

NOTICE OF SPECIAL MEETING
SHEBOYGAN COUNTY FINANCE COMMITTEE
October 30, 2025 - 3:30 PM

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

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

Join Zoom Meeting
<https://us06web.zoom.us/j/88502862407?pwd=8WvpFJMqkLAZw66YvSnwEUPILYMeOr.1>

Meeting ID: 885 0286 2407
Passcode: 993034

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

Finance Committee – October 1, 2025 – 3:30 PM

Correspondence – None

Deputy Finance Director Report

The Deputy 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.

County Board

Resolution No. 11 - Support of State Investment for Income Maintenance

County Clerk

2025 Annual Report of Dog Listing Claims

Consideration of Ordinance No. _ - Changing Supervisory District Boundaries to Reflect Annexation Supervisory Districts 1, 5, 10, 17 and 21

Sheriff

Consideration of Sale of Inland Boat, Purchase of New Inland Boat

Treasurer & Real Property Listing

Consideration of Minimum Bid on Tax Foreclosed Properties

Finance

Consideration of Resolution No. -- Approving the 2026 Budget

Consideration of Resolution No. -- Levying and Apportioning the Tax

Consideration of Letter of Support for Assembly Bill 559 and Senate Bill 556 Regarding Utility Aid

Financial Statements – August

Investment Statements – August

Approval of Vouchers

Approval of Attendance at Other Meetings or Functions

Adjournment

Next Scheduled Meeting – November 12, 2025, 3:30 PM, Administration Building Room 302

Prepared by:

Michelle Sifuentes
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

October 1, 2025

Called to Order: 3:30 P.M.

Adjourned: 3:55 P.M.

MEMBERS PRESENT: Kathleen Donovan, William Goehring

MEMBERS REMOTE: Vern Koch, Thomas Wegner, Curt Brauer

MEMBERS ABSENT:

ALSO, PRESENT: **In Person:** Keith Abler, Edward Procek, Alayne Krause, Emily Stewart, Jeremy Fetterer, Stefanie Albrecht, Matthew Spence, Corey Norlander, Wendy Siegert

Remote: Evelyn Wise, Natascha Rowell

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 26, 2025.

Supervisor Goehring moved to approve the minutes of September 24, 2025. Motion seconded by Supervisor Wegner. Motion Carried.

Correspondence – None.

Deputy Finance Director, Jeremy Fetterer, updated the committee on the property insurance appraisal, and mentioned there have been no requests for next week's agenda at this time.

The committee reviewed the 2026 Finance Budget. Supervisor Koch moved to approve the budget as presented. Motion seconded by Supervisor Goehring. Motion Carried.

The committee reviewed the 2026 Non-Departmental Budget. Supervisor Goehring moved to approve the budget as presented. Motion seconded by Supervisor Wegner. Motion Carried.

The committee reviewed the 2026 Additional Levy Requests, Capital Outlay Requests, and Use of Fund Balance. Supervisor Goehring moved to approve the capital outlay items as presented. Motion seconded by Supervisor Koch. Motion Carried.

The committee reviewed the 2026 Budget Adjustments. Supervisor Brauer moved to approve the budget adjustments as presented. Motion seconded by Supervisor Bill. Motion Carried.

The Committee reviewed the draft of Notice of Public Hearing for the 2026 County Budget. Supervisor Goehring moved to approve the notice for publication to include the notations and any budgetary changes approved above. Supervisor Koch seconded the motion. Motion Carried.

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

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

Supervisor Brauer moved to adjourn. Motion seconded by Supervisor Koch. Motion Carried.

Wendy Siegert
Recording Secretary

William Goehring
Secretary

COMMITTEE REPORT TO THE COUNTY BOARD

WE, THE FINANCE COMMITTEE

TO WHOM WAS REFERRED RESOLUTION NO: 11

RE: **Support of State Investment for Income Maintenance**

HAVE CONSIDERED THE SAME AND RECOMMEND:

 ADDITIONAL TIME BE GRANTED TO CONSIDER THE MATTER
 THE RESOLUTION BE ADOPTED
 FILING WITH THE CLERK
 AMENDING THE RESOLUTION AS FOLLOWS:

RESPECTFULLY SUBMITTED THIS 4th DAY OF November 2025

FINANCE COMMITTEE

OPPOSED TO THE REPORT:

VERN KOCH

KATHLEEN DONOVAN

WILLIAM C. GOEHRING

CURT BRAUER

THOMAS WEGNER

CONCURRING IN THE REPORT:

VERN KOCH

KATHLEEN DONOVAN

WILLIAM C. GOEHRING

CURT BRAUER

THOMAS WEGNER

SHEBOYGAN COUNTY RESOLUTION NO. 11 (2025/26)

Re: Support of State Investment for Income Maintenance

WHEREAS, the federal budget reconciliation package enacted in July of 2025, makes changes to the SNAP (FoodShare) program that would reduce federal costs and significantly impact county-administered services; and

WHEREAS, these changes extend SNAP work requirements to individuals up to age 64, lower the child age threshold for parent exemptions, and eliminate waivers for areas with high unemployment, thereby increasing referrals to the FoodShare Employment and Training (FSET) program and workload for county human service departments; and

WHEREAS, the legislation requires states to contribute a minimum of 5% toward the cost of SNAP benefits if their error rate is 6% or higher, facing penalty funding of between 5% and 15% of total SNAP costs; and;

WHEREAS, Wisconsin's current SNAP payment error rate is 4.47%, but without additional investment in eligibility and administrative systems, heightened workloads could push the state above the 6% threshold, triggering significant penalties; and

WHEREAS, if Wisconsin's error rate reaches 6% on or after October 1, 2027, the state's 5% cost share would be approximately \$69 million annually, with potential penalty payments increasing the state's financial burden—costs that could ultimately cascade down to counties; and

WHEREAS, the SNAP administrative match rate for Income Maintenance (IM) activities has been reduced from the previous 50% federal / 50% state-local to 25% federal / 75% state-local, substantially reducing federal revenue available to counties to administer SNAP; and

WHEREAS, the reduction in administrative funds could lead to a reduction in IM staff, which could result in an increased payment error rate; and

WHEREAS, county IM administrative costs are approximately \$123 million annually, with SNAP-related workload accounting for about \$49 million of those costs; and

WHEREAS, the new administrative match rate results in an estimated \$17 million annual loss in SNAP administrative funding to counties; and

WHEREAS, these federal cuts result from shifting the benefit and administrative costs to states and counties (reducing resources available for local administration), tightening work requirements (increasing county workload), and penalizing minor payment errors (resulting in more cost to the states); and

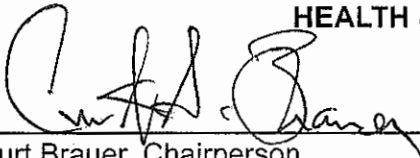
WHEREAS, counties operate under state-imposed property tax levy limits, restricting their ability to offset such funding losses without additional state or federal relief.

49 **NOW, THEREFORE, BE IT RESOLVED**, that the Sheboygan County Board of
50 Supervisors urges the State of Wisconsin to provide funding to offset the county fiscal impact
51 caused by the enacted federal SNAP changes, and to work with counties to ensure adequate
52 resources for the administration of FoodShare and related programs; and

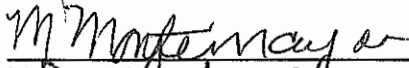
53
54 **BE IT FURTHER RESOLVED**, that the Sheboygan County Clerk is hereby authorized
55 and directed to send a copy of this Resolution to the Governor of the State of Wisconsin,
56 Wisconsin State Legislators with a constituency within Sheboygan County, the Wisconsin
57 Counties Association, and the Wisconsin County Human Service Association.

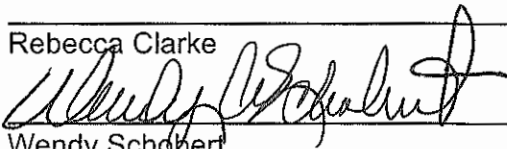
58
59 Respectfully submitted this 21st day of October, 2025.
60

61
62 **HEALTH & HUMAN SERVICES COMMITTEE***

63 
64
65
66 Curt Brauer, Chairperson


William Goehring, Vice-Chairperson

67 
68
69 Marilyn Montemayor, Secretary

Rebecca Clarke

Wendy Schobert

70 
71
72 Paul Gruber

73
74 Opposed to Introduction:
75
76 _____
77 _____

78 *County Board members signing only

79
80 C:8448\370430

81

September 29, 2025, draft

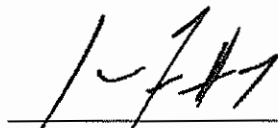
FISCAL NOTE
October 2025

Resolution No. 11 (2025/26) RE: Support of State Investment for Income Maintenance

Funding:

No additional funding is required.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'J. Fetterer', is written over a horizontal line.

Jeremy Fetterer, Deputy Finance Director
October 21, 2025

2025 DOG LISTINGS COMPENSATION

<u>TOWNS</u>	<u>PAYEE</u>	<u>DOGS</u>	<u>AMOUNT</u>
Greenbush	Town of Greenbush	230	115.00
Herman	Town of Herman	191	95.50
Holland	Town of Holland	124	62.00
Lima	Town of Lima	374	187.00
Lyndon	Town of Lyndon	128	64.00
Mitchell	Town of Mitchell	281	140.50
Mosel	Town of Mosel	95	47.50
Plymouth	Town of Plymouth	231	115.50
Rhine	Town of Rhine	117	58.50
Russell	Town of Russell	91	45.50
Scott	Town of Scott	268	134.00
Sheboygan	Town of Sheboygan	357	178.50
Sheboygan Falls	Town of Sheboygan Falls	114	57.00
Sherman	Town of Sherman	90	45.00
Wilson	Town of Wilson	362	181.00

<u>VILLAGES</u>	<u>PAYEE</u>	<u>DOGS</u>	<u>AMOUNT</u>
Adell	Village of Adell	44	22.00
Cascade	Village of Cascade	129	64.50
Cedar Grove	Village of Cedar Grove	88	44.00
Elkhart Lake	Village of Elkhart Lake	142	71.00
Glenbeulah	Village of Glenbeulah	75	37.50
Howards Grove	Village of Howards Grove	332	166.00
Kohler	Village of Kohler	92	46.00
Oostburg	Village of Oostburg	219	109.50
Random Lake	Village of Random Lake	74	37.00
Waldo	Village of Waldo	65	32.50

<u>CITIES</u>	<u>PAYEE</u>	<u>DOGS</u>	<u>AMOUNT</u>
Plymouth	City of Plymouth	613	306.50
Sheboygan	City of Sheboygan	1794	897.00
Sheboygan Falls	City of Sheboygan Falls	356	178.00

TOTALS:	7076	\$ 3538.00
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COMMITTEE REPORT TO THE COUNTY BOARD

ANNUAL REPORT OF DOG LISTING CLAIMS

Pursuant to Section 174.06 of the Wisconsin Statutes, Municipal Clerks or Town Board Designees are entitled to receive compensation in the amount of **Fifty Cents** for each dog listed by him/her or other designee to be audited and allowed by the County Board out of the Dog License Fund.

Consequently, the Finance Committee, having checked the attached claims for Listing of Dogs, recommends the payment of **\$3538.00** to the municipalities as indicated.

Respectfully submitted this 4th, day of November, 2025

FINANCE COMMITTEE

Vern Koch, Chairperson

Kathleen Donovan, Vice-Chairperson

William C. Goehring, Secretary

Curt Brauer

Thomas Wegner

SHEBOYGAN COUNTY ORDINANCE NO. _____ (2025/26)

**Re: Changing Supervisory District Boundaries to Reflect Annexation
Supervisory Districts 1, 5, 10, 17 and 21**

WHEREAS, the Sheboygan County Board established its current supervisory district boundaries by enactment of Ordinance No. 3 (2011/12) on September 20, 2011 and were subsequently amended thereafter; and

WHEREAS, on October 6, 2025, the City of Sheboygan Common Council adopted Gen. Ord. No. 16-25-26 annexing property in the Town of Sheboygan to the City of Sheboygan; and

WHEREAS, on February 5, 2024, the City of Sheboygan Common Council adopted Gen. Ord. No. 35-23-24 annexing property in the Town of Sheboygan to the City of Sheboygan; and

WHEREAS, on October 16, 2023, the City of Sheboygan Common Council adopted Gen. Ord. No. 24-23-24 annexing property in the Town of Wilson to the City of Sheboygan; and

WHEREAS, on March 10, 2025, the Village of Oostburg Common Council adopted Ord. No. 6-2025 annexing property in the Town of Holland to the Village of Oostburg; and

WHEREAS, on October 14, 2025, the City of Plymouth Common Council adopted Ord. No. 15 annexing property in the Town of Plymouth to the City of Plymouth; and

WHEREAS, Wis. Stat. § 59.10(3)(c) authorizes county boards to amend their supervisory district plans to reflect municipal annexations, and such an amendment to address these municipal annexations would be in the best interests of Sheboygan County.

