

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

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

Topic: Finance Committee Meeting
Time: September 3, 2025 03:30 PM Central Time (US and Canada)

Join Zoom Meeting
<https://us06web.zoom.us/j/85322249012?pwd=ebXunFpKS5Xc1Ngy0oDLmboKhJORyH.1>
Meeting ID: 853 2224 9012
Passcode: 059867

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 – August 27, 2025 – 3:30 PM

Correspondence – None

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

Budget
Consideration of County Administrator 2026 Budget, presented by Alayne Krause
Consideration of County Board 2026 Budget, presented by Alayne Krause
Consideration of Airport 2026 Budget, presented by Bryan Olson
Consideration of Highway 2026 Budget, presented by Bryan Olson
Consideration of Transportation Fund 2026 Budget, presented by Bryan Olson
Consideration of Lake Breeze Aviation 2026 Budget, presented by Bryan Olson

Transportation
Consideration to Purchase Equipment for 2026

Approval of Vouchers
Approval of Attendance at Other Meetings or Functions

Adjournment
Next Scheduled Meeting – September 10, 2025 - 3:30 PM, Administration Building Room 302

Prepared by:
Wendy Siegert
Recording Secretary

Vernon Koch
Committee Chairperson

NOTE: A majority of the members of the County Board of Supervisors or of any of its committees may be present at this meeting, and it is likely that a majority of the Executive Committee will be present, to listen, observe and participate. If a majority of any such body is present, their presence constitutes a "meeting" under the Open Meeting Law as interpreted in *State ex rel. Badtke v. Greendale Village Board*, 173 Wis. 2d 553 (1993), even though the visiting body will take no action at this meeting.

Wis. Stat. § 19.84 requires that each meeting of a governmental body be preceded by a public notice setting forth the time, date, place, and subject matter of the meeting. This Notice and Agenda is made in fulfillment of this obligation. Electronic versions of this Notice and Agenda may hyperlink to documents being circulated to members in anticipation of the meeting and are accessible to the public for viewing. Additions, subtractions, or modifications of the hyperlinked materials do not constitute an amendment to the meeting agenda unless expressly set forth in an Amended Notice and Agenda. Members of the public are encouraged to check from time to time before the meeting to see whether the hyperlinked content has been changed from what was originally posted.

The Committee welcomes all visitors to listen and observe, but only Committee members and those invited to speak will be permitted to speak.

If listed as an agenda item – The Administrator's Report, Finance Director's Report, and Information Technology's Report is a summary of key activities. No action will be taken by the Finance Committee resulting from the reports unless it is a specific item on the agenda.

Persons with disabilities needing assistance to attend or participate are asked to notify the Administrative Assistant in the Finance Department at 920-459-3765 prior to the meeting so that accommodations may be arranged.

SHEBOYGAN COUNTY FINANCE COMMITTEE MINUTES

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

August 28, 2025

Called to Order: 3:30 P.M.

Adjourned: 4:18 P.M.

MEMBERS PRESENT: Vern Koch, Kathleen Donovan, William Goehring, Thomas Wegner

MEMBERS REMOTE:

MEMBERS ABSENT: Curt Brauer

ALSO, PRESENT: **In Person:** Keith Abler, Edward Procek, Alayne Krause, Jeremy Fetterer, Matthew Strittmater, Tara Duwe, Bryan Olson, Craig Stewart, Wendy Siegert

Remote: Evelyn Wise, Brenda Hanson, Stefanie Albrecht, Riley Hutter, Jessica Huss, Danielle Thompson, Starrlene Grossmann

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 10:30 A.M. Friday, August 22, 2025.

Supervisor Goehring moved to approve the minutes of August 13, 2025. Motion seconded by Supervisor Wegner. Motion Carried.

Correspondence – None.

Deputy Finance Director, Jeremy, updated the committee on the property appraisal completed through County Mutual appraisal and a report will be forthcoming.

Riley Hutter, of Clifton Larson Allen presented the 2024 Annual Comprehensive Financial Report.

Transportation Director, Bryan Olson, presented a request for Purchasing Equipment on Auction. Supervisor Wegner moved to approve the request. Motion seconded by Supervisor Donovan. Motion Carried.

The committee reviewed the 2026 Veterans Commissions Budget. Supervisor Goehring moved to approve the budget as presented. Motion seconded by Supervisor Wegner. Motion carried.

The committee reviewed the 2026 Veterans Services Budget. Supervisor Wegner moved to approve the budget as presented. Motion seconded by Supervisor Donovan. Motion carried.

The committee reviewed the 2025 Health and Human Services Budget. Supervisor Goehring moved to approve the budget as presented. Motion seconded by Supervisor Wegner. Motion carried.

Vouchers were reviewed. Supervisor Wenger moved to approve the expenditures Motion seconded by Supervisor Donovan. Motion Carried.

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

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

Wendy Siegert
Recording Secretary

William Goehring
Secretary

Liaison Committee Budget Sign Off

2026

Department County Board

Liaison Committee Executive

Committee Chair Keith Abler

Targets Set by Finance Committee

Levy	\$	264,785
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

Department Budget Requested

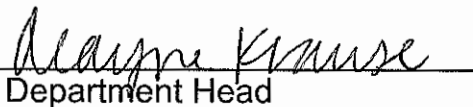
Total Revenue	\$	-264,785	Note: amount should be negative
Total Expense	\$	264,785	Note: amount should be positive
Transfer In	\$	0	
Transfer Out	\$	0	
Equity	\$	0	
Variance	\$	0	

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

Signatures:

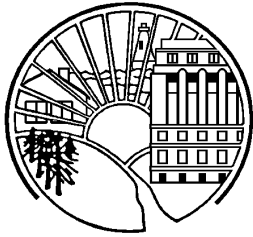

Committee Chair

08-26-2025
Date


Department Head

8/26/25
Date

Note: If the liaison committee supports one or more exceptions to the target; a letter of justification and a completed and approved Additional Levy Request form must be submitted with this form. The amounts are not to be included in the totals above.



SHEBOYGAN COUNTY

Keith Abler
County Board Chairman

To: Members of the Finance Committee

From: County Board Chairman Keith Abler *KA*

Date: September 3rd, 2025

Re: Proposed 2026 Budget for the County Board

Enclosed is the proposed 2026 budget for the County Board for your review and consideration.

Department Goals - Sheboygan County is governed by a 25-member County Board of Supervisors elected by district to set policy and provide direction.

Proposed Budget - The budget proposal balances with the established target of \$264,785.

Highlights -

- Increase to Information Technology allocation.
- Continued support for attendance at Wisconsin Counties Association conference for twelve County Board members
- Increase to per diem payments and Vice Chair compensation

There are no capital outlay, furniture, or additional levy requests.

Closing - I want to thank and acknowledge Deputy County Administrator Emily Stewart for her work preparing the County Board budget. I have discussed the proposed budget with the County Administrator and Finance Department, and have received the Executive Committee's consideration and support.

Thank you.

County Department Level 7 w/o CP

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County Department Level 7 w/o CP

County of Sheboygan
Proposed Budget - Variance Report
For 2026

[illegible]

County Department Level 7 w/o CP

[illegible]

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
534100 Rentals										
534100 Rentals	5									
534000 Fixed Charges	5									
530000 Operating Expenses	49,892	38,327	39,764	43,081	43,081	31,950	42,347	45,246	2,165	5.03
550000 Interdepartmental Ch										
551000 Employee Related In										
551100 Benefits - General										
551105 Health Insurance	776					1,035	2,070	5,736	5,736	
551110 Dental Insurance	23					24	48	130	130	
551115 Group Life Insura	72	72	72	71	71	32	62	70	1-	1.41-
551125 Worker Compensati	102	105	85	99	99	37	72	99		
551100 Benefits - General	974	177	157	170	170	1,127	2,252	6,035	5,865	3,450.00
551000 Employee Related In	974	177	157	170	170	1,127	2,252	6,035	5,865	3,450.00
551900 Insurance Charges										
551905 General Liability	413	396	410	439	439	220	439	421	18-	4.10-
551920 Property Insurance	1,644	1,744	1,777	1,911	1,911	956	1,911	1,849	62-	3.24-
551930 Deductible Escrow	58	61	73	61	61	31	61	62	1	1.64
551900 Insurance Charges	2,115	2,201	2,260	2,411	2,411	1,206	2,411	2,332	79-	3.28-
552000 Repairs & Maint Cha										
552100 Repairs & Maint Ch										
552100 Repairs & Maint Ch										
552000 Repairs & Maint Cha										
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	378	320	362	350	350	175	350		350-	100.00-

