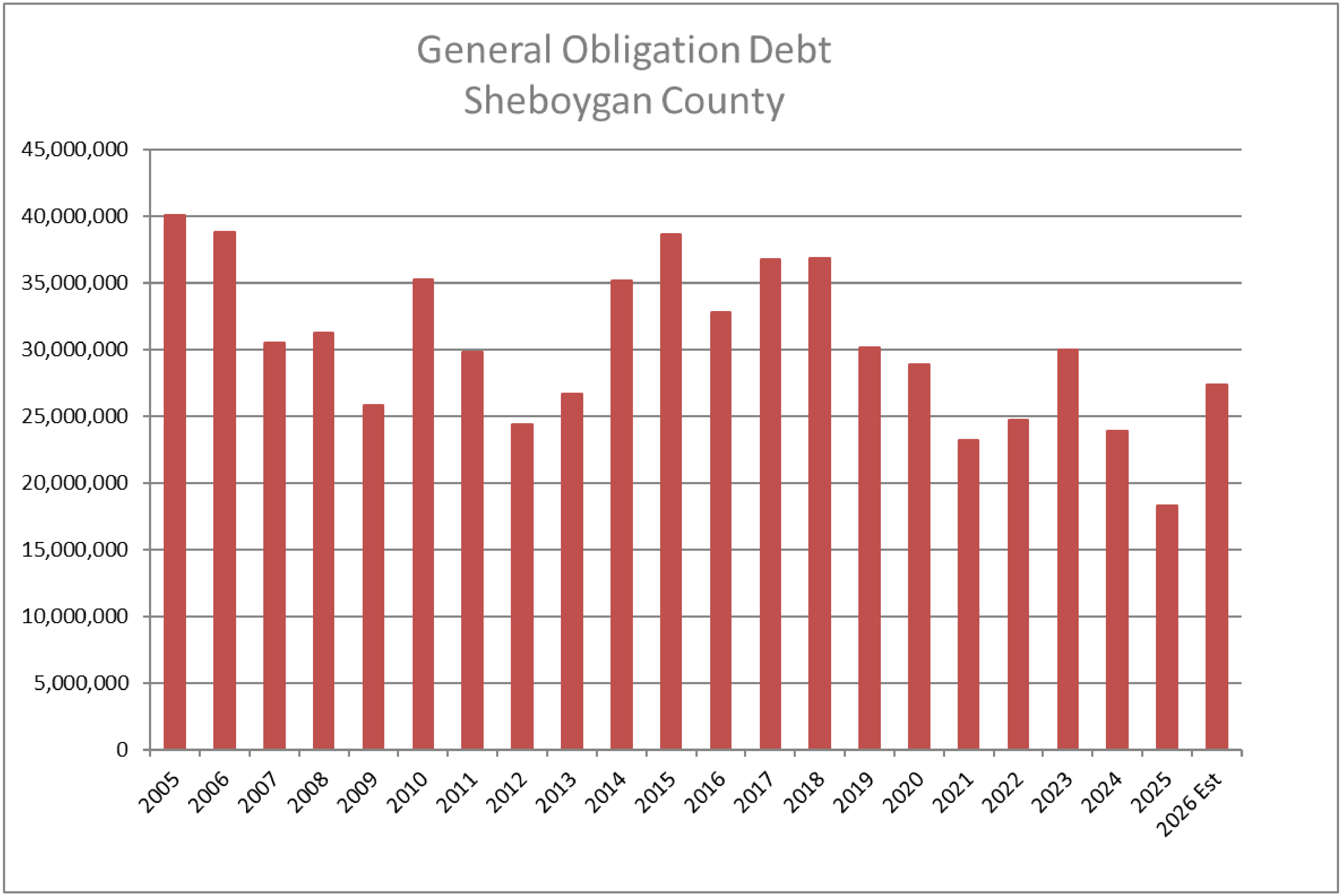
By managing debt burden below the rate of growth in the tax base, we continue to reduce the tax levy burden on our residents while maintaining and updating public infrastructure responsibly.

Thank you for your consideration and support.

Administration Building
508 New York Avenue - Room 208
Sheboygan, WI 53081-4126

Telephone (920) 459-3765
Facsimile (920) 459-0334

Jeremy.Fetterer@sheboygancounty.com
www.sheboygancounty.com


General Obligation Debt
Sheboygan County
45,000,000
40,000,000
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
0
2005
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026 Est

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
00712 Debt Service										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea	5,264,768-	5,233,891-	5,151,912-	5,148,246-	5,148,246-	2,574,123-	5,148,246-	5,217,188-	68,942-	1.34
411000 Property Tax Levy	5,264,768-	5,233,891-	5,151,912-	5,148,246-	5,148,246-	2,574,123-	5,148,246-	5,217,188-	68,942-	1.34
410000 Taxes	5,264,768-	5,233,891-	5,151,912-	5,148,246-	5,148,246-	2,574,123-	5,148,246-	5,217,188-	68,942-	1.34
460000 Interest and Other R										
461200 Prem on Issuance-GO	239,751-	322,357-								
466000 Other Miscellaneous										
466000 Other Miscellaneous										
460000 Interest and Other R	240,835-	322,357-								
470000 Interdepartmental Re										
471000 Insurance & Empl Re										
471000 Insurance & Empl Re										
470000 Interdepartmental Re										
400000 Revenues	5,505,603-	5,556,248-	5,151,912-	5,148,246-	5,148,246-	2,574,123-	5,148,246-	5,217,188-	68,942-	1.34
500000 Expense/Expenditure										
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531100 Professional Servi										
531000 Purchased Services										
530000 Operating Expenses										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
580000 Debt Service										
581000 Principal	5,867,600	5,730,000	6,080,000	5,660,000	5,660,000	5,660,000	5,660,000	5,680,000	20,000	.35
582000 Interest										
582100 Interest Expenditu	782,592	676,851	1,023,732	821,775	821,775	462,763	821,775	868,025	46,250	5.63
582000 Interest	782,592	676,851	1,023,732	821,775	821,775	462,763	821,775	868,025	46,250	5.63
583000 Debt Issuance Cost/	70,550	163,743								
580000 Debt Service	6,733,664	6,570,594	7,103,732	6,481,775	6,481,775	6,122,763	6,481,775	6,548,025	66,250	1.02
500000 Expense/Expenditure	6,733,664	6,570,594	7,103,732	6,481,775	6,481,775	6,122,763	6,481,775	6,548,025	66,250	1.02
600000 Other Financing Sourc										
630000 Operat'g Transfers f										
632000 Special Revenue Fun										
632000 Special Revenue Fun										
633305 Fund Transfer In						331,046-				
634000 Capital Projects Fu										
634405 General Capital Pr	1,074,490-	1,000,000-	1,000,000-	1,000,000-	1,000,000-	1,000,000-	1,000,000-	1,000,000-		
634000 Capital Projects Fu	1,074,490-	1,000,000-	1,000,000-	1,000,000-	1,000,000-	1,000,000-	1,000,000-	1,000,000-		
636000 Internal Services F										
636400 Highway	100,120-	149,409-	351,191-	331,406-	331,406-		331,046-	330,837-	569	.17-
636000 Internal Services F	100,120-	149,409-	351,191-	331,406-	331,406-		331,046-	330,837-	569	.17-
630000 Operat'g Transfers f	1,184,610-	1,149,409-	1,351,191-	1,331,406-	1,331,406-	1,331,046-	1,331,046-	1,330,837-	569	.04-
720000 Oper'tg Transfer to										
725000 Enterprise Fund										
725000 Enterprise Fund										
720000 Oper'tg Transfer to										
600000 Other Financing Sourc	1,197,532-	1,149,409-	1,351,191-	1,331,406-	1,331,406-	1,331,046-	1,331,046-	1,330,837-	569	.04-

