

NOTICE OF MEETING

FINANCE COMMITTEE

October 14, 2026 - 3:30 PM Central Time

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

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

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

AGENDA

Call to Order

Certification of Compliance with Open Meeting Law

Correspondence – None

Approval of Minutes

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

County Administrator Report

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

Finance Director Report

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

Circuit Court

Change to the Circuit Court Department Table of Organization

Consideration of Use of Supplemental Shared Revenue for Casual Employee

Health and Human Services

Consideration of 2026 Budget Adjustment for Rural Health Transformation Grant

Building Services

Consideration of Fund Transfer Request

County Clerk

Consideration for use of Incidental Funds for Election Server Software/Hardware Upgrade

Finance

Financial Statements – August

Investment Statements – August

Approval of Vouchers

Approval of Attendance at Other Meetings or Functions

Adjournment

Next Scheduled Meeting – October 29, 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 30, 2026

Called to Order: 03:30 P.M.

Adjourned: 04:15 P.M.

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

ALSO PRESENT: **In Person:** James Webb, Bryan Olson, Matthew Spence, David Loomis, Aaron Brault, Stefanie Albrecht, Corey Norlander, Justina Torres, Gina Palmer

Remote: Jeremy Fetterer, Evelyn Wise, Brenda Hanson, Melissa Batt, Max Paider, Jacy Klaske

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 02:30PM on Friday, September 25, 2026.

Supervisor Brauer moved to approve the minutes for September 23, 2026. Motion seconded by Supervisor Wegner. Motion carried.

Finance Director James Webb updated the Committee on the Highway invoicing status and Highway Employee transition stabilization progress.

Transportation Director Bryan Olson presented a request for the purchase of used equipment. Supervisor Wegner moved to approve the request. Motion seconded by Supervisor Brauer. Motion carried.

Sheriff Matthew Spence presented a request for the use of supplemental shared revenue for Bearcat Repairs. Supervisor Wegner moved to approve the request. Motion seconded by Supervisor Goehring. Motion carried.

Sheriff Matthew Spence presented a request for a budget adjustment for Correctional Officer wage adjustments. Supervisor Wegner moved to approve the request. Motion seconded by Supervisor Jorgensen. Motion carried.

Sheriff Matthew Spence presented a request for a budget adjustment for Correctional Officer short-term recruitment and retention incentive proposal. Supervisor Jorgensen moved to approve the request. Motion seconded by Supervisor Goehring. Motion carried.

The committee reviewed the 2027 Finance Budget as presented by James Webb. Supervisor Brauer moved to approve the budget as presented. Motion seconded by Supervisor Wegner. Motion carried.

The committee reviewed the 2027 Debt Service Budget as presented by James Webb. Supervisor Brauer moved to approve the budget as presented. Motion seconded by Supervisor Goehring. Motion carried.

The committee reviewed the 2027 Non-Departmental Budget as presented by James Webb. Supervisor Wegner moved to approve the Non-Departmental budget provided that the Monarch Library System non-librariated digital reimbursement is used to supply content only to the Residents of Sheboygan County and Ozaukee County. Motion seconded by Supervisor Goehring. Motion carried.

The committee reviewed the 2027 Capital Outlay Budget as presented by James Webb. Supervisor Jorgensen moved to approve the budget as presented. Motion seconded by Supervisor Brauer. Motion carried.

The committee reviewed the 2027 Use of Fund Balance Requests as presented by James Webb. Supervisor Brauer moved to approve the budget as presented. Motion seconded by Supervisor Goehring. Motion carried.

The committee reviewed the 2027 Budget Adjustments and Additional Levy as presented by James Webb. Supervisor Wegner moved to approve the budget as presented. Motion seconded by Supervisor Brauer. Motion carried.

The committee reviewed the 2027 Public Hearing Notice as presented by James Webb. Supervisor Wegner moved to approve the budget as presented. Motion seconded by Supervisor Brauer. Motion carried.

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

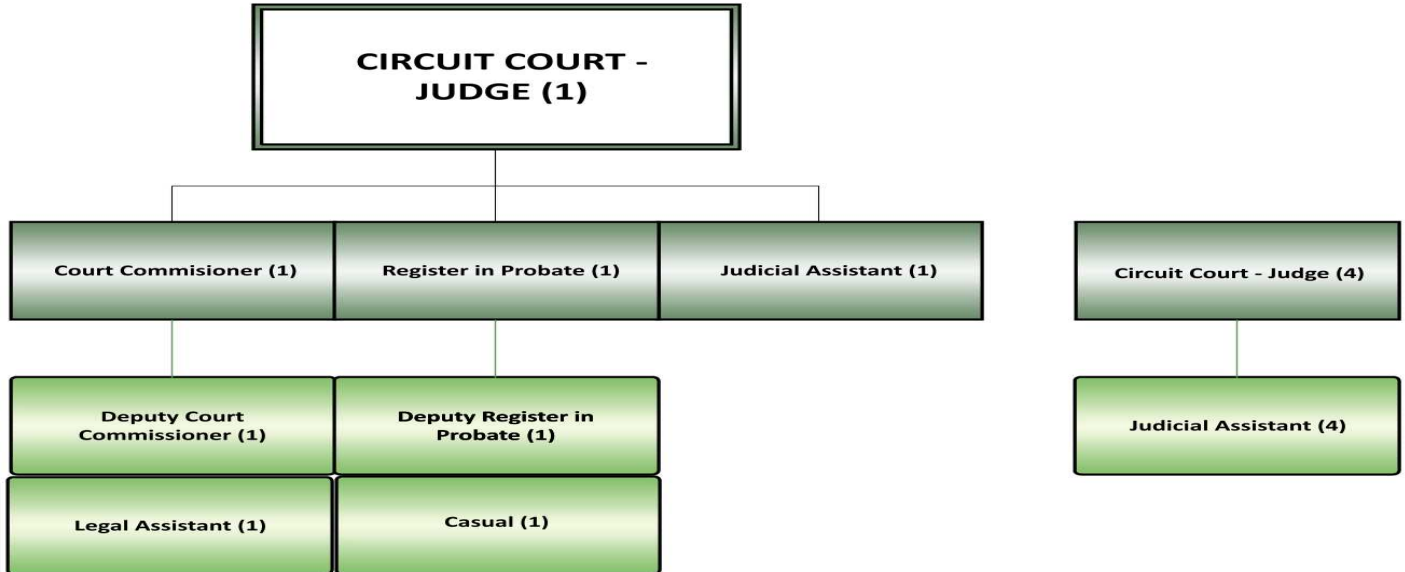
There were no requests for approval of attendance at other meetings or functions.

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

Gina Palmer
Recording Secretary

William Goehring
Secretary

MUNIS ORG CHART



Proposal for Part-Time (Casual Employee) Deputy Register in Probate

Proposed Effective Date: September 20, 2026

Proposed Work Schedule

- ***Capped at 18 hours per week***
- Generally, Monday through Thursday mornings (7:30 am to roughly 11:30 am, depending on particular duties)

No Employee Benefits

- Medical and other benefits not required

Summary of Advantages to the County and the Register in Probate's Office:

(1) ***Special projects*** (see below—many of these are likely to ***generate revenue and/or achieve cost savings***);

(2) ***Added capacity*** to allow Deputy Register in Probate to actually perform Register in Probate duties; and

(3) ***Balanced work load*** and ***backup coverage*** of essential time-sensitive duties in case of vacations, unexpected illness, etc. (we are currently at high risk of catastrophically missing deadlines if one of us is unexpectedly sick or injured while the other is out on vacation, at a conference, etc.).

Duties/projects:

- **Train the new Deputy Register in Probate:**
 - **Mental commitments:**
 - *Probable Cause Hearings, Final Hearings, Extensions*
 - **Guardianships:**
 - *Temporary/Probable Cause Hearings, Final Hearings*
 - *Inventories, Annual Reports, and Annual Accountings*
 - **Protective placements:**
 - *Emergency Protective Placement Hearings, Final Hearings*
 - *Annual Watts reviews*
 - **Probate:**
 - *Informal Administration, Formal Administration, Special Administration, Ancillary and Summary Proceedings*
 - **Administrative functions:**
 - *Invoices, Receipts, Mail, Calendar notices, Supplies,*
 - **Inquiries by the Public**
 - *Document Search Requests, Certification of Documents, Transfers by Affidavit, General Questions regarding forms and procedures*
- **Special Projects [none of these are possible with current staffing]:**
 - ***Likely revenue generators:***

- Track and collect overdue or unfiled **guardianship inventories** and collect additional inventory filing fees
 - Track and collect overdue or unfiled **probate inventories** and collect additional inventory filing fees
 - Develop systems to **charge appropriate fees for public inquiries** and collect additional fees
- **Likely Cost Savings:**
 - Assign **local GAL's** for guardianships and Watts reviews to save on GAL travel fees
 - **Audit out-of-county GAL's** to determine and hire only most cost-efficient to save on GAL fees
 - **Remove “dead” guardianship cases** from our rolls to reduce administrative burden on our office
 - **Remove “dead” probate cases** to reduce administrative burden on our office
- **Added Capacity:**
 - Historically, the Deputy Register in Probate's time has been almost entirely consumed with Mental Commitment and Guardianship/Protective Placement matters; the new position would provide added capacity to allow the Deputy Register in Probate to actually perform probate duties
 - The workload for the Deputy Register in Probate has dramatically expanded over the past several years, especially for Guardianships and Protective Placements:
 - 2019 = 67 guardianships / 7 Protective placements (10.4%)
 - 2020 = 72 guardianships / 20 Protective placements (27.8%)
 - 2021 = 82 guardianships / 24 Protective placements (29.3 %)
 - 2022 = 76 guardianships / 39 Protective placements (51.3%)
 - 2023 = 76 guardianships / 30 Protective placements (39.5%)
 - 2024 = 106 guardianships / 51 Protective placements (48.1%)
 - 2025 = 130 guardianships / 77 Protective placements (59.2%)
 - 2026 = we are currently on track for 149 guardianships in 2026
- **Backup coverage:**
 - ***This is critical*** for Mental Commitments, which have rigid, time-sensitive deadlines--we are currently at ***high risk of catastrophically missing deadlines*** if one of us is unexpectedly sick or injured while the other is out on vacation, at a conference, etc.
 - The new position would also allow for general backup coverage and support during high-volume work loads, attendance at conferences, and vacations



SHEBOYGAN COUNTY

Tara Duwe – Accounting Manager

Business & Administrative Services

Health & Human Services Department

To: Finance Committee

From: Tara Duwe, Accounting Manager

Date: 10/14/2026

RE: 2026 Budget Adjustments for Health & Human Services

2026 Budget Adjustment – Rural Health Transformation Grant

- Rural Health Transformation Grant
 - HHS has been awarded a new Rural Health Transformation Grant, with the grant period beginning October 1, 2026.
 - The 2026 budget will be adjusted to add the grant revenue and corresponding expenditures associated with the new grant.
 - The expenditure budget will be established to support the activities and allowable costs outlined in the grant agreement.
 - These adjustments will align the HHS budget with the newly awarded grant funding and anticipated 2026 activity.
 - The adjustment will maintain a balanced budget, as the additional expenditures are supported by the corresponding grant revenue and do not require an increase to the approved tax levy allocation.



SHEBOYGAN COUNTY

Jon Dolson
County Clerk

TO: Members of the Finance Committee

DATE: October 14, 2026

RE: Budget Adjustment Request

The county's election equipment vendor requires an upgrade to their latest software version, which the Wisconsin Elections Commission certified. This upgrade necessitates replacing the computer servers, which are over nine years old. This was unknown in 2025, preventing its inclusion in the 2026 budget. This upgrade does not require any changes to the electronic tabulators.



Clear Ballot Group, Inc
Tax ID: 27-0798408
Tel: +1 857-250-4961
<https://clearballot.com>

Shipping Address

Sheboygan County, WI
508 New York Avenue
Sheboygan WI 53081
United States

Sheboygan County, WI
508 New York Avenue
Sheboygan WI 53081
United States

Invoice CBG33897

Payments by check should be mailed to: Clear Ballot Group, Inc., PO Box 81324, Woburn, MA 01813-1324

For payments by ACH: please reach out to accounting@clearballot.com for details.

