

NOTICE OF MEETING
SHEBOYGAN COUNTY FINANCE COMMITTEE
April 8, 2026 - 3:30 PM

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

Topic: Finance Committee Meeting
Time: April 8, 2026 03:30 PM Central Time (US and Canada)

Join Google Meeting: meet.google.com/bnk-dsbx-ydo
Phone Number: +1 505-445-7194
Pin: 134 489 298#

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

AMENDED AGENDA

Call to Order
Certification of Compliance with Open Meeting Law
Approval of Minutes
Finance Committee – March 25, 2026 – 3:30 PM

Correspondence – None

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

Finance Director Report
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.

Treasurer
Consideration of Final List for In Rem No. 52
Consideration of Approval of Listing of Depositories

Finance
Consideration of Temporary Pay Adjustment Request
Financial Statements – January – Auditor/Analyst Stefanie Albrecht
Investment Statements – February - Deputy Administrator Emily Stewart

Approval of Vouchers
Approval of Attendance at Other Meetings or Functions

Adjournment
Next Scheduled Meeting – TBD, Administration Building Room 302

Prepared by:
Julie Bloedorn
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

March 25, 2026

Called to Order: 3:30 P.M.

Adjourned: 3:57 P.M.

MEMBERS PRESENT: Vern Koch, Curt Brauer, William Goehring, Thomas Wegner

MEMBERS REMOTE: Gerald Jorgensen

ALSO PRESENT: **In Person:** Dave Loomis, Edward Procek, Keith Abler, Alayne Krause, James Webb, Jeremy Fetterer, Julie Bloedorn, Michelle Sifuentes

Remote: Crystal Fieber, Matt Strittmater, Bryan Olson, Evelyn Wise, Stephanie Arndt

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

The Chairperson certified compliance with the open meeting law. The notice was posted at 2:00 PM on Friday, March 20, 2026.

Correspondence – None.

Supervisor Wegner moved to approve the minutes for March 11, 2026. Motion seconded by Supervisor Brauer. Motion carried.

Finance Director James Webb began his report by outlining key focus areas related to the transition to the Tyler ERP system. These include developing a framework to support the budget development process, advancing accounts receivable cleanup and standardization efforts, ensuring the accurate setup of the Circuit Court department budget, and maintaining operational continuity while developing forecasting tools for budget planning. Director Webb reported that the general obligation bond issuance has progressed to the final stage and that Moody's has reaffirmed the County's AA2 rating. He concluded by stating that the Finance Department will continue to focus on budget development, activities related to the closeout of ARPA funds, and development of the Capital Improvement Plan.

The Committee discussed Ordinance No. 16 - Amending Certain Elected Officials' Salaries (Clerk of Court and Sheriff). Human Resources Director Dave Loomis gave an overview and answered questions. Supervisor Wegner moved to recommend that the Ordinance be enacted. Motion seconded by Supervisor Goehring. Motion carried.

Deputy Finance Director Jeremy Fetterer presented the Financial Statements for December and the 4th Quarter Variances.

Vouchers were reviewed. Supervisor Wegner 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 Goehring. Motion carried.

Michelle Sifuentes
Recording Secretary

William Goehring
Secretary

FINANCE COMMITTEE

FINAL LISTING FOR TAX FORECLOSURE APPROVAL

IN REM NO. 52 - 2022 Delinquents and Older

April 8, 2026

NO	PARCEL	NAME	PROPERTY ADDRESS	RECOMMENDATION	AMOUNTS FOR ALL DELINQUENTS AS OF 03/31/26						2025 EST. FMV
					PRINCIPAL TAX	PRINCIPAL SPECIALS	1% INTEREST	0.5% PENALTY	OTHER CHARGES	TOTAL BALANCE	
1	59016212891	Janice V Melvin	W6283 Karpathy Ln	Foreclose	\$ 5,502.34	\$ 49.50	\$ 1,080.02	\$ 540.02	\$ 320.31	\$ 7,492.19	\$ 168,000
2	59016213960	David A Hueppchen	N6816 County Road OJ	Foreclose	\$ 8,597.03	\$ 66.00	\$ 1,686.48	\$ 843.26	\$ 233.56	\$ 11,426.33	\$ 279,000
3	59024348010	Christian Church Co Conf Per James B Hodgell Family	Saemann Ave	Foreclose	\$ 948.09	\$ 221.00	\$ 245.67	\$ 122.83	\$ 248.15	\$ 1,785.74	\$ 20,900
4	59024348020	Christian Church Co Conf Per James B Hodgell Family	Saemann Ave	Foreclose	\$ 1,330.64	\$ 221.00	\$ 327.61	\$ 163.80	\$ 248.15	\$ 2,291.20	\$ 29,500
5	59026392520	Rebecca M Depagter	534 Pinehurst Ct	Foreclose	\$ 6,859.26	\$ 4,492.47	\$ 1,898.79	\$ 949.39	\$ 258.80	\$ 14,458.71	\$ 194,300
6	59028429430	Best Family LLC	Random Lake Rd	Foreclose	\$ 2,237.34	\$ -	\$ 398.54	\$ 199.28	\$ 127.92	\$ 2,963.08	\$ 79,500
7	59028429450	Best Family LLC	Random Lake Rd	Foreclose	\$ 2,663.44	\$ -	\$ 476.74	\$ 238.37	\$ 45.00	\$ 3,423.55	\$ 127,500
8	59101491870	Roderick H & the Estate of Elizabeth Deckert	610 Wisconsin St	Foreclose	\$ 5,669.70	\$ 2,176.38	\$ 1,660.23	\$ 830.11	\$ 330.25	\$ 10,666.67	\$ 90,100
9	59111522140	The Estate of Nolan S Hollister Et al	Wisconsin St	Foreclose	\$ 36.54	\$ -	\$ 7.08	\$ 3.54	\$ 177.49	\$ 224.65	\$ 1,800
10	59176740951	Kelly I Morgan	59 Butler St	Foreclose	\$ 8,906.39	\$ 224.74	\$ 1,852.09	\$ 926.06	\$ 215.31	\$ 12,124.59	\$ 178,400
11	59176745475	Best Family LLC	Vacant Land	Foreclose	\$ 2,062.81	\$ 3,880.68	\$ 1,465.87	\$ 732.93	\$ 205.44	\$ 8,347.73	\$ 83,900
12	59191770730	Beckett Eisenreich for the Estate of Richard G Eisenreich	326 N Harmon St	Foreclose	\$ 5,008.41	\$ -	\$ 887.63	\$ 443.82	\$ 224.04	\$ 6,563.90	\$ 134,500
13	59271823371	J & S Land Development Inc (land only -land locked triangular	S Hills Dr	Foreclose	\$ 905.83	\$ -	\$ 232.10	\$ 116.06	\$ 222.30	\$ 1,476.29	\$ 100
14	59271829799	Underwood Development LLC	Trail Ridge Ln (Retention Pond)	Do Not Foreclose	\$ 564.88	\$ -	\$ 110.70	\$ 55.35	\$ 222.30	\$ 953.23	\$ 11,300
15	59281302790	Steel Rock Homes Inc	924 Georgia Ave	Foreclose	\$ 3,664.33	\$ 3,476.66	\$ 1,710.01	\$ 855.00	\$ 239.73	\$ 9,945.73	\$ 78,500
16	59281321280	Abigail N Shisler	3723 S 12th St	Foreclose	\$ 12,736.22	\$ 1,440.50	\$ 2,690.57	\$ 1,345.29	\$ 209.07	\$ 18,421.65	\$ 259,300
17	59281426700	Nicholas R Isferding	2220 S 12th St	Foreclose	\$ 12,373.01	\$ 1,434.32	\$ 2,575.34	\$ 1,287.66	\$ 774.55	\$ 18,444.88	\$ 256,200
18	59281479118	Aamay Sheboygan LLC	3711 Greenwing Dr	Foreclose	\$ 55,357.77	\$ -	\$ 11,663.87	\$ 5,831.93	\$ 209.07	\$ 73,062.64	\$ 828,000
19	59281508280	Roderick Deckert & the Estate of Betty Deckert	1511 Kentucky Ave	Foreclose	\$ 3,843.59	\$ 3,158.50	\$ 1,265.66	\$ 632.81	\$ 289.08	\$ 9,189.64	\$ 105,300
20	59281512530	Carol A Bruns	1319 S 24th St	Foreclose	\$ 6,980.36	\$ 1,128.35	\$ 1,492.09	\$ 746.03	\$ 289.07	\$ 10,635.90	\$ 146,600
21	59281602180	Raymond L Corbett & Alia C Corbett	1409 Heermann Ct	Foreclose	\$ 6,545.95	\$ 296.57	\$ 1,332.56	\$ 666.26	\$ 337.37	\$ 9,178.71	\$ 146,000
22	59281625290	Donald Harvey Klumb Jr	2126 N 22nd St	Foreclose	\$ 6,840.18	\$ 737.28	\$ 1,364.12	\$ 682.07	\$ 345.51	\$ 9,969.16	\$ 147,200
23	59281625870	Javier Alfonso Gonzalez	2001 N 15th St	Foreclose	\$ 3,646.34	\$ 310.13	\$ 521.48	\$ 260.74	\$ 125.00	\$ 4,863.69	\$ 110,800
24	59281705430	Anthony Hughes & Lisa Hughes	1922 N 9th St	Foreclose	\$ 6,980.15	\$ 2,066.70	\$ 974.67	\$ 487.33	\$ 45.00	\$ 10,553.85	\$ 195,900



SHEBOYGAN COUNTY TREASURER AND REAL PROPERTY LISTING OFFICE

Laura Henning-Lorenz
County Treasurer

Michele Steffes
Administrative Manager/Deputy Treasurer

Date: April 8, 2026

To: The Honorable Members of the Sheboygan County Finance Committee

From: Laura Henning-Lorenz, Sheboygan County Treasurer

Re: Approval of Depositories

The Finance Committee acknowledges that the list of banks included within this letter report are designated as a depository in which funds owned or controlled by the County of Sheboygan may from time to time be deposited, and that the custodian(s) of the records of the County of Sheboygan is authorized and directed to certify to the bank the adoption of this letter report in accordance with the articles of incorporation, constitution, charter, bylaws and/or rules of the County of Sheboygan and to provide the names and specimen signature on signature cards if requested of the persons authorized under this letter report. We certify that Laura Henning-Lorenz, Sheboygan County Treasurer and/or Michele Steffes, Sheboygan County Deputy Treasurer are the custodians of the banking records of the County of Sheboygan, and that the County of Sheboygan is a corporation organized under the laws of the State of Wisconsin, that the foregoing is a true and correct copy of the letter report approved by the Finance Committee in accordance with the articles of incorporation, bylaws, constitution, charter and/or rules of the County of Sheboygan, and that this letter report is in full force and effect.

The Finance Committee also acknowledges that Laura Henning-Lorenz, Sheboygan County Treasurer and/or Michele Steffes, Sheboygan County Deputy Treasurer are authorized to open and authorize signers for accounts.