County of Sheboygan

Proposed Budget - Variance Report

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
Subtotal	30,530	135,064-	600,629	2,123	2,123	2,217,594	2,483		2,123-	100.00-
800000 Net Position										
820000 Fund Balance										
820115 Use of Debt Serv Fu				2,483-	2,483-		2,483-		2,483	100.00-
820000 Fund Balance				2,483-	2,483-		2,483-		2,483	100.00-
800000 Net Position				2,483-	2,483-		2,483-		2,483	100.00-
00712 Debt Service	30,530	135,064-	600,629	360-	360-	2,217,594			360	100.00-
Current Change in Fund Balance	30,529	135,064-	600,629	360-	360-	2,217,594			360	100.00-

SHEBOYGAN COUNTY

Jeremy J. Fetterer
Deputy Finance Director

To: Members of the Finance Committee

From: Jeremy Fetterer, Deputy Finance Director

Date: October 1, 2025

Re: Non-Departmental Proposed 2026 Budget

The Non-Departmental budget captures County revenues not associated with a specific department. Examples include State payments such as Shared Revenue, Exempt Computer Aids, and Personal Property Aids. Other examples outside of state payments include interest income, revolving loan fund collections and interest/penalty income from delinquent taxes. These revenues are used to offset property tax levy along with miscellaneous expenses associated with activities not specific to any one department.

Jail Assessment and Land Records fees are also recorded in the Non-Departmental Budget. Land Records projects for 2026 are represented in the transfers to the departments approved for use of funds by the Land Information Council and subsequently approved by the Finance Committee. Any use of fund balance is recorded through the Non-departmental budget.

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

This budget provides for 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.

Highlights:

- ARPA funds of $711,483 are in the transfers to the Human Resources Department and Health & Human Services Department.
- Contribution of $164,139 towards fund balance to support projects at Amsterdam Dunes.
- Unassigned fund balance:
  - Repayments to the General fund for the Revolving Loan Fund buyout estimated at $59,337.
  - Transfer of $96,373 for project staffing in the Finance Department supporting the Enterprise Resource Planning project
- Assigned fund balance:
  - Transfer of $106,504 from surplus Ag Use revenues assigned in 2026 to fund Treasurer's Department project costs in lieu of Land Information Council funding
  - Transfers of $390,775 to the Sheriff's Department and Health & Human Services Department of opioid settlement funds
- Restricted fund balance:
  - Use of Jail Assessment funds of $38,178
  - Contribution to Land Records funds of $1,037

Administration Building
Telephone (920) 459-3765
508 New York Avenue - Room 208
Sheboygan, WI 53081-4126
Jeremy.Fetterer @sheboygancounty.com
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Requested Grants: Summary and Recommendations

	Budget		Request		Recommendation		
	2024	2025	2026	% Change from 2025	Amount	$ Change from 2025	% Change from 2025
Monarch Library System	$ 1,767,293	$ 1,837,926	$ 1,878,363	2.2%	$ 1,878,363	$ 40,437	2.2%
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	$ 40,000	33.3%	$ 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**	**$ 72,138**		**$ 62,130**		
Sheboygan County Museum	$ 107,700	$ 112,008	$ 116,152	3.7%	$ 116,152	$ 4,144	3.7%
Sheboygan County Historical Research Center	$ 25,000	$ 25,000	$ 25,000	-	$ 25,000	$ -	-
Bay Lake RPC	$ 82,915	$ 82,915	$ 90,072	8.6%	$ 90,072	$ 7,157	8.6%
Total	**$ 2,145,038**	**$ 2,219,979**	**$ 2,281,725**	**2.8%**	**$ 2,271,717**	**$ 51,738**	**2.3%**

2026 Land Records Requests

	Planning & Conservation	Register of Deeds	Highway
Total station equipment			8,000
Total station software			650
Conference attendance		1,000	
Book repair		6,000	
Computer	1,863		
Drone	5,500		
Retirement cross-training	50,000		
Total	57,363	7,000	8,650
		Total Approved Projects	**73,013**

2026 Land Records & Public Access Funding - Approved Budget Allocations

Land Records Funds

Available fund balance after estimates and restricted dollars, based on activities ending 7.31.25		304,838	*Includes projected 2025 revenues*
Requests			
	Treasurer	(9,148)	
	Register of Deeds	(7,000)	
	Planning & Conservation	(57,363)	
	Highway Department	(8,650)	
	Total	(82,161)	
	Remaining Estimated Balance	**222,677**	

Land Records and Public Access Funding

Available fund balance after estimates and restricted dollars, based on activities ending 7.31.25		134,609	*Includes projected 2025 revenues*
Requests			
	Planning & Conservation	(3,000)	
	Register of Deeds	(72,476)	
	Total	(75,476)	
	Remaining Estimated Balance	**59,133**	

Jail Assessment Funding
2026 Budget Requests

Ending Fund Balance 2024	279,982	
Projected Jail Assessment Revenues 2025	165,430	*YTD July, plus projected Aug - Dec*
Projected Available Funds 2025	**445,412**	
Approved Usage for 2025		
Mental Health	(185,000)	
Total Approved Usage	(185,000)	
Estimated Ending Balance 2025	**260,412**	
Estimated Beginning Fund Balance 2026	260,412	
Budgeted Jail Assessment Revenues 2026	161,822	
Projected Available Funds 2026	**422,234**	
Proposed Usage for 2026		
Mental Health	(200,000)	
Total Proposed Usage	(200,000)	
Estimated Ending Balance 2026	**222,234**	