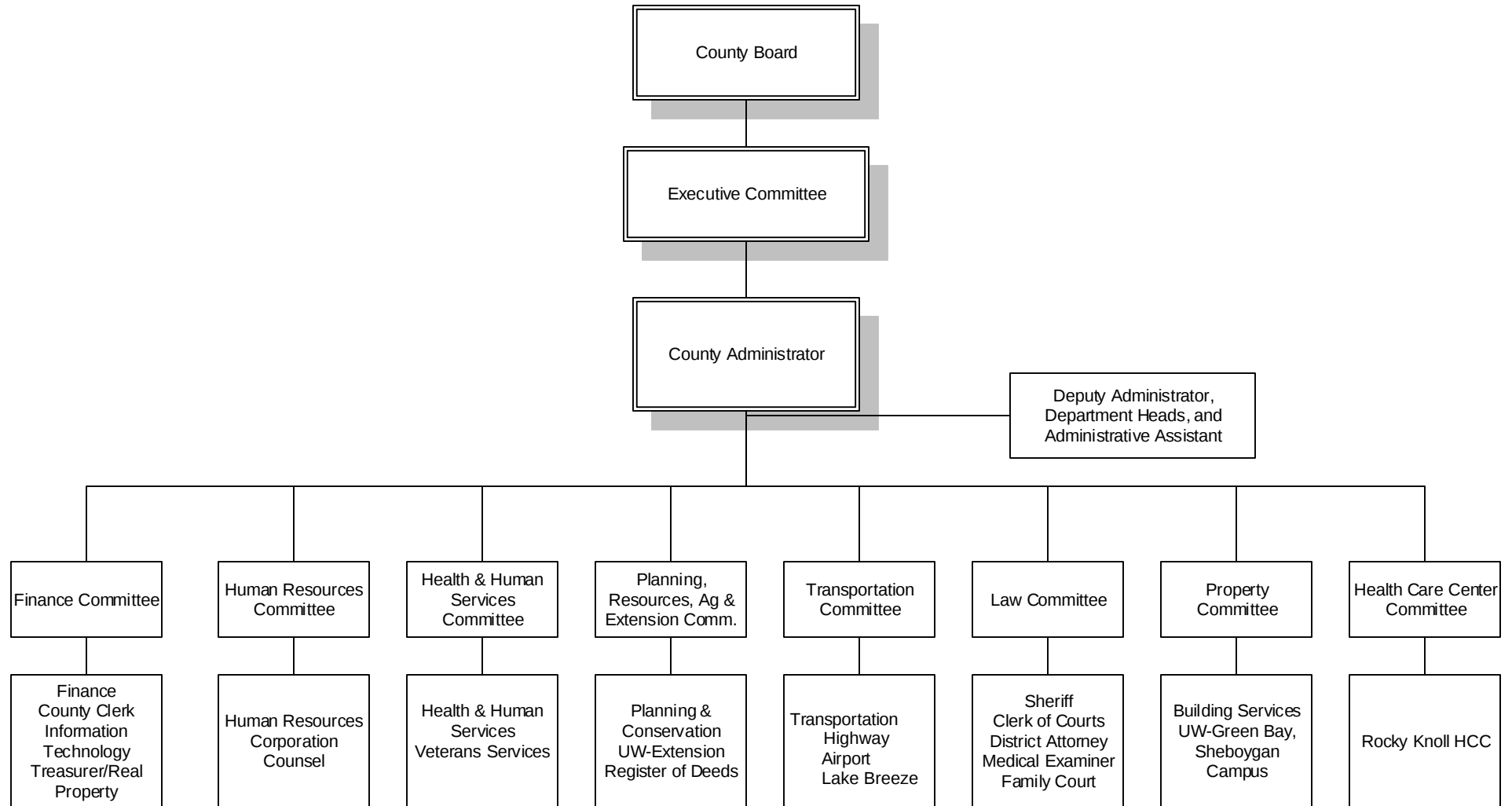
County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
553115 Telephone - Long	1	1		1	1		1	1		
553135 Printing & Duplic	517	561	34	700	700		600	550	150-	21.43-
553150 Data Processing S	34,861	33,012	48,902	52,775	52,775	26,387	52,775	53,492	717	1.36
553100 System Operation C	35,757	33,894	49,298	53,826	53,826	26,562	53,726	54,043	217	.40
553000 System Operation Ch	35,757	33,894	49,298	53,826	53,826	26,562	53,726	54,043	217	.40
556000 Other Interdepartme										
556100 Other Interdepartm										
556100 Other Interdepartm										
556000 Other Interdepartme										
550000 Interdepartmental Ch	38,846	36,272	51,715	56,407	56,407	28,895	58,389	62,410	6,003	10.64
560000 Capital Outlay										
566000 Office Furniture &										
566000 Office Furniture &										
560000 Capital Outlay										
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										
580000 Debt Service										
582000 Interest										
582000 Interest										
580000 Debt Service										
500000 Expense/Expenditure	229,101	213,946	230,272	248,781	248,781	122,931	225,436	264,785	16,004	6.43

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
630000 Opt'g Transfers from	12,600-									
600000 Other Financing Sourc	12,600-									
700000 Other Financing Uses										
720000 Transfer to Other Fu										
726000 Oper'tg Transf to I										
726000 Oper'tg Transf to I										
720000 Transfer to Other Fu										
700000 Other Financing Uses										
Subtotal	20,010-	21,495-	16,649-			1,461-	23,345-			
800000 Net Position										
820000 Fund Balance										
820000 Fund Balance										
800000 Net Position										
00186 County Board	20,010-	21,495-	16,649-			1,461-	23,345-			
Current Change in Fund Balance	20,011-	21,495-	16,649-			1,461-	23,345-			

Sheboygan County Table of Organization



Special Notes

- Chapter 2 Rules of Order – Committee Structure
- The Executive Committee membership includes County Board Chairman, County Board Vice-Chairman and three members elected by the County Board.
- Every County Board Supervisor is assigned a minimum of one committee.
- The County Board Chair makes all Committee assignments with the support of the Executive Committee and subject to confirmation of the County Board.

2026 Travel and Training Requests

Department: County Board

Date	Request	Location (if known)	Number of Employees Attending	Employee Mileage 533205**	Employee Meals 533215	Employee Lodging 533220	Commercial Transport 533235	Seminars and Training 533245	Total Cost per request	Requirement for Accreditation or Certification?	Out of County Yes/No
February	WCA Legislative Conference*	Madison	2		-	670.00		350.00	1,020.00	No	Yes
February	NACo Legislative Conference**	Washington DC	1		100.00	1,450.00	700.00	575.00	2,825.00	No	Yes
September	WCA Annual Conference*	Wisconsin Dells	12		-	4,500.00		2,480.00	6,980.00	No	Yes
June	Leadership Forum		25					600.00	600.00	No	No
2026	Meetings		25	15,400.00					15,400.00	No	Unknown
									-		
									-		
									-		
									-		
									-		
									-		
									-		
			Object Account Total	15,400.00	100.00	6,620.00	700.00	4,005.00	26,825.00		

*WCA = Wisconsin Counties Association

**NACo = National Counties Association

****2024 Employee Mileage Reimbursement Rate**

\$.51

with proof of personal auto insurance on file with Accounts Payable

\$.26 with no proof of insurance, or partial coverage, on file with Accounts Payable

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

Liaison Committee Budget Sign Off

2026

Department County Administrator

Liaison Committee Executive Committee

Committee Chair Keith Abler

<u>Targets Set by Finance Committee</u>		
Levy	\$	410,795
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

<u>Department Budget Requested</u>		
Total Revenue	\$	-410,795
Total Expense	\$	410,795
Transfer In	\$	0
Transfer Out	\$	0
Equity	\$	0
Variance	\$	0

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

Signatures:

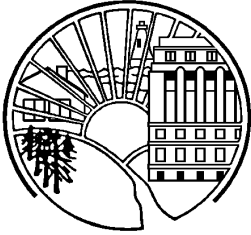
Keith Abler
Committee Chair

8/26/2025
Date

Deanne Krause
Department Head

8/26/25
Date

Note: If the liaison committee supports one or more exceptions to the target; a letter of justification and a completed and approved Additional Levy Request form must be submitted with this form. The amounts are not to be included in the totals above.



SHEBOYGAN COUNTY

Alayne Krause
County Administrator

To: Members of the Finance Committee

From: County Administrator Alayne Krause *Alayne Krause*

Date: September 3rd, 2025

Re: Proposed 2026 Budget for the County Administrator's Office

Enclosed is the proposed 2026 budget for the County Administrator's Office for your review and consideration.

Department Goals - The Office of the County Administrator is responsible for coordinating the administrative and management functions of all County departments. This includes leading the annual budget development process, recommending organizational changes, implementing policies enacted by the County Board, and assuring fiscal and program accountability of services to the taxpayers of Sheboygan County.

Key Performance Measurements - Key performance metrics that the County Administrator's Office revolve around include employee engagement, sustainability, and employee professional development. They are discussed in more detail in the performance measures form.

Proposed Budget - The budget proposal balances with the established target of \$410,795.

Highlights - The most significant fiscal changes to the budget are:

- Decrease of expenses related to printing and general operating
- Maintaining investment in employee development
- Decrease in Information Technology allocation
- Decrease in computer replacement expense due to replacement technology being incorporated into current budget

There are no capital outlay, furniture, or additional levy requests.

Closing - I have discussed the proposed budget with the County Board Chairman and the Finance Department, and have received the Executive Committee's consideration and support.

Thank you.

County Administrator's Office

	Outputs	2025		2026
		Target	Projected Actual	Target
Metric	Employee attendance at all-employee appreciation picnic	5%	275 (2024 Actual)	284 (2025 Target)
Importance	Indicates the level of engagement of County staff			
Target	Change in attendance within a given percentage from the prior year			
Metric	Printing costs	-14%	-50%	-20%
Importance	Focus on sustainability by reducing the number of pages printed and encouraging others to rely on electronic documents			
Target	Change in printing and duplicating budget of -20.0%			
Metric	Professional growth via continuing educational opportunities	NA	100%	100%
Importance	Facilitate growth and development of employees by empowering them with resources for ongoing learning			
Target	Provide professional development training for 100% of office staff in 2026			
Metric	Net new construction	1.04%	1.41% (2024 Actual)	1.03%
Importance	Indicator of health of local economy			
Target	Budget for an increase in Net New Construction (NNC) that relies on 5-year historical averages			

County Department Level 7 w/o CP

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County Department Level 7 w/o CP

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
400000 Revenues	364,166-	395,738-	396,281-	404,455-	404,455-	202,228-	404,455-	410,795-	6,340-	1.57
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511105 Regular	248,779	180,709	272,514	306,649	306,649	146,416	267,358	318,254	11,605	3.78
511100 General	248,779	180,709	272,514	306,649	306,649	146,416	267,358	318,254	11,605	3.78
511800 Temporary Help										
511800 Temporary Help										
511000 Wages	248,779	180,709	272,514	306,649	306,649	146,416	267,358	318,254	11,605	3.78
512000 Benefits										
512100 General										
512105 Social Security	18,129	13,927	20,642	22,470	22,470	11,229	20,504	23,329	859	3.82
512110 Retirement (Emplo	16,409	10,748	18,564	21,104	21,104	10,176	18,582	22,698	1,594	7.55
512100 General	34,538	24,676	39,206	43,574	43,574	21,405	39,086	46,027	2,453	5.63
512800 Temporary Help										
512800 Temporary Help										
512000 Benefits	34,538	24,676	39,206	43,574	43,574	21,405	39,086	46,027	2,453	5.63
510000 Personnel Related Ex	283,317	205,385	311,720	350,223	350,223	167,821	306,444	364,281	14,058	4.01
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531105 Consulting				8,000	43,000	19,400	44,000		8,000-	100.00-
531100 Professional Servi				8,000	43,000	19,400	44,000		8,000-	100.00-