Accounts may be opened and maintained in the name of the County of Sheboygan with the banks subject to the rules and regulations of the banks from time to time in effect. The persons and the number thereof designated by name or title are authorized for and on behalf of the County of Sheboygan, (a) to sign checks, drafts, notes, bills, certificates of deposit and other orders for payment or withdrawal of money from the Accounts and to issue instructions regarding them; (b) to endorse for cash, deposit, negotiation, collection or discount by the banks any and all checks, drafts, notes, bills, certificates of deposit or other instruments or orders for the payment of money owned or held by the County of Sheboygan; (c) to sign and deliver to the banks agreements for the purchase and sale of securities with such terms and provisions as the authorized person shall determine are reasonable, appropriate, or necessary; and (d) to issue orders to the banks by oral, telephonic, written, or electronic means (including, but not limited to, by the use of online Internet banking services provided by the banks), or by using an Approved Access Device provided by the banks to the County of Sheboygan, directing the transfer of funds among the County of Sheboygan's accounts, or from the County of Sheboygan's accounts for payment to other persons, and to sign and deliver to the banks agreements, certifications, and other documentation required by the banks for such transfers of funds and to identify in those agreements other agents or employees of the County of Sheboygan authorized to order such transfers. The endorsement for deposit may be in writing, by stamp, or otherwise, with or without designation or signature of the person so endorsing. Any agent or employee of the County of Sheboygan and anyone to whom they provide an Approved Access Device with security codes or procedures for accessing accounts is authorized to make requests, whether written oral, including but not limited to, requests made by telephone or other electronic means, of the banks for the transfer of funds among accounts maintained by the County of Sheboygan, and to access the accounts for any purpose by means of a card or other access device is requested or obtained from the banks by an authorized person.

The banks are authorized to honor, certify, pay, and charge to any of the accounts, all checks, drafts, notes, bills, certificates of deposit, or orders for the payment, withdrawal or transfer of funds deposited in the accounts for whatever purpose or to whomever payable, including requests for conversion of such

instruments into cash as well as for deduction from and payment of cash out of any deposit, whether or not payable to, endorsed or negotiated by or for credit of any persons signing such instrument or payable to or for the credit of any other agent or employee of the County of Sheboygan, when signed, accepted, endorsed or approved as evidenced by original, digital, electronic or facsimile signature by the authorized persons, and the number thereof designated. The banks shall not be required or under any duty to inquire as to the circumstances of the issuance or use of any instrument or request or the application or use of proceeds thereof.

The banks are authorized to comply with any process, summons, order, injunction, execution, distraint, levy, lien or notice of any kind received by or served upon the banks, by which, in the bank's opinion, another person or entity claims an interest in any accounts and the banks may, at its option and without liability, thereupon refuse to honor orders to pay or withdraw funds from the accounts, and may hold the balance in the accounts until process is disposed of to the bank's satisfaction.

The County of Sheboygan assumes full responsibility for and indemnifies and holds harmless the banks and its directors, officers, employees and agents, for, from and against all loss, cost, expense, damage or liability, including reasonable attorneys' fees, incurred in connection with any claim, counterclaim or proceeding brought as a result of, or arising out of or relating to (a) any and all payments made or any other actions taken by the banks in reliance upon the signatures, including digital, electronic or facsimiles thereof, of any of the authorized persons regardless of whether or not the use of digital, electronic, or facsimile signature was unlawful or unauthorized and regardless of by whom or by what means the purported signature of digital electronic or facsimile signatures may have been affixed to, or may be reproduced or appear on, any instrument, (b) the bank's refusal to honor any signatures not provided to the banks, (c) the bank's honoring any approved access device, except that the County of Sheboygan shall not be liable for unauthorized use of an approved access device that occurs after the banks have received actual notification from the County of Sheboygan that the approved access device has been lost or stolen and the banks have had a reasonable opportunity to act on such notification, (d) honoring any oral or written request for transfer of funds to, from or among the County of Sheboygan's accounts that is made in accordance with this letter report and the Deposit Account Rules, or (e) honoring any telephone or electronic request, including but not limited to, a request made via online Internet banking services provided by the banks, whether or not authorized by the County of Sheboygan, for the transfer of funds to, from, or among the County of Sheboygan's accounts that are made using the security procedure established for making such transfers.

The banks may assume that this letter report and signature cards are continuing and shall remain in effect and that the persons authorized under this letter report continue to have such authority until the banks receive written notice from the County of Sheboygan to the contrary advising the banks of any changes or alternations. Receipt of any such notice shall not affect any action taken by the banks prior thereto.

County of Sheboygan Approved Designated Depositories

Associated Bank	Sheboygan
Bank First	Sheboygan and Plymouth
BMO	Sheboygan
Cleveland State Bank	Howards Grove, Elkhart Lake, and Cleveland
Kohler Credit Union	Sheboygan, Kohler, Howards Grove, and Plymouth
Local Government Investment Pool	Madison
National Exchange Bank and Trust	Sheboygan Falls, Elkhart Lake, Cedar Grove, Howards Grove, and Adell
Oostburg State Bank	Oostburg, Cedar Grove, and Sheboygan Falls
Sheboygan Area Credit Union	Sheboygan
Summit Credit Union	Sheboygan
UMB	Sheboygan and Plymouth
US Bank	Sheboygan
Waldo State Bank	Waldo
Wells Fargo	Sheboygan

Dated this 8th day of April, 2026.

Duly and officially approved by the Finance Committee.

Vern Koch, Chairperson

Thomas Wegner, Vice-Chairperson

William C. Goehring, Secretary

Curt Brauer, Member

Gerald Jorgensen, Member



WISCONSIN

Financial Overview

January 2026

Finance Committee & County Administrator Report

Budget Variance Summary

Year to Date January 31, 2026

	Fund					
	General	Special Revenue	Enterprise	Internal Service	Total	Transportation
Change in Fund Balance	\$ (188,047)	\$ 7,402	\$ (2,111,750)	\$ 43,243	\$ (2,249,152)	\$ 1,055,450
Plus: unbudgeted depreciation			437,462	32,631	\$ 470,093	
Adjusted Change in Fund Balance	<u>\$ (188,047)</u>	<u>\$ 7,402</u>	<u>\$ (1,674,288)</u>	<u>\$ 75,874</u>	<u>\$ (1,779,059)</u>	<u>\$ 1,055,450</u>
Budgeted Change in Fund Balance to Date	\$ (555,382)	\$ (68,726)	\$ (1,263,663)	\$ (73,113)	\$ (1,960,884)	\$ 1,089,352
Variance Actual to Budget	<u>\$ 367,335</u>	<u>\$ 76,128</u>	<u>\$ (410,625)</u>	<u>\$ 148,987</u>	<u>\$ 181,825</u>	<u>\$ (33,902)</u>

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

Department Budget Variance Summary

Year to Date January 31, 2026

Department	Total Variance
General Fund	
Airport	\$ 67,927
Bldg Services	\$ 46,889
Clerk of Crts	\$ 68,319
Corp Counsel	\$ 552
County Administrator	\$ 2,462
County Board	\$ (12,045)
County Clerk	\$ (35,614)
Court Commissioner	\$ 6,347
DA	\$ (78,228)
Finance	\$ 12,793
Human Resources	\$ 13,464
Medical Examiner	\$ (4,244)
Nondepart'l	\$ 227,291
Planning & Conservation	\$ 9,467
Register of Deeds	\$ 40,115
Sheriff	\$ (1,744)
Tax Foreclosures	\$ (143)
Treasurer	\$ 16,529
UW Extension	\$ 10,783
UW GB - Sheboygan Campus	\$ (24,943)
Veterans' Comm	\$ (3,782)
Veterans' Service	\$ 5,138
Total - General Fund	\$ 367,334

Department	Total Variance
Special Revenue	
Community Programs	\$ (379,406)
Economic Support	\$ 8,358
Elder Services	\$ (17,471)
HHS Administration	\$ 50,491
Public Health Service	\$ 75,571
Social Services	\$ 338,240
Total HHS	\$ 75,783
Public Safety - Spec Rev	\$ 345
Total - Special Revenue	76,128

Department	Total Variance
Enterprise Funds	
Lake Breeze Aviation	\$ (40,247)
Highway	\$ (672,452)
Rocky Knoll	\$ 302,075
Total - Enterprise Fund	\$ (410,625)

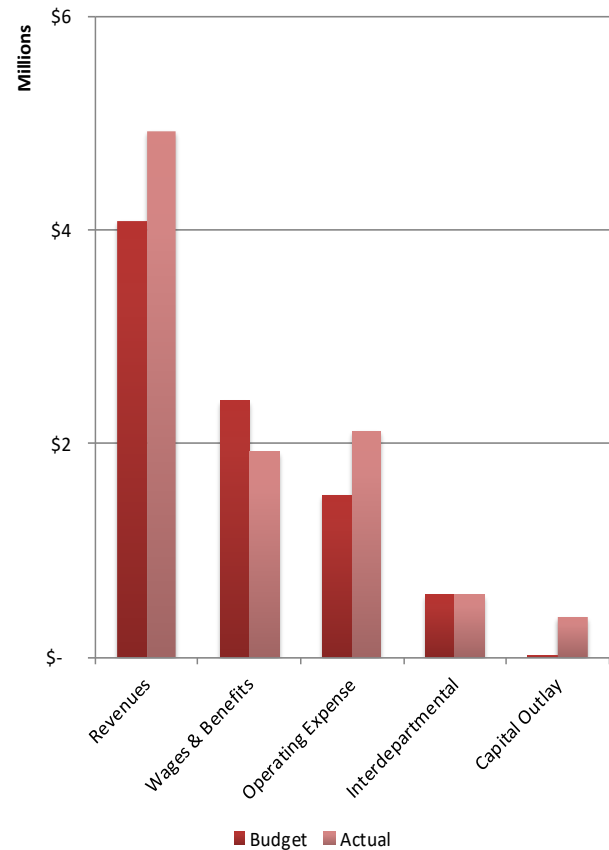
Department	Total Variance
Internal Services	
Employee Benefits	\$ 71,897
Info Technology	\$ 79,115
Prop Ins	\$ (2,026)
Total - Internal Servs	148,987

Department	Total Variance
Transportation	
Transportation	\$ (33,902)
Total - Transportation	\$ (33,902)

General Fund (Budget to Actual)

Year to Date January 31, 2026

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 4,085,450	\$ 4,937,047	\$ 851,598	121%
Wages & Benefits	(2,411,903)	(1,921,892)	490,011	80%
Operating Expense	(1,516,971)	(2,121,065)	(604,094)	140%
Interdepartmental	(591,156)	(587,278)	3,878	99%
Capital Outlay	(10,000)	(370,363)	(360,363)	3704%
Total Expenses	(4,530,030)	(5,000,598)	(470,568)	110%
Other Financing	(110,801)	(124,496)	(13,695)	112%
Change in Fund Balance	\$ (555,382)	\$ (188,047)	\$ 367,335	34%



General Fund (Variance Change)

Year to Date January 31, 2026

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ -	\$ 851,598	\$ 851,598
Wages & Benefits	-	490,011	490,011
Operating Expense	-	(604,094)	(604,094)
Interdepartmental	-	3,878	3,878
Capital Outlay	-	(360,363)	(360,363)
Total Expenses	-	(470,568)	(470,568)
Other Financing	-	(13,695)	(13,695)
Change in Fund Balance	\$ -	\$ 367,335	\$ 367,335

- Revenue is positive due to more than budgeted interest income, opioid revenues and recognition of LFRF revenue.
- Wages & benefits positive variance due to timing of wage increases
- Negative Operating expense variance, due to payments of LFRF task force expenses
- Capital outlay due to Sheriff department squad car purchases budgeted in a later month