RLF Close Program - General Fund Repayment
As of August 1, 2025

Beginning Balance	$ 1,263,100.00
Payment to General Fund	$ (728,018.00)
Remaining Balance	**$ 535,082.00**

Administration Building
Telephone (920) 459-3765
508 New York Avenue - Room 208
Sheboygan, WI 53081-4126
Jeremy.Fetterer @sheboygancounty.com
www.sheboygancounty.com

ARPA Funding Transfers in 2026 Budget

Previously Approved

	Amount	ARPA Resolution	Description
General Fund			
Human Resources	$ 98,393	4	HR Business Partner - Rocky Knoll
Health & Human Services			
Crisis Intervention	$ 263,978	4	Crisis Co-Response Program
Financial Administration	$ 12,713	10	Accounting Consultant
Transportation	$ 111,960	4	Sheboygan County Connect
Public Health-Community Health	$ 157,087	4	Neighborhood Social Work Program
Child Support	$ 67,352	10	Scanning Project (LTEs)
Total	**$ 711,483**		

County Department Level 7 w/o CP

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
01074 Non-Departmental										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea	2,562,845	2,417,597	2,601,359	3,406,221	3,406,221	1,703,112	3,406,221	3,381,472	24,749-	.73-
411000 Property Tax Levy	2,562,845	2,417,597	2,601,359	3,406,221	3,406,221	1,703,112	3,406,221	3,381,472	24,749-	.73-
413000 Interest & Penalty										
413200 Ag Use Penalty Int	61-	212-	47-			60-	100-			
413000 Interest & Penalty	61-	212-	47-			60-	100-			
410000 Taxes	2,562,784	2,417,384	2,601,312	3,406,221	3,406,221	1,703,052	3,406,121	3,381,472	24,749-	.73-
420000 Intergovernmental Re										
421000 Federal Grants										
421110 Local Fiscal Recov	2,512,758-	3,196,493-	6,607,979-	2,406,942-	2,479,272-	2,034,172-	4,237,724-	5,794,613-	3,387,671-	140.75
421000 Federal Grants	2,517,758-	3,196,493-	6,607,979-	2,406,942-	2,479,272-	2,034,172-	4,237,724-	5,794,613-	3,387,671-	140.75
423000 State Grants										
423025 State Shared Reven	3,947,102-	3,685,554-	5,205,950-	6,219,632-	6,219,632-	1,203,371-	6,219,632-	6,458,607-	238,975-	3.84
423075 State Revenue - Ge	55,270-	129,826-	45,237-	61,000-	61,000-	21,000-	21,000-	21,000-	40,000	65.57-
423000 State Grants	4,002,372-	3,815,380-	5,251,187-	6,280,632-	6,280,632-	1,224,371-	6,240,632-	6,479,607-	198,975-	3.17
426000 Chges - Other Local										
426100 General Government										
426100 General Government										
426000 Chges - Other Local										
420000 Intergovernmental Re	6,520,130-	7,011,874-	11,859,166-	8,687,574-	8,759,904-	3,258,543-	10,478,356-	12,274,220-	3,586,646-	41.28
450000 Public Charges for S										
451000 General Government										
451100 Register of Deeds										
451115 Land Record Fees	106,335-	78,564-	83,742-	79,940-	79,940-	43,134-	86,268-	90,518-	10,578-	13.23

County of Sheboygan

Proposed Budget - Variance Report

County Department Level 7 w/o CP

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
451116 Land Fees Pub Acc	35,386-	26,188-	27,914-	27,450-	27,450-	14,378-	28,756-	30,656-	3,206-	11.68
451100 Register of Deeds	141,722-	104,752-	111,656-	107,390-	107,390-	57,512-	115,024-	121,174-	13,784-	12.84
451400 Other General Gove										
451400 Other General Gove										
451000 General Government	141,722-	104,752-	111,656-	107,390-	107,390-	57,512-	115,024-	121,174-	13,784-	12.84
452000 Public Safety										
452100 Law Enforcement										
452151 Misc Jail Assessm	139,059-	134,417-	150,043-	158,214-	158,214-	87,397-	174,794-	161,822-	3,608-	2.28
452100 Law Enforcement	139,059-	134,417-	150,043-	158,214-	158,214-	87,397-	174,794-	161,822-	3,608-	2.28
454400 Other Health Care										
454400 Other Health Care										
452000 Public Safety	139,059-	134,417-	150,043-	158,214-	158,214-	87,397-	174,794-	161,822-	3,608-	2.28
457000 Conservation and De										
457000 Conservation and De										
450000 Public Charges for S	280,781-	239,169-	261,699-	265,604-	265,604-	144,909-	289,818-	282,996-	17,392-	6.55
460000 Interest and Other R										
461000 Interest Income	1,952,809-	3,601,825-	4,185,494-	580,500-	580,500-	1,972,227-	2,569,018-	310,000-	270,500	46.60-
461000.007 Interest Incom	33,175-	40,098-	43,094-	30,111-	30,111-	15,814-	31,628-	34,555-	4,444-	14.76
461000 Interest Income	1,985,983-	3,641,923-	4,228,588-	610,611-	610,611-	1,988,041-	2,600,646-	344,555-	266,056	43.57-
461100 Interest Inc - Taxe	348,030-	320,187-	315,939-	325,000-	325,000-	171,699-	343,398-	343,398-	18,398-	5.66
461105 Penalty - Taxes	156,342-	157,027-	166,429-	162,000-	162,000-	89,816-	179,632-	179,632-	17,632-	10.88
461305 Loan Principal Repm								235,287-	235,287-	
462000 Rent Revenue										
462000 Rent Revenue	3,368-									

County of Sheboygan

Proposed Budget - Variance Report

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
464000 Insurance Recoverie										
464000 Insurance Recoverie										
465000 Donations										
465000 Donations										
466000 Other Miscellaneous										
466100 Publication Sales	1,814-	4,464-	1,482-	1,000-	1,000-	654-	1,000-	600-	400	40.00-
466110 Vending Machines	1,482-	454-		250-	250-		150-	150-	100	40.00-
466125 Miscellaneous Reim	821,489-	1,380,364-	1,253,876-	216,607-	216,607-	212,680-	230,000-		216,607	100.00-
466135 Gain/Loss-Sale of	93,477-	8,000-								
466140 Gain on Sale of In	38,355-	1,000-	171,100-							
466140.007 Unrealized Ga	182,445	878,369-	366,590-							
466140 Gain on Sale of In	144,091	879,369-	537,690-							
466200 Employee Reimburse										
466200 Employee Reimburse										
466305 TIF District Closu	301,992-	53,536-	917,897-			157,029-	157,029-			
466000 Other Miscellaneous	1,076,162-	2,326,186-	2,710,945-	217,857-	217,857-	370,363-	388,179-	750-	217,107	99.66-
460000 Interest and Other R	3,569,885-	6,445,322-	7,421,901-	1,315,468-	1,315,468-	2,619,918-	3,511,855-	1,103,622-	211,846	16.10-
470000 Interdepartmental Re										
473000 System Operation Re										
473000 System Operation Re										
476000 Other Interdepartme										
476000 Other Interdepartme										
470000 Interdepartmental Re										
400000 Revenues	7,808,012-	11,278,981-	16,941,454-	6,862,425-	6,934,755-	4,320,318-	10,873,908-	10,279,366-	3,416,941-	49.79