NOW, THEREFORE, the County Board of Supervisors of the County of Sheboygan does ordain as follows:

Section 1. **Amending Supervisory Districts No. 1, 5, 10, 17 and 21.** Section 1.02 of the Sheboygan County Code of Ordinances is hereby amended as follows (additions indicated by shading; deletions by strikeouts):

SUPERVISORY DISTRICT NO. 1:

City of Sheboygan Wards 1 and 2 That portion of the City of Sheboygan North and West of the line commencing at the West City Limits at Saemann Avenue, East on Saemann Avenue to North 25th Street, North on North 25th Street to North Avenue, East on North Avenue to North 13th Street, North on North 13th Street to Eisner Avenue, West on Eisner Avenue to the City Limits, **and that portion annexed by City Ordinance No. 16-25-26.**

SUPERVISORY DISTRICT NO. 5:

City of Sheboygan Wards 9 and 10 That portion of the City of Sheboygan commencing at the City Limits at Saemann Avenue, East on Saemann Avenue to North 25th Street, North on North 25th Street to Cleveland Avenue, East on Cleveland Avenue to North 18th Street, South on North 18th Street to Saemann Avenue, East on Saemann Avenue to North 16th Street, South on North 16th Street to Superior Avenue, East on Superior Avenue to North 14th Street, South on North 14th Street to Michigan Avenue, West on Michigan Avenue to North 17th Street, South on North 17th Street to Erie Avenue, West on Erie Avenue to North 18th Street,

South on North 18th Street to Wildwood Avenue, Southwest on Wildwood Avenue to New Jersey Avenue, West on New Jersey Avenue to South Taylor Drive, South on South Taylor Drive to the City of Sheboygan Limits, thence Northerly along the City Limits to Saemann Avenue and ~~that those portions~~ annexed by City Ordinance Nos. 38-21-22 and 35-23-24.

SUPERVISORY DISTRICT NO. 10:

City of Sheboygan Wards 19 and 20 That portion of the City of Sheboygan South of the line commencing at the West City Limits and Washington Avenue, East on Washington Avenue to South 18th Street, South on South 18th Street to Carmen Avenue, East on Carmen Avenue to South 12th Street, North on South 12th Street to Greenfield Avenue, East and Southeast on Greenfield Avenue to the East City Limits, and ~~that those portions~~ annexed by City Ordinance Nos. 10-22-23, and 24-23-24 and 34-23-24.

SUPERVISORY DISTRICT NO. 17:

City of Plymouth Wards 7-12 That portion of the City of Plymouth South of the line commencing at the Western boundary of the City of Plymouth and Summit Street, East on Summit Street to North Pleasant Street, North on North Pleasant Street to West / East Mill Street, East on Mill Street to Eastern Avenue, East on Eastern Avenue to South Pleasant View Road, South on South Pleasant View Road to Valley Road, East on Valley Road to the Eastern boundary of the City of Plymouth, and ~~that those portions~~ annexed by City Ordinance Nos. 3 of 2023 and 15 of 2025.

SUPERVISORY DISTRICT NO. 21:

Town of Wilson Wards 1 and 2 Those portions of the Town of Wilson West of Interstate 43 and South of Stahl Road and Stahl Road extended to Lake Michigan, including a Portion bounded by Stahl Road on the South, Moenning Road on the East, and the City of Sheboygan Limits on the North and West. The entire **Village of Oostburg** and that portion annexed by Village Ordinance No. 6 of 2025.

Section 2. **Effective Date.** The herein Ordinance shall take effect upon enactment.

Respectfully submitted this 4th day of November, 2025.

FINANCE COMMITTEE

Vern Koch, Chairperson

Kathleen Donovan, Vice-Chairperson

William Goehring, Secretary

Curt Brauer

Thomas Wegner

Opposed to Introduction:

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

*Matt Spence, Sheriff
Chad M. Broeren, Inspector*

Phone: (920) 459-3111

FAX: (920) 459-4305

To: Members of the Finance Committee
From: Sheriff Matt Spence and Captain Corey Norlander
Date: 10/22/2025
Re: Boat Sale and New Boat Purchase

In 2020, the Sheriff's Office acquired a 17' Boston Whaler Montauk boat as a replacement for the 16' Smokercraft previously used for inland lake patrol. The Boston Whaler was selected based on its reputation for durability and safety, featuring a foam-filled, "unsinkable" hull and a bullnose bow design that enhances stability in rough waters. These features, however, make the boat significantly heavier than others in its class, requiring a larger engine and more effort to transport, launch, and operate.

At the time of purchase, the intent was for the Boston Whaler to serve as a dual-purpose vessel, capable of patrolling both inland lakes and Lake Michigan, and potentially supporting dive team operations. Unfortunately, the boat has not been utilized as anticipated. It is rarely used for inland lake patrol due to its size and weight, which have made it impractical for most team members to operate comfortably. It has also not been deployed for Lake Michigan patrol or for any dive team functions.

Team Winnebagoland (TWL) in Sheboygan has offered to facilitate an even trade of our current Boston Whaler, which they value at \$24,900, for a new 16' Lund Angler Sport boat.

The Lund boat offers several advantages:

- Lighter weight and smaller size, making it easier to tow, launch, and operate.
- Increased usability by a broader number of staff, leading to more consistent and effective patrol presence on our inland lakes.
- Compatibility with all existing emergency equipment (lights, radio, sonar), which will be retained and installed on the new vessel.

We are requesting the committee's approval to proceed with the proposed boat trade. This change will directly enhance the Sheriff's Office's ability to provide effective waterway safety and patrol coverage.

Consideration of Minimum Bid on Tax Foreclosed Properties
Class 3 Sealed Bid Sale
As of October 25, 2025

A	B	C	D	E	F	G	H
		59024361065 Salzwedel Development Corp Strip of land Town of Sheboygan (land only)	59024361066 Salzwedel Development Corp Strip of land Town of Sheboygan (land only)	59024361068 Salzwedel Development Corp Strip of land Town of Sheboygan (land only)	59024361069 Salzwedel Development Corp Strip of land Town of Sheboygan (land only)	59111522420 Ronald & Sarah Michaelson Jr 122 Madison Ave Village of Cascade (land and garage)	59281501820 Efrem Capetillo Sr Formerly 521 N 14th St City of Sheboygan (land only)
1	Real Estate Taxes (including interest & penalties)	\$ 67.31	\$ 90.36	\$ 90.36	\$ 63.16	\$ 4,272.63	\$ 10,480.31
2	Acquisition Costs	\$ 253.66	\$ 253.66	\$ 253.66	\$ 253.66	\$ 998.07	\$ 1,312.42
3	Maintenance & Utility Expenses to Date	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	County Specials (includes interest and penalties)	\$ -	\$ -	\$ -	\$ -	\$ 2.33	\$ -
5	Subtotal	\$ 320.97	\$ 344.02	\$ 344.02	\$ 316.82	\$ 5,273.03	\$ 11,792.73
6							
7							
8	Estimated Real Estate Taxes through December	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 900.00	\$ 300.00
9	Estimated Maintenance through December	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Estimated Utilities through December	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Estimated Advertising through December	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00
12	Estimated Recording Fee	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00
13	Estimated Labor (Corp. Counsel & Trs/RPL)	\$ -	\$ -	\$ -	\$ -	\$ 470.39	\$ 470.39
14	Subtotal	\$ 113.00	\$ 113.00	\$ 113.00	\$ 113.00	\$ 1,480.39	\$ 880.39
15							
16	Municipal Specials (includes interest)	\$ 96.68	\$ 96.68	\$ 96.68	\$ 96.68	\$ -	\$ 27,967.04
17	Pending Municipal Specials						
18	Subtotal	\$ 96.68	\$ 96.68	\$ 96.68	\$ 96.68	\$ -	\$ 27,967.04
19							
20	Total Costs and Estimated Costs	\$ 530.65	\$ 553.70	\$ 553.70	\$ 526.50	\$ 6,753.42	\$ 40,640.16
21							
22							
23	Parcel Size	0.004 acre Approx. 2' wide x 84' long	0.010 acre Approx. 4' wide x 188' long	0.010 acre Approx. 3' wide x 129' long	0.003 acre Approx. 6' wide x 72' long	0.630 acre Approx. 103' wide x 260' deep	0.145 acre Approx. 60' wide x 118' deep
24	Estimated Fair Market Value					\$ 77,900	\$ 12,300
25	Comparable Market Analysis	none	none	none	none	\$ 60,000	\$ 7,000
26	Previous Minimum Bid (Sealed Bid)						
27	Previous Minimum Bid (WI Surplus)						
28	Treasurer's Suggested Minimum Bid	\$ 1	\$ 1	\$ 1	\$ 1	\$ 60,000	\$ 7,000
29	Minimum Bid Set by the Finance Committee						

SHEBOYGAN COUNTY RESOLUTION NO. _____ (2025/26)

Re: **Approving 2026 Budget**

WHEREAS, the County Executive Committee, the County Finance Committee, the County Administrator, and the County Finance Director have formulated a County budget for 2026 using the process required by Chapter 5 of the County Code and Wis. Stat. § 65.90, and

WHEREAS, Section 5.06(a)(6) requires the Finance Committee to submit the proposed full budget in Resolution form to the full County Board for approval, and

WHEREAS, the Finance Committee prepared the proposed 2026 County budget as submitted to the Board on October 28, 2025, a copy of which is on file with the County Clerk, and

WHEREAS, the proposed budget was subject to potential preliminary amendments adopted by the County Board on October 28, 2025, and further potential Finance Committee amendments, any of which are reflected on the Committee report attached to the proposed 2026 budget, and

WHEREAS, the proposed budget includes American Rescue Plan Act (ARPA) funds for approved uses identified in Resolution No. 01 (2022/2023), Resolution No. 01 (2024/2025), Resolution No. 08 (2024/2025) and Resolution No. 19 (2024/2025), and

WHEREAS, the Finance Committee believes that the proposed 2026 County budget as may be amended pursuant to the Committee Report is in the best interests of Sheboygan County and its taxpayers;

NOW, THEREFORE, BE IT RESOLVED that the Sheboygan County Board adopts the proposed 2026 budget as submitted to the Board on October 28, 2025, as may be amended pursuant to the Finance Committee report, both of which are on file with the County Clerk.

Respectfully submitted this 4th day of November, 2025.

FINANCE COMMITTEE

Vernon Koch, Chairperson

Kathleen Donovan, Vice-Chairperson

William C. Goehring, Secretary

Curt Brauer

Thomas Wegner

Opposed to Introduction:

1 **SHEBOYGAN COUNTY RESOLUTION NO. _____ (2025/26)**
2

3 **Re: Levying and Apportioning the Tax**
4

5
6 **WHEREAS**, each year, the County Board of Supervisors is required to determine the
7 amount of taxes to be levied in Sheboygan County against all taxable property for the year, and
8

9 **WHEREAS**, this year there are four (4) components of the tax amount that must be
10 included, and
11

12 **WHEREAS**, the first component is the State Special Charge pursuant to Wis. Stat.
13 §§ 51.20(18) and 70.60 to reimburse other counties for expenses related to mental
14 commitments of Sheboygan County residents in their counties charged against all taxable
15 properties in Sheboygan County in the amount of \$4,877.92 (Equalized Rate: 0.000000290),
16 and
17

18 **WHEREAS**, the second component is the County Aid to Bridges or Culverts required by
19 Wis. Stat. § 82.08 and approved by the County Board by Resolution No. 06 (2025/26) charged
20 against all taxable property in the townships in Sheboygan County in the amount of \$53,892.00
21 (Equalized Rate – Town only: 0.000008021), and
22

23 **WHEREAS**, the third component is the Sheboygan County portion of the Monarch
24 Library System approved for the budget and an apportionment adjustment for the Monarch
25 Library System and required by Wis. Stat. § 43.64 to be charged against all taxable property in
26 all townships except the Towns of Scott and Sherman and all villages except the Villages of
27 Adell, Cedar Grove, Elkhart Lake, Kohler, Oostburg, and Random Lake in the amount of
28 \$1,878,363.00 (Equalized Rate: 0.000274794, applied to non-excluded Towns and Villages
29 only), and
30

31 **WHEREAS**, the fourth and largest component is the general County property tax
32 pursuant to Wis. Stat. § 70.62 to finance the County government budget, and
33

34 **WHEREAS**, the Sheboygan County Board, after public hearing, study, and revision has
35 finalized and adopted the 2026 budget on this 4th day of November, 2025, which requires a levy
36 of \$52,726,646.00 against all taxable property in the County of Sheboygan (Equalized Rate:
37 0.003131646);
38

39 **NOW, THEREFORE, BE IT RESOLVED**, that there be and hereby is levied on all
40 taxable property in the County of Sheboygan the following taxes:
41

42 State Special Charges	
43 Wis. Stat. § 51.20(18) (Equalized Rate: 0.000000290)	\$4,877.92
44	
45 General County Taxes	\$52,726,646.00
46 Wis. Stat. § 70.62, (Equalized County Rate: 0.003131646)	
47	

BE IT FURTHER RESOLVED that the sum of \$1,878,363.00, which is the amount approved for the budget of the Monarch Library System, pursuant to Wis. Stat. § 43.64, be and hereby is levied against all taxable property in the townships, excluding the Towns of Scott and Sherman, and all villages, excluding the Villages of Adell, Cedar Grove, Elkhart Lake, Kohler, Oostburg, and Random Lake.

(Equalized Rate: 0.000274794)

BE IT FURTHER RESOLVED that the sum of \$53,892.00 County Aid to Bridges or Culverts as approved by Resolution No. 06 (2025/26) be and hereby is levied against all taxable property in the townships in Sheboygan County.

(Equalized Rate: 0.000008021)

BE IT FURTHER RESOLVED that the County Clerk and the County Finance Director shall, pursuant to Wis. Stat. § 70.63 determine and apportion within ten (10) days of this date, the tax levy set forth for the respective municipalities, according and in proportion to the valuations for the towns, villages, and cities as submitted by the Wisconsin Department of Revenue.

Respectfully submitted this 4th day of November, 2025.

FINANCE COMMITTEE

Vernon Koch, Chairperson

Kathleen Donovan, Vice-Chairperson

William C. Goehring, Secretary

Curt Brauer

Thomas Wegner

Opposed to Introduction:



SHEBOYGAN COUNTY

Keith Abler

County Board Chairman

October 30, 2025

Dear Senator LeMahieu, Senator Feyen, Representative Tittl, Representative Sheehan, Representative Brill, and Representative Brooks:

On behalf of the Sheboygan County Board of Supervisors and the Finance Committee, we are writing to express our support for Assembly Bill 559 and its companion Senate Bill 556, relating to updates in the utility aid formula. We appreciate the Legislature's continued efforts to refine and modernize Wisconsin's shared revenue system to reflect changes in energy generation and infrastructure.