General Fund – Department Analysis

Year to Date January 31, 2026

Overall Budget

Department	Variances				Total	% of Outflow
	Revenues	Expenditures	Other Financing			
Airport	\$ 52,446	\$ 15,481	\$ -	\$ -	\$ 67,927	↑ 105.40%
Building Services	21,556	11,198	14,135	-	46,889	↑ 12.53%
Clerk of Courts	84,866	(16,547)	-	-	68,319	↑ 24.67%
Corporation Counsel	(2,196)	2,748	-	-	552	→ 0.90%
County Administrator	-	2,462	-	-	2,462	↑ 7.13%
County Board	-	(12,045)	-	-	(12,045)	↓ -57.02%
County Clerk	1,352	(36,966)	-	-	(35,614)	↓ -121.71%
Court Commissioner	(432)	6,779	-	-	6,347	↑ 19.34%
District Attorney	(101,084)	22,856	-	-	(78,228)	↓ -84.77%
Finance	(13,268)	26,061	-	-	12,793	↑ 6.56%
Human Resources	(4,008)	17,472	-	-	13,464	↑ 14.43%
Medical Examiner	1,558	(5,801)	-	-	(4,244)	↓ -13.52%
Non-Departmental	862,621	(607,501)	(27,830)	-	227,291	↑ 48.01%
Planning & Conservation	13,308	(3,841)	-	-	9,467	↑ 5.67%
Register of Deeds	7,635	32,480	-	-	40,115	↑ 31.48%
Sheriff	(43,937)	42,193	-	-	(1,744)	↓ -0.08%
Tax Foreclosures	455	(598)	-	-	(143)	N/A
Treasurer	(25,869)	42,398	-	-	16,529	↑ 17.23%
UW GB - Sheboygan Campus	-	(24,943)	-	-	(24,943)	↓ -239.15%
UW Extension	(2,439)	13,222	-	-	10,783	↑ 28.78%
Veterans Commission	-	(3,782)	-	-	(3,782)	↓ -218.49%
Veteran's Services	(967)	6,105	-	-	5,138	↑ 17.22%
Total General Fund	\$ 851,598	\$ (470,568)	\$ (13,695)	\$ -	\$ 367,335	8.11%

Overtime

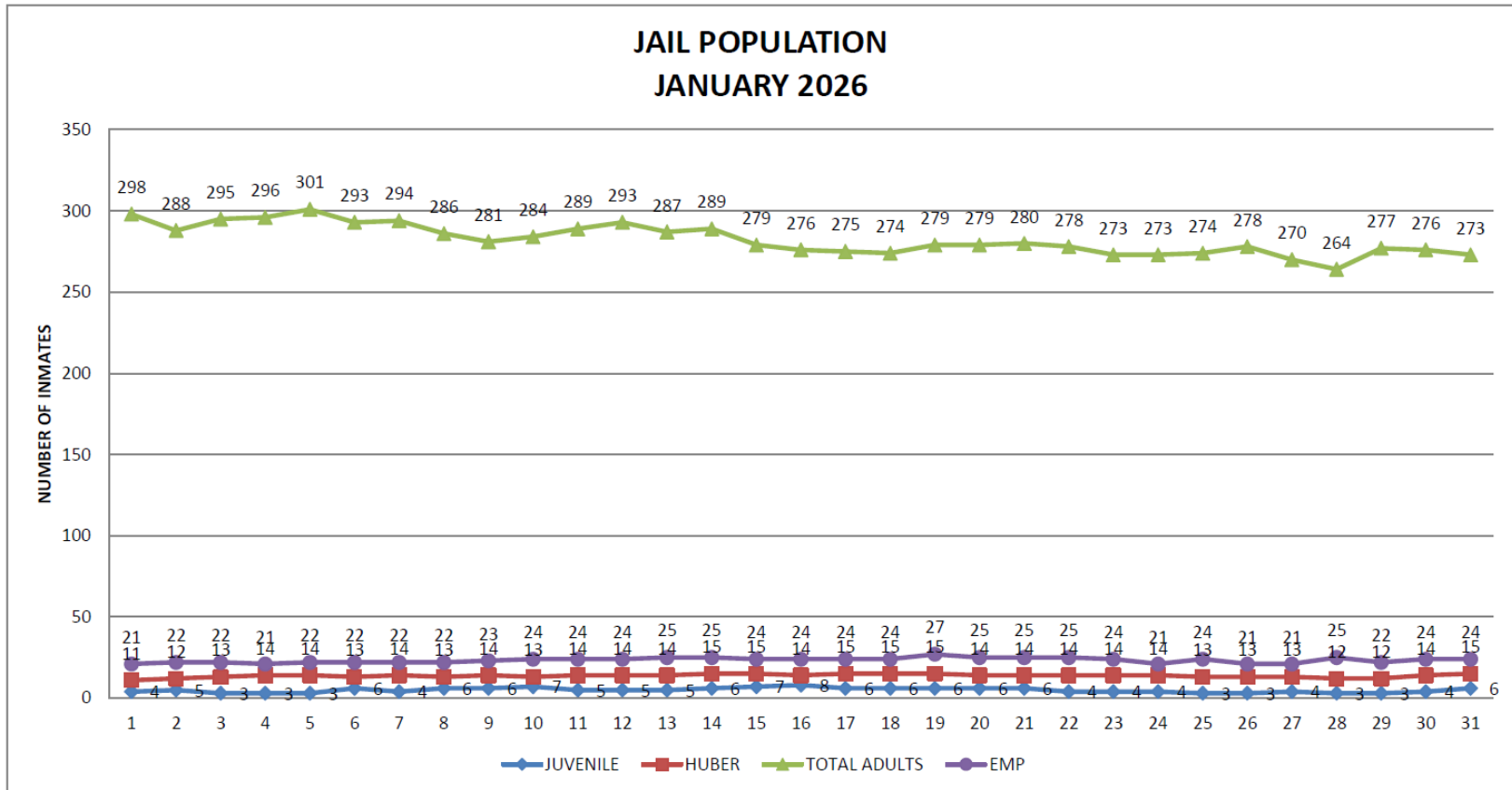
Department	Overtime			
	Budget	Actual	\$ Variance	% of Variance
Airport	\$ -	\$ -	\$ -	→ 0.00%
Building Services	-	-	-	→ 0.00%
Clerk of Courts	-	-	-	→ 0.00%
Corporation Counsel	-	-	-	→ 0.00%
County Administrator	-	-	-	→ 0.00%
County Board	-	-	-	→ 0.00%
County Clerk	-	-	-	→ 0.00%
Court Commissioner	-	-	-	→ 0.00%
District Attorney	-	-	-	→ 0.00%
Finance	-	-	-	→ 0.00%
Human Resources	-	-	-	→ 0.00%
Medical Examiner	-	-	-	→ 0.00%
Non-Departmental	-	-	-	→ 0.00%
Planning & Conservation	-	-	-	→ 0.00%
Register of Deeds	-	-	-	→ 0.00%
Sheriff	-	-	-	→ 0.00%
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	\$ -	\$ -	\$ -	→ 0.00%

- Airport – Revenue variance is due to more than budgeted Hangar fees
- Building Services – Expenditure variance due to unspent contingency
- 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 less than budgeted expense due to timing
- Treasurer – Expenditure variance due to timing of the computer equipment and system support costs
- UW GB – Sheboygan Campus – Expenditure variance due to timing elevator and heat maintenance
- UW Extension – Expenditure variance due to timing of supply purchases
- Veterans – Revenue variance due to timing of state revenue; Expenditure variance due to requests for assistance varying throughout the year