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County Department Level 7 w/o CP

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
533505 General	373	259	290	578	578	65	300	539	39-	6.75-
533500 General Supplies	373	259	290	578	578	65	300	539	39-	6.75-
533700 Office Supplies										
533705 Office	411	499	77	300	300	4	150	300		
533725 Postage	35	1	46	30	30		20	30		
533700 Office Supplies	446	501	123	330	330	4	170	330		
533800 Maintenance Suppli										
533800 Maintenance Suppli	982									
533870 Books & Periodical										
533875 Subscriptions	302	81	218	198	198	151	198	100	98-	49.49-
533870 Books & Periodical	302	81	218	198	198	151	198	100	98-	49.49-
533900 Other										
533928 Computer Sys \$500	1,664	2,713	122	1,433	1,433	1,214	1,614	100	1,333-	93.02-
533951 Employee Recognit	2,994	2,198	2,362	4,860	4,860	1,372	4,860	2,100	2,760-	56.79-
533900 Other	4,666	4,911	2,484	6,293	6,293	2,586	6,474	2,200	4,093-	65.04-
533000 General Operating	11,077	8,442	9,623	18,162	18,162	6,602	13,291	13,522	4,640-	25.55-
534000 Fixed Charges										
534100 Rentals										
534115 Rental of Equipme	21			500	500		50	100	400-	80.00-
534100 Rentals	21			500	500		50	100	400-	80.00-
534200 Insurance										
534200 Insurance										
534000 Fixed Charges	21			500	500		50	100	400-	80.00-
530000 Operating Expenses	17,403	8,970	10,550	28,222	63,222	26,512	58,361	14,693	13,529-	47.94-

County Department Level 7 w/o CP

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
550000 Interdepartmental Ch										
551000 Employee Related In										
551100 Benefits - General										
551105 Health Insurance	25,343	11,366	10,833	11,093	11,093	6,635	12,416	17,208	6,115	55.12
551110 Dental Insurance	486	25				25	50	130	130	
551115 Group Life Insura	139	101	147	169	169	83	169	177	8	4.73
551125 Worker Compensati	263	142	542	207	207	101	207	218	11	5.31
551100 Benefits - General	26,231	11,634	11,522	11,469	11,469	6,844	12,842	17,733	6,264	54.62
551000 Employee Related In	26,231	11,634	11,522	11,469	11,469	6,844	12,842	17,733	6,264	54.62
551900 Insurance Charges										
551905 General Liability	590	662	686	734	734	367	734	685	49-	6.68-
551915 Auto Insurance										
551915 Auto Insurance										
551920 Property Insurance	295	319	325	349	349	175	349	337	12-	3.44-
551930 Deductible Escrow	86	103	124	103	103	52	103	101	2-	1.94-
551900 Insurance Charges	971	1,084	1,135	1,186	1,186	593	1,186	1,123	63-	5.31-
552000 Repairs & Maint Cha										
552100 Repairs & Maint Ch										
552100 Repairs & Maint Ch	248									
552000 Repairs & Maint Cha	248									
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	378	320	362	350	350	175	350	424	74	21.14
553135 Printing & Duplic	795	625	1,414	300	300	316	150	250	50-	16.67-
553150 Data Processing S	10,278	10,116	15,281	12,705	12,705	6,353	12,705	12,291	414-	3.26-
553100 System Operation C	11,451	11,061	17,057	13,355	13,355	6,844	13,205	12,965	390-	2.92-

County Department Level 7 w/o CP

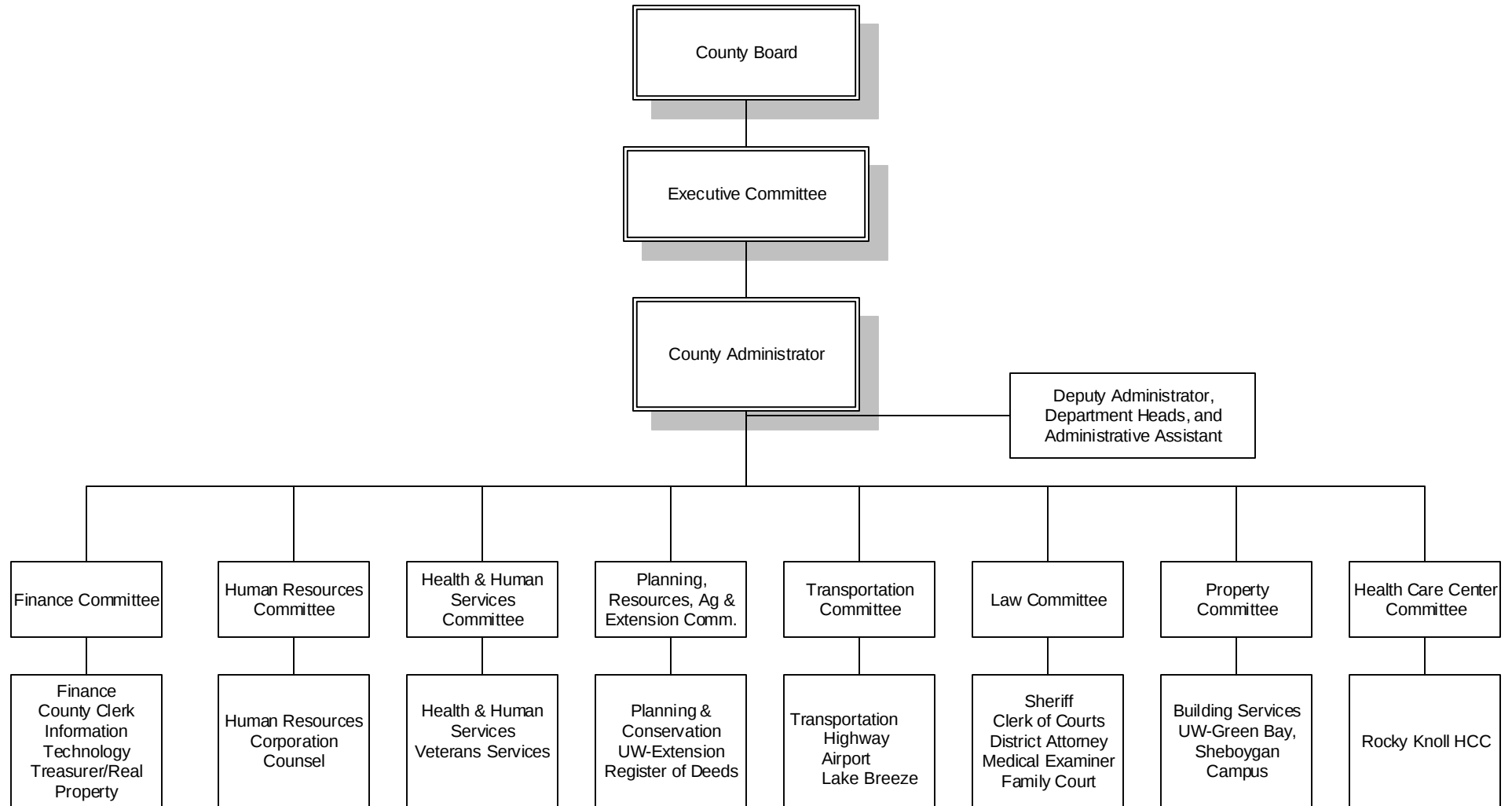
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County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
726000 Oper'tg Transf to I										
720000 Transfer to Other Fu										
700000 Other Financing Uses										
Subtotal	33,357-	157,604-	44,297-		35,000	6,386	12,417-			
800000 Net Position										
820000 Fund Balance										
820125 Use of FB for Subse					35,000-		35,000-			
820000 Fund Balance					35,000-		35,000-			
800000 Net Position					35,000-		35,000-			
01092 County Administrator	33,357-	157,604-	44,297-			6,386	47,417-			
Current Change in Fund Balance	33,357-	157,604-	44,297-			6,386	47,417-			

Sheboygan County Table of Organization



Special Notes

- Chapter 2 Rules of Order – Committee Structure
- The Executive Committee membership includes County Board Chairman, County Board Vice-Chairman and three members elected by the County Board.
- Every County Board Supervisor is assigned a minimum of one committee.
- The County Board Chair makes all Committee assignments with the support of the Executive Committee and subject to confirmation of the County Board.