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511100 General										
511200 Social Worker										
511200 Social Worker										
511300 RN										
511300 RN										
511400 LPN										
511400 LPN										
511500 Nursing Assistant										
511500 Nursing Assistant										
511600 Ward Clerks										
511600 Ward Clerks										
511800 Temporary Help										
511800 Temporary Help										
511000 Wages										
512000 Benefits										
512100 General										
512100 General										
512500 Nursing Assistants										
512500 Nursing Assistants										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
512800 Temporary Help										
512800 Temporary Help										
512000 Benefits										
510000 Personnel Related Ex										
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531105 Consulting	4,906	4,890		30,000	30,000		27,500	30,000		
531100 Professional Servi	4,906	4,890		30,000	30,000		27,500	30,000		
531300 Ancillary Services										
531300 Ancillary Services										
531400 Other Outside Serv										
531400 Other Outside Serv										
531500 Client Services										
531500 Client Services										
531800 Utilities										
531800 Utilities										
531000 Purchased Services	4,906	4,890		30,000	30,000		27,500	30,000		
532000 Repair & Maintenanc										
532100 Maintenance Servic										
532120 Grounds	568	2,842								
532100 Maintenance Servic	568	2,842								

County of Sheboygan

Proposed Budget - Variance Report

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
532200 Maintenance of Equ										
532230 Vehicle	1,669	168	2,345	1,250	1,250	366	832	1,250		
532200 Maintenance of Equ	1,669	168	2,345	1,250	1,250	366	832	1,250		
532300 Repair Parts										
532320 Auto Parts	470	653	741	500	500	6		200	300-	60.00-
532300 Repair Parts	470	653	741	500	500	6		200	300-	60.00-
532000 Repair & Maintenanc	2,707	3,662	3,086	1,750	1,750	372	832	1,450	300-	17.14-
533000 General Operating										
533100 Advertising and Pr										
533105 Advertising	12,163	276								
533110 Printing	1,577	193								
533100 Advertising and Pr	13,740	469								
533200 Travel and Meals										
533200 Travel and Meals	486									
533300 Dues										
533305 Membership Dues	70,797	75,172	85,703	86,968	86,968	86,718	86,968	93,823	6,855	7.88
533300 Dues	70,797	75,172	85,703	86,968	86,968	86,718	86,968	93,823	6,855	7.88
533350 Tuition Reimbursem										
533350 Tuition Reimbursem										
533450 Fees & Permits										
533475 Assessment Fees	27,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000		
533450 Fees & Permits	27,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000		
533500 General Supplies										
533500 General Supplies										

County of Sheboygan

Proposed Budget - Variance Report

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
533600 Health Care/Medica										
533600 Health Care/Medica										
533700 Office Supplies										
533705 Office	667	3,336								
533725 Postage	4	1								
533700 Office Supplies	671	3,337								
533800 Maintenance Suppli										
533825 Fuel - Gasoline	1,286	1,686	1,580	2,000	2,000	737	1,800	2,000		
533800 Maintenance Suppli	1,286	1,686	1,580	2,000	2,000	737	1,800	2,000		
533870 Books & Periodical										
533870 Books & Periodical										
533900 Other										
533908 Miscellaneous Exp	64			2,500	2,500			700	1,800-	72.00-
533909 LFRF Task Force A	612,816	587,216	2,476,863			889,864	1,779,728	4,306,930	4,306,930	
533910 Grants	1,875,169	1,950,861	2,062,123	2,137,064	2,137,064	1,948,109	2,137,064	2,181,645	44,581	2.09
533926 Non Cap Equip ove	1,750	8,750								
533951 Employee Recognit	47,544	10,916	12,120	14,000	14,000		13,000	15,000	1,000	7.14
533955 Contingency Expen				1,397,251	1,397,251		650,000	1,094,501	302,750-	21.67-
533900 Other	2,540,152	2,557,743	4,551,107	3,550,815	3,550,815	2,837,972	4,579,792	7,598,776	4,047,961	114.00
533000 General Operating	2,654,132	2,668,406	4,668,390	3,669,783	3,669,783	2,955,428	4,698,560	7,724,599	4,054,816	110.49
534000 Fixed Charges										
534100 Rentals										
534115 Rental of Equipme	51,337-	121,348-	35,236-							
534100 Rentals	51,337-	121,348-	35,236-							
534200 Insurance										
534200 Insurance										

County of Sheboygan

Proposed Budget - Variance Report

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
534000 Fixed Charges	51,337-	121,348-	35,236-							
535000 Bad Debt Expense										
535000 Bad Debt Expense										
530000 Operating Expenses	2,610,408	2,555,611	4,636,239	3,701,533	3,701,533	2,955,800	4,726,892	7,756,049	4,054,516	109.54
550000 Interdepartmental Ch										
551000 Employee Related In										
551100 Benefits - General										
551100 Benefits - General										
551000 Employee Related In										
551900 Insurance Charges										
551915 Auto Insurance										
551916 Auto Collision	408	440	440	462	462	231	462	440	22-	4.76-
551917 Auto Mutual	1,636	1,660	1,721	1,808	1,808	904	1,808	1,930	122	6.75
551915 Auto Insurance	2,044	2,100	2,161	2,270	2,270	1,135	2,270	2,370	100	4.41
551920 Property Insurance	483	398	549	592	592	296	592	597	5	.84
551930 Deductible Escrow	233	251	313	259	259	130	259	284	25	9.65
551900 Insurance Charges	2,761	2,749	3,023	3,121	3,121	1,561	3,121	3,251	130	4.17
552000 Repairs & Maintenan										
552100 Repairs & Maintena										
552120 Vehicle Repair/Ma	426	60	40	175	175	380	760		175-	100.00-
552100 Repairs & Maintena	426	60	40	175	175	380	760		175-	100.00-
552000 Repairs & Maintenan	426	60	40	175	175	380	760		175-	100.00-
553000 System Operation Ch										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
553100 System Operation C										
553100 System Operation C										
553000 System Operation Ch										
556000 Other Interdepartme										
556100 Other Interdepartm										
556100 Other Interdepartm										
556000 Other Interdepartme										
550000 Interdepartmental Ch	2,831	2,809	3,063	3,296	3,296	1,941	3,881	3,251	45-	1.37-
560000 Capital Outlay										
561000 Land	26,000	130,000								
560000 Capital Outlay	26,000	130,000								
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										
580000 Debt Service										
581000 Principal	85,516	142,609	151,845							
582000 Interest										
582100 Interest Expenditu	7,166	13,639	15,146	4,000	4,000	3,494	4,000	4,000		
582000 Interest	7,166	13,639	15,146	4,000	4,000	3,494	4,000	4,000		
580000 Debt Service	92,682	156,249	166,990	4,000	4,000	3,494	4,000	4,000		
500000 Expense/Expenditure	2,731,921	2,844,669	4,806,293	3,708,829	3,708,829	2,961,235	4,734,773	7,763,300	4,054,471	109.32
600000 Other Financing Sourc										
612000 Lease Financing	38,775-	29,851-	125,217-							
630000 Operat'g Transfers f										
632000 Operat'g Trans. fro										