↓ Negative Variance
 → Positive Variance < 2.5%
 ↑ Positive Variance > 2.5%

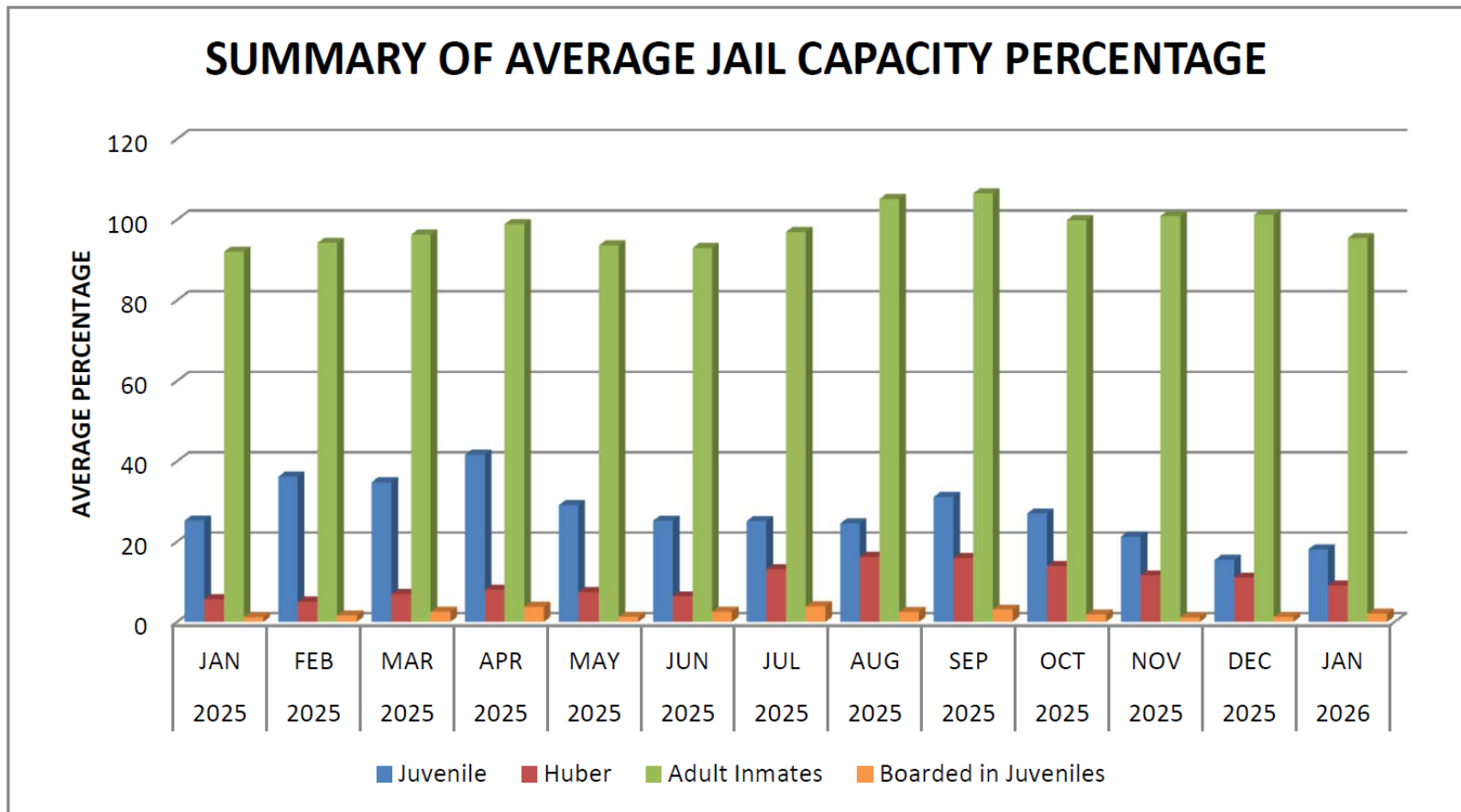
General Fund – Sheriff’s Department

As of January 31, 2026



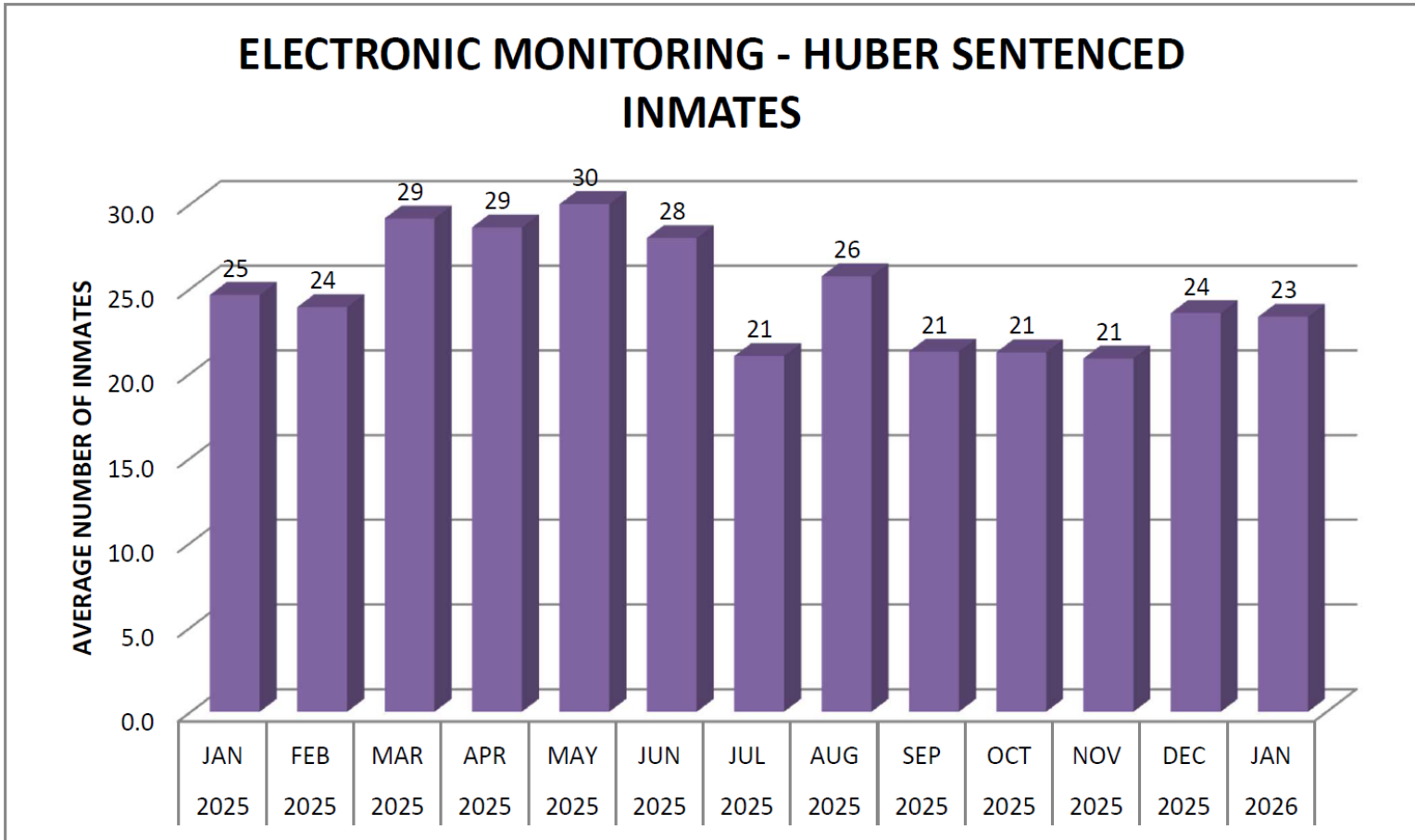
General Fund – Sheriff’s Department

As of January 31, 2026 (13 Month History)



General Fund – Sheriff’s Department

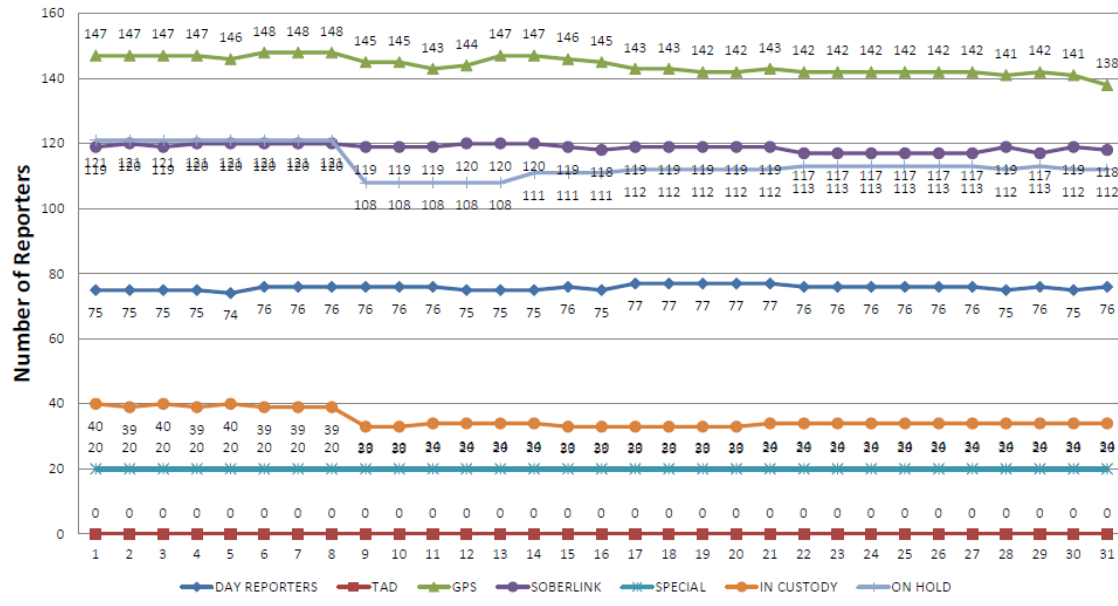
As of January 31, 2026 (13 Month History)



General Fund – Sheriff’s Department

As of January 31, 2026

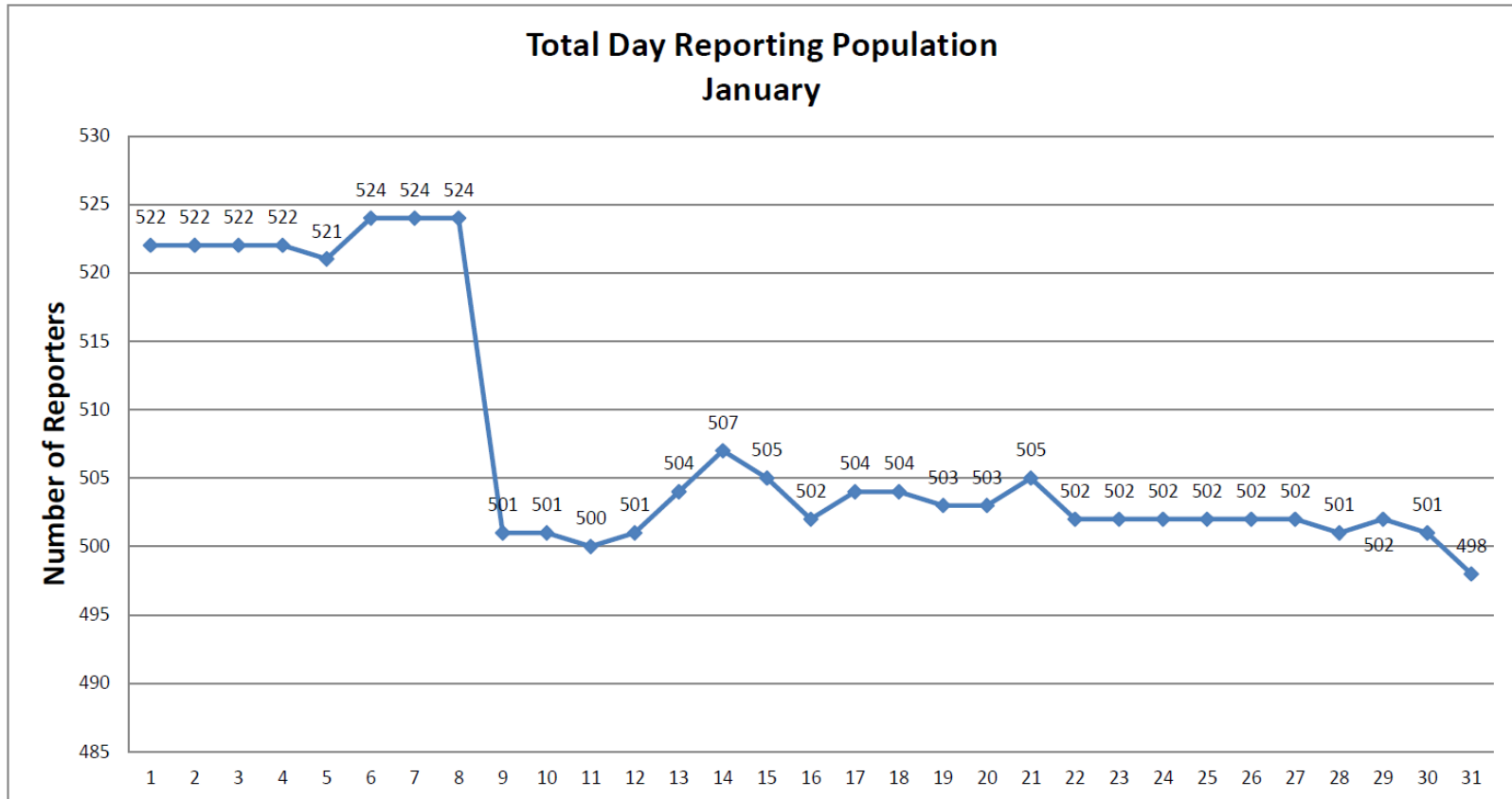
Alternative to Incarceration Day Reporting Population - By Category
January



- 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.