2026 Travel and Training Requests

Department: County Administrator

Date	Request	Location (if known)	Number of Employees Attending	Employee Mileage 533205**	Employee Meals 533215	Employee Lodging 533220	Commercial Transport 533235	Seminars and Training 533245	Total Cost per request	Requirement for Accreditation or Certification?	Out of County Yes/No
February	WCA Legislative Conference*	Madison	2	50.00	-	670.00		350.00	1,070.00	No	Yes
February	NACo Legislative Conference**	Washington DC	1		110.00	1,300.00	700.00	575.00	2,685.00	No	Yes
September	WCA Annual Conference*	Wisconsin Dells	2	50.00	-	670.00		380.00	1,100.00	No	Yes
October	ICMA Annual Conference***	California	1		110.00	1,300.00	700.00	840.00	2,950.00	No	Yes
2026	Misc Professional Development Training		3					1,400.00	1,400.00	No	Unknown
									-		
									-		
									-		
									-		
									-		
									-		
									-		
									-		
			Object Account Total	100.00	220.00	3,940.00	1,400.00	3,545.00	9,205.00		

*WCA = Wisconsin Counties Association

**NACo = National Counties Association

***ICMA = International County Managers Association

Grand Total

9,205.00

****2024 Employee Mileage Reimbursement Rate**

\$.51

with proof of personal auto insurance on file with Accounts Payable

\$.26 with no proof of insurance, or partial coverage, on file with Accounts Payable

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

EQUIPMENT REQUEST FOR 2026-- COMPUTER AND SOFTWARE ONLY**Listed in Order of Priority****Account to use:** 533928 for Computer System/Eq from \$500 thru \$4999**Department:** County Administrator's Office**Account No:** 533928

<u>ACCOUNT NO.</u>	<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>	<u>JUSTIFICATION</u>	<u>INDIVIDUAL</u>	<u>REPLACE ASSET</u>
1093.533928	Microsoft Excel Software (1 license at \$100/year per license)	\$ 100.00 \$ - \$ -	\$ - \$ - \$ -				
Grand Total Amounts		\$ 100.00	\$ -				

RETURN TO CHRIS LEWINSKI, INFORMATION TECHNOLOGY DIRECTOR**NOTE:**

When requesting printers please indicate all the features needed for that unit:



IT Division Approval

Alayne Krause

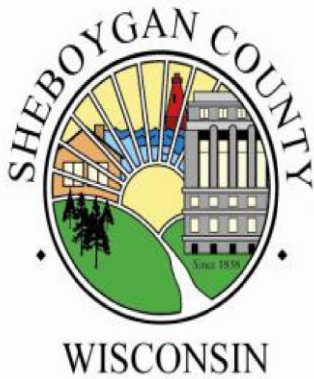
Requesting Department Head Signature

Airport Division 2026 Proposed Budget



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Sheboygan County

Department of Transportation

Bryan Olson
Transportation Director

Matt Grenoble
Airport Superintendent

To: Chairman Vernon Koch and Members of the Finance Committee

From: Bryan Olson, Transportation Director
Matt Grenoble, Airport Superintendent

Date: September 3, 2025

Re: Proposed 2026 Budget for Transportation Department – Airport Division

I am submitting for your review the 2026 Transportation Department – Airport Division budget which meets the required financial target without reducing services. Our staffing level is 2.5 full-time employees, one casual employee, and one summer limited term employee.

Proposed Budget: Tax Levy of \$ 97,889 and total budget of \$ 652,207

Highlights: Taxiway B project is on track to be completed in fall of 2025. This new taxiway will connect the runways to the ramp and terminal building, significantly improving ground movement efficiency. We've begun the application process for funding to reconstruct pavement on Runway 4/22. This runway is thirty years old and is due for an upgrade. Our goal is to begin construction in 2028.

Performance Measurements: Increase Revenue Through a Marketing Campaign: Sheboygan County has become a well-known international destination with the addition of Lake Breeze Aviation and the U.S. Customs facility at the airport. Most of the airport's revenue is generated through fuel sales and ground leases.

By working with Lake Breeze Aviation, we can market the airport as a full-service destination with top-notch facilities and services. This will help make Sheboygan County Memorial International Airport a well-known airport.

Compile and Analyze Aircraft Operations Data for Use in Planning: In 2021, we implemented a new program at the airport to track aircraft operations. Most aircraft using our facilities are equipped with an updated FAA-mandated transponder that transmits essential data. This program provides us with valuable planning information, such as aircraft type, the number of take-offs and landings, and the specific runways used.

The data collected is instrumental not only for our Master Plan but also for forecasting patterns for budgeting purposes with Lake Breeze Aviation.

Maintaining a Safe Airfield Through Habitat Modification and Removal of Corn from the Agricultural Lots: Crops with a mature height of more than four feet are no longer permitted on

airfield agriculture lots. This change primarily affects corn, which has historically been a common crop. This decision is in line with Federal Aviation Administration (FAA) Advisory Circular 150/5200-33C, which recommends against planting corn due to its attractiveness to wildlife. Prohibiting these crops will help reduce the risk of wildlife strikes with aircraft and decrease the staff time and resources needed for wildlife mitigation.

Additionally, farmers who rent land on the airfield will be required to adhere to new farming practices, including minimal tillage and no liquid manure applications. Minimal tillage will significantly reduce the likelihood of bird strikes by minimizing soil disturbance. In the past, the incorporation of liquid manure into the soil often required tillage, which attracted birds.

Precision Approach Path Indicator (PAPI) Light Replacement: Our current Precision Approach Path Indicator (PAPI) lights are no longer supported for future repairs, which is a critical concern for our flight operations. In 2024, Sheboygan County Memorial International Airport recorded over 27,700 aircraft operations, all of which rely on the PAPI lights for guidance. These lights are essential for meeting the Federal Aviation Administration (FAA) Advisory Circular 150/5345-28G requirements.

Project Goals:

- Continue Master Plan update, Runway 4/22 maintenance
- Staffing – No Changes in 2026
- Capital Outlay – No capital outlay for 2026

Staffing: Included in our 2026 budget are 2.5 full-time, 1 casual position, and 1 limited term employee positions.

We are grateful for the continued support of the County Administrator, Transportation Committee, and County Board, allowing for the Airport Division to continue providing quality services to our community.

**Transportation Department - Airport Division
2026 Proposed Budget Summary**

	2026	2025	\$ Variance	% Variance
Tax Levy	\$97,889	\$124,984	-\$27,095	-21.68%
Intergovernmental	\$0	\$0	\$0	0%
Public Charges for Services	\$352,618	\$311,500	\$41,118	13.20%
Other Miscellaneous	\$201,700	\$217,900	-\$16,200	-7.43%
Interdepartmental	\$0	\$2,640	-\$2,640	-100.00%
Operating Transfers	\$0	\$0	\$0	0.00%
Total Revenues	\$652,207	\$657,024	-\$4,817	-0.73%

Tax Levy Revenue represents the Airport Division's portion of the County Tax Levy, which is specifically allocated for the maintenance of County Airport airfield. Public Charges for Services include the revenue generated from land rent and fuel flowage fees paid by Lake Breeze Aviation. Other Miscellaneous Revenue is generated through the customs agent revenue. The Interdepartmental Revenue consists of the HazMat truck storage rent.

	2026	2025	\$ Variance	% Variance
Personnel Wage & Wage Related Benefits	\$189,603	\$197,915	-\$8,312	-4.20%
Operating Expenses	\$354,265	\$370,003	-\$15,738	-4.25%
Interdepartmental / Employee Insurance	\$108,339	\$89,106	\$19,233	21.58%
Capital Outlay	\$0	\$58,577	-\$58,577	-100.00%
Total Expenses	\$652,207	\$715,601	-\$63,394	-8.86%

Personnel Wages & Benefits cover 2.5 full-time equivalent (FTE) positions, one cleaner and one limited term employee as outlined in the current table of organization. This also accounts for additional overtime expenses incurred during construction the season. Operating Expenses encompass engineering fees, outside contractors, and supplies for airfield projects. Interdepartmental Costs include employee benefits, insurance charges, and shared services with Building Services and the Highway Division. Capital Outlay represents the County's share in the purchase of the new MB broom truck.

AIRPORT DIVISION - 2026 Performance Measures

	Outputs	2025		2026
		Target	Projected Actual	Target
Metric	Increase revenue through a marketing campaign	3%	3%	3%
Importance	The majority of revenue generated at the Airport is through fuel sales and ground leases.			
Target	Increase land lease revenue by 3%			
Metric	New Precision Approach Path Indicator (PAPI) lights	0	0	0
Importance	The lights provide the pilots visual guidance on approach to the airport			
Target	Eliminate days of unscheduled equipment outages.			
Metric	Compile and analyze aircraft operations data for use in planning	28,000	29,000	30,000
Importance	Planning for construction/development projects utilizes this data. It can help justify projects and funding levels.			
Target	The data can help determine things such as Lake Breeze Aviation staffing levels and patterns.			

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
00187 County Airport										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea	250,105-	231,271-	231,013-	124,984-	124,984-	62,491-	124,984-	97,889-	27,095	21.68-
411000 Property Tax Levy	250,105-	231,271-	231,013-	124,984-	124,984-	62,491-	124,984-	97,889-	27,095	21.68-
410000 Taxes	250,105-	231,271-	231,013-	124,984-	124,984-	62,491-	124,984-	97,889-	27,095	21.68-
420000 Intergovernmental Re										
421000 Federal Grants										
421000 Federal Grants										
423000 State Grants										
423675 Other State Paymen	34,093-		19,467-							
423675 Other State Paymen	34,093-		19,467-							
423000 State Grants	34,093-		19,467-							
420000 Intergovernmental Re	34,093-		19,467-							
450000 Public Charges for S										
451000 General Government										
451400 Other General Gove										
451400 Other General Gove	77-									
451000 General Government	77-									
453000 Public Works										
453300 Airports										
453305 Land Lease	133,148-	141,765-	116,276-	121,219-	121,219-	59,619-	119,238-	132,117-	10,898-	8.99
453310 Airport Hangar Fe	8,184-	7,801-	8,401-	7,801-	7,801-		7,801-	7,801-		
453315 Fuel Flowage Fees	97,904-	104,219-	105,125-	160,000-	160,000-	63,260-	160,000-	176,000-	16,000-	10.00
453320 Deice/Anti-icing	5,959-	8,017-	228-							