Invoice Date	Due Date	Delivery Date	Source
07/30/2026	08/29/2026	05/12/2026	S04534

DESCRIPTION	QUANTITY	UNIT PRICE	TAXES	AMOUNT
Dell PowerEdge T160	2.000 Units	6,600.00		\$ 13,200.00
Admin Station Bundle (No monitor, no ethernet) - Dell Pro Slim Plus Desktop - Cables, Keyboard, Mouse	1.000 Units	2,460.00		\$ 2,460.00
Hard Drive Sandisk Extreme Pro SDSSDE61-2T00-G25	1.000 Units	450.00		\$ 450.00

Payment terms: 30 Days

Payment Communication: CBG33897

Untaxed Amount \$ 16,110.00

Total \$ 16,110.00



WISCONSIN

Financial Overview

August 2026

Finance Committee & County Administrator Report

Budget Variance Summary

Year to Date August 31, 2026

	Fund					
	General	Special Revenue	Enterprise	Internal Service	Total	Transportation
Change in Fund Balance	\$ (546,499)	\$ (1,754,507)	\$ (16,269,918)	\$ (840,465)	\$ (19,411,389)	\$ 10,093,591
Plus: unbudgeted depreciation			2,816,061	179,478	\$ 2,995,539	
Adjusted Change in Fund Balance	<u>\$ (546,499)</u>	<u>\$ (1,754,507)</u>	<u>\$ (13,453,857)</u>	<u>\$ (660,987)</u>	<u>\$ (16,415,850)</u>	<u>\$ 10,093,591</u>
 Budgeted Change in Fund Balance to Date	 \$ (3,036,798)	 \$ (69,491)	 \$ (9,034,203)	 \$ 6,165	 \$ (12,134,327)	 \$ 595,361
 Variance Actual to Budget	 <u>\$ 2,490,299</u>	 <u>\$ (1,685,016)</u>	 <u>\$ (4,419,654)</u>	 <u>\$ (667,152)</u>	 <u>\$ (4,281,523)</u>	 <u>\$ 9,498,230</u>

Enterprise fund includes Lake Breeze Aviation, Highway, and Rocky Knoll

Department Budget Variance Summary

Year to Date August 31, 2026

Department	Total Variance
General Fund	
Airport	\$ (47,641)
Bldg Services	\$ 599,026
Clerk of Crts	\$ 172,048
Corp Counsel	\$ 3,877
County Administrator	\$ (631)
County Board	\$ 12,631
County Clerk	\$ (7,517)
Circuit Court	\$ 55,418
DA	\$ 76,279
Finance	\$ 55,614
Human Resources	\$ 59,027
Medical Examiner	\$ 1,440
Nondepart'l	\$ 2,712,007
Planning & Conservation	\$ (80,121)
Register of Deeds	\$ 228,409
Sheriff	\$ (1,439,754)
Tax Foreclosures	\$ 9,020
Treasurer	\$ (4,946)
UW Extension	\$ 84,821
UW GB - Sheboygan Campus	\$ (21,251)
Veterans' Comm	\$ (980)
Veterans' Service	\$ 23,523
Total - General Fund	\$ 2,490,299

Department	Total Variance
Special Revenue	
Community Programs	\$ (2,985,132)
Economic Support	\$ 114,661
Elder Services	\$ 26,255
HHS Administration	\$ 951,831
Public Health Service	\$ 323,220
Social Services	\$ (118,762)
Total HHS	\$ (1,687,927)
Public Safety - Spec Rev	\$ 2,911
Total - Special Revenue	(1,685,016)

Department	Total Variance
Enterprise Funds	
Lake Breeze Aviation	\$ 195,907
Highway	\$ (6,414,791)
Rocky Knoll	\$ 1,799,230
Total - Enterprise Fund	\$ (4,419,654)

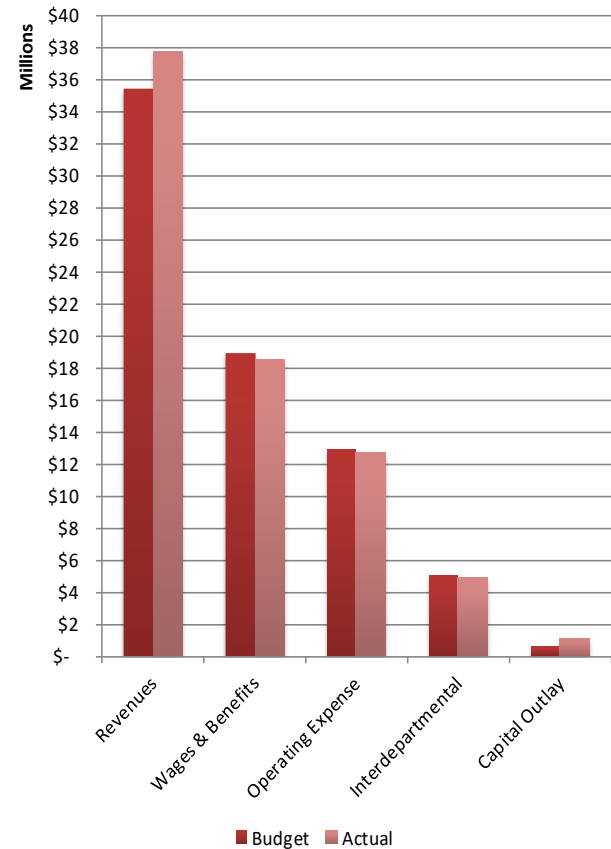
Department	Total Variance
Internal Services	
Employee Benefits	\$ (836,224)
Info Technology	\$ 238,193
Prop Ins	\$ (69,121)
Total - Internal Servs	(667,152)

Department	Total Variance
Transportation	
Transportation	\$ 9,498,230
Total - Transportation	\$ 9,498,230

General Fund (Budget to Actual)

Year to Date August 31, 2026

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 35,432,779	\$ 37,799,767	\$ 2,366,988	107%
Wages & Benefits	(18,971,611)	(18,496,088)	475,523	97%
Operating Expense	(12,963,534)	(12,753,082)	210,452	98%
Interdepartmental	(4,972,588)	(4,931,615)	40,973	99%
Capital Outlay	(594,488)	(1,110,846)	(516,358)	187%
Total Expenses	(37,502,221)	(37,291,631)	210,590	99%
Other Financing	(967,356)	(1,054,635)	(87,279)	109%
Change in Fund Balance	\$ (3,036,798)	\$ (546,499)	\$ 2,490,299	18%



General Fund (Variance Change)

Year to Date August 31, 2026

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ 2,331,556	\$ 2,366,988	\$ 35,432
Wages & Benefits	344,031	475,523	131,492
Operating Expense	111,081	210,452	99,371
Interdepartmental	22,637	40,973	18,336
Capital Outlay	<u>(441,639)</u>	<u>(516,358)</u>	<u>(74,719)</u>
Total Expenses	36,110	210,590	174,480
Other Financing	<u>(48,384)</u>	<u>(87,279)</u>	<u>(38,895)</u>
Change in Fund Balance	<u>\$ 2,319,282</u>	<u>\$ 2,490,299</u>	<u>\$ 171,017</u>

- Revenue is positive due to more than budgeted interest income, opioid revenues and recognition of LFRF revenue.
- Capital outlay negative variance due to the unbudgeted purchase of St Clements Land

General Fund – Department Analysis

Year to Date August 31, 2026

Overall Budget

Department	Variances				% of Outflow
	Revenues	Expenditures	Other Financing	Total	
Airport	\$ 45,835	\$ (93,476)	\$ -	\$ (47,641)	↓ -9.58%
Building Services	191,917	392,974	14,135	599,026	↑ 18.51%
Clerk of Courts	145,780	26,268	-	172,048	↑ 9.29%
Corporation Counsel	(1,994)	5,871	-	3,877	→ 0.78%
County Administrator	-	(631)	-	(631)	↓ -0.23%
County Board	310	12,321	-	12,631	↑ 6.80%
County Clerk	23,727	(31,244)	-	(7,517)	↓ -3.06%
Circuit Court	12,191	43,227	-	55,418	↑ 8.89%
District Attorney	26,020	50,259	-	76,279	↑ 10.27%
Finance	8,144	111,349	(63,879)	55,614	↑ 3.56%
Human Resources	(28,422)	48,214	39,235	59,027	↑ 7.56%
Medical Examiner	20,087	(18,647)	-	1,440	→ 0.59%
Non-Departmental	2,069,713	557,318	84,976	2,712,007	↑ 48.78%
Planning & Conservation	(95,556)	(12,285)	27,720	(80,121)	↓ -4.95%
Register of Deeds	161,460	68,908	(1,959)	228,409	↑ 39.68%
Sheriff	(178,792)	(1,143,262)	(117,700)	(1,439,754)	↓ -8.12%
Tax Foreclosures	(6,169)	15,189	-	9,020	N/A
Treasurer	(33,721)	98,582	(69,807)	(4,946)	↓ -0.77%
UW GB - Sheboygan Campus	-	(21,251)	-	(21,251)	↓ -25.46%
UW Extension	(5,318)	90,139	-	84,821	↑ 28.09%
Veterans Commission	1,894	(2,874)	-	(980)	↓ -7.07%
Veteran's Services	9,882	13,641	-	23,523	↑ 9.60%
Total General Fund	\$ 2,366,988	\$ 210,590	\$ (87,279)	\$ 2,490,299	6.64%