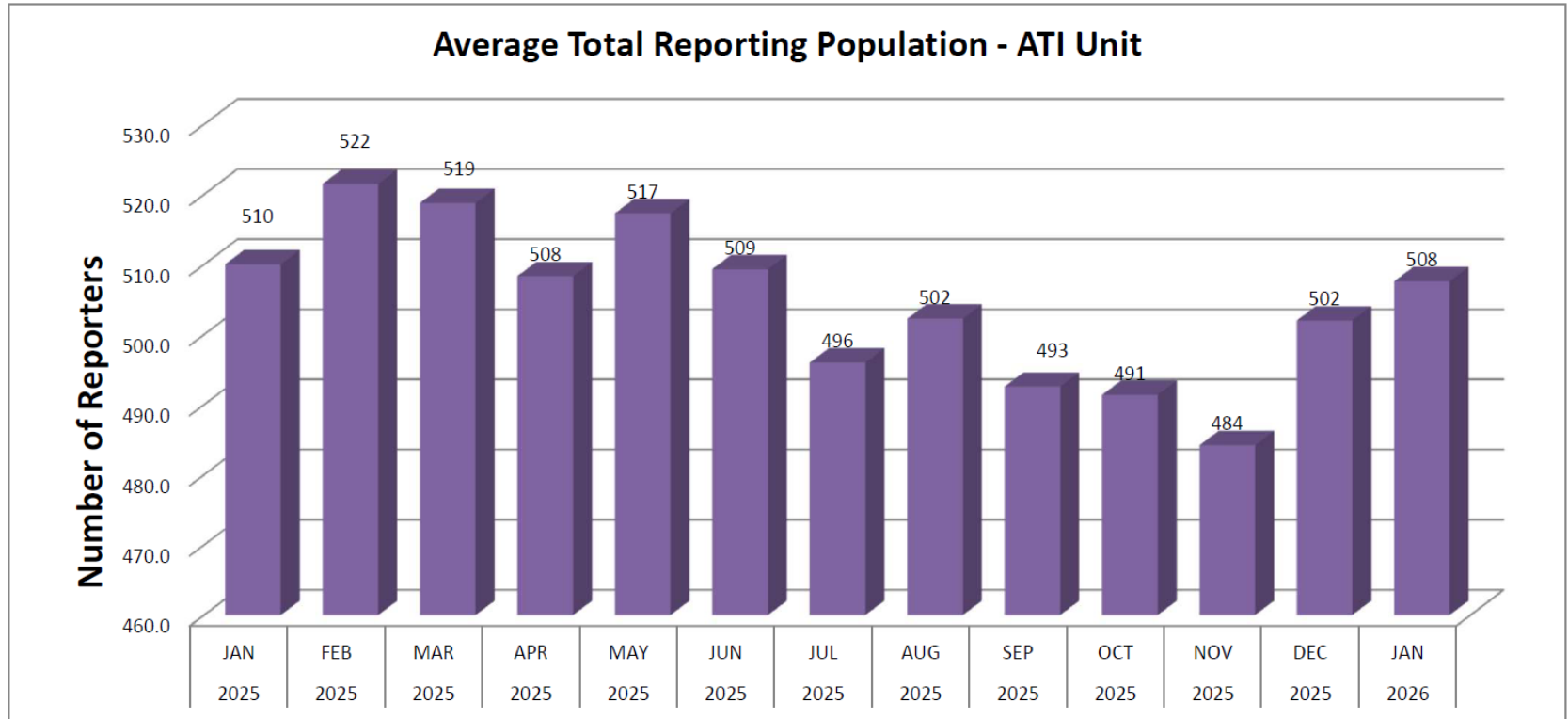
General Fund – Sheriff’s Department

As of January 31, 2026



General Fund – Sheriff’s Department

As of January 31, 2026 (13 Month History)

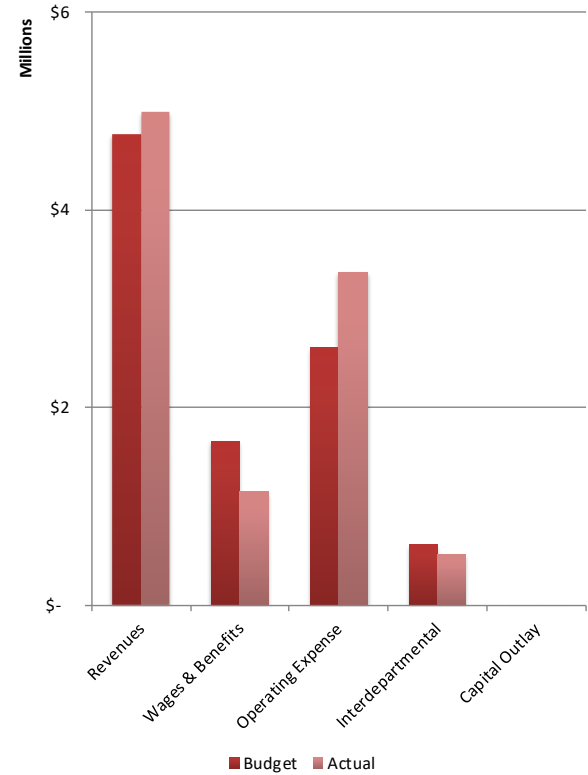


Special Revenue Fund

(Budget to Actual)

Year to Date January 31, 2026

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 4,768,307	\$ 4,987,523	\$ 219,216	105%
Wages & Benefits	(1,650,126)	(1,140,649)	509,477	69%
Operating Expense	(2,597,071)	(3,360,480)	(763,408)	129%
Interdepartmental	(604,843)	(503,780)	101,064	83%
Capital Outlay	-	-	-	N/A
Total Expenses	(4,852,040)	(5,004,909)	(152,868)	103%
Other Financing	15,007	24,788	9,781	165%
Change in Fund Balance	\$ (68,726)	\$ 7,402	\$ 76,128	11%



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

Special Revenue Fund (Variance Change)

Year to Date January 31, 2026

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ -	\$ 219,216	\$ 219,216
Wages & Benefits	-	509,477	509,477
Operating Expense	-	(763,408)	(763,408)
Interdepartmental	-	101,064	101,064
Capital Outlay	-	-	-
Total Expenses	-	(152,868)	(152,868)
Other Financing	-	9,781	9,781
Change in Fund Balance	\$ -	\$ 76,128	\$ 76,128

- Wage & benefits positive variance due to timing of wage increases
- Operating Expenses fluctuate based on client needs and vendor staff availability. Current month change is due to more than budgeted client services than anticipated

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

Special Revenue Fund – Department Analysis

Year to Date January 31, 2026

Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Community Programs	\$ (175,031)	\$ (204,376)	\$ -	\$ (379,406)	↓ -14.01%
Economic Support	(21,708)	24,973	5,093	8,358	→ 2.26%
Elder Services	(47,792)	27,434	2,888	(17,471)	↓ -5.28%
HHS Administration	(1,213)	51,705	-	50,491	↑ 2591.49%
Public Health Service	32,978	40,793	1,800	75,571	↑ 22.80%
Social Services	431,636	(93,396)	-	338,240	↑ 30.48%
Total HHS	\$ 218,870	\$ (152,868)	\$ 9,781	\$ 75,783	→ 1.56%
Public Safety Sp Rev	345	-	-	345	→ 0.00%

Overtime

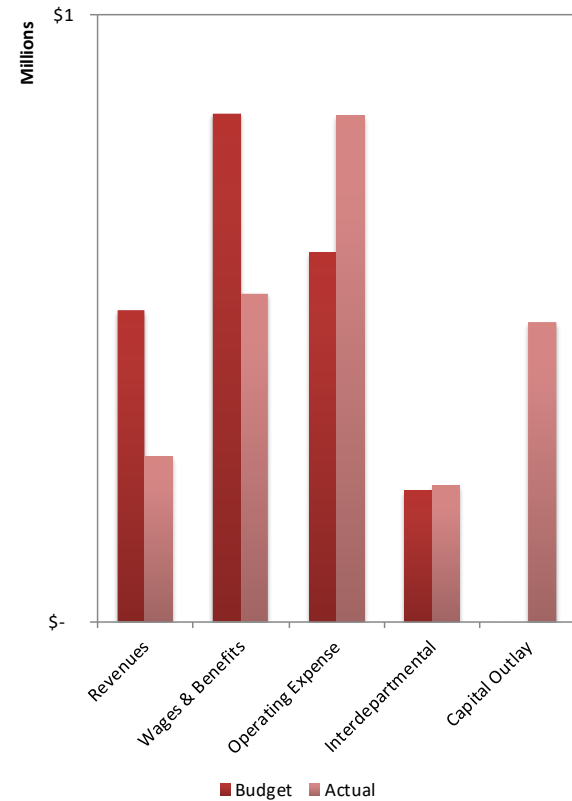
Department	Budget	Overtime		
		Actual	\$ Variance	% Variance
Community Programs	\$ -	\$ -	\$ -	→ 0.00%
Economic Support	-	-	-	→ 0.00%
Elder Services	-	-	-	→ 0.00%
HHS Administration	-	-	-	→ 0.00%
Public Health Service	-	-	-	→ 0.00%
Social Services	-	-	-	→ 0.00%
Total	\$ -	\$ -	\$ -	→ 0.00%
Public Safety Sp Rev	-	-	-	→ 0.00%

↓ Negative Variance
→ Positive Variance < 2.5%
↑ Positive Variance > 2.5%

Enterprise Fund – Highway (Budget to Actual)

Year to Date January 31, 2026

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 513,699	\$ 273,892	\$ (239,808)	53%
Wages & Benefits	(836,946)	(541,224)	295,722	65%
Operating Expense	(609,913)	(834,598)	(224,685)	137%
Interdepartmental	(215,793)	(224,772)	(8,979)	104%
Capital Outlay	-	(494,703)	(494,703)	N/A
Total Expenses	<u>(1,662,652)</u>	<u>(2,095,296)</u>	<u>(432,644)</u>	126%
Other Financing	-	-	-	N/A
Change in Fund Balance	<u>\$ (1,148,953)</u>	<u>\$ (1,821,405)</u>	<u>\$ (672,452)</u>	159%



Enterprise Fund – Highway (Variance Change)

Year to Date January 31, 2026

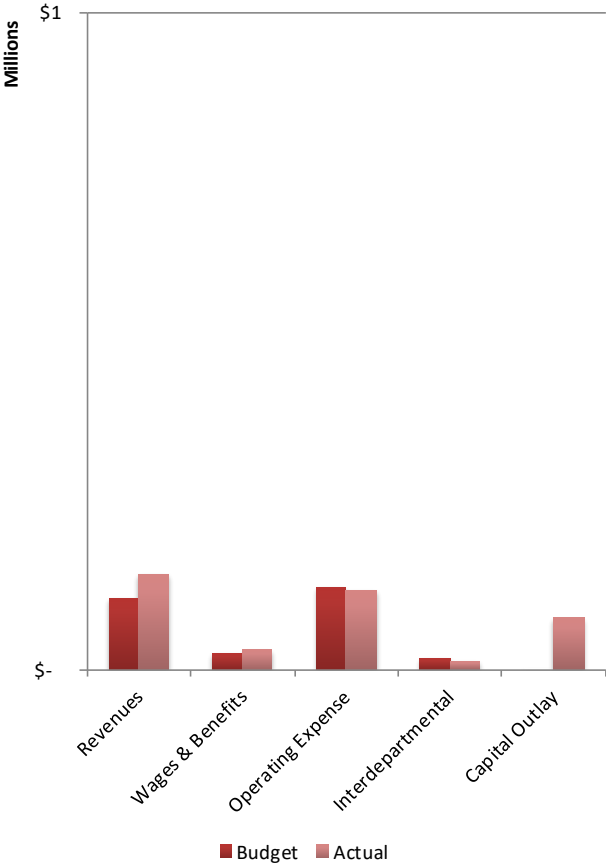
	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ -	\$ (239,808)	\$ (239,808)
Wages & Benefits	-	295,722	295,722
Operating Expense	-	(224,685)	(224,685)
Interdepartmental	-	(8,979)	(8,979)
Capital Outlay	-	(494,703)	(494,703)
Total Expenses	-	(432,644)	(432,644)
Other Financing	-	-	-
Change in Fund Balance	\$ -	\$ (672,452)	\$ (672,452)