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
453325 User Fee - Custom	11,815-	16,750-	23,750-	21,780-	21,780-	18,888-	36,000-	36,000-	14,220-	65.29
453335 Overnight Fee - A	290-	70-								
453350 Misc Airport Fees	749-	795-	840-	700-	700-	105-	105-	700-		
453300 Airports	258,810-	279,417-	254,620-	311,500-	311,500-	141,872-	323,144-	352,618-	41,118-	13.20
453000 Public Works	258,810-	279,417-	254,620-	311,500-	311,500-	141,872-	323,144-	352,618-	41,118-	13.20
450000 Public Charges for S	258,887-	279,417-	254,620-	311,500-	311,500-	141,872-	323,144-	352,618-	41,118-	13.20
460000 Interest and Other R										
462000 Rent Revenue										
462000 Rent Revenue	1,500-									
463000 Property Sales										
463000 Property Sales										
464000 Insurance Recoverie										
464000 Insurance Recoverie										
465000 Donations										
465000 Donations										
466000 Other Miscellaneous										
466112 Customs Facility R	149,899-	218,185-	219,469-	215,900-	215,900-	118,222-	199,200-	199,200-	16,700	7.74-
466125 Miscellaneous Reim	24,105-	3,803-	4,275-	2,000-	2,000-	4,769-	5,000-	2,500-	500-	25.00
466135 Gain/Loss-Sale of	9,600-		48,000-							
466200 Employee Reimburse										
466200 Employee Reimburse										
466000 Other Miscellaneous	183,604-	221,988-	271,744-	217,900-	217,900-	122,990-	204,200-	201,700-	16,200	7.43-
460000 Interest and Other R	185,104-	221,988-	271,744-	217,900-	217,900-	122,990-	204,200-	201,700-	16,200	7.43-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
470000 Interdepartmental Re										
476000 Other Interdepartme										
476125 Rental Income	2,640-	2,640-	2,640-	2,640-	2,640-	1,320-	2,640-		2,640	100.00-
476000 Other Interdepartme	2,640-	2,640-	2,640-	2,640-	2,640-	1,320-	2,640-		2,640	100.00-
470000 Interdepartmental Re	2,640-	2,640-	2,640-	2,640-	2,640-	1,320-	2,640-		2,640	100.00-
400000 Revenues	730,829-	735,316-	779,484-	657,024-	657,024-	328,674-	654,968-	652,207-	4,817	.73-
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511105 Regular	197,923	237,040	165,665	169,271	169,271	85,651	158,745	160,424	8,847-	5.23-
511110 Overtime	9,303	8,092	16,214	6,000	6,000	5,055	6,000	6,500	500	8.33
511100 General	207,226	245,132	181,878	175,271	175,271	90,706	164,745	166,924	8,347-	4.76-
511800 Temporary Help										
511800 Temporary Help										
511000 Wages	207,226	245,132	181,878	175,271	175,271	90,706	164,745	166,924	8,347-	4.76-
512000 Benefits										
512100 General										
512105 Social Security	15,277	18,215	13,352	12,971	12,971	6,439	12,971	12,353	618-	4.76-
512110 Retirement (Emplo	12,733	12,978	12,275	9,673	9,673	6,166	9,673	10,326	653	6.75
512100 General	28,009	31,194	25,627	22,644	22,644	12,605	22,644	22,679	35	.15
512800 Temporary Help										
512800 Temporary Help										
512000 Benefits	28,009	31,194	25,627	22,644	22,644	12,605	22,644	22,679	35	.15

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
510000 Personnel Related Ex	235,235	276,326	207,506	197,915	197,915	103,311	187,389	189,603	8,312-	4.20-
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531105 Consulting	6,781	11,450	1,000	2,500	2,500		2,500	2,500		
531126 Customs Agent Ser	163,998	209,495	228,714	237,680	237,680	127,772	219,100	235,200	2,480-	1.04-
531100 Professional Servi	170,779	220,945	229,714	240,180	240,180	127,772	221,600	237,700	2,480-	1.03-
531400 Other Outside Serv										
531423 Inspections	3,878	1,413	4,154	4,000	4,000	1,151	4,000	4,000		
531400 Other Outside Serv	3,878	1,413	4,154	4,000	4,000	1,151	4,000	4,000		
531800 Utilities										
531810 Sewer	149	161	161	350	350	161	380	350		
531815 Electric	36,689	35,541	40,639	31,000	31,000	21,847	37,000	31,000		
531820 Natural Gas	7,793	8,743	5,509	5,000	5,000	6,133	13,900	8,000	3,000	60.00
531840 Telephone - Cellu	1,452	1,564	1,757	1,400	1,400	638	1,080	700	700-	50.00-
531800 Utilities	46,391	46,008	48,067	37,750	37,750	28,779	52,360	40,050	2,300	6.09
531000 Purchased Services	221,048	268,366	281,934	281,930	281,930	157,702	277,960	281,750	180-	.06-
532000 Repair & Maintenanc										
532100 Maintenance Servic										
532105 Disposal	5,422	6,523	9,862	7,500	7,500	2,705	4,812	5,500	2,000-	26.67-
532120 Grounds	7,578	28,634	8,233	7,500	7,500			7,500		
532125 Electrical	4,129	1,642	9,874	4,000	4,000	3,212	4,000	4,000		
532130 Plumbing	4,763	3,154	144	5,000	5,000	182	5,000	5,000		
532145 Structural	4,776	2,352	5,615	3,500	3,500	1,128	3,500	3,500		
532100 Maintenance Servic	26,668	42,305	33,728	27,500	27,500	7,227	17,312	25,500	2,000-	7.27-
532200 Maintenance of Equ										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
532205 Heat	4,920	3,676	10,572	1,400	1,400	824	1,650	1,400		
532220 Equipment	204	180				1,066	1,066			
532235 Water Treatment	105	125	70	1,100	1,100		1,100	1,100		
532200 Maintenance of Equ	5,230	3,981	10,641	2,500	2,500	1,890	3,816	2,500		
532300 Repair Parts										
532315 Tires	420	138								
532320 Auto Parts	17,630	31,518	7,800	8,500	8,500	2,774	5,260	5,944	2,556-	30.07-
532300 Repair Parts	18,049	31,656	7,800	8,500	8,500	2,774	5,260	5,944	2,556-	30.07-
532000 Repair & Maintenanc	49,947	77,942	52,170	38,500	38,500	11,891	26,388	33,944	4,556-	11.83-
533000 General Operating										
533100 Advertising and Pr										
533105 Advertising	1,380	520	334	750	750	78	450	200	550-	73.33-
533100 Advertising and Pr	1,380	520	334	750	750	78	450	200	550-	73.33-
533200 Travel and Meals										
533205 Mileage - Employee	80	158	241	475	475		250	248	227-	47.79-
533215 Meals - Employee	261	567	316	50	50	218	250	50		
533220 Lodging - Employee	495	708	1,004	1,000	1,000	98	98	1,200	200	20.00
533235 Commercial Trans.	362	465	640	450	450	419	419	550	100	22.22
533245 Seminars and Trai	1,215	1,775	875	910	910	755	910	1,000	90	9.89
533200 Travel and Meals	2,412	3,673	3,075	2,885	2,885	1,489	1,927	3,048	163	5.65
533300 Dues										
533305 Membership Dues	767	1,285	675	1,500	1,500	675	1,350	750	750-	50.00-
533300 Dues	767	1,285	675	1,500	1,500	675	1,350	750	750-	50.00-
533450 Fees & Permits										
533455 Licenses and Perm	783	1,072	1,021	800	800	415	800	800		
533450 Fees & Permits	783	1,072	1,021	800	800	415	800	800		

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
533500 General Supplies										
533505 General	22,181	13,650	21,164	10,500	10,500	8,167	10,500	9,500	1,000-	9.52-
533675 Billable Medical	81	405								
533500 General Supplies	23,342	14,055	21,164	10,500	10,500	8,167	10,500	9,500	1,000-	9.52-
533700 Office Supplies										
533705 Office	260	464	126	250	250	81	100	100	150-	60.00-
533720 Shipping	173	122	356	210	210	1,156	1,156	210		
533725 Postage	60	48	37	60	60	3	5	20	40-	66.67-
533700 Office Supplies	493	634	518	520	520	1,240	1,261	330	190-	36.54-
533800 Maintenance Suppli										
533810 Lubricants / Oil	598	1,320	55	150	150	688	688	150		
533820 Maintenance	15	77								
533825 Fuel - Gasoline	63	41		550	550	654	1,300	1,300	750	136.36
533830 Fuel - Diesel	14,270	14,583	13,119	16,184	16,184	6,887	8,000	8,500	7,684-	47.48-
533832 Fuel - Propane	111	100	250	300	300	81	300	300		
533840 Runway De-Icing	10,167		12,465	10,789	10,789	9,180	10,200	8,789	2,000-	18.54-
533800 Maintenance Suppli	25,224	16,121	25,889	27,973	27,973	17,490	20,488	19,039	8,934-	31.94-
533870 Books & Periodical										
533875 Subscriptions	1,201	2,328	2,780	2,500	2,500	1,779	1,769	2,500		
533870 Books & Periodical	1,201	2,328	2,780	2,500	2,500	1,779	1,769	2,500		
533900 Other										
533920 Machinery Allocat						149	149			
533925 Office F&E Under	777		852							
533926 Non Cap Equip ove	1,026		3,470	500	500	1,250	1,250		500-	100.00-
533928 Computer Sys \$500	741	728	1,346					1,404	1,404	
533930 Equip Under \$500				500	500				500-	100.00-
533900 Other	2,544	728	5,668	1,000	1,000	1,399	1,399	1,404	404	40.40