As you are aware, utility aid—the component of shared revenue derived from utility taxes—provides critical compensation to local governments that host utility infrastructure. Over time, the formula for distributing these payments has evolved to accommodate new types of energy generation, such as wind and solar. However, as the energy landscape continues to diversify, it has become increasingly clear that energy storage facilities also play a vital role in the state's energy grid and should be equitably recognized in the aid formula.

Assembly Bill 559 and Senate Bill 556 address this important issue by extending utility aid eligibility to energy storage projects, including battery and pumped storage hydro (PSH) facilities. Under these proposals, aid for such facilities would be based on megawatt storage capacity, ensuring a fair and consistent approach. In addition, the bills provide for utility aid related to liquefied natural gas (LNG) facilities, calculated based on the net book value of the property as determined by the Department of Revenue.

For Sheboygan County, these changes would have a tangible fiscal impact. The completion of Alliant Energy's proposed battery storage facility—anticipated by the end of 2026—would bring approximately \$65,000 in additional annual utility aid to Sheboygan County and \$132,000 to the City of Sheboygan, assuming enactment of this legislation. These additional funds would directly support essential county and municipal services without placing additional burdens on local taxpayers.

We sincerely thank you for your ongoing support of legislation that strengthens local government finances and recognizes the evolving nature of Wisconsin's energy infrastructure. We respectfully urge you to support AB 559 and SB 556, as they represent practical, forward-looking updates that will benefit communities like ours across the state.

Thank you for your time and consideration.

Sincerely,

The Finance Committee of the Sheboygan County Board of Supervisors

Vern Koch, Chairperson

Kathleen Donovan, Vice Chairperson

William Goehring, Secretary

Thomas Wegner, Supervisor

Curt Brauer, Supervisor



WISCONSIN

Financial Overview

August 2025

Finance Committee & County Administrator Report

Budget Variance Summary

Year to Date August 31, 2025

	Fund					
	General	Special Revenue	Enterprise	Internal Service	Total	Transportation
Change in Fund Balance	\$ 556,914	\$ (2,357,648)	\$ 667,905	\$ (6,854,594)	\$ (7,987,423)	\$ 6,222,570
Plus: unbudgeted depreciation			845,212	2,250,996	\$ 3,096,208	
Adjusted Change in Fund Balance	<u>\$ 556,914</u>	<u>\$ (2,357,648)</u>	<u>\$ 1,513,117</u>	<u>\$ (4,603,598)</u>	<u>\$ (4,891,215)</u>	<u>\$ 6,222,570</u>
 Budgeted Change in Fund Balance to Date	 \$ (4,549,520)	 \$ (1,026,589)	 \$ 274,678	 \$ (2,156,748)	 \$ (7,458,179)	 \$ (2,871,617)
 Variance Actual to Budget	 <u>\$ 5,106,434</u>	 <u>\$ (1,331,059)</u>	 <u>\$ 1,238,439</u>	 <u>\$ (2,446,850)</u>	 <u>\$ 2,566,964</u>	 <u>\$ 9,094,187</u>

Department Budget Variance Summary

Year to Date August 31, 2025

Department	Total Variance
General Fund	
Airport	\$ 13,952
Bldg Services	\$ 526,890
Clerk of Crts	\$ 139,253
Corp Counsel	\$ 1,029
County Administrator	\$ 32,158
County Board	\$ 19,301
County Clerk	\$ (13,210)
Court Commissioner	\$ 7,754
DA	\$ 28,435
Finance	\$ 93,049
Human Resources	\$ 27,538
Medical Examiner	\$ 7,155
Nondepart'l	\$ 5,443,090
Planning & Conservation	\$ (143,605)
Register of Deeds	\$ 62,922
Sheriff	\$ (1,269,777)
Tax Foreclosures	\$ 28,993
Treasurer	\$ 55,511
UW Extension	\$ 24,269
UW GB - Sheboygan Campus	\$ (15,357)
Veterans' Comm	\$ 2,545
Veterans' Service	\$ 34,540
Total - General Fund	\$ 5,106,434

Department	Total Variance
Special Revenue	
Community Programs	\$ (1,496,468)
Economic Support	\$ 17,246
Elder Services	\$ 63,761
HHS Administration	\$ (18,694)
Public Health Service	\$ (110,530)
Social Services	\$ 221,427
Total HHS	\$ (1,323,259)
Public Safety - Spec Rev	\$ (7,800)
Total - Special Revenue	(1,331,059)

Department	Total Variance
Enterprise Funds	
Lake Breeze Aviation	\$ 89,644
Rocky Knoll	\$ 1,148,795
Total - Enterprise Fund	\$ 1,238,439

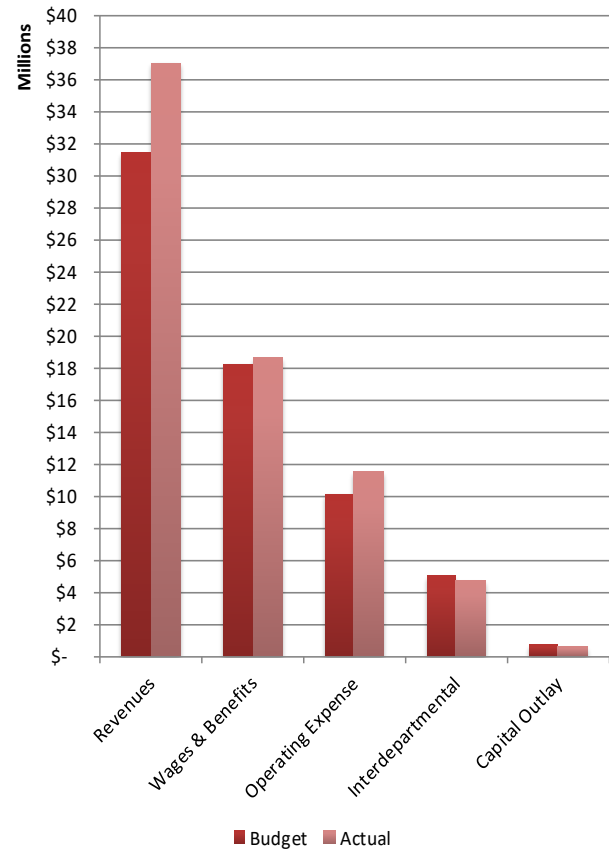
Department	Total Variance
Internal Services	
Employee Benefits	\$ (297,795)
Highway	\$ (2,620,190)
Info Technology	\$ 457,930
Prop Ins	\$ 13,205
Total - Internal Servs	(2,446,850)

Department	Total Variance
Transportation	
Transportation	\$ 7,954,492
Total - Transportation	\$ 7,954,492

General Fund (Budget to Actual)

Year to Date August 31, 2025

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 31,421,661	\$ 37,118,240	\$ 5,696,579	118%
Wages & Benefits	(18,243,355)	(18,617,607)	(374,252)	102%
Operating Expense	(10,143,332)	(11,483,247)	(1,339,915)	113%
Interdepartmental	(5,002,822)	(4,730,461)	272,361	95%
Capital Outlay	(709,642)	(593,982)	115,660	84%
Total Expenses	(34,099,151)	(35,425,297)	(1,326,146)	104%
Other Financing	(1,872,030)	(1,136,030)	736,000	61%
Change in Fund Balance	<u>\$ (4,549,520)</u>	<u>\$ 556,913</u>	<u>\$ 5,106,433</u>	<u>12%</u>



General Fund (Variance Change)

Year to Date August 31, 2025

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ 4,357,975	\$ 5,696,579	\$ 1,338,604
Wages & Benefits	(56,860)	(374,252)	(317,392)
Operating Expense	(743,309)	(1,339,915)	(596,606)
Interdepartmental	235,465	272,361	36,896
Capital Outlay	76,160	115,660	39,500
Total Expenses	<u>(488,544)</u>	<u>(1,326,146)</u>	<u>(837,602)</u>
Other Financing	<u>938,598</u>	<u>736,000</u>	<u>(202,598)</u>
Change in Fund Balance	<u>\$ 4,808,029</u>	<u>\$ 5,106,433</u>	<u>\$ 298,404</u>

- Revenue is positive due to more than budgeted interest income, state shared revenues, and recognition of LFRF revenue
- Negative Operating expense variance, current month change due to payments of LFRF task force expenses along with more than anticipated maintenance services and non capital equipment purchases

General Fund – Department Analysis

Year to Date August 31, 2025

Overall Budget

Department	Variances				Total		% of Outflow
	Revenues	Expenditures	Other Financing				
Airport	\$ 12,564	\$ 1,388	\$ -		\$ 13,952	↑	2.84%
Building Services	32,546	395,278	99,066		526,890	↑	16.74%
Clerk of Courts	141,522	(1,288)	(981)		139,253	↑	6.51%
Corporation Counsel	1,626	(597)	-		1,029	→	0.22%
County Administrator	-	32,158	-		32,158	↑	10.42%
County Board	-	19,301	-		19,301	↑	11.06%
County Clerk	(1,085)	(3,725)	(8,400)		(13,210)	↓	-5.48%
Court Commissioner	3,178	4,576	-		7,754	↑	3.06%
District Attorney	1,882	26,553	-		28,435	↑	3.93%
Finance	(75,092)	171,112	(2,971)		93,049	↑	5.98%
Human Resources	2,344	23,086	2,108		27,538	↑	3.49%
Medical Examiner	(17,981)	25,136	-		7,155	↑	3.07%
Non-Departmental	5,226,611	(528,085)	744,564		5,443,090	↑	186.96%
Planning & Conservation	199,635	(312,658)	(30,582)		(143,605)	↓	-8.52%
Register of Deeds	44,999	14,017	3,906		62,922	↑	11.97%
Sheriff	71,232	(1,384,396)	43,387		(1,269,777)	↓	-7.40%
Tax Foreclosures	22,977	6,016	-		28,993		N/A
Treasurer	3,117	157,090	(104,696)		55,511	↑	8.37%
UW GB - Sheboygan Campus	-	(5,957)	(9,400)		(15,357)	↓	-17.35%
UW Extension	21,821	2,448	-		24,269	↑	8.31%
Veterans Commission	-	2,545	-		2,545	↑	18.31%
Veteran's Services	4,683	29,857	-		34,540	↑	14.54%
Total General Fund	\$ 5,696,579	\$ (1,326,145)	\$ 736,001	\$ 5,106,435			14.98%

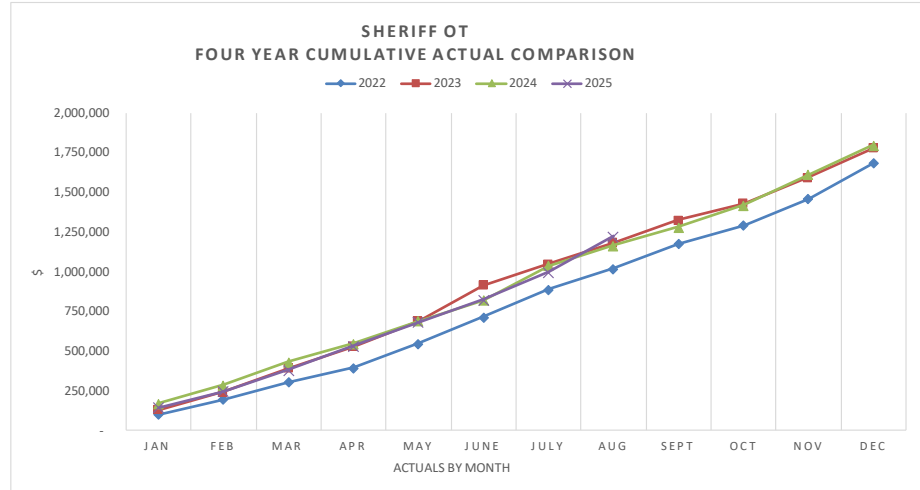
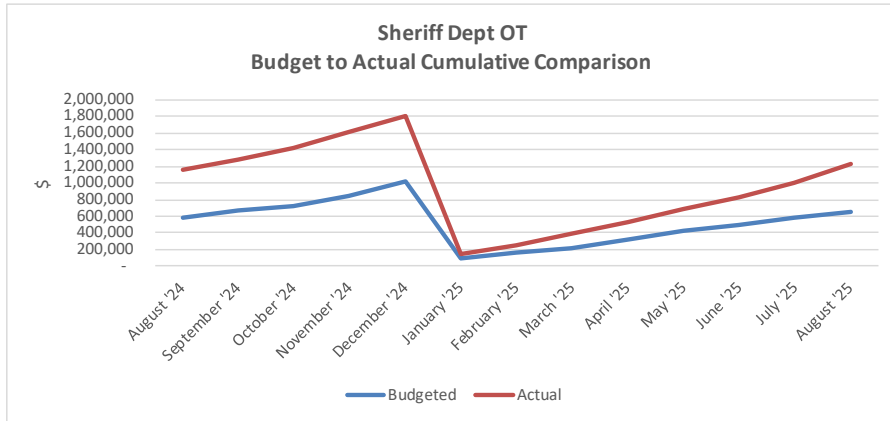
Overtime