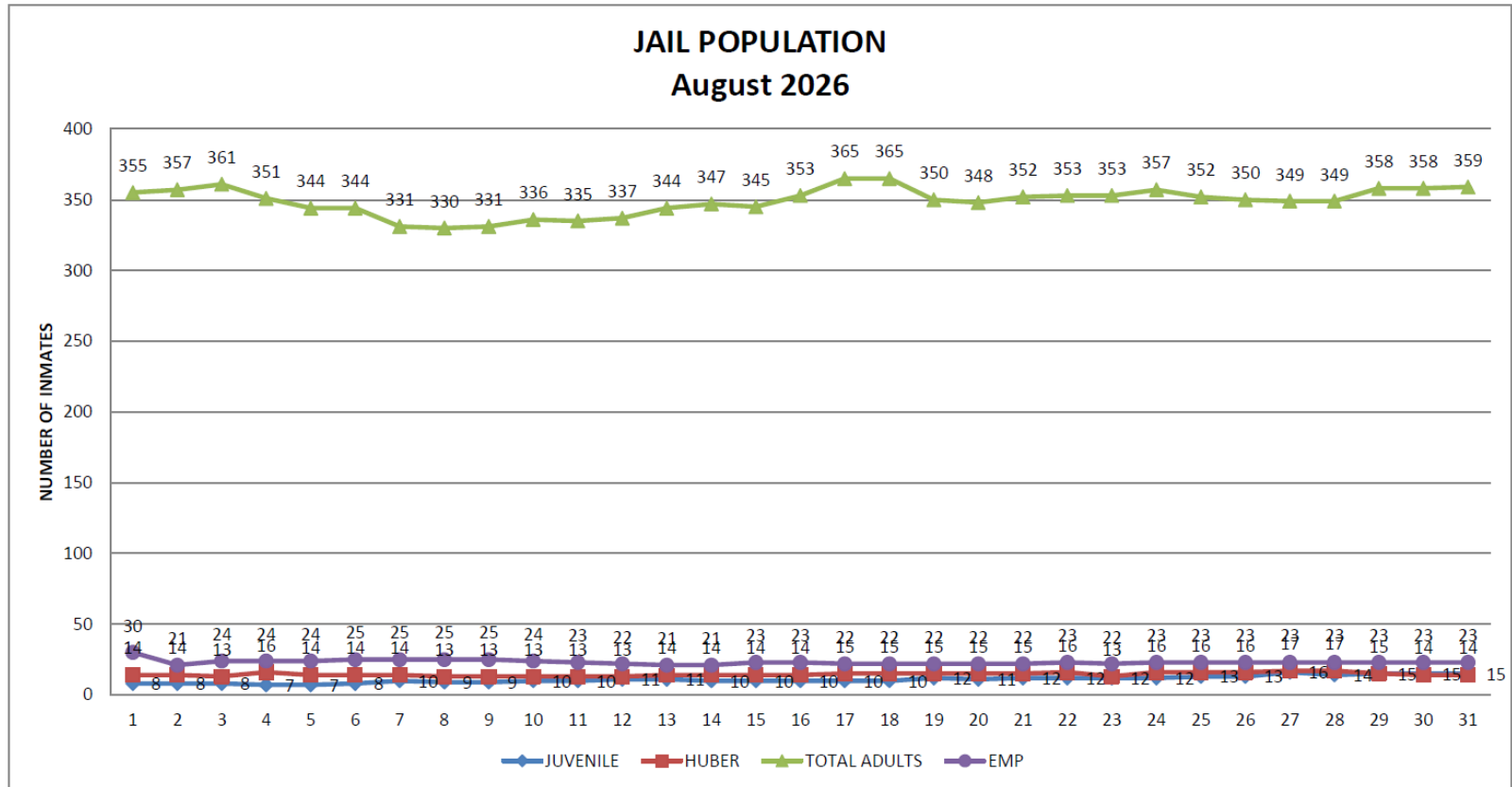
Overtime

Department	Overtime		% of Variance
	Budget	Actual	
Airport	\$ 4,285	\$ 7,233	↓ -68.80%
Building Services	13,134	20,073	↓ -52.83%
Clerk of Courts	1,160	3,299	↓ -184.40%
Corporation Counsel	-	-	→ 0.00%
County Administrator	-	-	→ 0.00%
County Board	-	-	→ 0.00%
County Clerk	150	174	↓ -16.00%
Circuit Court	-	1,540	↓ -100.00%
District Attorney	-	-	→ 0.00%
Finance	3,314	4,920	↓ -48.46%
Human Resources	-	-	→ 0.00%
Medical Examiner	-	-	→ 0.00%
Non-Departmental	-	-	→ 0.00%
Planning & Conservation	-	-	→ 0.00%
Register of Deeds	-	-	→ 0.00%
Sheriff	674,606	1,344,665	↓ -99.33%
Tax Foreclosures	-	-	→ 0.00%
Treasurer	-	-	→ 0.00%
UW Campus	-	-	→ 0.00%
UW Extension	-	-	→ 0.00%
Veterans Commission	-	-	→ 0.00%
Veteran's Services	-	-	→ 0.00%
Total General Fund	\$ 696,649	\$ 1,381,904	↓ -98.36%

- Airport – Expenditure variance is due to more than budgeted wages and benefits, general supplies and fuel expenditures
- Building Services – Revenue variance due to increased revenue from having a second electrician; Expenditure variance is due to position vacancies and 2025 carryover of budgeted expenditures
- District Attorney -
- Non Departmental – Revenue variance due to higher than budgeted investment interest, opioid settlement revenue and recognition of LFRF revenue; Expenditure variance due to recognition of LFRF expenses
- Register of Deeds – Revenue variance due to fluctuations to real estate and encumbrance activity; Expenditure variance due to unfilled staff position, savings from anticipated postage, and timing of office supplies order
- UW GB – Sheboygan Campus – Expenditure variance due to more than budgeted heating and elevator expenses
- UW Extension –Expenditure variance due to timing Summer intern and an unfilled administrative associate position
- Veterans Commission– Expenditure variance due to a high number of emergency requests for repairs, housing and food

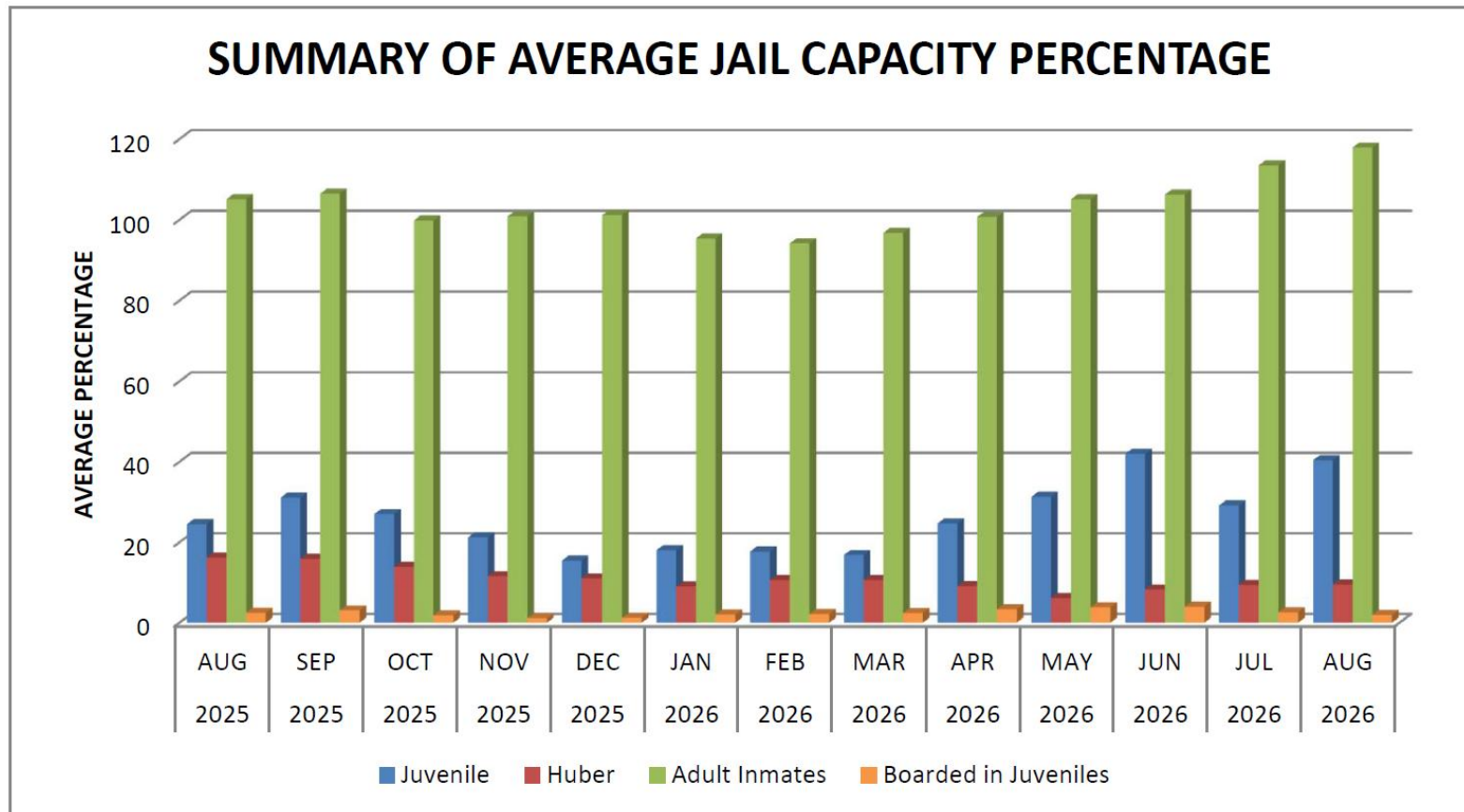
General Fund – Sheriff's Department

As of August 31, 2026



General Fund – Sheriff's Department

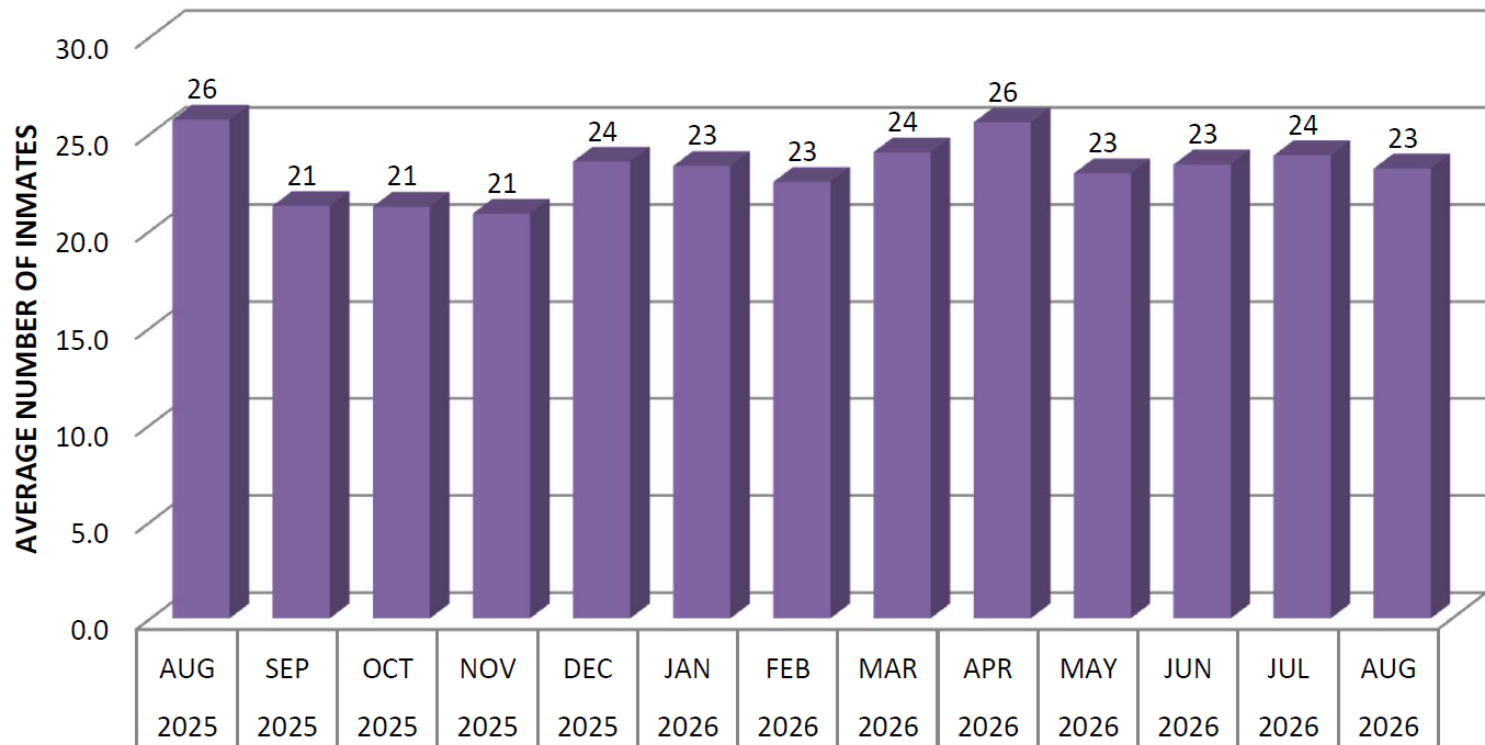
As of August 31, 2026 (13 Month History)



General Fund – Sheriff's Department

As of August 31, 2026 (13 Month History)