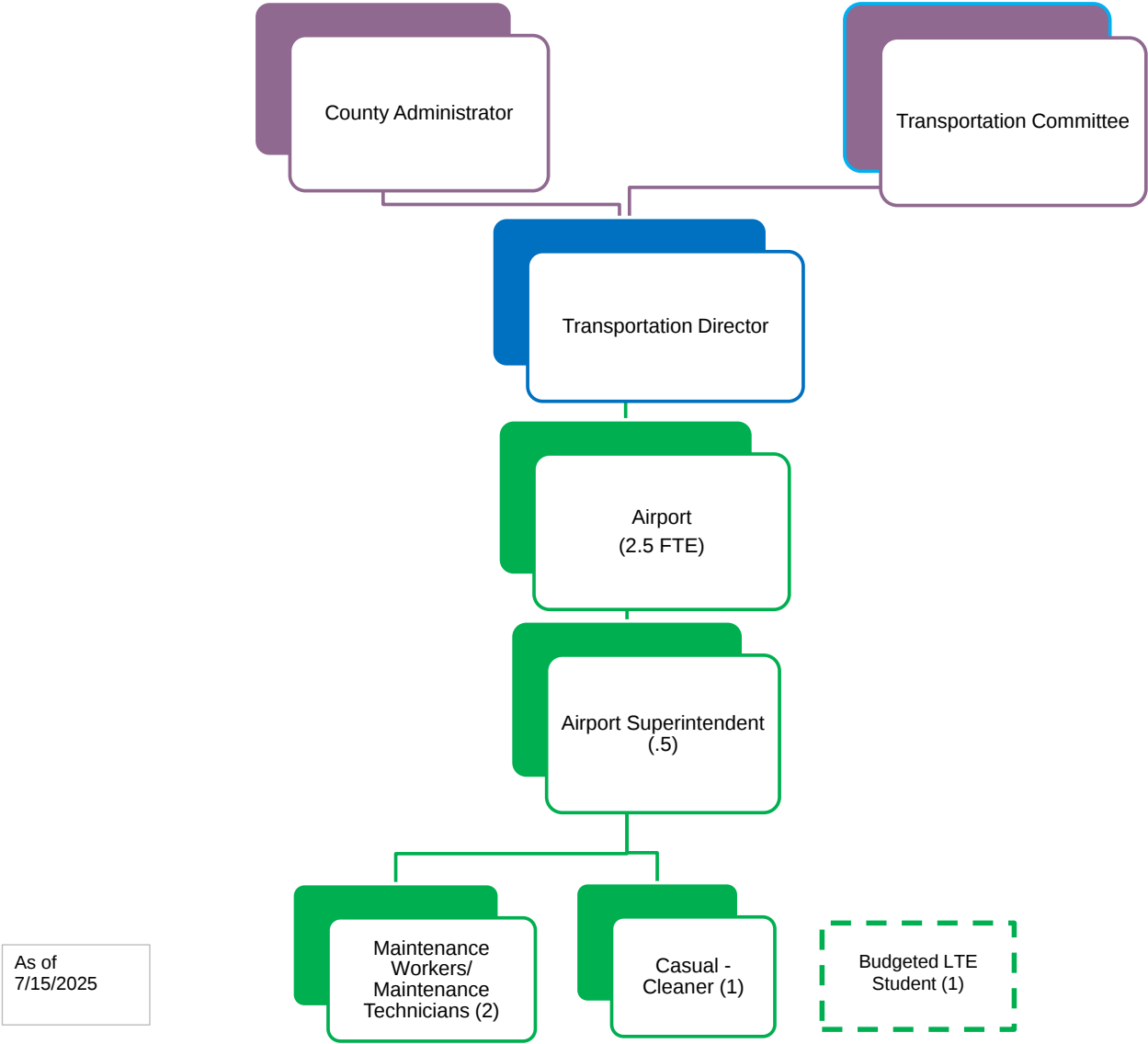
Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
533000 General Operating	58,145	40,416	61,124	48,428	48,428	32,733	39,944	37,571	10,857-	22.42-
534000 Fixed Charges										
534100 Rentals										
534115 Rental of Equipme	17,207	642-	558	1,145	1,145			1,000	145-	12.66-
534100 Rentals	17,207	642-	558	1,145	1,145			1,000	145-	12.66-
534000 Fixed Charges	17,207	642-	558	1,145	1,145			1,000	145-	12.66-
535000 Bad Debt Expense										
535000 Bad Debt Expense	824									
530000 Operating Expenses	347,170	386,082	395,787	370,003	370,003	202,325	344,292	354,265	15,738-	4.25-
550000 Interdepartmental Ch										
551000 Employee Related Ch										
551100 Benefits - General										
551105 Health Insurance	25,063	22,604	33,186	28,938	28,938	25,640	40,000	41,454	12,516	43.25
551110 Dental Insurance	664	695	673	747	747	622	1,000	975	228	30.52
551115 Group Life Insura	116	137	98	98	98	51	98	93	5-	5.10-
551125 Worker Compensati	3,147	3,619	3,049	2,428	2,428	1,270	2,428	2,311	117-	4.82-
551100 Benefits - General	28,990	27,055	37,006	32,211	32,211	27,584	43,526	44,833	12,622	39.19
551000 Employee Related Ch	28,990	27,055	37,006	32,211	32,211	27,584	43,526	44,833	12,622	39.19
551900 Insurance Charges										
551905 General Liability	5,942	6,345	6,575	7,036	7,036	3,518	7,036	8,820	1,784	25.36
551910 Boiler Insurance	369	456	479	533	533	266	533	582	49	9.19
551915 Auto Insurance										
551916 Auto Collision	1,534	1,670	1,670	1,754	1,754	877	1,754	1,650	104-	5.93-
551917 Auto Mutual	1,007	1,000	1,037	1,089	1,089	545	1,089	1,000	89-	8.17-
551915 Auto Insurance	2,541	2,670	2,707	2,843	2,843	1,421	2,843	2,650	193-	6.79-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
551920 Property Insurance	5,698	6,606	6,732	7,237	7,237	3,619	7,237	6,986	251-	3.47-
551930 Deductible Escrow	178	217	260	217	217	109	217	181	36-	16.59-
551900 Insurance Charges	14,730	16,294	16,753	17,866	17,866	8,933	17,866	19,219	1,353	7.57
552000 Repairs & Maintenan										
552100 Repairs & Maintena										
552110 Building Main. &	2		10			20	20			
552115 Maint Serv - Elec	13,682	12,299	14,250	8,500	8,500	7,593	8,500	8,500		
552125 Highway Departmen	27,229	36,845	33,104	10,000	10,000	17,102	10,000	10,000		
552100 Repairs & Maintena	40,913	49,145	47,364	18,500	18,500	24,715	18,520	18,500		
552000 Repairs & Maintenan	40,913	49,145	47,364	18,500	18,500	24,715	18,520	18,500		
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	1,040	796	1,175	575	575	287	575	745	170	29.57
553115 Telephone - Long	1	1								
553135 Printing & Duplic	33		153	150	150		150	150		
553150 Data Processing S	9,281	9,504	13,552	11,304	11,304	5,652	11,304	15,892	4,588	40.59
553100 System Operation C	10,354	10,301	14,880	12,029	12,029	5,939	12,029	16,787	4,758	39.55
553000 System Operation Ch	10,354	10,301	14,880	12,029	12,029	5,939	12,029	16,787	4,758	39.55
556000 Other Interdepartme										
556100 Other Interdepartm										
556105 Services	88		330							
556108 Employee Wages &	8,440	8,500	8,500	8,500	8,500	4,250	8,500	9,000	500	5.88
556100 Other Interdepartm	8,528	8,500	8,830	8,500	8,500	4,250	8,500	9,000	500	5.88
556000 Other Interdepartme	8,528	8,500	8,830	8,500	8,500	4,250	8,500	9,000	500	5.88
550000 Interdepartmental Ch	103,514	111,294	124,833	89,106	89,106	71,421	100,441	108,339	19,233	21.58

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
560000 Capital Outlay										
563000 Building										
563000 Building										
564000 Building Improvemen										
564000 Building Improvemen										
564500 Other Improvements										
564500 Other Improvements										
565000 Machinery & Equipme					58,577					
565000 Machinery & Equipme	35,341				58,577					
565100 Off Road Moving Equ										
565100 Off Road Moving Equ										
566000 Office Furniture &										
566000 Office Furniture &										
566100 Communications Equi										
566100 Communications Equi										
566200 Computer Equipment										
566200 Computer Equipment	2,496									
567000 Vehicles										
567000 Vehicles	14,360									
560000 Capital Outlay	52,197				58,577					
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
570000 Depreciation										
500000 Expense/Expenditure	738,116	773,702	728,126	657,024	715,601	377,058	632,122	652,207	4,817-	.73-
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
630000 Opt'g Transfers from	228-									
600000 Other Financing Sourc	228-									
700000 Other Financing Uses										
720000 Transfer to Other Fu										
724000 Capital Projects Fu										
724000 Capital Projects Fu										
726000 Internal Services F										
726000 Internal Services F	1,652									
720000 Transfer to Other Fu	1,652									
700000 Other Financing Uses	1,652									
Subtotal	8,711	38,386	51,358-		58,577	48,384	22,846-			
800000 Net Position										
820000 Fund Balance										
820125 Use of FB for Subse										
820000 Fund Balance										
800000 Net Position										
00187 County Airport	8,711	38,386	51,357-		58,577	48,384	22,846-			
Current Change in Fund Balance	8,711	38,386	51,358-		58,577	48,384	22,846-			

Sheboygan County Transportation Table of Organization



INTERDEPARTMENTAL CHARGES - AIRPORT DIVISION - 2026 BUDGET						
Department	Account Number & Name	Amount	Shared Service Department	Account Number & Name		
EXPENSES						
AIRPORT	116.552115 - Maintenance Services - Electrician	\$8,500	BUILDING SERVICES	103.472200 Maintenance Services		
AIRPORT	116.556108 - Highway Wages	\$9,000	HIGHWAY	444.476110 Employee Wages		
AIRPORT	116.552125 - Highway work	\$10,000	HIGHWAY	444.472300 I/D work		
Total Charges		\$27,500				

EQUIPMENT REQUEST FOR 2026-- COMPUTER AND SOFTWARE ONLY*Listed in Order of Priority*Account to use: 533928 for Computer System/Eq from \$500 thru \$4999

Department: Transportation - Airport

Account No: 533928

<u>ACCOUNT NO.</u>	<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>	<u>JUSTIFICATION</u>	<u>INDIVIDUAL</u>	<u>REPLACE ASSET</u>
116-533928	HP Probook Laptop	\$1,176.93	\$	-	2026 Hardware Replacement List	3rd office - Luke	2020157
116-533928	HP USB-C Docking Station	\$227.55	\$	-	Need doc station for laptop		
		\$ -	\$	-			
		\$ -	\$	-			
		\$ -	\$	-			
		\$ -	\$	-			
	Grand Total Amounts	\$ 1,404.48	\$	-			

RETURN TO CHRIS LEWINSKI, INFORMATION TECHNOLOGY DIRECTOR

NOTE:

When requesting printers please indicate all the features needed for that unit:


IT Division Approval


Requesting Department Head Signature

2026 Travel and Training Requests

Department: Transportation- Airport

Date	Request	Location (if known)	Number of Employees Attending	Employee Mileage 533205**	Employee Meals 533215	Employee Lodging 533220	Commercial Transport 533235	Seminars and Training 533245	Total Cost per request	Requirement for Accreditation or Certification?	Out of County Yes/No
5/1/2026	Land Use Seminar	Stevens Point	1	\$123.00				\$100.00	\$223.00	No	Yes
8/1/2026	General Aviation Conference		1		\$50.00	\$600.00	\$550.00	\$600.00	\$1,800.00	No	Yes
10/1/2026	WI Airport Management Conference		2	\$125.00		\$600.00		\$300.00	\$1,025.00	No	Yes
			Object Account Total	\$248.00	\$50.00	\$1,200.00	\$550.00	\$1,000.00	\$3,048.00		

Grand Total

3,048.00

**2025 Employee Mileage Reimbursement Rate

\$.51 with proof of personal auto insurance on file with Accounts Payable

\$.26 with no proof of insurance, or partial coverage, on file with Accounts Payable

Sheboygan County Discretionary Fee Schedule - Airport Division - 2026 Proposed Budget

Dept	Department	JDE Object Account	Fee	Current Charge	Proposed	% change	Unit	Date of Last increase	Prior Fee	Who can Approve Change	Why Proposing a Change?
187	County Airport	116.453315	Fuel Flowage	\$0.200	\$0.220	2%	per gallon	1/1/2025	\$0.130	Liaison Committee	To replace tax levy reduction
187	County Airport	116.453310	Hangar fee - industrial	\$0.216	\$0.222	2.8%	per sq. ft	1/1/2025	\$0.210	Liaison Committee	CPI increase
187	County Airport	116.453310	Hangar fee - Commercial	\$0.165	\$0.170	3.0%	per sq. ft	1/1/2025	\$0.160	Liaison Committee	CPI increase
187	County Airport	116.453310	Hangar fee - Private hangar area	\$0.137	\$0.141	2.9%	per sq. ft	1/1/2025	\$0.137	Liaison Committee	CPI increase
187	County Airport	116.453305	Land Lease - Agri-tenants	\$139.00	\$150.00	7.9%	per acre	12/2/2024	\$136.00	Liaison Committee	Agricultural industry standard
187	County Airport	1106.453325	Single Engine 7,000 lbs. or less MTW	\$75.00	\$75.00		Each	10/1/2020	N/A	Liaison Committee	
187	County Airport	1106.453325	Twin Engine 7,000 lbs. or less MTW	\$150.00	\$150.00		Each	10/1/2020	N/A	Liaison Committee	
187	County Airport	1106.453325	Any aircraft 7,001-29,999 lbs. MTW	\$300.00	\$300.00		Each	10/1/2020	N/A	Liaison Committee	
187	County Airport	1106.453325	Any aircraft 30,000 lbs. or more MTW	\$600.00	\$600.00		Each	10/1/2020	N/A	Liaison Committee	
187	County Airport	1106.453325	Single Engine 7,000 lbs. or less MTW - After Hours	\$400.00	\$400.00		Each	10/1/2020	N/A	Liaison Committee	
187	County Airport	1106.453325	Twin Engine 7,000 lbs. or less MTW - After Hours	\$500.00	\$500.00		Each	10/1/2020	N/A	Liaison Committee	
187	County Airport	1106.453325	Any aircraft 7,001-29,999 lbs. MTW - After Hours	\$725.00	\$725.00		Each	10/1/2020	N/A	Liaison Committee	
187	County Airport	1106.453325	Any aircraft 30,000 lbs. or more MTW - After Hours	\$800.00	\$800.00		Each	10/1/2020	N/A	Liaison Committee	
187	County Airport	116.453330	Special Events fees - varies	Varies	Varies		Each	1/1/2021	N/A	Liaison Committee	

Liaison Committee Budget Sign Off

2026

Department County Airport

Liaison Committee Transportation Committee

Committee Chair Thomas Wegner

Targets Set by Finance Committee

Levy	\$	-97,889
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

Department Budget Requested

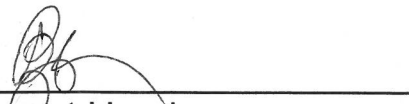
Total Revenue	\$	-652,207	Note: amount should be negative
Total Expense	\$	652,207	Note: amount should be positive
Transfer In	\$	0	
Transfer Out	\$	0	
Equity	\$	0	
Variance	\$	0	

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

Signatures:


Committee Chair

8/18/2025
Date


Department Head

8/18/2025
Date

Note: If the liaison committee supports one or more exceptions to the target; a letter of justification and a completed and approved Additional Levy Request form must be submitted with this form. The amounts are not to be included in the totals above.

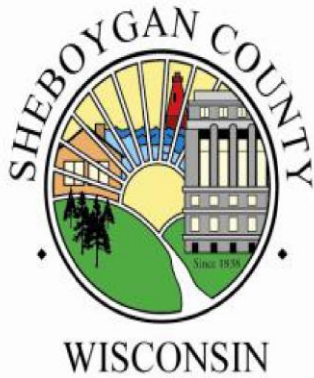
Sheboygan County Highway Division

2026 Proposed Budget



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HIGHWAY DIVISION – 2026 PROPOSED BUDGET

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Sheboygan County
Department of Transportation – *Highway Division*
Bryan Olson, Transportation Director
W5741 CTH J
Plymouth, WI 53073

To: Chairman Vernon Koch and Members of the Finance Committee

From: Bryan Olson, Transportation Director

Date: September 3, 2025

Re: Proposed 2026 Budget for Transportation Department - Highway Division

I am submitting for your review the 2026 Transportation Department – Highway Division budget which meets the required financial targets.

Proposed Budget: \$ 25,441,936 which includes sales tax revenue of \$ 10,739,092 and property tax levy of \$ 366,096.

Highlights: We have programmed 38.57 miles of road work for 2026. The roadwork consists of 2.05 miles of reconstruction, 6.58 miles of pulverizing, 4.33 miles of overlay, and 25.61 miles of chip sealing.

Performance Measures:

- Controlling invasive species (wild parsnip, teasel, Japanese knotweed, and phragmites) within road right of way and reestablishing grass stands for weed management
- Paving
- Salt Brine

See the attached document further expands on how we track and measure outcomes of the performance measurements.

Project Goals – Planning for the Future: In 2026 four construction projects will utilize funding from the Wisconsin DOT Local Road Improvement Program. This funding will allow for a 50% reimbursement on certain project expenditures, resulting in substantial cost savings for the county.

The projects include:

- County Road “C” and County Road “TT”: Construction of a roundabout, partially funded by County Highway Improvement Supplemental (CHIS) funds
- County Road “OO”: Reconstruction of the road from the bridge to State Highway 32, also partially funded by CHIS funds
- County Road “PPP”: Reconstruction of a failing retaining wall, also partially funded by CHIS funds
- County Road “SS”: Replacement of two failing box culverts, partially funded by County Highway Improvement (CHI) funds

The funding reimbursement will cover items such as curb/gutter, concrete flatwork, storm sewer, retaining walls, flex beams, and concrete structures. Despite the large upfront costs for these major projects, our county staff will still complete the majority of the work.

The funding reimbursement will cover items such as curb/gutter, concrete flatwork, storm sewer, retaining walls, flex beams, and concrete structures. Despite the large upfront costs for these major projects, our county staff will still complete the majority of the work. Additionally, we will continue to focus on improving other segments of the county road system through pulverize paving, sealcoating, and overlays.

Staffing: Our current staffing level is 95 FTE's, 9 Casual employees and 8 Limited Term Employees.

Capital Outlay: Please see the attached capital outlay request form.

Thank you for your support & leadership as we maintain & improve Sheboygan County's Infrastructure.

Transportation Department - Highway Division
2026 Proposed Budget Summary

	2026	2025	\$ Variance	% Variance
Intergovernmental	\$13,010,111	\$12,052,657	\$957,454	8%
Tax Levy	\$419,988	\$1,096,083	-\$676,095	-62%
Capitalized Roadwork	\$10,739,092	\$7,050,275	\$3,688,817	52%
Interdepartmental	\$77,696	\$74,771	\$2,925	4%
Operating Transfers	\$1,086,549	\$2,933,605	-\$1,847,056	-63%
Other Miscellaneous	\$108,500	\$70,700	\$37,800	53%
Total Revenues	\$25,441,936	\$23,278,091	\$2,163,845	9%

Intergovernmental Revenue includes State and Municipal roadwork billed as well as General Transportation Aid Funds. Tax Levy Revenue is the Highway Department's allocation of the County Tax Levy used for the maintenance of County roads. Capitalized Roadwork includes resurfacing and reconstruction projects that are funded with Sales Tax Revenue as well as construction projects funded with the Transportation Fund. Interdepartmental Revenues are generated from work performed for other County departments. Operating Transfers are funds from the Transportation Fund for purchase of equipment and the Topcon Magnet Software for surveyor needs. Miscellaneous Revenues include bridge aid as well as non-operating revenue such as sales of assets or other property and rent revenue.

	2026	2025	\$ Variance	% Variance
Personnel Wage & Wage Related Benefits	7,825,423	7,694,230	131,193	2%
Operating Expenses	12,131,428	10,073,077	2,058,351	20%
Interdepartmental / Employee Insurance	2,793,041	2,578,079	214,962	8%
Capital Outlay	2,692,044	2,932,705	-240,661	-8%
Total Expenses	25,441,936	23,278,091	2,163,845	9%

Personnel Wages & Benefits reflect the 95 FTE's, 9 casual employees, and 8 limited term positions as defined in the current table of organization and includes additional overtime dollars utilized during construction season. Operating Expenses include engineering fees, outside contractors and roadway supplies to support construction projects. Interdepartmental Costs include employee benefits, insurance charges and shared services with Rocky Knoll. Capital Outlay includes right of way purchases for future road projects and replacement of old equipment.