Department	Overtime		\$ Variance	% of Variance
	Budget	Actual		
Airport	\$ 4,000	\$ 5,429	\$ (1,429)	↓ -35.73%
Building Services	13,188	24,046	(10,858)	↓ -82.33%
Clerk of Courts	1,164	592	572	↑ 49.14%
Corporation Counsel	-	-	-	→ 0.00%
County Administrator	-	-	-	→ 0.00%
County Board	-	-	-	→ 0.00%
County Clerk	300	281	19	↑ 6.33%
Court Commissioner	-	-	-	→ 0.00%
District Attorney	-	19	(19)	↓ -100.00%
Finance	3,341	312	3,029	↑ 90.66%
Human Resources	-	296	(296)	↓ -100.00%
Medical Examiner	-	34	(34)	↓ -100.00%
Non-Departmental	-	-	-	→ 0.00%
Planning & Conservation	-	111	(111)	↓ -100.00%
Register of Deeds	-	-	-	→ 0.00%
Sheriff	654,787	1,225,984	(571,197)	↓ -87.23%
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	\$ 676,780	\$ 1,257,104	\$ (580,324)	↓ -85.75%

- Building Services – Expenditure variance due to vacant positions, non capital equipment not yet purchased, structural project and carpet not completed, and unspent contingency
- County Administrator – Expenditure variance due to position vacancy and invoices not yet received for consulting work
- County Board – Expenditure variance due to position vacancy and less than budgeted mileage expenses
- Non Departmental – Revenue variance due to higher than budgeted investment interest
- Register of Deeds – Revenue variance due to more than budgeted transfer fee tax and remote imaging fees
- UWGB – Sheboygan Campus – expenditure variance due to unbudgeted maintenance electrician hours and interdepartmental capital project expenses going to the UW operating budget instead of the Capital Project – Finance to do a JE
- Veterans– Revenue variance due to receipt of donations; Expenditure variance due to vacancies and requests for assistance varying from year to year and supplies budgeted for purchase not yet purchased

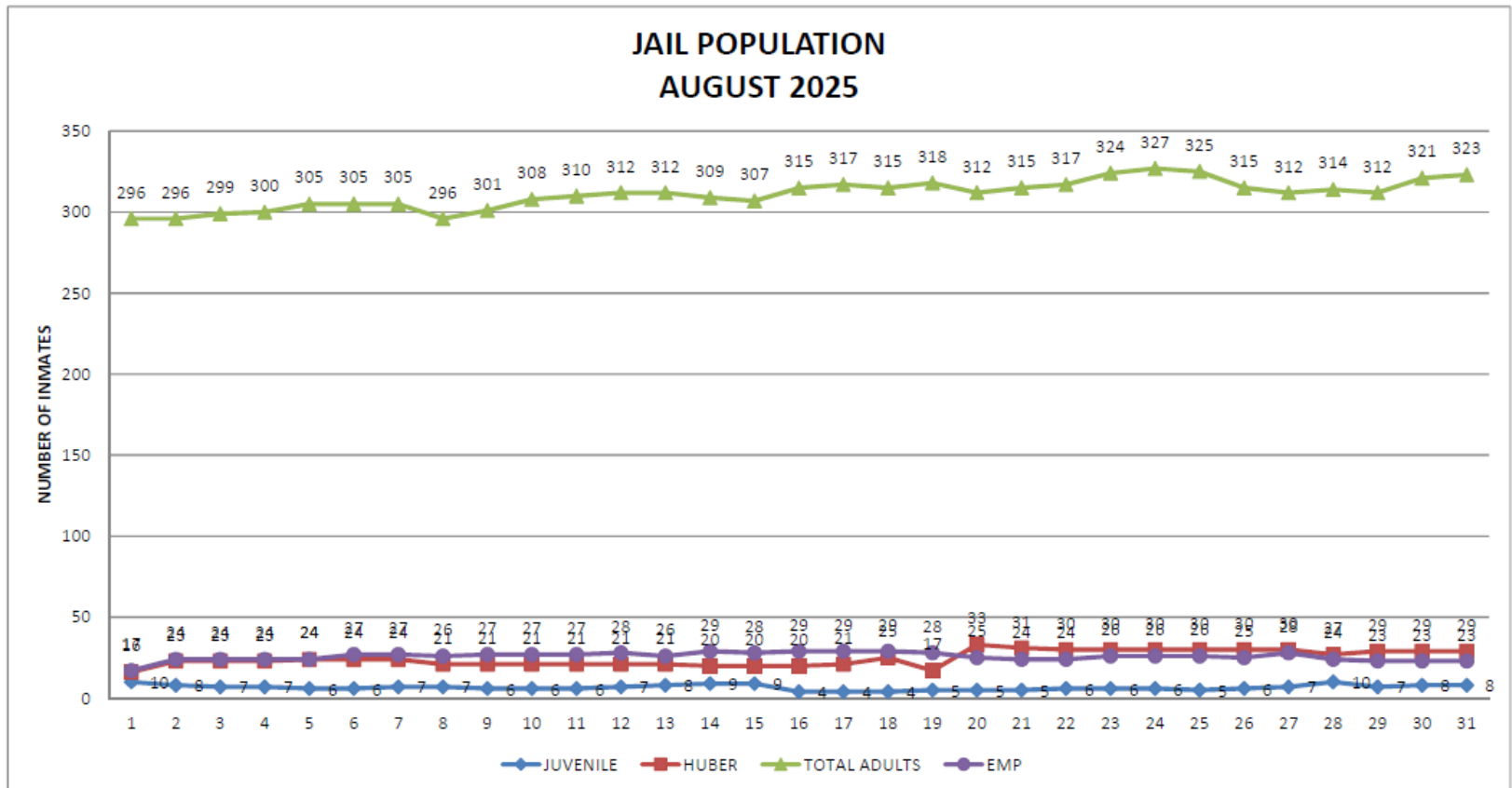
General Fund – Sheriff's Department OT

As of August 31, 2025



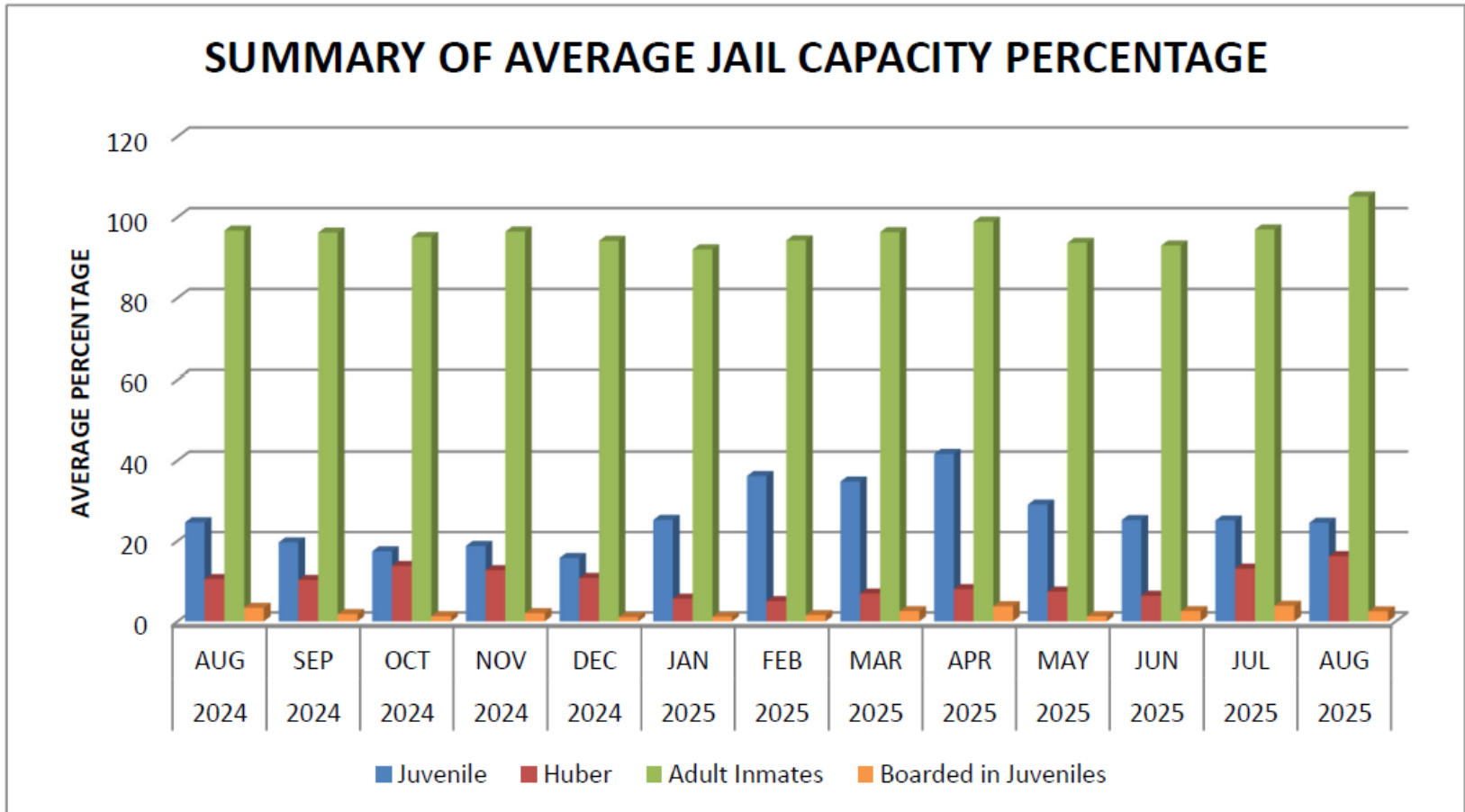
General Fund – Sheriff's Department

As of August 31, 2025



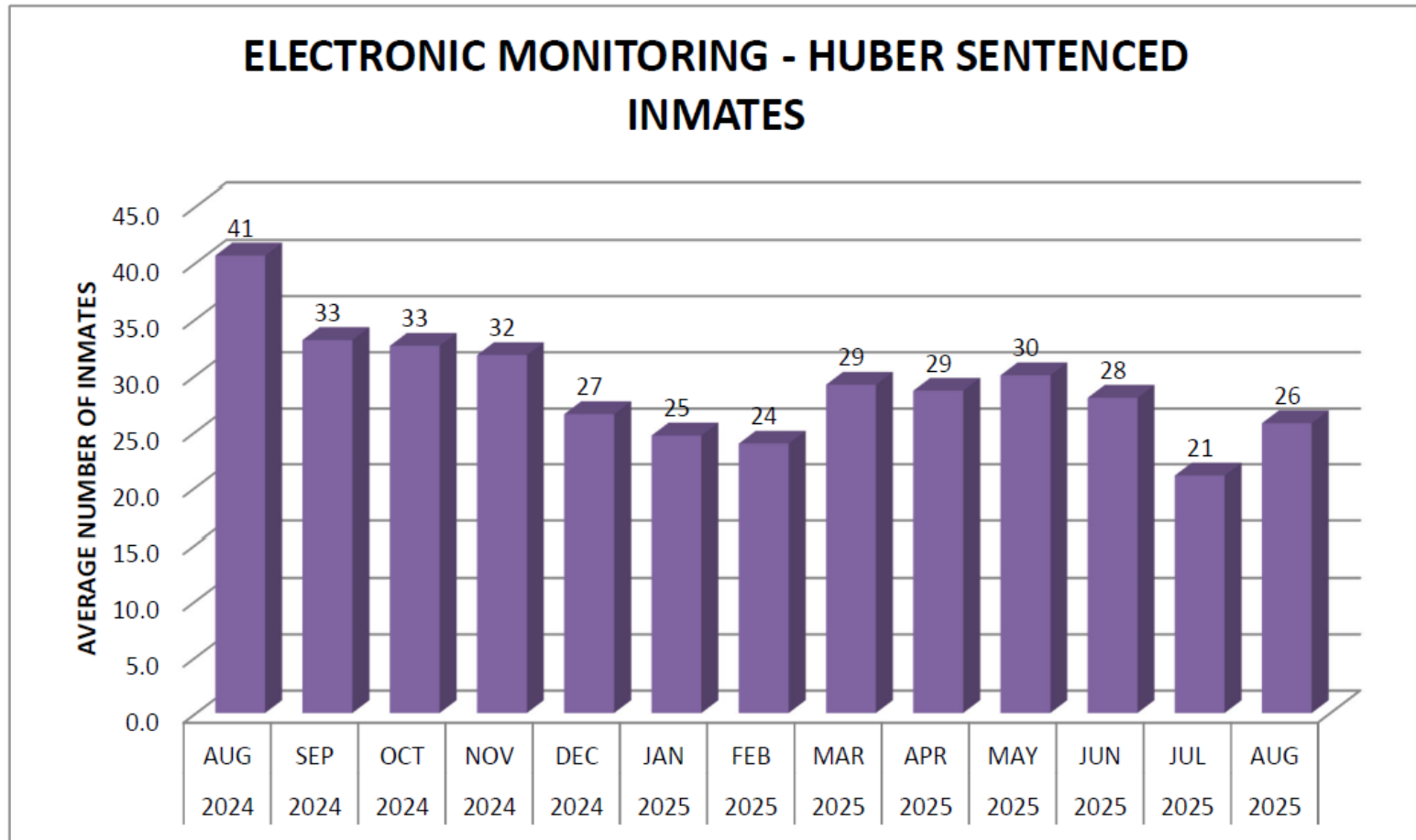
General Fund – Sheriff's Department

As of August 31, 2025 (13 Month History)