- Revenues are less than budgeted due to timing of general state transportation aids
- Wage & Benefits positive variance due to timing of wage increases
- Capital outlay purchases are due to the timing of the purchase of machinery, equipment and vehicles

Enterprise Fund – Lake Breeze Aviation (Budget to Actual)

Year to Date January 31, 2026

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 109,233	\$ 144,899	\$ 35,666	133%
Wages & Benefits	(25,462)	(30,595)	(5,132)	120%
Operating Expense	(124,520)	(120,570)	3,950	97%
Interdepartmental	(17,387)	(12,243)	5,144	70%
Capital Outlay	-	(79,875)	(79,875)	N/A
Total Expenses	(167,369)	(243,283)	(75,913)	145%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ (58,136)	\$ (98,384)	\$ (40,247)	169%



Enterprise Fund – Lake Breeze Aviation (Variance Change)

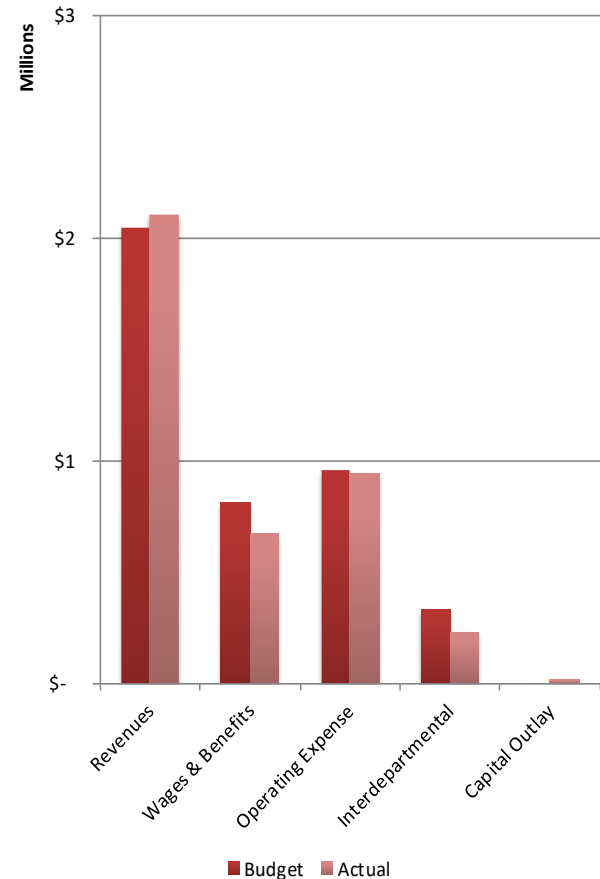
Year to Date January 31, 2026

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>	
Revenues	\$ -	\$ 35,666	\$ 35,666	<ul style="list-style-type: none"> • Revenue variance is due to higher fuel sales and airport services and product sales • Capital Outlay for the final invoice on a Hangar Door
Wages & Benefits	-	(5,132)	(5,132)	
Operating Expense	-	3,950	3,950	
Interdepartmental	-	5,144	5,144	
Capital Outlay	-	(79,875)	(79,875)	
Total Expenses	<u>-</u>	<u>(75,913)</u>	<u>(75,913)</u>	
Other Financing	<u>-</u>	<u>-</u>	<u>-</u>	
Change in Fund Balance	<u>\$ -</u>	<u>\$ (40,247)</u>	<u>\$ (40,247)</u>	

Enterprise Fund – Rocky Knoll (Budget to Actual)

Year to Date January 31, 2026

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 2,046,593	\$ 2,106,022	\$ 59,429	103%
Wages & Benefits	(807,528)	(671,823)	135,705	83%
Operating Expense	(960,396)	(939,726)	20,670	98%
Interdepartmental	(335,243)	(231,980)	103,263	69%
Capital Outlay	-	(16,993)	(16,993)	N/A
Total Expenses	<u>(2,103,167)</u>	<u>(1,860,522)</u>	<u>242,645</u>	<u>88%</u>
Other Financing	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Change in Fund Balance	<u>\$ (56,574)</u>	<u>\$ 245,501</u>	<u>\$ 302,075</u>	<u>434%</u>



Enterprise Fund – Rocky Knoll (Variance Change)

Year to Date January 31, 2026

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ -	\$ 59,429	\$ 59,429
Wages & Benefits	-	135,705	135,705
Operating Expense	-	20,670	20,670
Interdepartmental	-	103,263	103,263
Capital Outlay	-	(16,993)	(16,993)
Total Expenses	-	242,645	242,645
Other Financing	-	-	-
Change in Fund Balance	<u>\$ -</u>	<u>\$ 302,075</u>	<u>\$ 302,075</u>

- Revenues are more than budgeted due to higher census and resident payor source mix. Census for January was budgeted for 130 and actual was 142.87
- Wages & Benefits expense variance due to the budgeted census combined with employee staffing along with timing of wage increases
- Operating Expense variance is timing of the budget for electric, natural gas, and structural maintenance
- Positive Interdepartmental expenses variance are a result of budget versus actual mix of insurance types taken

Enterprise Fund – Department Analysis

Year to Date January 31, 2026

Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Lake Breeze Aviation	\$ 35,666	\$ (75,913)	\$ -	\$ (40,247)	↓ -24.05%
Highway	\$ (239,808)	\$ (432,644)	\$ -	\$ (672,452)	↓ -40.44%
Rocky Knoll	\$ 59,429	\$ 242,645	\$ -	\$ 302,075	↑ 8.96%
Total	\$ (144,712)	\$ (265,913)	\$ -	\$ (410,625)	

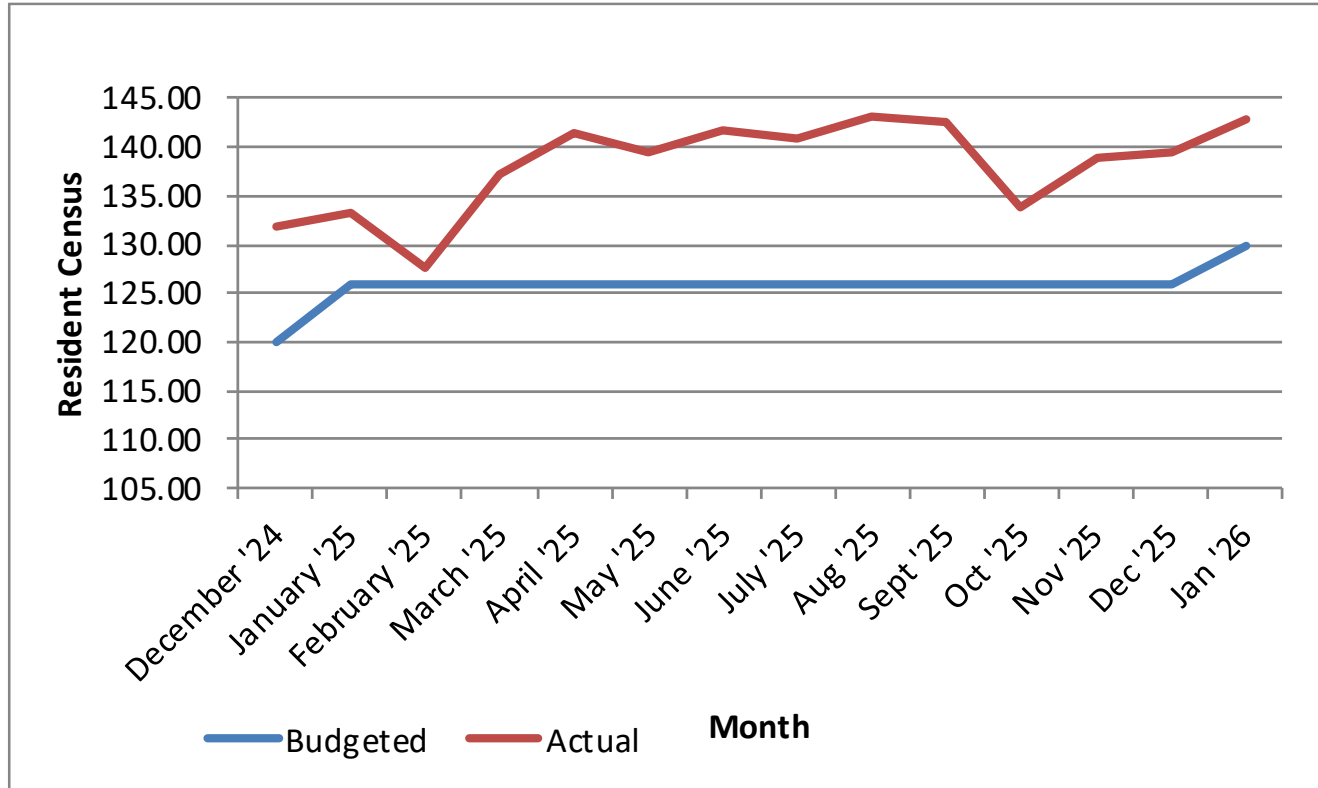
Overtime

Department	Budget	Overtime		% Variance
		Actual	\$ Variance	
Lake Breeze Aviation	\$ -	\$ -	\$ -	→ 0.00%
Highway	\$ -	\$ -	\$ -	→ 0.00%
Rocky Knoll	\$ -	\$ -	\$ -	↑ 39.68%
Total	\$ -	\$ -	\$ -	

↓ Negative Variance
→ Positive Variance < 2.5%
↑ Positive Variance > 2.5%

Rocky Knoll (Budget to Actual Census)

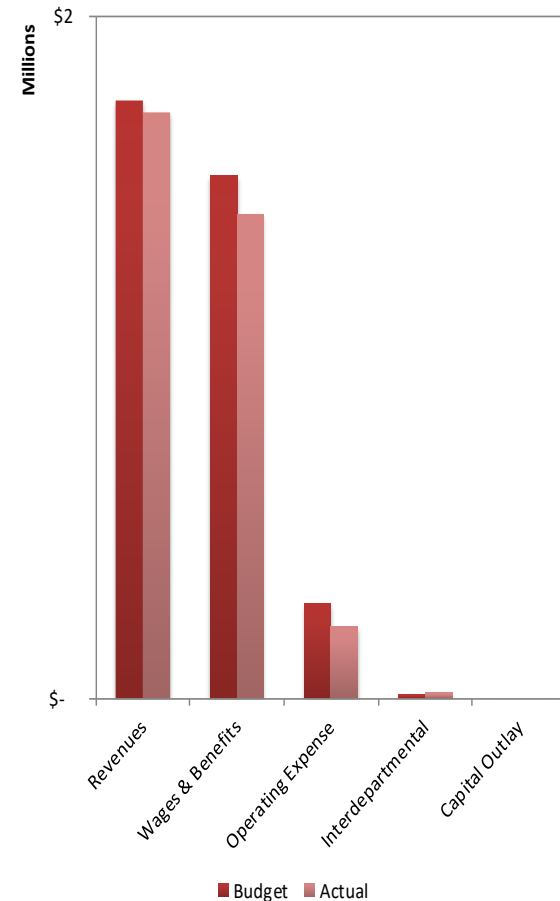
January 31, 2026 (13 Month History)