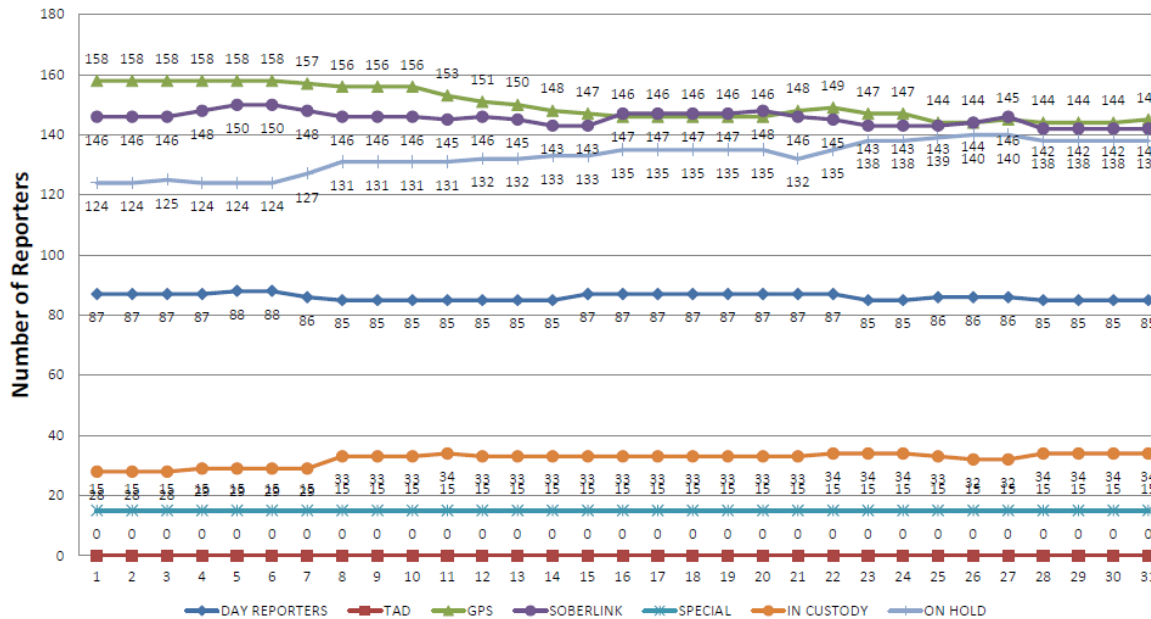
ELECTRONIC MONITORING - HUBER SENTENCED INMATES



General Fund – Sheriff's Department

As of August 31, 2026

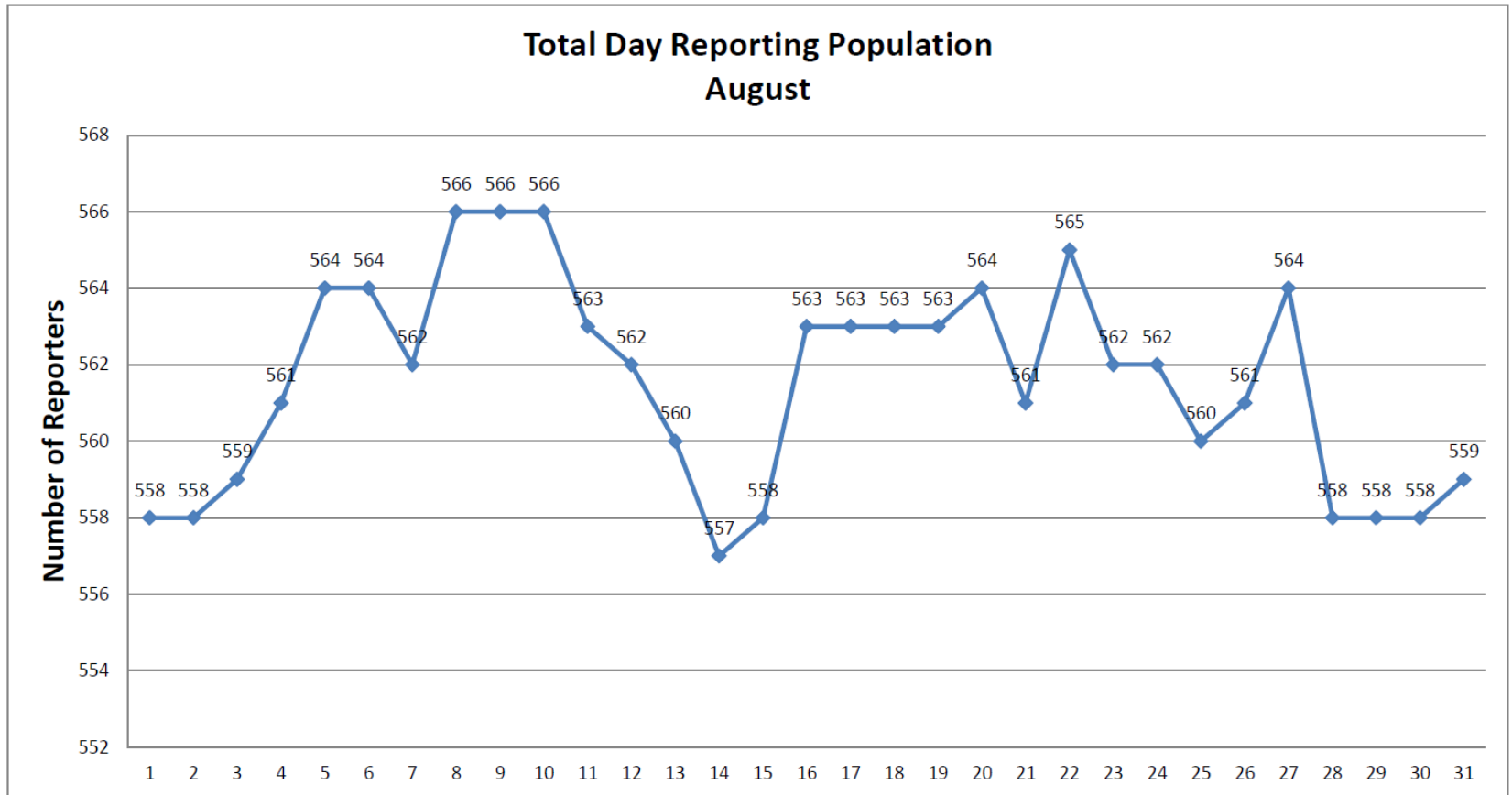
Alternative to Incarceration Day Reporting Population - By Category
August



DAY REPORTERS	NOT ON EQUIPMENT - CHECKING IN & GIVEN A DRUG TEST OR PBT
TAD	ALCOHOL BRACELET - RARLEY USED
GPS	GPS BRACELET
SOBERLINK	HAND HELD ALCOHOL DEVICE
SPECIAL	THESE ARE DRUG COURT, VETERN COURT CLIENTS, OR SPECIAL MONITORING REQUESTED BY THE COUNTY
IN CUSTODY	CLIENTS THAT WERE ON DAY REPORTING BUT ARE BACK IN OUR CUSTODY DUE TO VARIOUS REASONS. THEY ARE ALREADY ACCOUNTED FOR WITH OUR INMATES HOUSED POPULATION
ON HOLD	CLIENTS HAVE OPEN DAY REPORTING CASES AND ARE EITHER IN CUSTODY IN ANOTHER FACILITY, AWOL, OR DAY REPORTING HAS BEEN REMOVED, BUT CASE IS STILL OPEN.

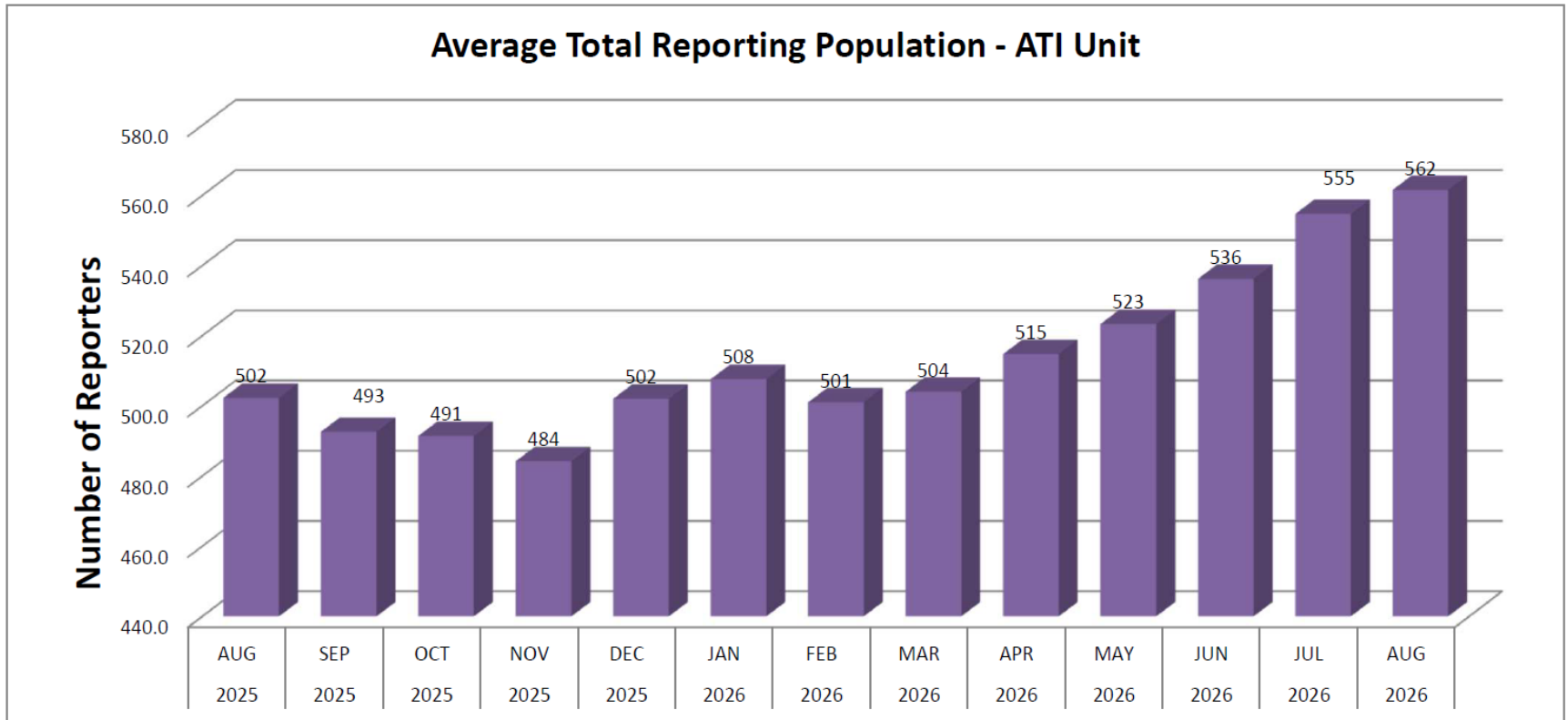
General Fund – Sheriff's Department

As of August 31, 2026



General Fund – Sheriff's Department

As of August 31, 2026 (13 Month History)

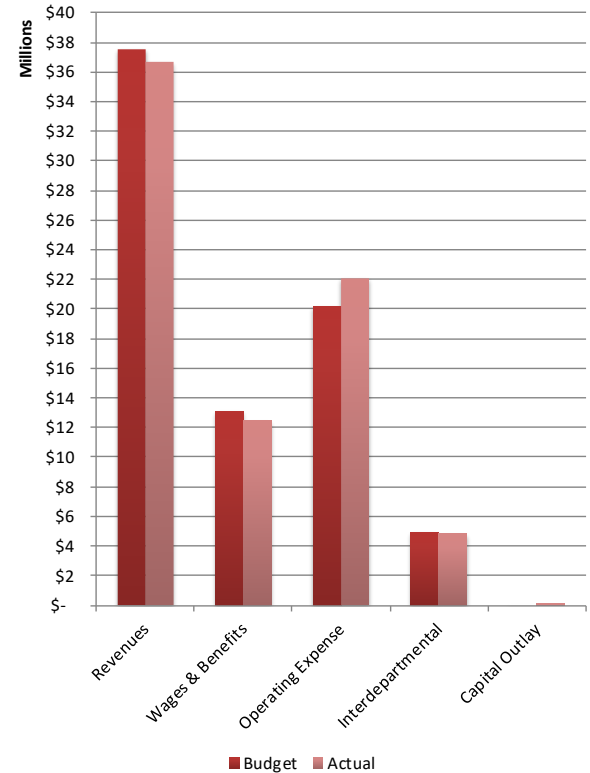


Special Revenue Fund

(Budget to Actual)

Year to Date August 31, 2026

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 37,535,105	\$ 36,699,984	\$ (835,121)	98%
Wages & Benefits	(13,153,495)	(12,463,319)	690,176	95%
Operating Expense	(20,227,909)	(22,022,569)	(1,794,660)	109%
Interdepartmental	(4,884,176)	(4,833,851)	50,325	99%
Capital Outlay	-	(8,095)	(8,095)	N/A
Total Expenses	(38,265,580)	(39,327,834)	(1,062,254)	103%
Other Financing	660,984	873,343	212,359	132%
Change in Fund Balance	\$ (69,491)	\$ (1,754,507)	\$ (1,685,016)	2525%



Special Revenue Fund includes Public Safety Special Revenue and Health & Human Services

Special Revenue Fund (Variance Change)

Year to Date August 31, 2026

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ (1,001,231)	\$ (835,121)	\$ 166,110
Wages & Benefits	572,715	690,176	117,461
Operating Expense	(1,556,724)	(1,794,660)	(237,936)
Interdepartmental	15,382	50,325	34,943
Capital Outlay	(8,095)	(8,095)	-
Total Expenses	(976,722)	(1,062,254)	(85,532)
Other Financing	<u>210,002</u>	<u>212,359</u>	<u>2,357</u>
Change in Fund Balance	<u>\$ (1,767,951)</u>	<u>\$ (1,685,016)</u>	<u>\$ 82,935</u>

- Revenue are less than budgeted due to timing of grant reimbursement and grant claims. Programs are claimed as eligible expenses come through
- Wage & benefits positive variance has resulted from unfilled positions and employee wages being below budget
- Operating Expenses fluctuate based on client needs and vendor staff availability. Comprehensive Community Services, counseling and therapeutic services, and out of home costs for youth and adults are higher than expected.