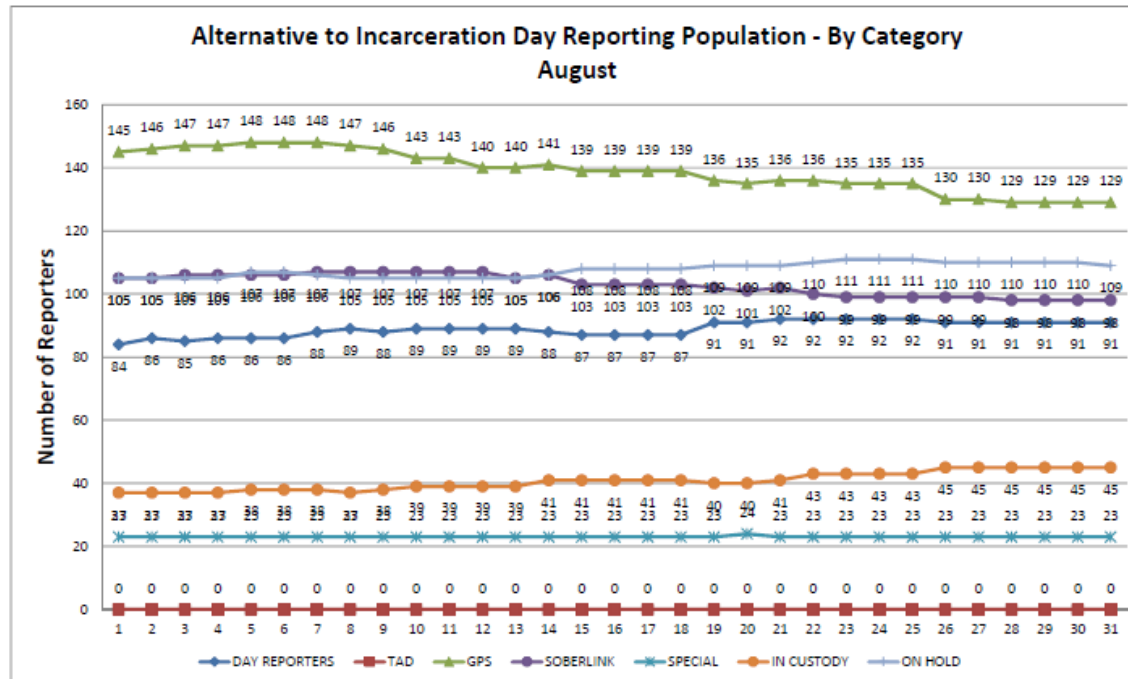
General Fund – Sheriff's Department

As of August 31, 2025 (13 Month History)



General Fund – Sheriff's Department

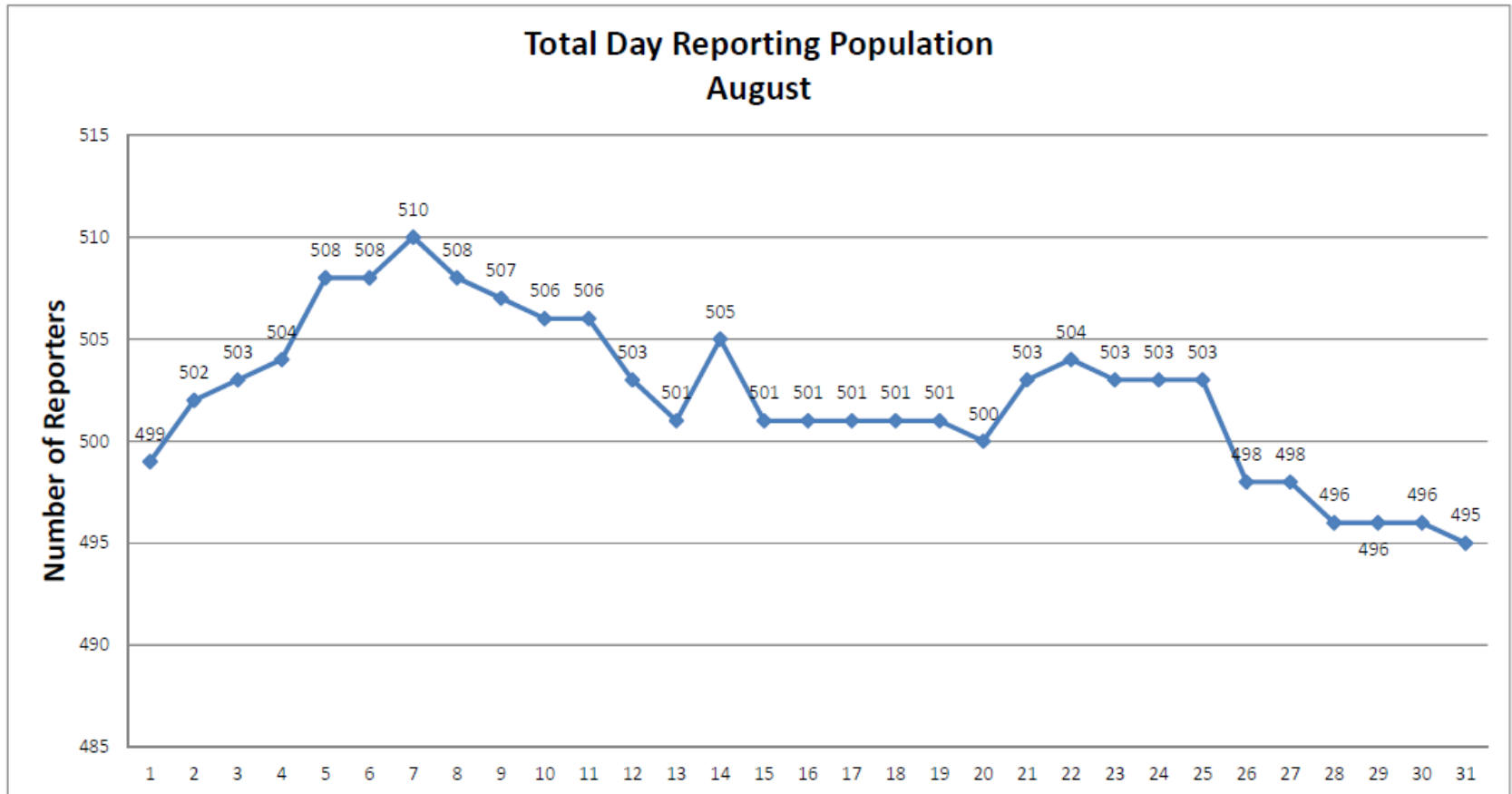
As of August 31, 2025



- 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, VETERAN 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.

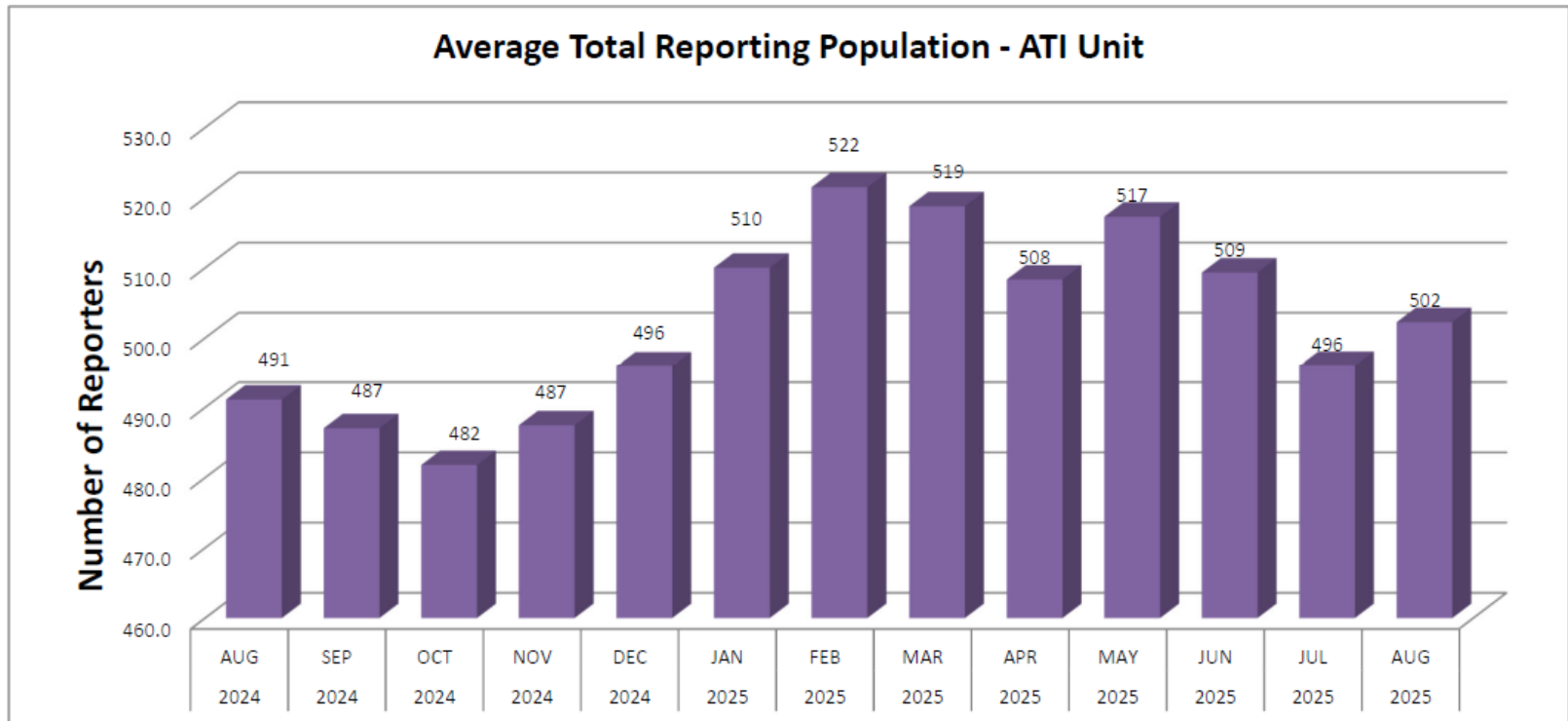
General Fund – Sheriff's Department

As of August 31, 2025



General Fund – Sheriff’s Department

As of August 31, 2025 (13 Month History)

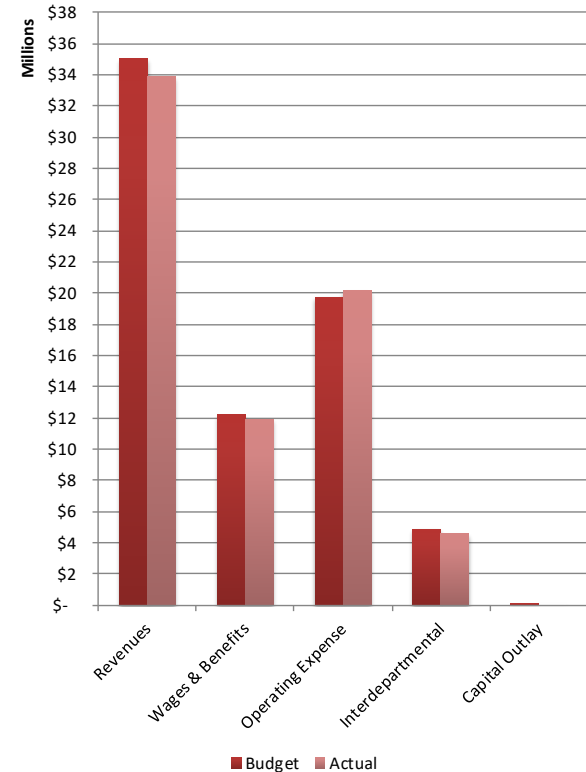


Special Revenue Fund

(Budget to Actual)

Year to Date August 31, 2025

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 35,027,397	\$ 33,820,955	\$ (1,206,442)	97%
Wages & Benefits	(12,180,676)	(11,945,038)	235,638	98%
Operating Expense	(19,726,485)	(20,152,288)	(425,803)	102%
Interdepartmental	(4,808,870)	(4,547,077)	261,793	95%
Capital Outlay	(6,500)	-	6,500	0%
Total Expenses	(36,722,531)	(36,644,403)	78,128	100%
Other Financing	668,545	465,799	(202,746)	70%
Change in Fund Balance	\$ (1,026,589)	\$ (2,357,649)	\$ (1,331,060)	230%



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

Special Revenue Fund (Variance Change)

Year to Date August 31, 2025

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ (474,690)	\$ (1,206,442)	\$ (731,752)
Wages & Benefits	224,108	235,638	11,530
Operating Expense	11,373	(425,803)	(437,176)
Interdepartmental	227,460	261,793	34,333
Capital Outlay	6,500	6,500	-
Total Expenses	<u>469,441</u>	<u>78,128</u>	<u>(391,313)</u>
Other Financing	<u>(181,033)</u>	<u>(202,746)</u>	<u>(21,713)</u>
Change in Fund Balance	<u>\$ (186,282)</u>	<u>\$ (1,331,060)</u>	<u>\$ (1,144,778)</u>

- Revenues are less than budgeted. Current month change is due to fluctuating payment revenue, licenses and permit fees fluctuating throughout the year, and some state grants being claimed faster than budgeted supported by allowable expenses
- Wages variance due to unfilled positions
- Operating Expense positive variance, current month change due to fluctuations based on client needs and vendor staff availability.
- Interdepartmental positive variance due to unfilled positions or lower than anticipated charges from other departments

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

Special Revenue Fund – Department Analysis

Year to Date August 31, 2025

Overall Budget

Department	Revenue	Variances			Total	% of Outflow
		Expenditures	Other Financing			
Community Programs	\$ (1,552,169)	\$ 229,399	\$ (173,698)		\$ (1,496,468)	↓ -7.44%
Economic Support	(79,772)	108,597	(11,579)		17,246	→ 0.64%
Elder Services	118,602	(50,807)	(4,034)		63,761	→ 2.36%
HHS Administration	253	(12,236)	(6,711)		(18,694)	↓ -103.08%
Public Health Service	47,389	(151,196)	(6,723)		(110,530)	↓ -4.35%
Social Services	234,942	(13,515)	-		221,427	↑ 2.56%
Total HHS	<u>\$ (1,230,755)</u>	<u>\$ 110,242</u>	<u>\$ (202,745)</u>		<u>\$ (1,323,258)</u>	↓ -3.60%
Public Safety Sp Rev	<u>24,313</u>	<u>(32,113)</u>	<u>-</u>		<u>(7,800)</u>	→ 0.00%