County of Sheboygan

Proposed Budget - Variance Report

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
632100 Administration	1,174,301-	130,915-	521,015-							
632000 Operat'g Trans. fro	1,192,456-	130,915-	521,015-							
634000 Capital Projects Fu										
634000 Capital Projects Fu										
635000 Enterprise Fund										
635000 Enterprise Fund										
636000 Operat'g Transfrom										
636100 Data Processing				3,896-	3,896-				3,896	100.00-
636000 Operat'g Transfrom				3,896-	3,896-				3,896	100.00-
630000 Operat'g Transfers f	1,192,456-	130,915-	521,015-	3,896-	3,896-				3,896	100.00-
600000 Other Financing Sourc	1,231,231-	160,766-	646,232-	3,896-	3,896-				3,896	100.00-
700000 Other Financing Uses										
720000 Transfer to Other Fu										
721000 General Fund	505,710	409,710	746,951	603,916	619,216	246,823	619,205	1,101,474	497,558	82.39
721900 LFRF - General Fund	930,047	1,413,747	2,527,679	654,355	719,785	923,411	930,000	98,393	555,962-	84.96-
722000 Special Revenue Fun										
722500 Community Programs	38,186	53,945	136,985	144,820	144,820	81,311	162,622	378,775	233,955	161.55
722900 LFRF - Special Rev	196,951	269,399	645,318	652,587	652,587	213,998	427,996	613,090	39,497-	6.05-
722000 Special Revenue Fun	247,640	323,344	782,303	797,407	797,407	295,309	590,618	991,865	194,458	24.39
723000 Debt Service Fund										
723000 Debt Service Fund	10,000									
724000 Capital Projects Fu										
724402 2002 Capital Proje	80,000			1,013,464	1,013,464		1,013,464		1,013,464-	100.00-
724000 Capital Projects Fu	80,000			1,013,464	1,013,464		1,013,464		1,013,464-	100.00-
724403 Fund Transfer Out	1,254,680		6,273,400							
724900 LFRF - Capital Pro	96,032	183,805		1,100,000	1,100,000		1,100,000	776,200	323,800-	29.44-

County of Sheboygan

Proposed Budget - Variance Report

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	$ Variance To 2025 Budget	% Chge To 2025 Bdgt
724403 Fund Transfer Out	1,350,712	183,805	6,273,400	1,100,000	1,100,000		1,100,000	776,200	323,800-	29.44-
725000 Enterprise Fund										
725900 LFRF - Enterprise	661,933	723,336	987,048							
725000 Enterprise Fund	669,203	723,336	987,048							
726000 Internal Services F										
726500 Highway	40,979	63,642	28,955	900	900		695		900-	100.00-
726900 LFRF - Internal Se	9,719	24,299								
726000 Internal Services F	58,743	87,941	28,955	900	900		695		900-	100.00-
720000 Transfer to Other Fu	3,852,055	3,141,883	11,346,336	4,170,042	4,250,772	1,465,542	4,253,982	2,967,932	1,202,110-	28.83-
700000 Other Financing Uses	3,852,055	3,141,883	11,346,336	4,170,042	4,250,772	1,465,542	4,253,982	2,967,932	1,202,110-	28.83-
Subtotal	2,455,267-	5,453,196-	1,435,057-	1,012,550	1,020,950	106,459	1,885,153-	451,866	560,684-	55.37-
800000 Net Position										
810000 Net Position										
810000 Net Position										
820000 Fund Balance										
820100 Use of Unassigned F				891,723-	900,123-		323,800	23,950-	867,773	97.31-
820101 Use of GF Assigned				147,226-	147,226-			390,775-	243,549-	165.43
820105 Use of Jail Assessm				29,286-	29,286-		29,286-	38,178-	8,892-	30.36
820106 Use of Land Recs Fu				55,685	55,685		55,685	1,037	54,648-	98.14-
820125 Use of FB for Subse										
820000 Fund Balance				1,012,550-	1,020,950-		350,199	451,866-	560,684	55.37-
800000 Net Position				1,012,550-	1,020,950-		350,199	451,866-	560,684	55.37-
01074 Non-Departmental	2,455,267-	5,453,195-	1,435,058-			106,459	1,534,954-			46.60-
Current Change in Fund Balance	2,455,267-	5,453,196-	1,435,057-			106,459	1,534,954-			55.37-

SHEBOYGAN COUNTY

Jeremy Fetterer
Deputy Finance Director

TO: Members of the Finance Committee

FROM: Jeremy Fetterer, Deputy Finance Director

DATE: October 1, 2025

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 2026 is in balance.

Thank you for your consideration and support.

Administration Building
508 New York Avenue - Room 208
Sheboygan, WI 53081-4126

Telephone (920) 459-3765
Facsimile (920) 459-0334

Jeremy.Fetterer @sheboygancounty.com
www.sheboygancounty.com

Additional Levy Requests - 2026

A total of $529,407 in additional levy requests was received. It is recommended that the requests be funded via a combination of levy that was returned by other departments and usage of Supplemental Shared Revenue. A full break-out is below.