Special Revenue Fund includes Public Safety Special Revenue and Health & Human Services

Special Revenue Fund – Department Analysis

Year to Date August 31, 2026

Overall Budget

Variances

Department	Revenue	Expenditures	Other Financing	Total	% of Outflow
Community Programs	\$ (1,553,715)	\$ (1,443,320)	\$ 11,903	\$ (2,985,132)	↓ -14.27%
Economic Support	132,283	(7,463)	(10,159)	114,661	↑ 3.89%
Elder Services	131,392	(130,041)	24,904	26,255	→ 0.93%
HHS Administration	5,715	925,937	20,179	951,831	↑ 8076.63%
Public Health Service	234,421	(76,733)	165,532	323,220	↑ 12.18%
Social Services	211,872	(330,634)	-	(118,762)	↓ -1.33%
Total HHS	<u>\$ (838,032)</u>	<u>\$ (1,062,254)</u>	<u>\$ 212,359</u>	<u>\$ (1,687,927)</u>	↓ -4.41%
Public Safety Sp Rev	<u>2,911</u>	<u>-</u>	<u>-</u>	<u>2,911</u>	→ 0.00%

Overtime

Overtime

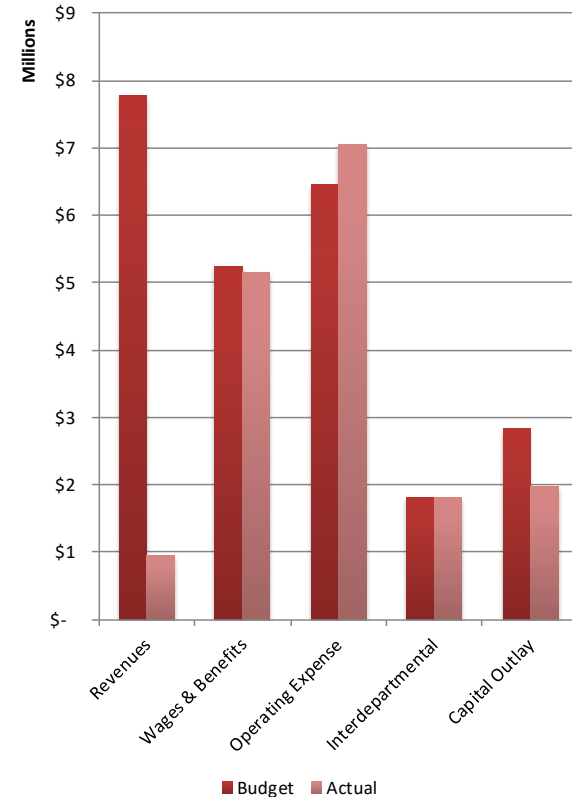
Department	Budget	Actual	\$ Variance	% Variance
Community Programs	\$ 12,216	\$ 4,623	\$ 7,593	↑ 62.16%
Economic Support	-	305	(305)	↓ -100.00%
Elder Services	22,531	8,546	13,985	↑ 62.07%
HHS Administration	2,334	29,588	(27,254)	↓ 1167.69%
Public Health Service	-	2,560	(2,560)	↓ -100.00%
Social Services	38,444	10,982	27,462	↑ 71.43%
Total	<u>\$ 75,525</u>	<u>\$ 56,604</u>	<u>\$ 18,921</u>	↑ 25.05%
Public Safety Sp Rev	<u>-</u>	<u>-</u>	<u>-</u>	→ 0.00%

 Negative Variance
  Positive Variance < 2.5%
  Positive Variance > 2.5%

Enterprise Fund – Highway (Budget to Actual)

Year to Date August 31, 2026

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 7,787,395	\$ 954,810	\$ (6,832,585)	12%
Wages & Benefits	(5,241,415)	(5,147,137)	94,278	98%
Operating Expense	(6,463,764)	(7,048,365)	(584,601)	109%
Interdepartmental	(1,809,322)	(1,823,206)	(13,884)	101%
Capital Outlay	<u>(2,833,644)</u>	<u>(1,969,172)</u>	<u>864,472</u>	<u>69%</u>
Total Expenses	(16,348,145)	(15,987,880)	360,265	98%
Other Financing	<u>(30,086)</u>	<u>27,443</u>	<u>57,529</u>	<u>91%</u>
Change in Fund Balance	<u>\$ (8,590,836)</u>	<u>\$ (15,005,627)</u>	<u>\$ (6,414,791)</u>	<u>175%</u>



Enterprise Fund – Highway (Variance Change)

Year to Date August 31, 2026

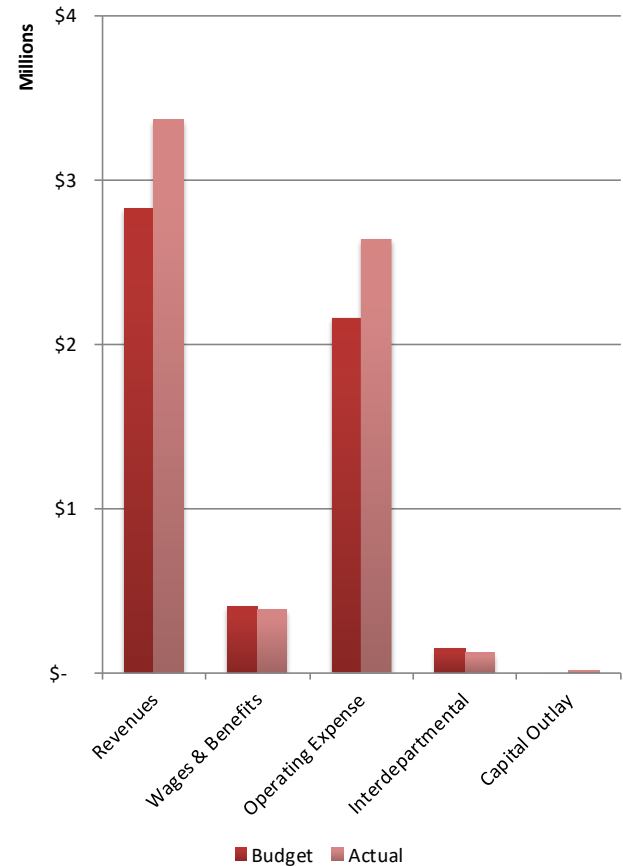
	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ (5,919,378)	\$ (6,832,585)	\$ (913,207)
Wages & Benefits	113,905	94,278	(19,627)
Operating Expense	1,672,873	(584,601)	(2,257,474)
Interdepartmental	(23,015)	(13,884)	9,131
Capital Outlay	988,398	864,472	(123,926)
Total Expenses	<u>2,752,161</u>	<u>360,265</u>	<u>(2,391,896)</u>
Other Financing	<u>57,529</u>	<u>57,529</u>	<u>-</u>
Change in Fund Balance	<u>\$ (3,109,688)</u>	<u>\$ (6,414,791)</u>	<u>\$ (3,305,103)</u>

- Revenues are less than budgeted due to transition of multiple software and invoicing being incomplete
- Operating expense variance is due to incomplete inventory withdrawals from new software
- Capital outlay variance is due to the timing of the budget spread versus when the items plan to be purchased

Enterprise Fund – Lake Breeze Aviation (Budget to Actual)

Year to Date August 31, 2026

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 2,833,835	\$ 3,372,667	\$ 538,832	119%
Wages & Benefits	(402,450)	(386,601)	15,849	96%
Operating Expense	(2,165,325)	(2,644,361)	(479,036)	122%
Interdepartmental	(147,886)	(119,933)	27,953	81%
Capital Outlay	-	(7,691)	(7,691)	N/A
Total Expenses	(2,715,661)	(3,158,586)	(442,925)	116%
Other Financing	(100,000)	-	100,000	0%
Change in Fund Balance	\$ 18,174	\$ 214,081	\$ 195,907	1178%



Enterprise Fund – Lake Breeze Aviation (Variance Change)

Year to Date August 31, 2026

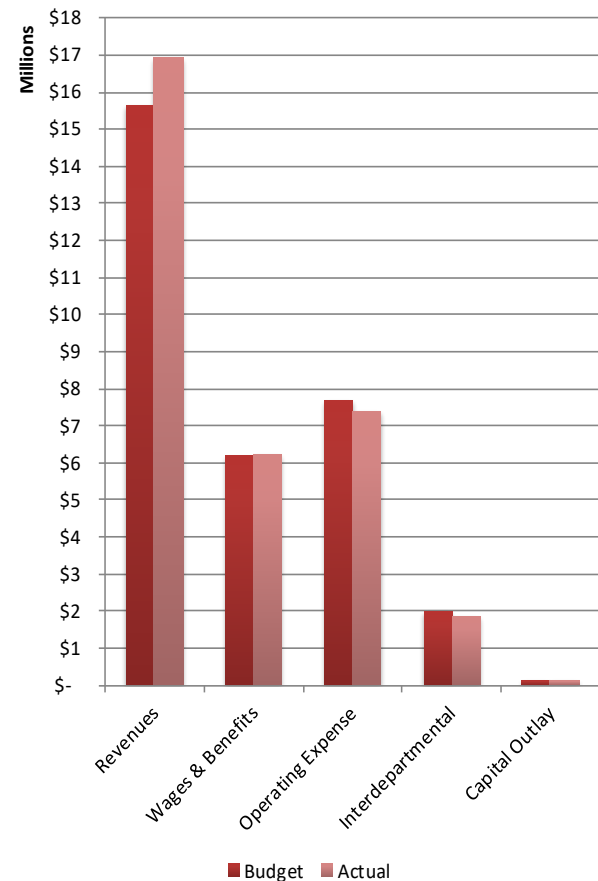
	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ 323,771	\$ 538,832	\$ 215,061
Wages & Benefits	14,726	15,849	1,123
Operating Expense	(159,994)	(479,036)	(319,042)
Interdepartmental	24,309	27,953	3,644
Capital Outlay	<u>(7,691)</u>	<u>(7,691)</u>	<u>-</u>
Total Expenses	(128,650)	(442,925)	(314,275)
Other Financing	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Change in Fund Balance	<u>\$ 295,121</u>	<u>\$ 195,907</u>	<u>\$ (99,214)</u>

- Revenue variance is due to higher fuel sales and airport services, hangar rentals, and overnight fees than budgeted
- Operating expense change is due to cost of goods sold higher than budgeted to due higher fuel sales

Enterprise Fund – Rocky Knoll (Budget to Actual)

Year to Date August 31, 2026

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 15,627,464	\$ 16,927,330	\$ 1,299,866	108%
Wages & Benefits	(6,175,020)	(6,225,774)	(50,754)	101%
Operating Expense	(7,675,524)	(7,379,697)	295,827	96%
Interdepartmental	(1,978,461)	(1,841,348)	137,113	93%
Capital Outlay	(135,000)	(142,822)	(7,822)	106%
Total Expenses	(15,964,005)	(15,589,641)	374,364	98%
Other Financing	(125,000)	-	125,000	0%
Change in Fund Balance	\$ (461,541)	\$ 1,337,689	\$ 1,799,230	290%



Enterprise Fund – Rocky Knoll (Variance Change)