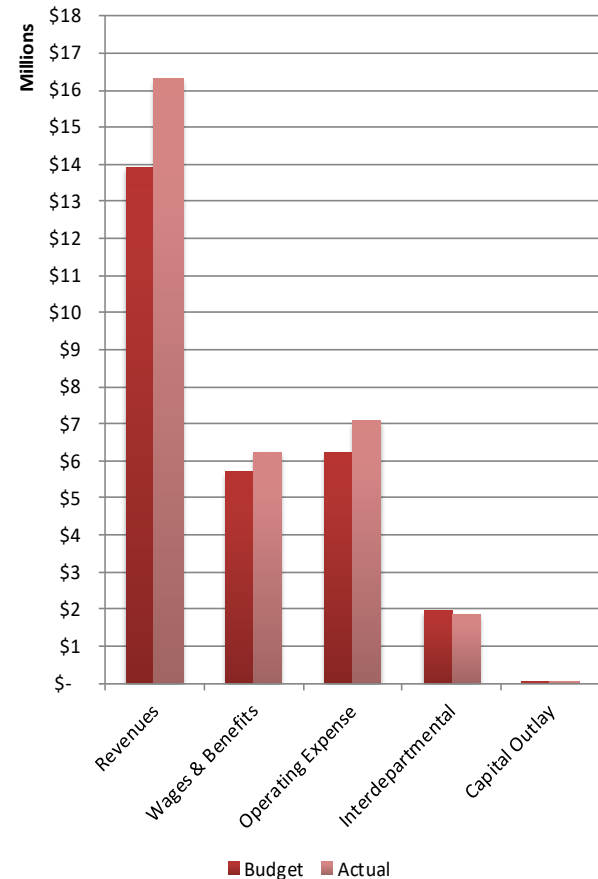
Overtime

	Overtime				
Department	Budget	Actual	\$ Variance	% Variance	
Community Programs	\$ 20,833	\$ 8,157	\$ 12,676	⬆️ 60.85%	
Economic Support	33,269	6,313	26,956	⬆️ 81.02%	
Elder Services	8,796	16,938	(8,142)	⬆️ -92.56%	
HHS Administration	2,334	111	2,223	⬆️ 95.24%	
Public Health Service	-	548	(548)	⬆️ -100.00%	
Social Services	53,912	24,053	29,859	⬆️ 55.38%	
Total	<u>\$119,144</u>	<u>\$ 56,120</u>	<u>\$ 63,024</u>	⬆️ 52.90%	
Public Safety Sp Rev	-	-	-	➡️ 0.00%	

Enterprise Fund – Rocky Knoll (Budget to Actual)

Year to Date August 31, 2025

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 13,945,739	\$ 16,318,160	\$ 2,372,421	117%
Wages & Benefits	(5,684,001)	(6,230,478)	(546,477)	110%
Operating Expense	(6,237,930)	(7,060,646)	(822,716)	113%
Interdepartmental	(1,935,493)	(1,848,064)	87,429	95%
Capital Outlay	(60,160)	(2,022)	58,138	3%
Total Expenses	(13,917,584)	(15,141,210)	(1,223,626)	109%
Other Financing	-	-	-	N/A
Change in Fund Balance	<u>\$ 28,155</u>	<u>\$ 1,176,950</u>	<u>\$ 1,148,795</u>	<u>4180%</u>



Enterprise Fund includes Rocky Knoll

Enterprise Fund – Rocky Knoll (Variance Change)

Year to Date August 31, 2025

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ 1,994,581	\$ 2,372,421	\$ 377,840
Wages & Benefits	(462,471)	(546,477)	(84,006)
Operating Expense	(676,755)	(822,716)	(145,961)
Interdepartmental	173,461	87,429	(86,032)
Capital Outlay	<u>38,138</u>	<u>58,138</u>	<u>20,000</u>
Total Expenses	(927,627)	(1,223,626)	(295,999)
Other Financing	<u>-</u>	<u>-</u>	<u>-</u>
Change in Fund Balance	<u>\$ 1,066,954</u>	<u>\$ 1,148,795</u>	<u>\$ 81,841</u>

- Revenues are more than budgeted due to higher census and resident payor source mix. Census for August was budgeted for 126 and actual was 143.03
- Wages & Benefits expense variance due to the higher than budgeted census combined with increases in employee staffing
- Operating Expense variance is due to higher than budgeted census along with the care needs and some reliance on agency staffing.
- 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, 2025

Overall Budget

Department	Revenue	Variances			Total	% of Outflow
		Expenditures	Other Financing			
Rocky Knoll	\$ 2,372,421	\$ (1,223,626)	\$ -		\$ 1,148,795	↑ 8.25%
Total	<u>\$ 2,372,421</u>	<u>\$ (1,223,626)</u>	<u>\$ -</u>		<u>\$ 1,148,795</u>	

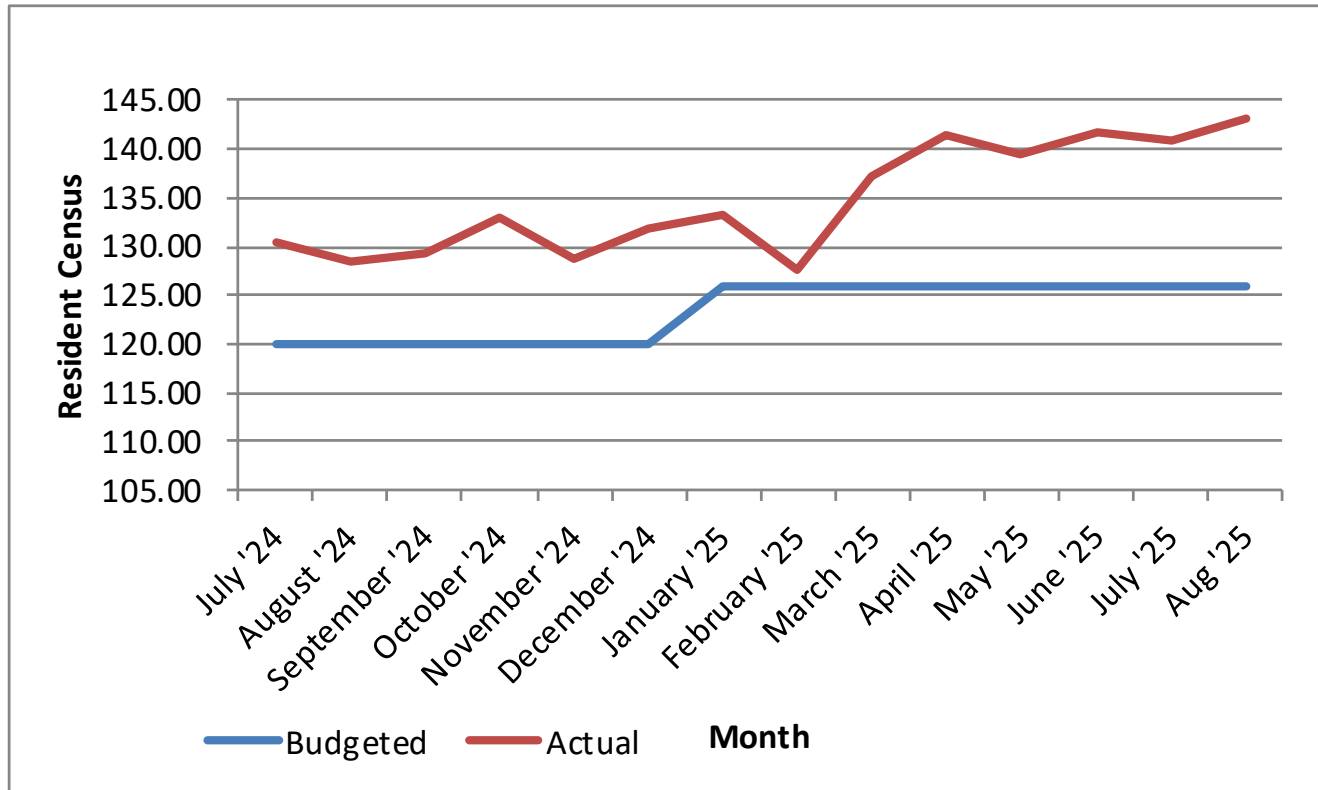
Overtime

Department	Budget	Overtime		% Variance
		Actual	\$ Variance	
Rocky Knoll	\$348,530	\$208,952	\$ 139,578	↑ 40.05%
Total	<u>\$348,530</u>	<u>\$208,952</u>	<u>\$ 139,578</u>	

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

Rocky Knoll (Budget to Actual Census)

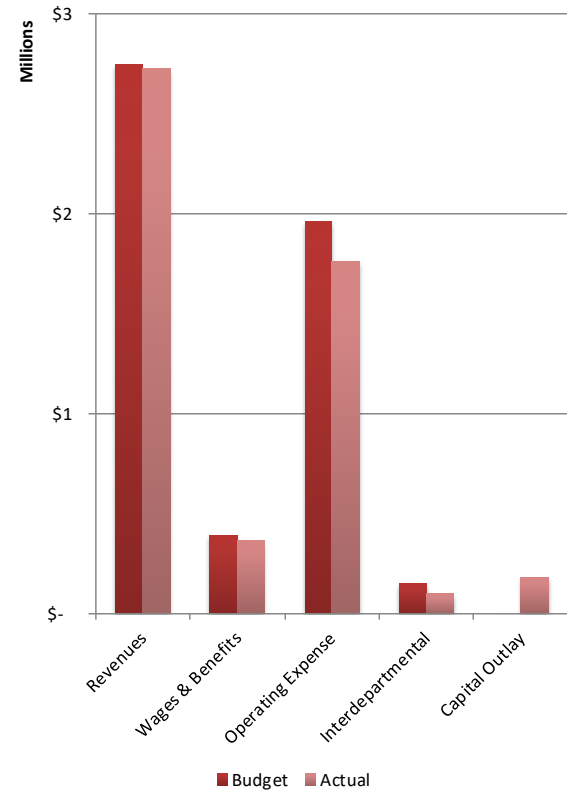
August 31, 2025 (13 Month History)



Enterprise Fund – Lake Breeze Aviation (Budget to Actual)

Year to Date August 31, 2025

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 2,746,263	\$ 2,729,096	\$ (17,167)	99%
Wages & Benefits	(390,505)	(361,416)	29,089	93%
Operating Expense	(1,961,642)	(1,761,488)	200,154	90%
Interdepartmental	(147,593)	(95,025)	52,568	64%
Capital Outlay	-	(175,000)	(175,000)	N/A
Total Expenses	(2,499,740)	(2,392,929)	106,811	96%
Other Financing	-	-	-	N/A
Change in Fund Balance	<u>\$ 246,523</u>	<u>\$ 336,167</u>	<u>\$ 89,644</u>	<u>136%</u>



Enterprise Fund – Lake Breeze Aviation (Variance Change)

Year to Date August 31, 2025

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ 15,269	\$ (17,167)	\$ (32,436)
Wages & Benefits	38,604	29,089	(9,515)
Operating Expense	140,949	200,154	59,205
Interdepartmental	48,686	52,568	3,882
Capital Outlay	<u>(175,000)</u>	<u>(175,000)</u>	<u>-</u>
Total Expenses	53,239	106,811	53,572
Other Financing	<u>-</u>	<u>-</u>	<u>-</u>
Change in Fund Balance	<u>\$ 68,508</u>	<u>\$ 89,644</u>	<u>\$ 21,136</u>

- Revenue variance is due to lower fuel sales than anticipated flights for the month of August
- Capital Outlay for construction on a Hangar Door

Enterprise Fund – Department Analysis

Year to Date August 31, 2025

Overall Budget

Overtime

<u>Department</u>	<u>Revenue</u>	<u>Variances</u>		<u>Total</u>	<u>% of Outflow</u>
		<u>Expenditures</u>	<u>Other Financing</u>		
Lake Breeze Aviation	\$ (17,167)	\$ 106,811	\$ -	\$ 89,644	↑ 3.59%
Total	\$ (17,167)	\$ 106,811	\$ -	\$ 89,644	

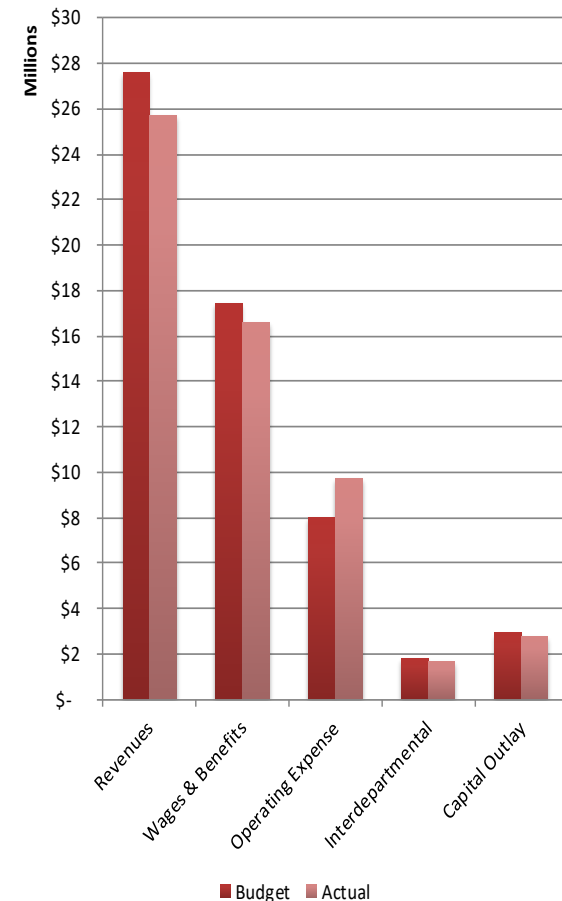
<u>Department</u>	<u>Budget</u>	<u>Overtime</u>		<u>% Variance</u>
		<u>Actual</u>	<u>\$ Variance</u>	
Lake Breeze Aviation	\$ 40,385	\$ 25,970	\$ 14,415	↑ 35.69%
Total	\$ 40,385	\$ 25,970	\$ 14,415	