Priority	Department	Service/Program	Requested Amount	Recommended Non-Levy Funding	Recommended Levy Funding	Impact to Taxpayer	Justification
1	Sheriff	Staffing	$ 496,907	$ 218,411	$ 278,496	The impact on the community bears both financial and service-related impacts. All the divisions affected have minimum staffing standards for service reliability, officer safety, or statutory requirements. Reduced staffing will increase the necessity for additional overtime, causing extra stress on the employees and affecting staff, which adversely affects recruitment and retention. Reduction in staffing may impact services to the community/public safety. Slower emergency response times, reduced crime prevention, increased caseloads, delayed investigations, and fewer proactive policing initiatives are a few service-related impacts that may be expected.	The Sheriff's Office is a continuous operations agency that provides ongoing services to the community. The potential long-term recovery from a reduction in staffing may impact future employee hiring and training, loss of experienced personnel, increased costs in terms of higher crime, increased liability, additional overtime with higher stress, and declining morale.
1	County Clerk	Election expense	$ 32,500		$ 32,500	Funds needed to allow for additional required publications, and full access to ballots	Election costs fluctuate year to year based on whether or not there is a fall election cycle, resulting in a large variance for 2026

Total additional levy requested **$ 529,407**

Recommending funding breakout

Levy		$ 310,996
Supplemental Shared Revenue	$ 218,411	$ -
Column Totals	**$ 218,411**	**$ 310,996**
	Grand Total	**$ 529,407**

2026 Capital Outlay Requests

Capital Outlay requests totaling $501,549 of levy support have been received for consideration. The levy allocation target for Capital Outlay is $450,000. 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.

			Requested				Recommended Funding	
Department	**Priority**	**Description**	**Cost of Item(s)**	**Reimbursement Amount**	**Total**	**Add / Replace**	**Capital Outlay**	**Justification**
Planning & Conservation	1	New mower	$ 16,000	$ (16,000)	$ -	R		This will replace an aging zero-turn mower that will have 1,500 hours on it by the time it is replaced. The current unit is starting to nickel and dime with maintenance costs due to the high use. We are anticipating to continue to use the current unit as a back-up when maintenance is being performed on the new unit. The expense will be covered within the current operating budget.
Subtotal - Planning & Conservation					$ -			
Rocky Knoll	1	Bariatric Bed x9	$ 19,350	$ (19,350)	$ -	R		End of useful life
	2	Lift - Full Body x1	$ 6,500	$ (6,500)	$ -	R		End of useful life
	3	RoboCoupe w/ attachments x1	$ 3,500	$ (3,500)	$ -	R		End of useful life
	4	Gas Convection Oven x1	$ 14,000	$ (14,000)	$ -	R		End of useful life
	5	Suzie Q Cart x2	$ 22,000	$ (22,000)	$ -	R		End of useful life
	6	Bladder Scanner x1	$ 12,000	$ (12,000)	$ -	R		End of useful life
	7	Therapeutic Tub x1	$ 13,000	$ (13,000)	$ -	R		End of useful life
	8	Bath Chair x1	$ 7,000	$ (7,000)	$ -	R		End of useful life
	9	Air Mattress x6	$ 7,200	$ (7,200)	$ -	R		End of useful life
	10	Dryer x1	$ 11,000	$ (11,000)	$ -	R		Replace the last of 4
	11	Broda Chair x1	$ 3,200	$ (3,200)	$ -	R		End of useful life
	12	Floor Scrubber	$ 12,750	$ (12,750)	$ -	R		End of useful life
Subtotal - Rocky Knoll					**$ -**			
Building Services	1	Electrician Van	$ 88,000	$ (15,000)	$ 73,000	R	$ 73,000	Replace 2019 van with 95,000 miles
	2	Replace Heat Wheel in LEC	$ 15,000	$ -	$ 15,000	R	$ 15,000	Scheduled replacement as predictive maintenance
	3	Utility Locator	$ 15,000	$ -	$ 15,000	R	$ 15,000	Current locater is 15 years old
Subtotal - Building Services					**$ 103,000**		**$ 103,000**	
Sheriff's Department	1	7 - 2026 Ford Explorer SUV (Patrol)	$ 400,274	$ (49,000)	$ 351,274	R	$ 351,274	Vehicles at end of life for patrol
	2	Night Vision & Helmet Mounts (3)	$ 25,275	$ -	$ 25,275	A	$ 25,275	Continue to outfit the team with low/no light operational capabilities
	3	Impound Fencing	$ 22,000	$ -	$ 22,000	A	$ -	New fencing
Subtotal - Sheriff's Department					**$ 398,549**		**$ 376,549**	
		Total of Capital Outlay Requests	**$ 713,049**	**$ (211,500)**	**$ 501,549**			
		Total Capital Outlay Recommended Funding					**$ 479,549**	
		(Over)/Under Levy Allocation Pool					**$ (29,549)**	
		Total Recommended Capital Outlay Funding					**$ 450,000**	
		Total Recommended Use Of General Fund Fund Balance					**$ 29,549**	
		Total Recommended Funding					**$ 479,549**	

Capital Outlay supported in operations

The Transportation Department - Highway Division will be using existing resources and resources from sales tax revenues for its Capital Outlay items. The Department stayed within operational levy targets to fund the Capital Outlay requests. Approval of these items is recommended.

Capital Outlay Request for 2026 - $5000+ **2026 - Proposed Budget**

Listed In Order of Priority

Department: Transportation - Highway

ACCOUNT NO.	ITEM DESCRIPTION	TOTAL COST OF ITEM(S)	REIMBURSEMENT AMOUNT	JUSTIFICATION	Model Year	IGNITION HOURS / MILES	SOURCE OF REIMBURSE MENT	REIMBURSE ACCOUNT	A / R	REPLACED UNIT ASSET #	ANTICIPATED ACQUISITION DATE
	Excavator	$295,000		Replace older 2009 model with high hours	2026	16,306 hours				484 1016540	2026
	Brine Tank Silo Storage Tanks	$59,148		Add 6 - 9500 gallon tanks - Adell and Asphalt Plant	2026	n/a				n/a	2026
	Brine Feed Hopper	$55,000		Add in feed hopper for brine making efficient	2026	n/a				n/a	2026
	Kenworth Chassis	$570,738		Quad Axle double wing chassis full setup for I43	2026	8819.9 hours 271,364 miles				1172 1016918	2026
	Tow Plow	$222,000		Reversible Tow Plow from Viking Mfg. for use on I43	2026	n/a				n/a	2026
	Kenworth Chassis	$570,738		Quad Axle double wing chassis full setup for Sth 23	2026	10,983 hours 234,030 miles				1173 1016922	2026
	Tow Plow	$222,000		Reversible Tow Plow from Viking Mfg for use on Sth 23	2026	n/a				n/a	2026
	Kenworth Chassis	$277,420		Quad Axle Chassis that will mounted up in 2027 budget	2026	4404 hours 263,286 miles				1174 1016926	2026
	Patrol Pickup Truck	$75,000		Replace 2007 Tahoe in Survey Department	2026	209,119 miles				144 1016692	2026
	Patrol Pickup Truck	$75,000		Replace 2013 Pick up truck	2026	236,836 miles				138 1017251	2026
	Brine Tank for truck	$30,000		Sheboygan County Mfg brine tank and frame	2026	n/a				n/a	2026
	Brine Tank for truck	$30,000		Sheboygan County Mfg brine tank and frame	2026	n/a				n/a	2026
	Brine Tank for truck	$30,000		Sheboygan County Mfg brine tank and frame	2026	n/a				n/a	2026
	Brine Tank for truck	$30,000		Sheboygan County Mfg brine tank and frame	2026	n/a				n/a	2026
	Lawnmower	$20,000		Replace older zero turn mower	2026	543 hours				4104 1017952	2026
	Equipment Trailer	$35,000		Replace 2001 ramp equipment trailer	2026	n/a				461 1014689	2026
	Crew Cab	$95,000		Replace older model crew cab	2026	229,960				176 1016830	2026
	Grand Total Amounts	$2,692,044	$ -								