Year to Date August 31, 2026

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ 1,136,908	\$ 1,299,866	\$ 162,958
Wages & Benefits	(57,259)	(50,754)	6,505
Operating Expense	402,325	295,827	(106,498)
Interdepartmental	119,373	137,113	17,740
Capital Outlay	<u>(7,822)</u>	<u>(7,822)</u>	<u>-</u>
Total Expenses	456,617	374,364	(82,253)
Other Financing	<u>(125,000)</u>	<u>125,000</u>	<u>250,000</u>
Change in Fund Balance	<u>\$ 1,468,525</u>	<u>\$ 1,799,230</u>	<u>\$ 330,705</u>

- Revenues are more than budgeted due to higher census and resident payor source mix. Census for August was budgeted for 130 and actual was 141.5
- Operating Expense variance is timing of the budget spread
- Positive Interdepartmental expenses variance are a result of budget versus actual mix of insurance types taken

Enterprise Fund – Department Analysis

Year to Date August 31, 2026

Overall Budget

Department	Variances				% of Outflow
	Revenue	Expenditures	Other Financing	Total	
Lake Breeze Aviation	\$ 538,832	\$ (442,925)	\$ 100,000	\$ 195,907	↑ 7.21%
Highway	\$ (6,832,585)	\$ 360,265	\$ 57,529	\$ (6,414,791)	↓ -39.24%
Rocky Knoll	\$ 1,299,866	\$ 374,364	\$ 125,000	\$ 1,799,230	↑ 8.96%
Total	\$ (4,993,887)	\$ 291,704	\$ 282,529	\$ (4,419,654)	

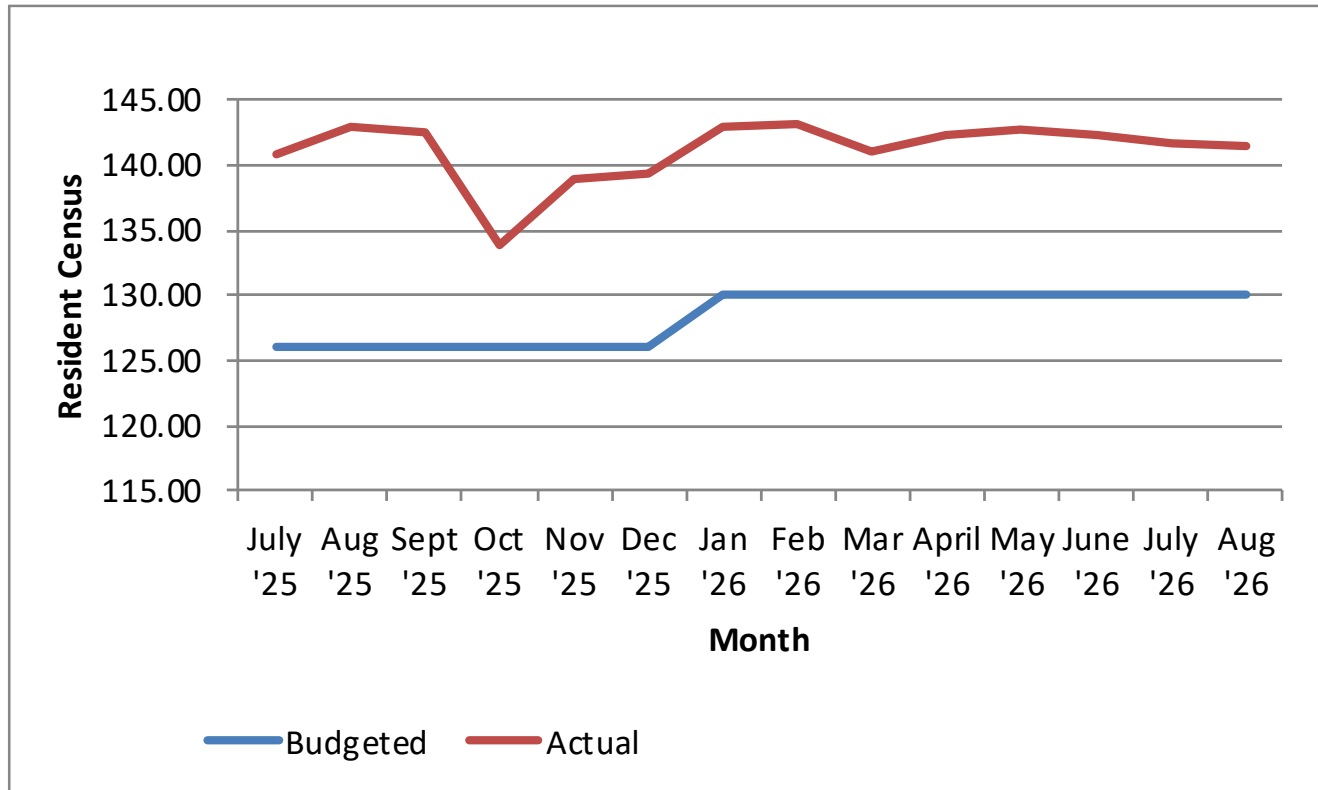
Overtime

		Overtime		
Department	Budget	Actual	\$ Variance	% Variance
Lake Breeze Aviation	\$ 34,258	\$ 18,085	\$ 16,173	⬆️ 47.21%
Highway	\$ 394,127	\$ 532,648	\$ (138,521)	⬆️ -35.15%
Rocky Knoll	\$ 387,517	\$ 196,775	\$ 190,742	⬆️ 39.68%
Total	\$ 815,902	\$ 747,508	\$ 68,394	

 Negative Variance
  Positive Variance < 2.5%
  Positive Variance > 2.5%

Rocky Knoll (Budget to Actual Census)

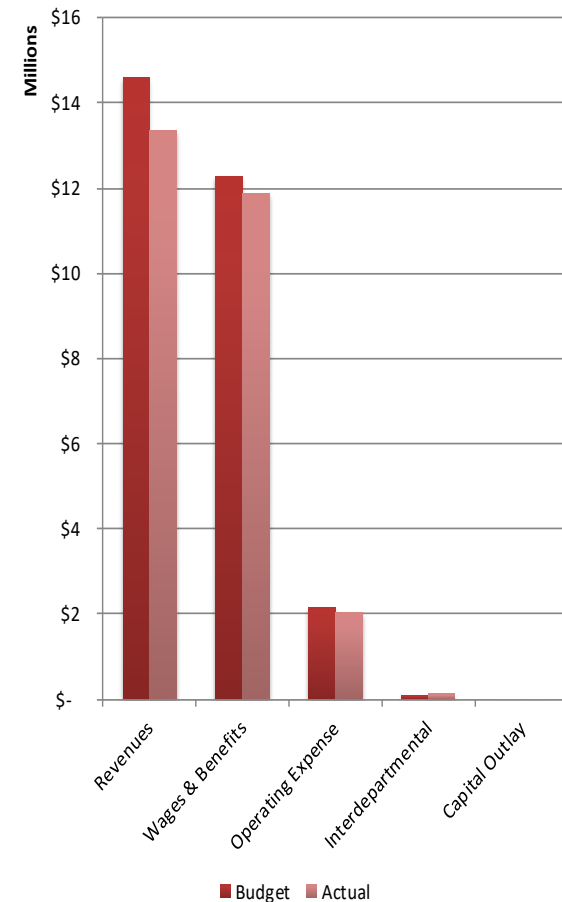
August 31, 2026 (13 Month History)



Internal Services (Budget to Actual)

Year to Date August 31, 2026

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 14,598,100	\$ 13,368,346	\$ (1,229,754)	92%
Wages & Benefits	(12,298,693)	(11,878,669)	420,024	97%
Operating Expense	(2,157,813)	(2,035,856)	121,957	94%
Interdepartmental	(95,429)	(114,808)	(19,379)	120%
Capital Outlay	-	-	-	N/A
Total Expenses	(14,551,935)	(14,029,333)	522,602	96%
Other Financing	(40,000)	-	40,000	0%
Change in Fund Balance	\$ 6,165	\$ (660,987)	\$ (667,152)	10722%



Internal Service Fund includes Employee Benefits Insurance, Property & Liability Insurance & Phones, and Information Technology,

Internal Services (Variance Change)

Year to Date August 31, 2026

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ (1,066,538)	\$ (1,229,754)	\$ (163,216)
Wages & Benefits	375,312	420,024	44,712
Operating Expense	82,485	121,957	39,472
Interdepartmental	(16,942)	(19,379)	(2,437)
Capital Outlay	-	-	-
Total Expenses	<u>440,855</u>	<u>522,602</u>	<u>81,747</u>
Other Financing	<u>40,000</u>	<u>40,000</u>	<u>-</u>
Change in Fund Balance	<u>\$ (585,683)</u>	<u>\$ (667,152)</u>	<u>\$ (81,469)</u>

Internal Service Fund includes Employee Benefits Insurance,
Property & Liability Insurance, and Information Technology

Internal Service Fund – Department Analysis

Year to Date August 31, 2026

Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Employee Benefits & Insurance	\$ (1,181,654)	\$ 345,430	\$ -	\$ (836,224)	↓ -7.10%
Information Technology	4,812	193,381	40,000	238,193	↑ 10.70%
Insurance	(52,912)	(16,209)	-	(69,121)	↓ -12.67%
Total	\$ (1,229,754)	\$ 522,602	\$ 40,000	\$ (667,152)	

Overtime

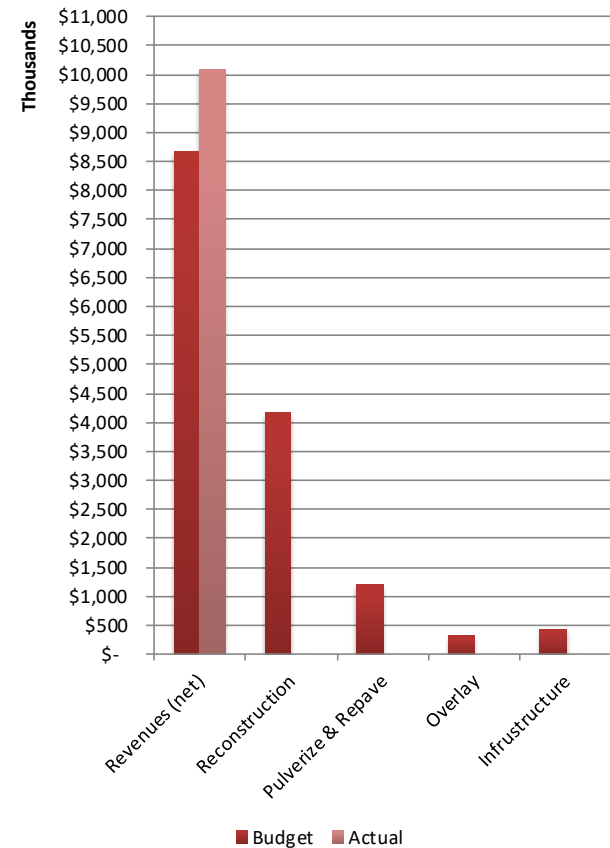
Department	Budget	Overtime		% Variance
		Actual	\$ Variance	
Employee Benefits & Insurance	\$ -	\$ -	\$ -	→ 0.00%
Information Systems	-	270	(270)	↓ 100.00%
Insurance	-	-	-	→ 0.00%
Total	\$ -	\$ 270	\$ (270)	↓ 100.00%

 Negative Variance
  Positive Variance < 2.5%
  Positive Variance > 2.5%

Transportation Fund (Budget to Actual)

Year to Date August 31, 2026

	Budget	Actual	Variance	% Actual to Budget
County Sales Tax	\$ 9,889,939	\$ 11,305,525	\$ 1,415,586	114%
Sales Tax Distribution	(1,211,926)	(1,211,934)	(8)	100%
Total Revenues	8,678,013	10,093,591	1,415,578	116%
Reconstruction	(4,166,911)	-	4,166,911	0%
Pulverize & Repave	(1,209,716)	-	1,209,716	0%
Overlay	(328,574)	-	328,574	0%
Sealcoating	(431,429)	-	431,429	0%
Infrastructure	-	-	-	N/A
Total Expenses	(6,136,630)	-	6,136,630	0%
Other Financing	(1,946,022)	-	1,946,022	0%
Change in Fund Balance	\$ 595,361	\$ 10,093,591	\$ 9,498,230	1695%