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

Internal Services (Budget to Actual)

Year to Date August 31, 2025

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 27,558,732	\$ 25,703,147	\$ (1,855,585)	93%
Wages & Benefits	(17,434,490)	(16,606,155)	828,335	95%
Operating Expense	(7,981,581)	(9,746,801)	(1,765,220)	122%
Interdepartmental	(1,807,760)	(1,633,160)	174,600	90%
Capital Outlay	(2,932,705)	(2,740,280)	192,425	93%
Total Expenses	(30,156,536)	(30,726,396)	(569,860)	102%
Other Financing	441,056	419,649	(21,407)	95%
Change in Fund Balance	\$ (2,156,748)	\$ (4,603,600)	\$ (2,446,852)	213%



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

Internal Services (Variance Change)

Year to Date August 31, 2025

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$(1,621,023)	\$ (1,855,585)	\$ (234,562)
Wages & Benefits	718,053	828,335	110,282
Operating Expense	(1,192,514)	(1,765,220)	(572,706)
Interdepartmental	177,063	174,600	(2,463)
Capital Outlay	359,897	192,425	(167,472)
Total Expenses	62,499	(569,860)	(632,359)
Other Financing	(21,332)	(21,407)	(75)
Change in Fund Balance	<u>\$(1,579,856)</u>	<u>\$ (2,446,852)</u>	<u>\$ (866,996)</u>

- Revenues are less than budgeted. Current month change is due to more than budgeted Highway municipal charges but less than anticipated state grants and capitalized expenses for highway and health insurance revenue for employee benefits & insurance
- Positive Wage & Benefits variance due to less than budgeted enrollment in health, dental, and group life expenses for Employee Benefits & Insurance
- Operating Expenses variance is more than budgeted due to more than anticipated engineering, repairs and roadway supplies for Highway
- Capital Outlay current month change due to land right of way purchases and a quad axle plow truck

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

Internal Service Fund – Department Analysis

Year to Date August 31, 2025

Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Employee Benefits & Insurance	\$ (989,862)	\$ 692,067	\$ -	\$ (297,795)	↓ -2.52%
Highway	(823,201)	(1,422,084)	(374,905)	(2,620,190)	↓ -16.64%
Information Technology	(42,522)	146,954	353,498	457,930	↑ 22.45%
Insurance	-	13,205	-	13,205	→ 2.45%
Total	\$ (1,855,585)	\$ (569,858)	\$ (21,407)	\$ (2,446,850)	

Overtime

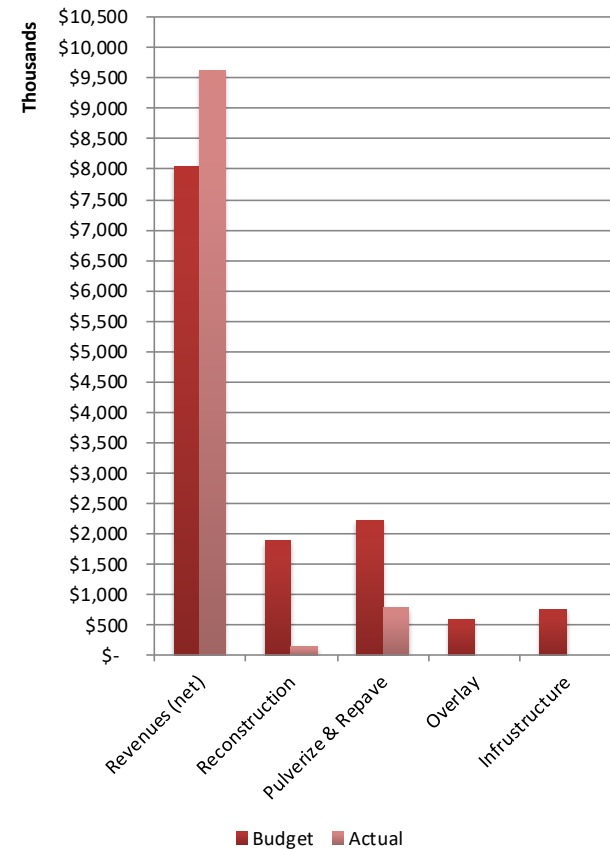
Department	Budget	Overtime		% Variance
		Actual	\$ Variance	
Employee Benefits & Insurance	\$ -	\$ -	\$ -	→ 0.00%
Highway	400,763	527,862	(127,099)	↓ -31.71%
Information Systems	-	-	-	→ 0.00%
Insurance	-	-	-	→ 0.00%
Total	\$ 400,763	\$ 527,862	\$ (127,099)	↓ -31.71%

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

Transportation Fund (Budget to Actual)

Year to Date August 31, 2025

	Budget	Actual	Variance	% Actual to Budget
County Sales Tax	\$ 9,180,776	\$ 10,754,639	\$ 1,573,863	117%
Sales Tax Distribution	(1,122,399)	(1,122,399)	-	100%
Total Revenues	8,058,377	9,632,240	1,573,863	120%
Reconstruction	(1,886,946)	(156,758)	1,730,188	8%
Pulverize & Repave	(2,216,793)	(764,031)	1,452,762	34%
Overlay	(582,011)	-	582,011	0%
Sealcoating	(744,244)	-	744,244	0%
Infrastructure	(3,750,000)	(738,880)	3,011,120	20%
Total Expenses	(9,179,994)	(1,659,669)	7,520,325	18%
Other Financing	(1,750,000)	(1,750,000)	-	100%
Change in Fund Balance	\$ (2,871,617)	\$ 6,222,571	\$ 9,094,188	217%



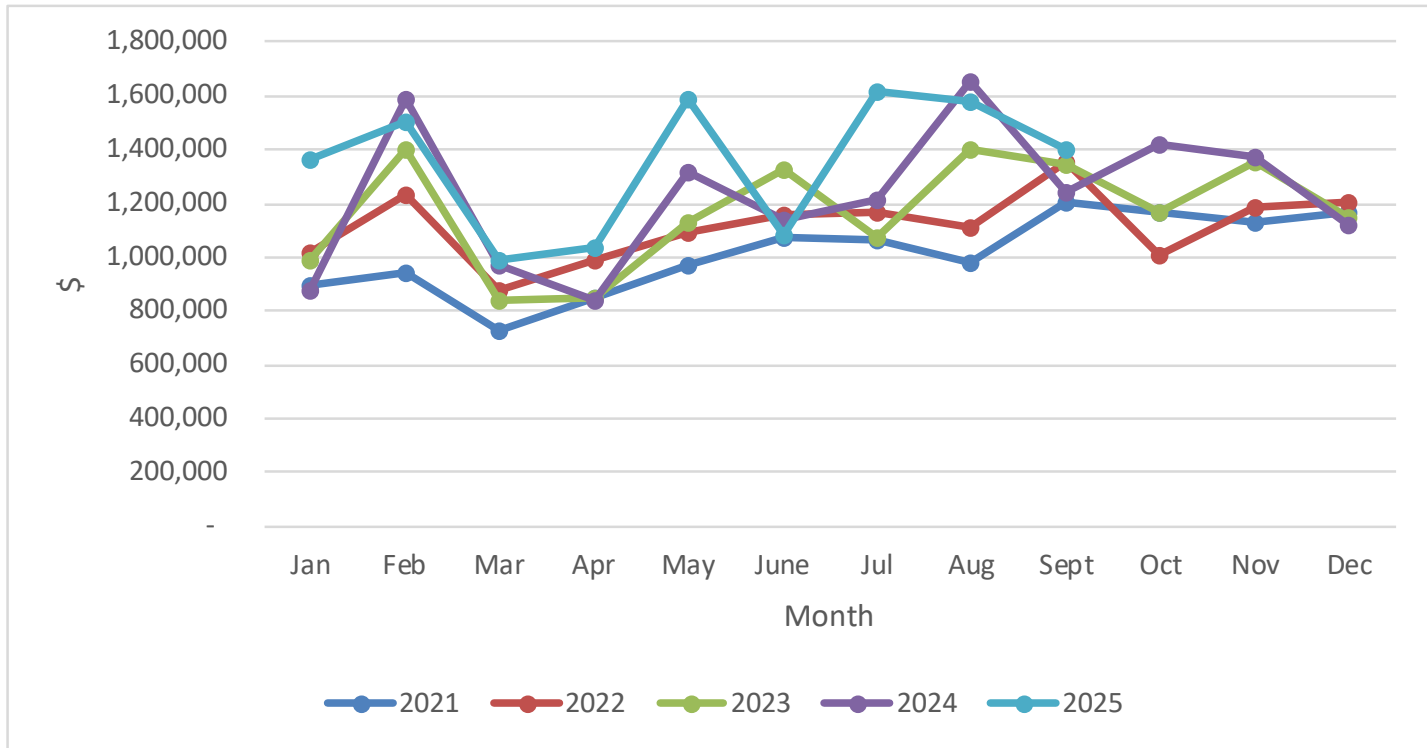
Transportation Fund (Variance Change)

Year to Date August 31, 2025

	Variance		
	<u>Prior Month</u>	<u>Current Month</u>	<u>Change</u>
County Sales Tax	\$ 241,226	\$ 1,573,863	\$ 1,332,637
Sales Tax Distribution	-	\$ -	-
Total Revenues	241,226	1,573,863	1,332,637
Reconstruction	1,862,296	1,730,188	(132,108)
Pulverize & Repave	1,529,182	1,452,762	(76,420)
Overlay	574,408	582,011	7,603
Sealcoating	734,522	744,244	9,722
Infrastructure	3,012,858	3,011,120	(1,738)
Total Expenses	7,713,266	7,520,325	(192,941)
Other Financing	-	-	-
Change in Fund Balance	<u>\$ 7,954,492</u>	<u>\$ 9,094,188</u>	<u>\$ 1,139,696</u>

Transportation Fund

(Actual County Sales Tax Received by Month)



Questions...