General Fund - Use of Fund Balance

It is recommended to utilize fund balance for the following requests received.

Use of Unassigned Fund Balance

Department	Description		Amount
Finance	ERP Project Staffing	$	96,373
Unassigned Fund Balance Total		**$**	**96,373**

Use of Assigned Fund Balance

Department	Project		Amount
Sheriff	Jail Assessment Funds - Mental Health	$	38,178
Treasurer	Offset Land Information Council Expenses	$	106,504
Assigned Fund Balance Total		**$**	**144,682**

SHEBOYGAN COUNTY

Jeremy Fetterer
Deputy Finance Director

TO: Members of the Finance Committee

FROM: Jeremy Fetterer, Deputy Finance Director

DATE: October 1, 2025

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

TO: Members of the Finance Committee

FROM: Jeremy Fetterer, Deputy Finance Director

DATE: October 1, 2025

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	BU	Object	Acct Description	Original	Amended	Change	Comment
420	Information Technology	426	473400	Printing & Duplicating	(89,929)	(101,258)	(11,329)	Interdepartment tie-out
420	Information Technology	426	533705	Office	28,000	39,329	11,329	Interdepartment tie-out
420	Information Technology	428	473100	Telephone	(128,400)	(126,756)	1,644	Interdepartment tie-out
420	Information Technology	428	531830	Telephone	128,400	126,756	(1,644)	Interdepartment tie-out
181	Treasurer	168	411100	Property Tax - Real	(684,471)	(680,217)	4,254	Health Insurance adjustment
181	Treasurer	168	551105	Health Insurance	153,852	149,598	(4,254)	Health Insurance adjustment
182	Register Of Deeds	149	411100	Property Tax - Real	153,254	158,265	5,011	Health Insurance adjustment
182	Register Of Deeds	149	551105	Health Insurance	148,320	143,309	(5,011)	Health Insurance adjustment
183	Finance	139	411100	Property Tax - Real	(1,397,692)	(1,387,147)	10,545	Health Insurance adjustment
183	Finance	139	551105	Health Insurance	341,388	330,843	(10,545)	Health Insurance adjustment
187	County Airport	116	411100	Property Tax - Real	(97,889)	(96,016)	1,873	Health Insurance adjustment
187	County Airport	116	551105	Health Insurance	41,454	39,581	(1,873)	Health Insurance adjustment
190	Court Commissioner	137	411100	Property Tax - Real	(348,649)	(347,320)	1,329	Health Insurance adjustment
190	Court Commissioner	137	551105	Health Insurance	39,276	37,947	(1,329)	Health Insurance adjustment
191	Clerk Of Courts	108	411100	Property Tax - Real	(1,438,059)	(1,423,910)	14,149	Health Insurance adjustment
191	Clerk Of Courts	109	551105	Health Insurance	340,176	326,027	(14,149)	Health Insurance adjustment
192	District Attorney	134	411100	Property Tax - Real	(991,042)	(925,583)	65,459	Return Levy
1074	Non-Departmental	143	411100	Property Tax - Real	-	(65,459)	(65,459)	Return Levy
192	District Attorney	134	411100	Property Tax - Real	(925,583)	(918,339)	7,244	Health Insurance adjustment
192	District Attorney	134	551105	Health Insurance	125,376	118,132	(7,244)	Health Insurance adjustment
194	UW Extension	134	411100	Property Tax - Real	(413,111)	(406,083)	7,028	Return Levy
1074	Non-Departmental	143	411100	Property Tax - Real	-	(7,028)	(7,028)	Return Levy

Dept#	Department	BU	Object	Acct Description	Original	Amended	Change	Comment
194	UW Extension	169	411100	Property Tax - Real	(406,083)	(404,614)	1,469	Health Insurance adjustment
194	UW Extension	169	551105	Health Insurance	54,096	52,627	(1,469)	Health Insurance adjustment
195	County Planning & Resou	132	411100	Property Tax - Real	(1,259,987)	(1,249,586)	10,401	Health Insurance adjustment
195	County Planning & Resou	132	551105	Health Insurance	308,112	297,711	(10,401)	Health Insurance adjustment
197	County Clerk Office	118	411100	Property Tax - Real	(250,311)	(249,028)	1,283	Health Insurance adjustment
197	County Clerk Office	118	551105	Health Insurance	38,268	36,985	(1,283)	Health Insurance adjustment
198	Building Services	103	411100	Property Tax - Real	(3,230,973)	(3,216,676)	14,297	Health Insurance adjustment
198	Building Services	103	551105	Health Insurance	182,064	167,767	(14,297)	Health Insurance adjustment
199	Human Resources Departm	146	411100	Property Tax - Real	(890,332)	(887,560)	2,772	Return Levy
1074	Non-Departmental	143	411100	Property Tax - Real	-	(2,772)	(2,772)	Return Levy
199	Human Resources Departm	146	411100	Property Tax - Real	(887,560)	(882,716)	4,844	Health Insurance adjustment
199	Human Resources Departm	146	551105	Health Insurance	153,852	149,008	(4,844)	Health Insurance adjustment
320	Rocky Knoll HCC	326	411100	Property Tax - Real	(1,077,458)	(1,016,078)	61,380	Health Insurance adjustment
320	Rocky Knoll HCC	333	551105	Health Insurance	1,379,400	1,318,020	(61,380)	Health Insurance adjustment
1073	Veterans Services	172	411100	Property Tax - Real	(345,975)	(343,069)	2,906	Health Insurance adjustment
1073	Veterans Services	172	551105	Health Insurance	85,428	82,522	(2,906)	Health Insurance adjustment
1082	Corporation Counsel	113	411100	Property Tax - Real	(410,053)	(384,253)	25,800	Return Levy
1074	Non-Departmental	143	411100	Property Tax - Real	-	(25,800)	(25,800)	Return Levy
1082	Corporation Counsel	113	411100	Property Tax - Real	(384,253)	(383,874)	379	Health Insurance adjustment
1082	Corporation Counsel	113	551105	Health Insurance	11,472	11,093	(379)	Health Insurance adjustment
182	Register Of Deeds	149	551920	Property Insurance	1,035	1,038	3	Interdepartment tie-out
182	Register Of Deeds	149	533705	Office Supplies	2,475	2,472	(3)	Interdepartment tie-out
387	Lake Breeze Avaiation	388	810100	Use of Net Position	203,481	103,481	(100,000)	Capital Project funding
387	Lake Breeze Avaiation	388	724402	Transfer to Capital Projects	-	100,000	100,000	Capital Project funding