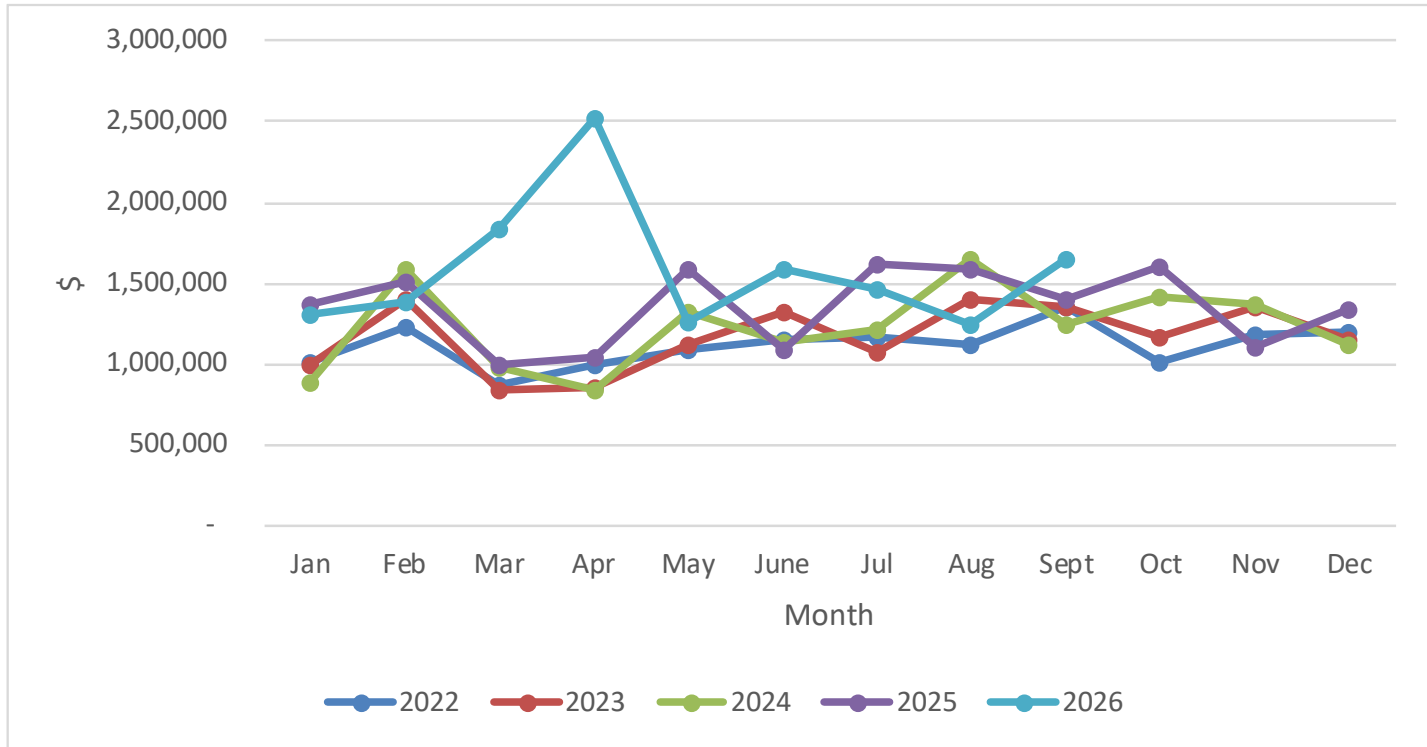
Transportation Fund (Variance Change)

Year to Date August 31, 2026

	Variance		
	<u>Prior Month</u>	<u>Current Month</u>	<u>Change</u>
County Sales Tax	\$ 3,281,942	\$ 1,415,586	\$ (1,866,356)
Sales Tax Distribution	-	\$ (8)	(8)
Total Revenues	<u>3,281,942</u>	<u>1,415,578</u>	<u>(1,866,364)</u>
Reconstruction	3,125,184	4,166,911	1,041,727
Pulverize & Repave	907,288	1,209,716	302,428
Overlay	246,432	328,574	82,142
Sealcoating	323,572	431,429	107,857
Infrastructure	-	-	-
Total Expenses	<u>4,602,476</u>	<u>6,136,630</u>	<u>1,534,154</u>
Other Financing	<u>1,846,022</u>	<u>1,946,022</u>	<u>100,000</u>
Change in Fund Balance	<u>\$ 9,730,440</u>	<u>\$ 9,498,230</u>	<u>\$ (232,210)</u>

Transportation Fund

(Actual County Sales Tax Received by Month)



Questions...

Sheboygan County Portfolio Summary as of August 31, 2026

Holdings	Purchase Date	Purchase Cost	Issuer	CUSIP	Ratings	Current Rate	YTC	YTM	YTW	Maturity Date	Market Value	Book MV	Unrealized Gain/(Loss)	Callable	Call Frequency
	May 30, 2024	708,803	Federal Home Loan Bank	3130AFFX0	AA+/AAA	4.63%	4.63%	4.63%	4.63%	November 16, 2028	733,050	745,688	-12,638	May 9, 2028	Non
	December 26, 2024	466,911	Federal Home Loan Bank	3130AKTR7	AA+/AAA	1.08%	4.35%	4.35%	4.35%	January 29, 2027	493,735	486,740	6,995	January 29, 2027	Quarterly
	February 24, 2021	750,000	Federal Home Loan Bank	3130ALGX6	AA+/AAA	0.40%	0.40%	1.33%	0.40%	February 24, 2028	732,210	730,493	1,718	September 24, 2026	Quarterly
	March 30, 2021	500,000	Federal Home Loan Bank	3130ALPW8	AA+/AAA	1.00%	1.00%	1.65%	1.00%	March 30, 2028	489,645	486,950	2,695	September 30, 2026	Quarterly
	July 28, 2021	750,000	Federal Home Loan Bank	3130ANCS7	AA+/AAA	0.50%	0.50%	1.58%	0.50%	July 28, 2028	726,473	731,738	-5,265	July 28, 2027	Annually
	September 20, 2021	500,000	Federal Home Loan Bank	3130ANX47	AA+/AAA	0.50%	0.50%	1.12%	0.50%	September 20, 2027	484,625	481,105	3,520	September 20, 2027	Non
	October 14, 2021	500,000	Federal Home Loan Bank	3130APEA9	AA+/AAA	1.20%	1.20%	1.20%	1.20%	October 14, 2026	498,425	490,535	7,890	October 14, 2026	Quarterly
	October 26, 2021	500,000	Federal Home Loan Bank	3130APHT5	AA+/AAA	1.20%	1.20%	1.20%	1.50%	October 26, 2026	497,870	490,175	7,695	September 26, 2026	Monthly
	September 30, 2021	500,000	Federal Home Loan Bank	3130AP4Q5	AA+/AAA	0.50%	0.50%	1.09%	0.50%	September 30, 2026	499,055	492,695	6,360	September 30, 2026	Quarterly
	June 23, 2026	500,000	Federal Home Loan Bank	3130AWN30	AA+/AAA	4.38%	4.22%	4.22%	4.22%	June 8, 2029	499,595	492,695	6,900	June 23, 2029	Non
	December 12, 2025	490,000	Federal Home Loan Bank	3130AOFR6	AA+/AAA	4.00%	4.00%	3.57%	3.57%	December 8, 2028	485,977	496,042	-10,065	December 8, 2028	Non
	April 22, 2026	750,000	Federal Home Loan Bank	3130BACL9	AA+/AAA	4.78%	4.78%	4.78%	4.78%	April 22, 2033	741,098	750,000	-8,903	October 22, 2026	Annually
	April 16, 2026	1,000,000	Federal Home Loan Bank	3130BACR6	AA+/AAA	4.10%	4.10%	4.10%	4.10%	July 2, 2030	983,780	1,000,000	-16,220	July 2, 2027	Non
	July 21, 2026	500,000	Federal Home Loan Bank	3130BGBK5	AA+/Aa1	4.52%	4.57%	4.53%	4.53%	July 11, 2029	498,160	1,000,000	-501,840	January 11, 2027	Quarterly
	November 21, 2024	968,683	Federal Home Loan Bank	3130B3LR2	AA+/AAA	4.38%	4.38%	4.40%	4.40%	December 12, 2031	956,187	989,274	-33,087	December 1, 2031	Non
	September 10, 2025	500,000	Federal Home Loan Bank	3130B7R63	AA+/Aa1	4.00%	4.00%	4.00%	4.00%	September 3, 2030	490,655	498,190	-7,535	September 9, 2026	Annually
	October 1, 2025	500,000	Federal Home Loan Bank	3130B7SW5	AA+/Aa1	4.57%	4.67%	4.58%	4.58%	October 1, 2031	491,210	499,345	-8,135	September 1, 2026	Monthly
	November 5, 2025	500,000	Federal Home Loan Bank	3130B8C34	AA+/Aa1	4.68%	4.68%	4.68%	4.68%	November 5, 2032	490,680	498,510	-7,830	September 5, 2026	Monthly
	December 10, 2025	750,000	Federal Home Loan Bank	3130B8MA7	AA+/Aa1	3.90%	3.95%	3.92%	3.92%	November 26, 2030	732,570	748,718	-16,148	November 26, 2027	Monthly
	November 21, 2024	852,300	Federal Farm Credit Bank	3133ELY4	AA+/AAA	1.53%	4.36%	4.36%	4.36%	May 13, 2030	892,740	899,950	-7,210	May 1, 2030	Non
	May 30, 2024	744,683	Federal Farm Credit Bank	3133EREB3	AA+/AAA	4.70%	4.70%	4.70%	4.70%	May 9, 2028	751,365	765,060	-13,695	May 9, 2028	Non
	October 21, 2025	500,000	Federal Farm Credit Bank	3133ETM20	AA+/Aa1	4.22%	4.22%	4.22%	4.22%	October 27, 2031	490,265	499,020	-8,755	October 27, 2026	Monthly
	September 12, 2025	500,000	Federal Farm Credit Bank	3133ETXP7	AA+/Aa1	4.69%	4.69%	4.69%	4.69%	September 15, 2032	493,490	499,345	-5,855	September 15, 2026	Monthly
	March 11, 2026	750,000	Federal Farm Credit Bank	3133EWF0G	AA+/Aa1	4.35%	4.67%	4.38%	4.38%	February 27, 2032	731,138	748,875	-17,738	September 27, 2026	Monthly
	April 23, 2026	750,000	Federal Farm Credit Bank	3133EWFJ4	AA+/Aa1	4.19%	5.00%	4.32%	4.32%	March 2, 2032	730,958	744,915	-13,958	March 2, 2027	Semi-annually
	March 25, 2026	500,000	Federal Farm Credit Bank	3133EWFJ0	AA+/Aa1	4.32%	4.32%	4.32%	4.32%	March 25, 2030	494,580	500,000	-5,420	March 25, 2027	Annually
	December 26, 2024	566,811	Federal Home Loan Bank	313381FD2	AA+/AAA	2.62%	4.22%	4.22%	4.22%	December 10, 2027	581,672	584,112	-2,440	December 10, 2027	Non
	March 19, 2024	1,140,967	Federal Home Loan Mtg Co	3134A4AA2	AA+/AAA	5.92%	4.39%	4.39%	4.39%	March 15, 2031	1,091,760	1,139,590	-47,830	March 15, 2031	Non
	November 17, 2025	999,900	Federal Home Loan Mtg Co	3134HBX48	AA+/Aa1	4.00%	4.00%	4.00%	4.00%	October 9, 2030	977,830	999,870	-22,040	April 9, 2027	Quarterly
	November 3, 2025	498,815	Federal Home Loan Mtg Co	3134HB2B6	AA+/Aa1	3.75%	4.00%	3.82%	3.82%	October 15, 2029	492,210	498,890	-6,680	October 15, 2026	Annually
	December 12, 2025	500,000	Federal Home Loan Mtg Co	3134HCFH7	AA+/Aa1	4.00%	4.05%	4.01%	4.01%	December 9, 2023	489,695	498,970	-9,275	December 9, 2026	Annually
	March 3, 2026	750,000	Federal Home Loan Mtg Co	3134HCYD5	AA+/Aa1	4.00%	4.00%	4.00%	4.00%	March 17, 2031	731,993	750,000	-18,008	March 17, 2027	Annually
	September 9, 2025	748,913	Federal National Mtg Assoc	3136GARX9	AA+/Aa1	4.00%	4.30%	4.03%	4.03%	September 10, 2030	736,230	748,688	-12,458	September 10, 2026	Semi-annually
	May 30, 2024	749,303	Federal Ag Mtg Corp	31424WHP0	AA+/AAA	4.67%	4.67%	4.67%	4.67%	April 26, 2029	755,093	775,215	-20,123	April 26, 2029	Non
	July 5, 2013	708,824	Government National Mtg Assoc	38378TKF6	AA+/AAA	1.19%	1.41%	1.41%	1.41%	May 20, 2043	677,272	679,038	-1,767	August 20, 2043	Monthly
	December 26, 2024	249,000	Austin Telco FCU	052392EC7	NCUA/NCUA	4.30%	4.30%	4.30%	4.30%	December 30, 2026	249,311	250,750	-1,439	December 1, 2026	Non
	January 23, 2024	226,087	Citidel FCU	17286TAU4	NCUA/NCUA	0.90%	4.50%	4.50%	4.50%	October 23, 2026	248,111	243,846	4,265	October 23, 2026	Non
	August 19, 2025	249,000	Connexus	20825WEE6	NCUA/NCUA	4.00%	4.00%	4.00%	4.00%	August 19, 2027	248,868	250,330	-1,462	August 19, 2027	Non
	January 3, 2025	245,000	Cross River Bank	227563LV3	FDIC/FDIC	4.00%	4.00%	4.00%	4.00%	January 3, 2029	243,246	246,406	-3,160	January 3, 2029	Non
	September 29, 2023	249,000	Empower CU CD	291916AB0	NCUA/NCUA	5.10%	5.10%	5.10%	5.10%	September 29, 2028	253,111	257,663	-4,552	September 29, 2028	Non
	October 24, 2025	249,000	Farmers & Merchants Bank	307811MP1	FDIC/FDIC	3.85%	3.85%	3.85%	3.85%	October 24, 2030	241,301	247,439	-6,138	October 24, 2030	Non
	August 12, 2026	500,000	Federal Home Loan Mtg Co	3130BBP58	AA+/Aa1	5.35%	5.35%	5.35%	5.35%	August 12, 2033	495,630	495,630	0	August 12, 2027	Monthly
	June 22, 2026	249,000	Great Midwest Bank SSB	39083PDY5	FDIC/FDIC	4.15%	4.15%	4.15%	4.15%	June 29, 2029	247,486	247,439	47	June 29, 2029	Non
	December 26, 2024	247,447	Morgan Stanley	61690DSV1	FDIC/FDIC	4.86%	4.17%	4.17%	4.17%	June 21, 2027	244,750	247,547	-2,797	June 21, 2027	Non
	February 25, 2022	247,033	National Bk CD	633368FP5	FDIC/FDIC	1.55%	4.82%	1.71%	1.71%	February 25, 2027	246,119	243,238	2,881	September 25, 2026	Monthly
	March 20, 2024	249,000	Nicolet Natl Bank CD	654062LR7	FDIC/FDIC	4.25%	4.25%	4.25%	4.25%	September 8, 2028	248,953	252,117	-3,165	September 8, 2028	Non
	January 29, 2024	249,000	Wells Fargo Bank CD	949764LK8	FDIC/FDIC	4.20%	4.20%	4.20%	4.20%	January 29, 2027	249,242	250,579	-1,337	January 29, 2027	Non
	Various	0	USBank MM	1stAmerican	Local	0.00%	0.00%	0.00%	0.00%	N/A	0	0	0	n/a	Liquid
	Various	7,195	LGIP - General	LGIPGEN	State	3.70%	3.70%	3.70%	3.70%	N/A	7,195	7,195	0	n/a	Liquid
	Various	23,085,063	LGIP - County Sales Tax	LGIPST	State	3.70%	3.70%	3.70%	3.70%	N/A	23,085,063	23,085,063	0	n/a	Liquid
	Various	1,085,852	LGIP - Conservation	LGIPCONS	State	3.70%	3.70%	3.70%	3.70%	N/A	1,085,852	1,085,852	0	n/a	Liquid
	Various	9,836,169	LGIP - Building	LGIPBLDG	State	3.70%	3.70%	3.70%	3.70%	N/A	9,836,169	9,836,169	0	n/a	Liquid