Sheboygan County Portfolio Summary as of August 31, 2025

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	743,025	723,675	19,350	May 9, 2028	Non
	September 24, 2020	1,000,000	Federal Home Loan Bank	3130AKA55	AA+/AAA	0.52%	0.52%	0.52%	0.52%	September 24, 2025	997,330	973,250	24,080	September 10, 2025	Monthly
	December 26, 2024	466,911	Federal Home Loan Bank	3130AKTR7	AA+/AAA	1.08%	4.35%	4.35%	4.35%	January 29, 2027	480,810	467,670	13,140	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	724,088	699,338	24,750	November 24, 2025	Quarterly
	March 24, 2021	750,000	Federal Home Loan Bank	3130ALJ47	AA+/AAA	0.70%	0.70%	0.70%	0.70%	September 24, 2025	748,350	730,890	17,460	September 24, 2025	Quarterly
	March 30, 2021	750,000	Federal Home Loan Bank	3130ALMH4	AA+/AAA	0.50%	0.50%	1.01%	0.50%	March 30, 2026	738,383	722,925	15,458	September 30, 2025	Quarterly
	March 30, 2021	500,000	Federal Home Loan Bank	3130ALPW8	AA+/AAA	1.00%	1.00%	1.65%	1.00%	March 30, 2028	481,895	465,335	16,560	September 30, 2025	Quarterly
	February 18, 2021	748,695	Federal Home Loan Bank	3130AL351	AA+/AAA	0.63%	0.66%	0.66%	0.66%	February 17, 2026	738,263	719,970	18,293	November 17, 2025	Quarterly
	May 26, 2021	750,000	Federal Home Loan Bank	3130AMFN7	AA+/AAA	0.50%	0.50%	1.16%	0.50%	May 26, 2026	739,448	726,428	13,020	May 26, 2026	Quarterly
	January 3, 2022	636,002	Federal Home Loan Bank	3130AMU75	AA+/AAA	1.00%	1.32%	1.32%	1.32%	June 26, 2026	630,507	614,337	16,170	June 26, 2026	Monthly
	July 28, 2021	750,000	Federal Home Loan Bank	3130ANCS7	AA+/AAA	0.50%	0.50%	1.58%	0.50%	July 28, 2028	724,590	696,795	27,795	July 28, 2026	Annually
	September 20, 2021	500,000	Federal Home Loan Bank	3130ANX47	AA+/AAA	0.50%	0.50%	1.12%	0.50%	September 20, 2027	476,005	460,995	15,010	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	485,295	473,420	11,875	October 14, 2025	Quarterly
	October 26, 2021	500,000	Federal Home Loan Bank	3130APHT5	AA+/AAA	1.20%	1.20%	1.20%	1.50%	October 26, 2026	484,690	472,885	11,805	September 26, 2025	Monthly
	September 30, 2021	500,000	Federal Home Loan Bank	3130APQ5	AA+/AAA	0.50%	0.50%	1.09%	0.50%	September 30, 2026	487,320	476,185	11,135	September 30, 2025	Quarterly
	April 29, 2022	750,000	Federal Home Loan Bank	3130ARR52	AA+/AAA	3.00%	3.00%	4.22%	3.00%	April 29, 2027	748,440	746,490	1,950	October 29, 2025	Quarterly
	March 17, 2022	500,000	Federal Home Loan Bank	3130AR4N8	AA+/AAA	1.65%	1.65%	2.48%	1.65%	March 17, 2026	497,270	492,245	5,025	March 17, 2026	Quarterly
	September 16, 2022	500,000	Federal Home Loan Bank	3130ASZ36	AA+/AAA	4.00%	4.00%	4.00%	4.00%	March 16, 2026	499,975	497,140	2,835	September 16, 2025	Quarterly
	September 15, 2022	750,000	Federal Home Loan Bank	3130AT2F3	AA+/AAA	4.25%	4.25%	4.25%	4.25%	September 15, 2027	748,883	747,593	1,290	September 15, 2025	Quarterly
	March 19, 2024	1,000,000	Federal Farm Credit Bank	3130B0JA8	AA+/AAA	5.00%	5.00%	5.00%	5.00%	March 13, 2029	1,003,410	997,510	5,900	March 13, 2026	Annually
	November 21, 2024	968,683	Federal Home Loan Bank	3130B3LR2	AA+/AAA	4.38%	4.40%	4.40%	4.40%	December 12, 2031	987,315	955,925	31,389	December 1, 2031	Non
	November 21, 2024	852,300	Federal Farm Credit Bank	3133ELY4	AA+/AAA	1.53%	4.36%	4.36%	4.36%	May 13, 2030	893,100	849,410	43,690	May 1, 2030	Non
	September 29, 2020	750,000	Federal Farm Credit Bank	3133EMBH4	AA+/AAA	0.53%	0.53%	0.53%	0.53%	September 29, 2025	747,540	729,210	18,330	October 15, 2025	Quarterly
	March 19, 2024	995,898	Federal Home Loan Mtg Co	3133EP5K7	AA+/AAA	4.52%	4.72%	4.72%	4.72%	March 13, 2026	1,002,330	1,001,840	490	March 13, 2026	Non
	May 30, 2024	744,683	Federal Farm Credit Bank	3133EREB3	AA+/AAA	4.70%	4.70%	4.70%	4.70%	May 9, 2028	765,510	752,640	12,870	May 9, 2028	Non
	December 26, 2024	566,811	Federal Home Loan Bank	313381FD2	AA+/AAA	2.62%	4.22%	4.22%	4.22%	December 10, 2027	579,732	565,548	14,185	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	1,146,260	1,119,060	27,200	March 15, 2031	Non
	March 26, 2021	742,463	Federal Home Loan Mtg Co	3134GWXXW1	AA+/AAA	0.55%	2.39%	0.78%	0.78%	October 15, 2025	746,670	728,475	18,195	October 15, 2025	Quarterly
	October 10, 2024	995,000	Federal Home Loan Mtg Co	3134HAQV8	AA+/AAA	4.11%	4.52%	4.11%	4.11%	October 10, 2029	997,750	970,880	26,870	October 10, 2025	Quarterly
	October 29, 2020	500,000	Federal Ag Mtg Corp	31422BY38	AA+/AAA	0.43%	0.43%	0.43%	0.43%	October 29, 2025	496,995	484,315	12,680	October 29, 2025	Non
	May 30, 2024	749,303	Federal Ag Mtg Corp	31424WHP0	AA+/AAA	4.67%	4.67%	4.67%	4.67%	April 26, 2029	773,528	756,690	16,838	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	677,374	672,117	5,256	August 20, 2043	Monthly
	March 13, 2013	10,000	Auburndale SD, WI	0506BPCN0	AA-/AA-	3.10%	3.10%	3.10%	3.10%	March 1, 2026	9,955	9,750	205	November 9, 2025	semi-annually
	December 26, 2024	249,000	Austin Telco FCU	052392EC7	NCUA/NCUA	4.30%	4.30%	4.30%	4.30%	December 30, 2026	250,282	250,397	-115	December 1, 2026	Non
	January 23, 2024	226,087	Citidel FCU	17286TAJ4	NCUA/NCUA	0.90%	4.50%	4.50%	4.50%	October 23, 2026	240,731	235,561	5,169	October 23, 2026	Non
	January 23, 2024	186,465	Citizens ST B	176688CT4	FDIC/FDIC	0.90%	4.30%	4.30%	4.30%	December 31, 2025	196,819	192,737	4,081	December 31, 2025	Non
	August 19, 2025	249,000	Connexus	20825WEE6	NCUA/NCUA	4.00%	4.00%	4.00%	4.00%	August 19, 2027	249,670	249,000	670	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	246,046	245,000	1,046	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	258,123	258,482	-359	September 29, 2028	Non
	August 4, 2021	246,518	Jpmorgan Chase CD	48128UZB8	FDIC/FDIC	0.65%	0.85%	0.85%	0.85%	August 17, 2026	241,226	235,721	5,505	August 17, 2026	Non
	December 26, 2024	247,447	Morgan Stanley	61690DSV1	FDIC/FDIC	4.86%	4.17%	4.17%	4.17%	June 21, 2027	247,532	248,346	-814	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	240,556	236,371	4,186	September 25, 2025	Monthly
	March 20, 2024	249,000	Nicolet Natl Bank CD	654062LR7	FDIC/FDIC	4.25%	4.25%	4.25%	4.25%	September 8, 2028	251,946	251,102	844	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	250,041	249,904	137	January 29, 2027	Non
Various		0	USBank MM	1stAmerican	Local	4.62%	4.62%	4.62%	4.62%	N/A	0	0	0	n/a	Liquid
Various		3,426	LGIP - General	LGIPGEN	State	4.36%	4.36%	4.36%	4.36%	N/A	3,426	3,426	0	n/a	Liquid
Various		19,017,128	LGIP - County Sales Tax	LGIPST	State	4.36%	4.36%	4.36%	4.36%	N/A	19,017,128	19,017,128	0	n/a	Liquid
Various		1,045,208	LGIP - Conservation	LGIPCONS	State	4.36%	4.36%	4.36%	4.36%	N/A	1,045,208	1,045,208	0	n/a	Liquid
Various		3,126,277	LGIP - Building	LGIPBLDG	State	4.36%	4.36%	4.36%	4.36%	N/A	3,126,277	3,126,277	0	n/a	Liquid
Various		31,745,876	Associated Bank - MM	ASBKREPO2	Local	4.49%	4.49%	4.49%	4.49%	N/A	31,745,876	31,745,876	0	n/a	Liquid
Various		9,391	Wisconsin Bank & Trust - MM	CBTMM1	Local	0.01%	0.01%	0.01%	0.01%	N/A	9,391	9,391	0	n/a	Liquid
Various		10,042	Cleveland State Bank	CLESTBK	Local	0.40%	0.40%	0.40%	0.40%	N/A	10,042	10,042	0	n/a	Liquid
Various		4,517,026	Associated Bank - Checking	ASBKCHK1	Local	4.43%	4.43%	4.43%	4.43%	N/A	4,517,026	4,517,026	0	n/a	Liquid
TOTALS		85,153,264									85,149,379	84,627,929	521,449		

Calls, Pay Downs, and Maturities

Maturity Date	Book MV	Issuer	Broker	Rating	Current Rate	Gain/Loss Sale	Sale Price	Type
August 15, 2025	249,393	F&M Bank	MBS	FDIC	4.450%	(\$393)	249,000	Matured
August 8, 2025	249,665	American NB	MBS	FDIC	4.600%	(\$665)	249,000	Matured

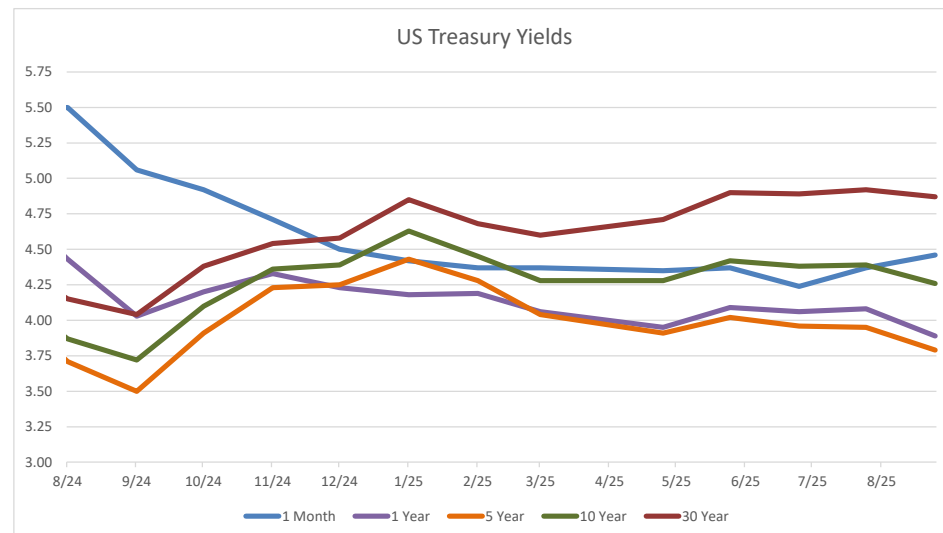
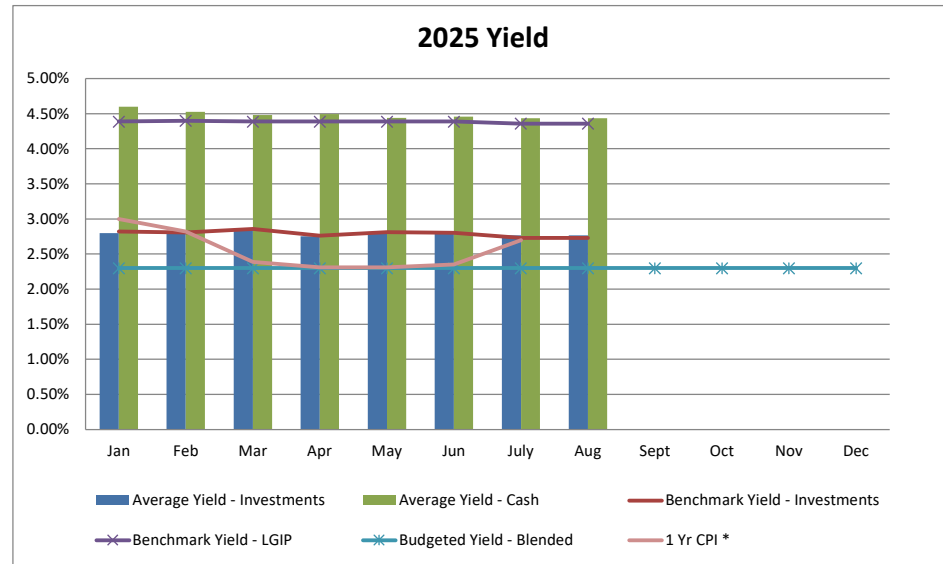
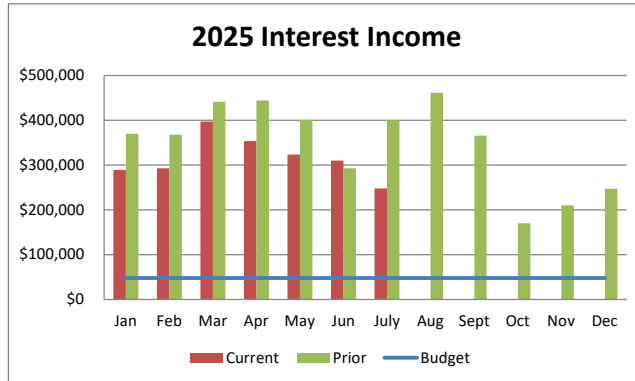
Sheboygan County Portfolio Summary as of August 31, 2025

	Market Value	Wtd Ave Tenor at Purch (Yrs)	Wtd Ave Seasoning (Yrs)	Current Month Annualized Yield	Benchmark Yield
Cash Equivalents	59,474,374	n/a	n/a	4.43%	4.36%
Investments	25,675,004	5.54	1.77	2.76%	2.73%
Grand Total	85,149,379			3.93%	3.87%

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

2025 Interest	
Annual Budget	\$575,500
Budget to Date	\$335,708
Actual to Date	\$2,212,278
Variance	\$1,876,570
Budgeted Yield	2.30%

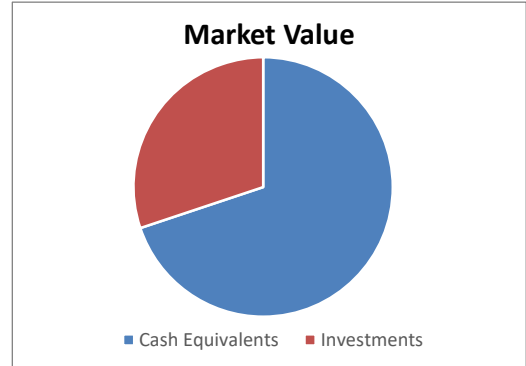


Source: FRED (Federal Reserve Economic Data)

Sheboygan County Portfolio Summary as of August 31, 2025

Cash and Cash Equivalents

Firm	Value	% of Cash
Associated Bank	36,262,902	61.0%
Cleveland State Bank	10,042	0.0%
LGIP	23,192,039	39.0%
USBank MM	-	0.0%
Wisconsin Bank & Trust - MM	9,391	0.0%
Total	59,474,374	100.0%



Investment Holdings

Issuer	Market Value	% of Portfolio
American NB	-	0.00%
Auburndale SD, WI	9,955	0.04%
Austin Telco FCU	250,282	0.98%
Citidel FCU	240,731	0.95%
Citizens ST B	196,819	0.77%
Cross River Bank	246,046	0.97%
Empower CU CD	258,123	1.02%
F&M Bank	-	0.00%
Federal Ag Mtg Corp	1,270,523	5.00%
Federal Farm Credit Bank	3,409,560	13.41%
Federal Home Loan Bank	13,741,611	54.05%
Federal Home Loan Mtg Co	3,893,010	15.31%
Government National Mtg Assoc	677,374	2.66%
Jpmorgan Chase CD	241,226	0.95%
Morgan Stanley	247,532	0.97%
National Bk CD	240,556	0.95%
Nicolet Natl Bank CD	251,946	0.99%
US Treasury Note	-	0.00%
Total	25,425,335	100.00%