Internal Services (Budget to Actual)

Year to Date January 31, 2026

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 1,752,718	\$ 1,721,398	\$ (31,320)	98%
Wages & Benefits	(1,533,683)	(1,421,274)	112,409	93%
Operating Expense	(280,597)	(210,688)	69,909	75%
Interdepartmental	(11,551)	(13,562)	(2,011)	117%
Capital Outlay	-	-	-	N/A
Total Expenses	(1,825,831)	(1,645,524)	180,307	90%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ (73,113)	\$ 75,874	\$ 148,987	104%



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

Internal Services (Variance Change)

Year to Date January 31, 2026

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ -	\$ (31,320)	\$ (31,320)
Wages & Benefits	-	112,409	112,409
Operating Expense	-	69,909	69,909
Interdepartmental	-	(2,011)	(2,011)
Capital Outlay	-	-	-
Total Expenses	-	180,307	180,307
Other Financing	-	-	-
Change in Fund Balance	<u>\$ -</u>	<u>\$ 148,987</u>	<u>\$ 148,987</u>

- Wage & Benefits positive variance due to timing of wage increases

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

Internal Service Fund – Department Analysis

Year to Date January 31, 2026

Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Employee Benefits & Insurance	\$ (25,394)	\$ 97,291	\$ -	\$ 71,897	↑ 4.88%
Information Technology	(5,734)	84,850	-	79,115	↑ 27.74%
Insurance	(192)	(1,834)	-	(2,026)	↓ -2.97%
Total	\$ (31,320)	\$ 180,307	\$ -	\$ 148,987	

Overtime

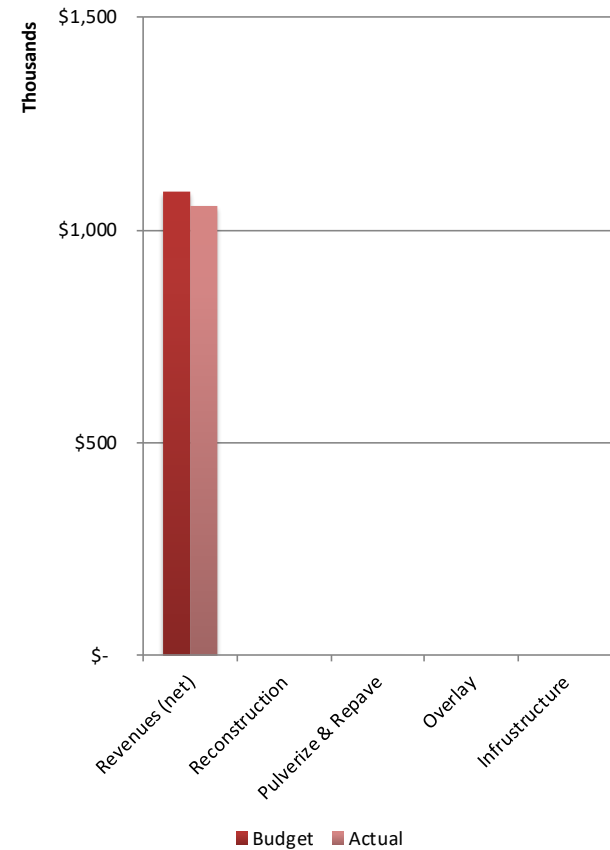
Department	Overtime			% Variance
	Budget	Actual	\$ Variance	
Employee Benefits & Insurance	\$ -	\$ -	\$ -	→ 0.00%
Information Systems	-	-	-	→ 0.00%
Insurance	-	-	-	→ 0.00%
Total	\$ -	\$ -	\$ -	→ 0.00%

↓ Negative Variance
 → Positive Variance < 2.5%
 ↑ Positive Variance > 2.5%

Transportation Fund (Budget to Actual)

Year to Date January 31, 2026

	Budget	Actual	Variance	% Actual to Budget
County Sales Tax	\$ 1,089,352	\$ 1,055,450	\$ (33,902)	97%
Sales Tax Distribution	-	-	-	N/A
Total Revenues	1,089,352	1,055,450	(33,902)	97%
Reconstruction	-	-	-	N/A
Pulverize & Repave	-	-	-	N/A
Overlay	-	-	-	N/A
Sealcoating	-	-	-	N/A
Infrastructure	-	-	-	N/A
Total Expenses	-	-	-	N/A
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ 1,089,352	\$ 1,055,450	\$ (33,902)	97%



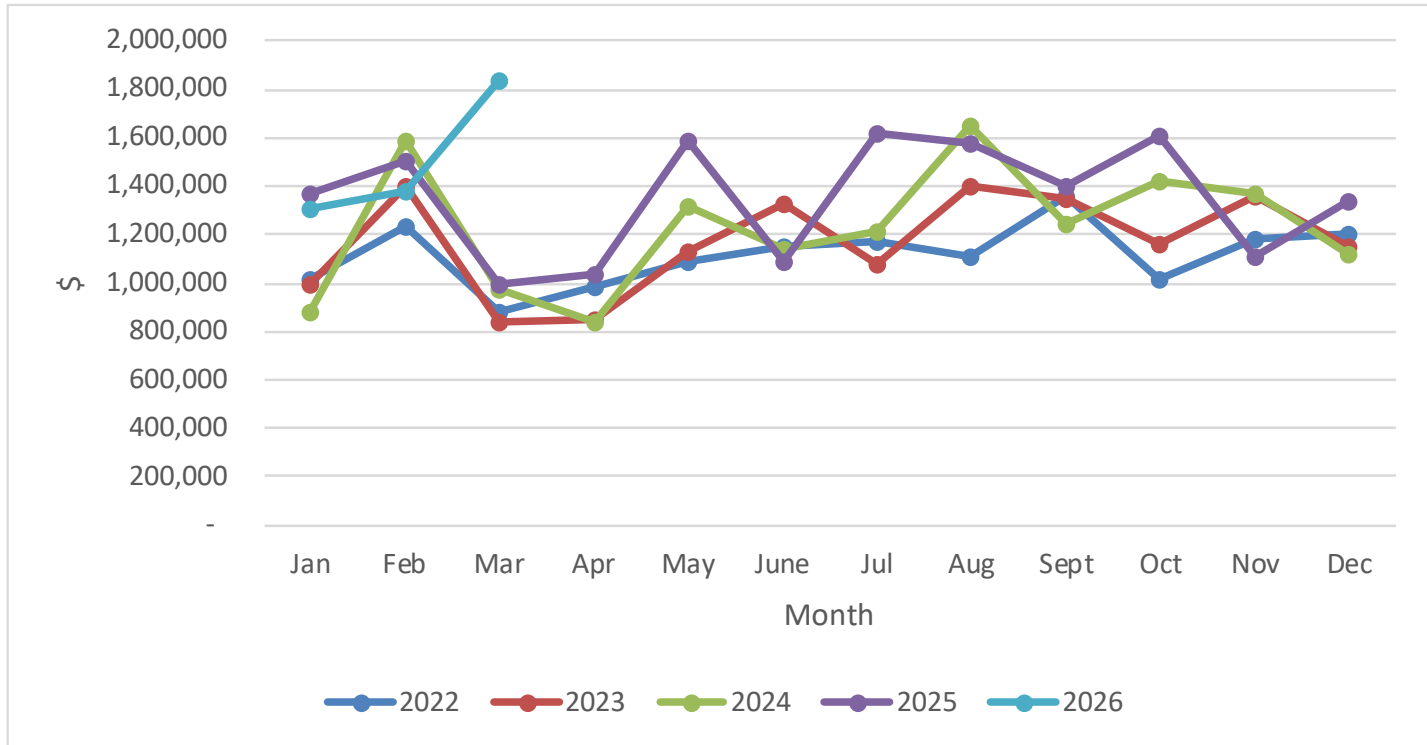
Transportation Fund (Variance Change)

Year to Date January 31, 2026

	Variance		
	<u>Prior Month</u>	<u>Current Month</u>	<u>Change</u>
County Sales Tax	\$ -	\$ (33,902)	\$ (33,902)
Sales Tax Distribution	-	\$ -	-
Total Revenues	<u>-</u>	<u>(33,902)</u>	<u>(33,902)</u>
Reconstruction	-	-	-
Pulverize & Repave	-	-	-
Overlay	-	-	-
Sealcoating	-	-	-
Infrastructure	-	-	-
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing	<u>-</u>	<u>-</u>	<u>-</u>
Change in Fund Balance	<u>\$ -</u>	<u>\$ (33,902)</u>	<u>\$ (33,902)</u>

Transportation Fund

(Actual County Sales Tax Received by Month)



Questions...