Maturity Date	Book MV	Issuer	Broker	Rating	Current Rate	Sale Price	Type
August 17, 2026	244,426	Jpmorgan Chase CD	MBS	FDIC	0.65%	\$246,518	Matured

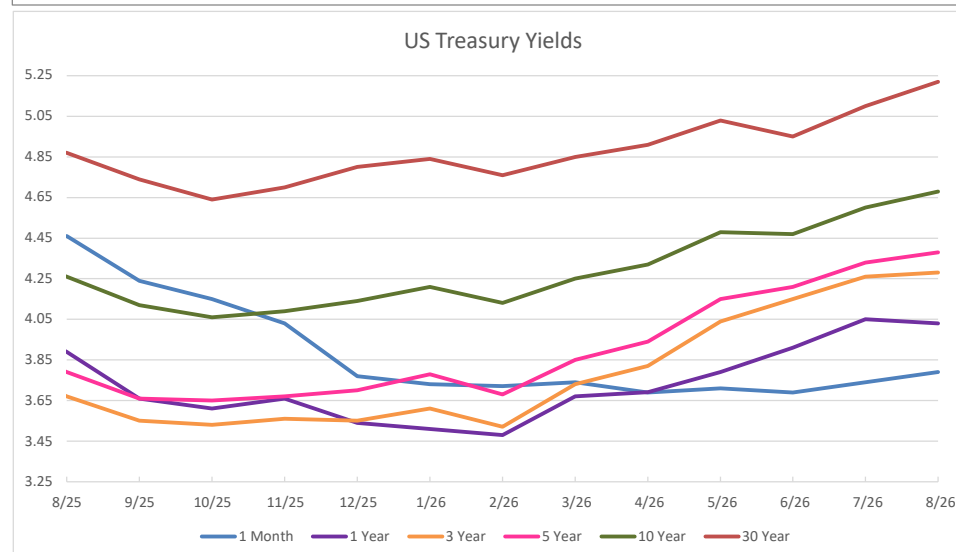
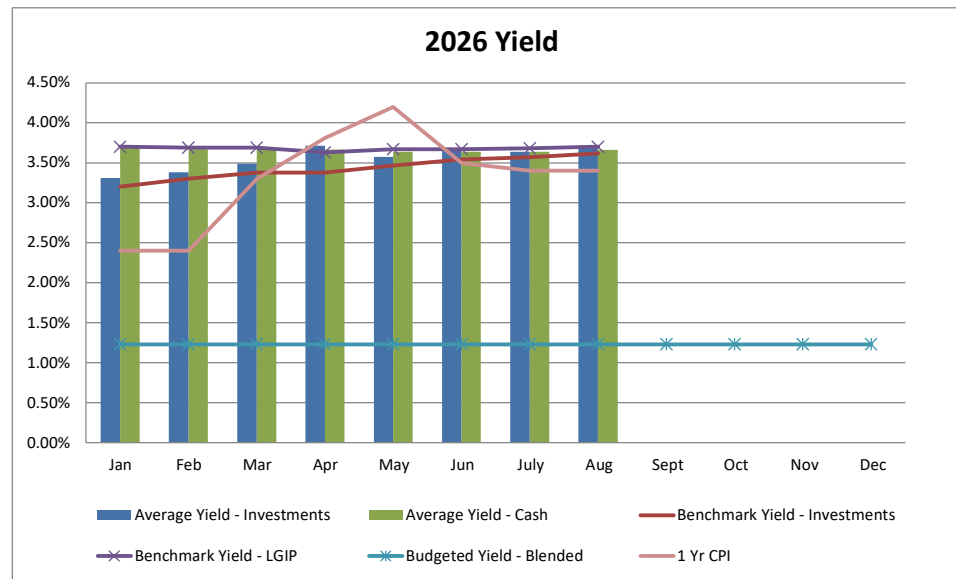
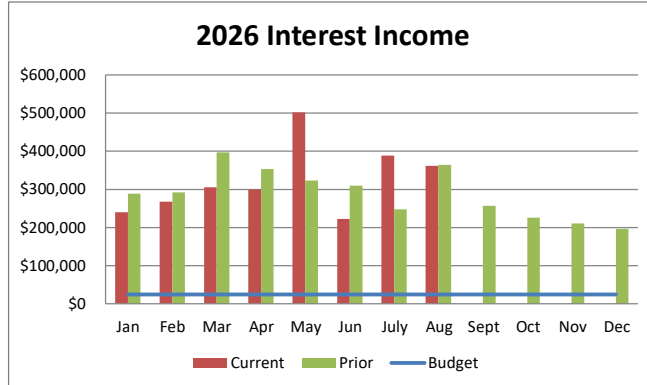
Sheboygan County Portfolio Summary as of August 31, 2026

	Market Value	Wtd Ave Tenor at Purch (Yrs)	Wtd Ave Seasoning (Yrs)	Current Month Annualized Yield	Benchmark Yield
Cash Equivalents	63,302,354	n/a	n/a	3.66%	3.70%
Investments	25,859,415	5.81	2.13	3.72%	3.62%
Grand Total	89,161,769			3.68%	3.68%

Cash Benchmark Yield is LGIP rate for most recent month

Investment Benchmark Yield is Dollar Weighted Average of like maturity treasury yields for each holding on date of purchase

2026 Interest	
Annual Budget	\$300,000
Budget to Date	\$150,000
Actual to Date	\$2,587,054
Variance	\$2,437,054
Budgeted Yield	1.23%

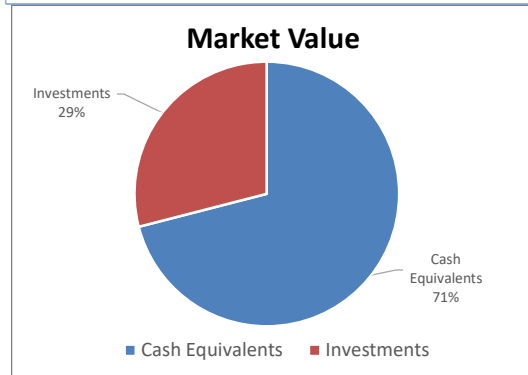


Source: FRED (Federal Reserve Economic Data)

Sheboygan County Portfolio Summary as of August 31, 2026

Cash and Cash Equivalents

Firm	Value	Rate
Associated Bank	29,277,969	3.61%
Cleveland State Bank	10,107	3.01%
LGIP	34,014,278	3.70%
Total	63,302,354	



Investment Holdings

Issuer	Market Value	% of Portfolio
Austin Telco FCU	\$ 249,311	0.96%
Citidel FCU	\$ 248,111	0.96%
Connexus	\$ 248,868	0.96%
Cross River Bank	\$ 243,246	0.94%
Empower CU CD	\$ 253,111	0.98%
Farmers & Merchants Bank	\$ 241,301	0.93%
Federal Ag Mtg Corp	\$ 755,093	2.92%
Federal Farm Credit Bank	\$ 4,584,535	17.73%
Federal Home Loan Bank	\$ 12,106,671	46.82%
Federal Home Loan Mtg Co	\$ 4,279,118	16.55%
Federal National Mtg Assoc	\$ 736,230	2.85%
Government National Mtg Assoc	\$ 677,272	2.62%
Morgan Stanley	\$ 244,750	0.95%
National Bk CD	\$ 246,119	0.95%
Nicolet Natl Bank CD	\$ 248,953	0.96%
Wells Fargo Bank CD	\$ 249,242	0.96%
Great Midwest Bank SSB	\$ 247,486	0.96%
Total	\$ 25,859,415	100.0%