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SHEBOYGAN COUNTY BUDGET SUMMARY PUBLICATION
NOTICE OF PUBLIC HEARING
2026 SHEBOYGAN COUNTY BUDGET

Notice is hereby given pursuant to Sec. 65.90 of the Wisconsin Statutes that a public hearing will be held by the County Board of Supervisors on the proposed 2026 budget at 6:00 P.M., October 28, 2025 in the County Board room on the Fifth Floor of the Courthouse located at 615 North 6th Street, Sheboygan, Wisconsin. Any resident or taxpayer of Sheboygan County will have the opportunity to give written and/or oral comment.

The proposed budget for 2026, in detail, is now available for public inspection in the Finance Department of Sheboygan County, located in Room 208 of the Administration Building, 508 New York Avenue, Sheboygan, Wisconsin. Information is also available at www.SheboyganCounty.com

BUDGET SUMMARY

	2025 Adopted Budget		2025 Estimates		2026 Finance Committee Budget		Percent Change from 2025 Adopted Budget		
Revenues									
Property Taxes	$ 53,735,073		$ 53,735,073		$ 54,658,901		**1.72%**	*	Increase to Property Tax Levy
Sales Tax	14,229,105		15,371,214		15,402,326		**8.25%**		
Less Sales Tax distribution to local municipalities	(2,244,783)		(2,244,783)		(2,423,852)		**7.98%**		
Intergovernmental Charges & Grants	44,653,300		45,477,857		53,281,259		**19.32%**		
Licenses & Permits	932,600		929,011		949,600		**1.82%**		
Fines, Forfeitures & Penalties	335,000		344,560		335,730		**0.22%**		
Public Charges for Services	47,563,275		48,804,023		51,879,264		**9.07%**		
Interdepartmental Revenues	27,868,437		26,704,958		31,896,763		**14.45%**		
Miscellaneous Revenues	2,844,398		5,367,918		2,650,072		**-6.83%**		
Other Financing Sources	14,203,582	(a)	9,134,626	(b)	7,470,056	(c)	**-47.41%**		
Total Revenues	$ 204,119,987		$ 203,624,457		$ 216,100,119		**5.87%**	**	Increase to overall budget
Expenditures									
General Government	$ 41,130,431		$ 41,318,694		$ 45,938,896		**11.69%**		
Public Safety	25,400,668		25,830,790		26,191,784		**3.11%**		
Public Works	24,759,055		23,785,329		27,200,753		**9.86%**		
Health & Human Services	75,937,391		76,674,169		81,143,222		**6.86%**		
Culture, Recreation and Education	557,693		586,524		579,228		**3.86%**		
Conservation & Development	2,501,353		2,507,838		2,457,164		**-1.77%**		
Capital Outlay	7,389,087		5,990,698		3,392,955	(d)	**-54.08%**		
Capital Projects	19,958,534		20,444,640		22,644,092	(e)	**13.46%**		
Debt Service	6,485,775		6,485,775		6,552,025		**1.02%**		
Total Expenditures	$ 204,119,987		$ 203,624,457		$ 216,100,119		**5.87%**		

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BUDGET/FUND BALANCE SUMMARY - - ALL FUNDS

	General Fund		Special Revenue		Enterprise		Internal Service		Debt Service	Capital Projects		Transportation Fund	Totals
Estimated Fund Balance 1/1/2026	43,614,984		1,848,384		72,391,337		6,603,129		-	3,324,941		3,299,229	131,082,004
Budgeted Revenues	23,361,025		41,362,429		50,363,910		22,185,325		-	8,198,800		12,978,474	158,449,963
Tax Levy	32,910,801		15,094,846		1,436,066		-		5,217,188	-		-	54,658,901
Budgeted Expenditures	(54,946,976)		(57,449,140)		(52,683,044)		(21,828,842)		(6,548,025)	(11,905,000)		(10,739,092)	(216,100,119)
Excess of Revenues Over (Under) Expenditures	1,324,850		(991,865)		(883,068)		356,483		(1,330,837)	(3,706,200)		2,239,382	(2,991,255)
Operating Transfers	(1,776,715)		991,865		(480,143)		(80,000)		1,330,837	3,706,200		(3,692,044)	-
Estimated Fund Balance 12/31/26	$ 43,163,119	(f)	$ 1,848,384	(g)	$ 71,028,126	(h)	$ 6,879,612	(i)	$ -	$ 3,324,941	(j)	$ 1,846,567	$ 128,090,749

TAX BASE		**COMPOSITE RATES (k)**	**LEVIES**	
Equalized Valuation 2025	$ 16,836,718,200	2016 ……$5.65	**Actual 2016 Tax Levy**	$ 47,861,055
Equalized Valuation 2024	$ 15,012,054,000	2017 ……$5.45	**Actual 2017 Tax Levy**	$ 48,521,152
		2018 ……$5.30	**Actual 2018 Tax Levy**	$ 49,407,461
Change in Valuation 2025 to 2024	$ 1,824,664,200	2019 ……$5.22	**Actual 2019 Tax Levy**	$ 50,598,151
	12.15%	2020 ……$4.96	**Actual 2020 Tax Levy**	$ 51,386,685
		2021 ……$4.77	**Actual 2021 Tax Levy**	$ 51,972,115
		2022 ……$4.37	**Actual 2022 Tax Levy**	$ 52,834,576
		2023 ……$3.89	**Actual 2023 Tax Levy**	$ 53,725,737
		2024 ……$3.58	**Actual 2024 Tax Levy**	$ 53,735,073
		Preliminary 2025 ……$3.56	**Preliminary 2025 Tax Levy**	$ 54,658,901

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