Sheboygan County Portfolio Summary as of February 28, 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	748,223	745,688	2,535	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	488,555	486,740	1,815	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	733,875	730,493	3,383	March 24, 2026	Quarterly
	March 30, 2021	750,000	Federal Home Loan Bank	3130ALMH4	AA+/AAA	0.50%	0.50%	1.01%	0.50%	March 30, 2026	748,620	745,838	2,783	March 30, 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	489,085	486,950	2,135	March 30, 2026	Quarterly
	May 26, 2021	750,000	Federal Home Loan Bank	3130AMFN7	AA+/AAA	0.50%	0.50%	1.16%	0.50%	May 26, 2026	746,880	744,975	1,905	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	639,447	636,363	3,083	June 26, 2026	Monthly
	July 28, 2021	750,000	Federal Home Loan Bank	3130ANC57	AA+/AAA	0.50%	0.50%	1.58%	0.50%	July 28, 2028	734,970	731,738	3,233	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	483,460	481,105	2,355	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	492,265	490,535	1,730	April 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	491,865	490,175	1,690	March 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	493,485	492,695	790	March 30, 2026	Quarterly
	March 17, 2022	500,000	Federal Home Loan Bank	3130AR4N8	AA+/AAA	1.65%	1.65%	2.48%	1.65%	March 17, 2026	499,830	499,285	545	March 17, 2026	Quarterly
	December 12, 2025	490,000	Federal Home Loan Bank	3130A0FR6	AA+/AAA	4.00%	4.00%	3.57%	3.57%	December 8, 2028	497,095	496,042	1,053	December 8, 2028	Non
	March 19, 2024	1,000,000	Federal Farm Credit Bank	3130B0JA8	AA+/AAA	5.00%	5.00%	5.00%	5.00%	March 13, 2029	1,000,390	1,001,450	-1,060	March 13, 2026	Annually
	November 21, 2024	968,683	Federal Home Loan Bank	3130B3LR2	AA+/AAA	4.38%	4.38%	4.40%	4.40%	December 12, 2031	1,000,283	989,274	11,010	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	499,435	498,190	1,245	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	499,775	499,345	430	April 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	499,400	498,510	890	May 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, 2026	751,613	748,718	2,895	November 26, 2027	Monthly
	November 21, 2024	852,300	Federal Farm Credit Bank	3133ELYY4	AA+/AAA	1.53%	4.36%	4.36%	4.36%	May 13, 2030	914,490	899,950	14,540	May 1, 2030	Non
	March 19, 2024	995,898	Federal Home Loan Mtg Co	3133EP5K7	AA+/AAA	4.52%	4.72%	4.72%	4.72%	March 13, 2026	1,000,220	1,001,770	-1,550	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	765,728	765,060	668	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	500,005	499,020	985	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	500,205	499,345	860	September 15, 2026	Monthly
	December 26, 2024	566,811	Federal Home Loan Bank	313381FD2	AA+/AAA	2.62%	4.22%	4.22%	4.22%	December 10, 2027	585,623	584,112	1,511	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	1,146,950	1,139,590	7,360	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	1,000,500	999,870	180	April 9, 2027	Quarterly
	November 3, 2025	498,815	Federal Home Loan Mtg Co	3134HBZB6	AA+/Aa1	3.75%	4.00%	3.82%	3.82%	October 15, 2029	499,430	498,890	540	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	500,155	498,970	1,185	December 9, 2026	Annually
	September 9, 2025	748,913	Federal National Mtg Assoc	3136GARX9	AA+/Aa1	4.00%	4.03%	4.03%	4.03%	September 10, 2030	750,045	748,688	1,358	March 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	777,765	775,215	2,550	April 26, 2029	Non
	September 4, 2025	500,000	Federal Ag Mtg Corp	31424WS78	AA+/AAA	4.33%	4.33%	4.33%	4.33%	September 4, 2029	500,010	499,210	800	March 4, 2026	Quarterly
	July 5, 2013	708,824	Government National Mtg Assoc	38378TKF6	AA+/AAA	1.19%	1.41%	1.41%	1.41%	May 20, 2043	680,143	679,038	1,105	August 20, 2043	Monthly
	March 13, 2013	10,000	Auburndale SD, WI	05068PCN0	AA-/AA-	3.10%	3.10%	3.10%	3.10%	March 1, 2026	9,999	9,995	5	May 9, 2026	semi-annually
	December 26, 2024	249,000	Austin Telco FCU	052392EC7	NCUA/NCUA	4.30%	4.30%	4.30%	4.30%	December 30, 2026	250,170	250,750	-580	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	244,595	243,846	749	October 23, 2026	Non
	August 19, 2025	249,000	Connexus	20825WEE6	NCUA/NCUA	4.00%	4.00%	4.00%	4.00%	August 19, 2027	249,777	250,330	-553	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	246,058	246,406	-348	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	256,786	257,663	-876	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	247,723	247,439	284	October 24, 2030	Non
	August 4, 2021	246,518	Jpmorgan Chase CD	48128UZB8	FDIC/FDIC	0.65%	0.85%	0.85%	0.85%	August 17, 2026	245,340	244,426	914	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	246,599	247,547	-948	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	243,711	243,238	473	March 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	251,515	252,117	-603	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	249,991	250,579	-588	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	1,043	LGIP - General	LGIPGEN	State	3.69%	3.69%	3.69%	3.69%	N/A	1,043	1,043	0	n/a	Liquid
	Various	20,824,660	LGIP - County Sales Tax	LGIPST	State	3.69%	3.69%	3.69%	3.69%	N/A	20,824,660	20,824,660	0	n/a	Liquid
	Various	1,065,958	LGIP - Conservation	LGIPCONS	State	3.69%	3.69%	3.69%	3.69%	N/A	1,065,958	1,065,958	0	n/a	Liquid
	Various	2,294,989	LGIP - Building	LGIPBLDG	State	3.69%	3.69%	3.69%	3.69%	N/A	2,294,989	2,294,989	0	n/a	Liquid
	Various	48,272,296	Associated Bank - MM	ASBKREPO2	Local	3.71%	3.71%	3.71%	3.71%	N/A	48,272,296	48,272,296	0	n/a	Liquid
	Various	0	UMB Bank - MM	CBTMM1	Local	0.00%	0.00%	0.00%	0.00%	N/A	0	0	0	n/a	Liquid
	Various	10,067	Cleveland State Bank	CLESTBK	Local	1.00%	1.00%	1.00%	1.00%	N/A	10,067	10,067	0	n/a	Liquid
	Various	3,672,189	Associated Bank - Checking	ASBKCHK1	Local	3.67%	3.67%	3.67%	3.67%	N/A	3,672,189	3,672,189	0	n/a	Liquid

101,384,096

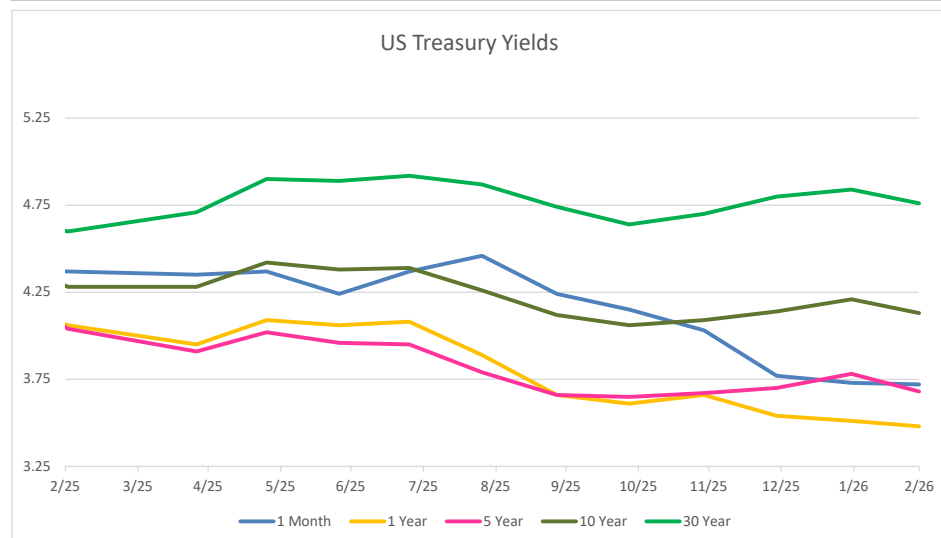
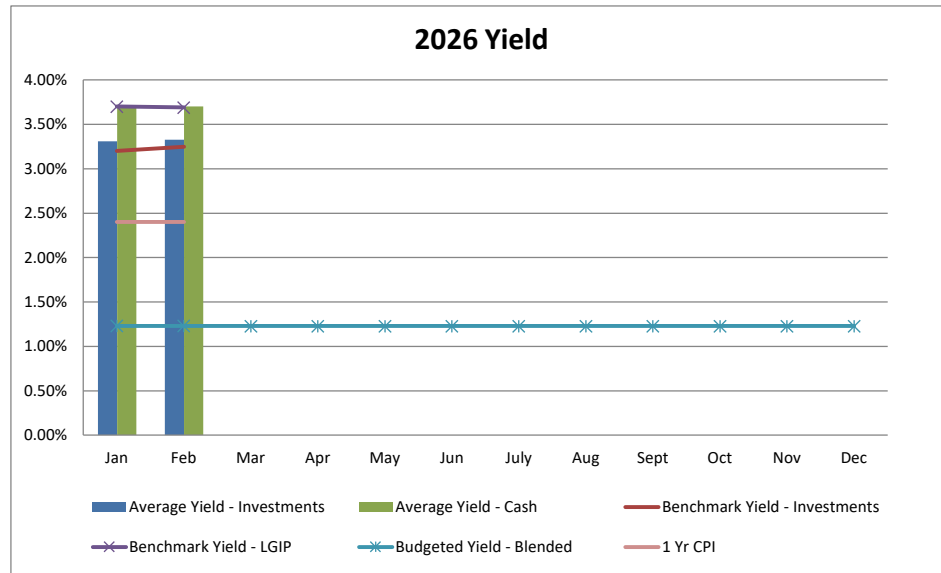
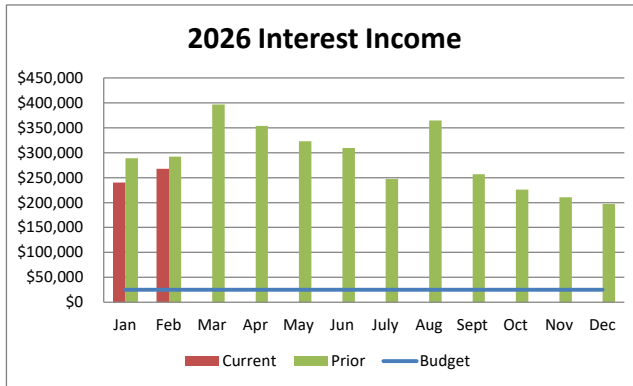
Maturity Date	Book MV	Issuer	Broker	Rating	Current Rate	Gain/Loss Sale	Sale Price	Type
September 15, 2032	749,595	Federal Farm Credit Bank	MBS	AA+	4.80%	\$405	750,000	Call
February 17, 2026	747,143	Federal Home Loan Bank	MBS	AA+	0.63%	\$2,858	750,000	Matured

Sheboygan County Portfolio Summary as of February 28, 2026

	Market Value	Wtd Ave Tenor at Purch (Yrs)	Wtd Ave Seasoning (Yrs)	Current Month Annualized Yield	Benchmark Yield
Cash Equivalents	76,141,201	n/a	n/a	3.70%	3.69%
Investments	25,401,633	5.66	2.38	3.33%	3.25%
Grand Total	101,542,834			3.61%	3.58%

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

2025 Interest	
Annual Budget	\$300,000
Budget to Date	\$50,000
Actual to Date	\$507,647
Variance	\$457,647
Budgeted Yield	1.23%

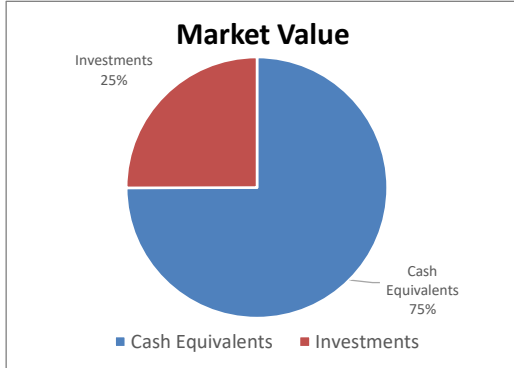


Source: FRED (Federal Reserve Economic Data)

Sheboygan County Portfolio Summary as of February 28, 2026

Cash and Cash Equivalents

Firm	Value	% of Cash
Associated Bank	51,944,484	68.2%
Cleveland State Bank	10,067	0.0%
LGIP	24,186,649	31.8%
USBank MM	-	0.0%
UMB Bank - MM	-	0.0%
Total	76,141,201	100.0%



Investment Holdings

Issuer	Market Value	% of Portfolio
Auburndale SD, WI	9,999	0.04%
Austin Telco FCU	250,170	0.98%
Citidel FCU	244,595	0.96%
Connexus	249,777	0.98%
Cross River Bank	246,058	0.97%
Empower CU CD	256,786	1.01%
Farmers & Merchants Bank	247,723	0.98%
Federal Ag Mtg Corp	1,277,775	5.03%
Federal Farm Credit Bank	3,680,818	14.49%
Federal Home Loan Bank	12,123,783	47.73%
Federal Home Loan Mtg Co	4,146,805	16.32%
Federal National Mtg Assoc	750,045	2.95%
Government National Mtg Assoc	680,143	2.68%
Jpmorgan Chase CD	245,340	0.97%
Morgan Stanley	246,599	0.97%
National Bk CD	243,711	0.96%
Nicolet Natl Bank CD	251,515	0.99%
Wells Fargo Bank CD	249,991	0.98%
Total	25,401,633	100.00%