Highway Division

Performance Measurements - 2026 Proposed Budget

	Outputs	2025		2026
		Target	Projected Actual	Target
Metric	Level of effort for controlling the spread of invasive species in Sheboygan County while reestablishing grass in roadway ditches.	\$75,000 worth of spraying	\$75,000	Control costs have spraying done by employees
Importance	Knowing the "problem spots" helps the Department adjust its mowing operations or reduce mowing by using growth inhibitors. This approach can also prevent the spread of certain invasive species.			
Target	The populations of invasive species (wild parsnip, teasel, Japanese Knotweed, and phragmites) within road rights-of-way that have been treated with herbicide. By including a growth inhibitor grass can be controlled not only by height reduction which allows for thicker, more established stands.			
Metric	County trunk highway miles improvement.	44.09	45.19	38.57
Importance	We have a five-year plan for our construction projects, funded by the Transportation Fund (1/2% sales tax proceeds). Our annual goal is to improve 30 miles of road through paving, sealcoating, and reconstruction. This mileage may fluctuate depending on global market conditions. Project scoping begins several years before any paving work to ensure we maximize our asphalt investment.			
Target	We are the only county in the state programmed to pave our county system based on a 15 year life cycle. We are responsible for 450 miles of road and each has a lifecycle of 15 years, we have committed to 30 miles each year.			
Metric	Using salt brine during winter storms	Road Salt purchased 2400 tons	2400	Road Salt Purchased 0
Importance	Liquid salt brine is proven to be more environmentally friendly due to reduced waste during application. On average, road salt covers 6.6 miles per ton, while liquid salt brine covers 14.1 miles per ton, making it a more efficient option.			
Target	Reduce dry road salt usage while improving winter storm driving conditions			

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
00440 Highway Department										
400000.L Revenue										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea	1,820,898-	1,422,055-	1,498,442-	944,156-	944,156-	472,079-	944,156-	366,096-	578,060	61.23-
411400 Prop Tax-Bridge Ai	83,447-	62,299-	38,629-	151,927-	151,927-		151,927-	53,892-	98,035	64.53-
411000 Property Tax Levy	1,904,344-	1,484,354-	1,537,071-	1,096,083-	1,096,083-	472,079-	1,096,083-	419,988-	676,095	61.68-
410000 Taxes	1,904,344-	1,484,354-	1,537,071-	1,096,083-	1,096,083-	472,079-	1,096,083-	419,988-	676,095	61.68-
420000 Intergovernmental Re										
421000 Federal Grants										
421000 Federal Grants	7,765-									
423000 State Grants										
423375 State Transp Reven	222,818-	4,625-	352,322-	300,000-	300,000-	315,597		1,800,000-	1,500,000-	500.00
423400 General State Tran	3,211,168-	3,185,110-	3,449,801-	3,789,379-	3,789,379-	1,835,878-	3,671,756-	3,781,909-	7,470	.20-
423675 Other State Paymen										
423810 Other State Payme	26,512-	33,888-	16,483-	24,000-	24,000-	20,579-	24,000-	24,000-		
423675 Other State Paymen	26,512-	33,888-	16,483-	24,000-	24,000-	20,579-	24,000-	24,000-		
423000 State Grants	3,460,498-	3,223,623-	3,818,607-	4,113,379-	4,113,379-	1,540,859-	3,695,756-	5,605,909-	1,492,530-	36.28
424000 Charges to State of										
424200 Transportation										
424205 Highway Administr	106,063-	116,524-	102,281-	90,000-	90,000-	63,824-	90,000-	90,000-		
424210 Highway Maintenan	2,588,357-	2,864,492-	2,637,503-	2,010,000-	2,010,000-	1,699,206-	2,010,000-	2,010,000-		
424200 Transportation	2,694,420-	2,981,017-	2,739,783-	2,100,000-	2,100,000-	1,763,031-	2,100,000-	2,100,000-		
424000 Charges to State of	2,694,420-	2,981,017-	2,739,783-	2,100,000-	2,100,000-	1,763,031-	2,100,000-	2,100,000-		
425000 Grants from Local G										
425000 Grants from Local G										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
426000 Charges to Other Lo										
426300 Transportation										
426305 Municipal Charges	7,252,613-	7,850,275-	7,966,650-	5,564,947-	5,564,947-	2,989,115-	6,517,964-	5,054,990-	509,957	9.16-
426310 Municipal Charges	322,586-	338,878-	385,721-	274,331-	274,331-	147,365-	321,314-	249,212-	25,119	9.16-
426300 Transportation	7,575,200-	8,189,153-	8,352,371-	5,839,278-	5,839,278-	3,136,480-	6,839,278-	5,304,202-	535,076	9.16-
426000 Charges to Other Lo	7,575,200-	8,189,153-	8,352,371-	5,839,278-	5,839,278-	3,136,480-	6,839,278-	5,304,202-	535,076	9.16-
420000 Intergovernmental Re	13,737,882-	14,393,792-	14,910,761-	12,052,657-	12,052,657-	6,440,370-	12,635,034-	13,010,111-	957,454-	7.94
440000 Fines, Forfeits and										
443000 Judgments and Damag										
443000 Judgments and Damag	16-									
440000 Fines, Forfeits and	16-									
450000 Public Charges for S										
451000 General Government										
451400 Other General Gove										
451405 Miscellaneous Fee	11,460-	13,000-	11,250-	12,000-	12,000-	8,800-	12,000-	20,000-	8,000-	66.67
451400 Other General Gove	11,460-	13,000-	11,250-	12,000-	12,000-	8,800-	12,000-	20,000-	8,000-	66.67
451000 General Government	11,460-	13,000-	11,250-	12,000-	12,000-	8,800-	12,000-	20,000-	8,000-	66.67
452000 Public Safety										
452100 Law Enforcement										
452127 Witness & Jury Fe	45-	63-	75-							
452100 Law Enforcement	45-	63-	75-							
452000 Public Safety	45-	63-	75-							
453000 Public Works										
453100 Highway, Street Ma	33,718-	3,984-	17,282-	15,000-	15,000-	13,074-	21,000-	35,000-	20,000-	133.33

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
453305 Land Lease						6,000-	6,000-			
453100 Highway, Street Ma	33,718-	3,984-	17,282-	15,000-	15,000-	19,074-	27,000-	35,000-	20,000-	133.33
453000 Public Works	33,718-	3,984-	17,282-	15,000-	15,000-	19,074-	27,000-	35,000-	20,000-	133.33
454000 Health Care Service										
454400 Other Health Care										
454400 Other Health Care										
454000 Health Care Service										
450000 Public Charges for S	45,223-	17,047-	28,607-	27,000-	27,000-	27,874-	39,000-	55,000-	28,000-	103.70
460000 Interest and Other R										
462000 Rent Revenue										
462100 Rent Revenue	10,697-	10,538-	12,856-	10,200-	10,200-	4,500-	10,200-	5,500-	4,700	46.08-
462000 Rent Revenue	10,697-	10,538-	12,856-	10,200-	10,200-	4,500-	10,200-	5,500-	4,700	46.08-
464000 Insurance Recoverie										
464000 Insurance Recoverie										
465000 Donations										
465400 Capital Contributi	1,695,042-		8,458,371-							
465000 Donations	1,695,042-		8,458,371-							
466000 Other Miscellaneous										
466125 Miscellaneous Reim	48,609-	23,849-	20,892-	25,000-	25,000-	19,955-	25,000-	30,000-	5,000-	20.00
466130 Sale of Gen Fixed	858	1,011-	1,156-							
466135 Gain/Loss-Disposal	9,057	51,976-	328,048			51,802-	51,802-			
466200 Employee Reimburse										
466200 Employee Reimburse										
466000 Other Miscellaneous	38,694-	76,835-	306,000	25,000-	25,000-	71,757-	76,802-	30,000-	5,000-	20.00

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
460000 Interest and Other R	1,744,433-	87,373-	8,165,227-	35,200-	35,200-	76,257-	87,002-	35,500-	300-	.85
470000 Interdepartmental Re										
472000 Repairs & Maintenan										
472300 Interdepartmental	457,419-	135,583-	357,459-	74,771-	74,771-	264,235-	95,000-	77,696-	2,925-	3.91
472000 Repairs & Maintenan	457,419-	135,583-	357,459-	74,771-	74,771-	264,235-	95,000-	77,696-	2,925-	3.91
473000 System Operation Re										
473000 System Operation Re										
476000 Other Interdepartme										
476110 Employee Wages & R	8,440-	8,500-	8,500-	8,500-	8,500-	4,250-	8,500-	18,000-	9,500-	111.76
476400 Capitalized Expens	7,104,117-	6,708,639-	7,415,388-	7,050,275-	7,050,275-		7,050,275-	10,739,092-	3,688,817-	52.32
476000 Other Interdepartme	7,112,557-	6,717,139-	7,423,888-	7,058,775-	7,058,775-	4,250-	7,058,775-	10,757,092-	3,698,317-	52.39
470000 Interdepartmental Re	7,569,975-	6,852,722-	7,781,347-	7,133,546-	7,133,546-	268,485-	7,153,775-	10,834,788-	3,701,242-	51.89
400000.L Revenue	25,001,873-	22,835,287-	32,423,013-	20,344,486-	20,344,486-	7,285,065-	21,010,894-	24,355,387-	4,010,901-	19.71
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511105 Regular	5,501,347	5,661,255	6,038,900	6,143,669	6,143,669	2,833,858	6,143,669	6,295,886	152,217	2.48
511110 Overtime	690,118	662,871	755,648	600,000	600,000	389,713	600,000	550,000	50,000-	8.33-
511100 General	6,191,465	6,324,126	6,794,548	6,743,669	6,743,669	3,223,571	6,743,669	6,845,886	102,217	1.52
511800 Temporary Help										
511800 Temporary Help										
511000 Wages	6,191,465	6,324,126	6,794,548	6,743,669	6,743,669	3,223,571	6,743,669	6,845,886	102,217	1.52
512000 Benefits										
512100 General										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
512105 Social Security	445,135	452,519	489,952	498,965	498,965	230,888	498,965	506,596	7,631	1.53
512110 Retirement (Emplo	402,068	417,807	436,243	451,596	451,596	217,213	451,596	472,941	21,345	4.73
512198 Life Ins Adjustme	41,930	24,550	14,293							
512199 Pension Adjustmen	159,926-	503,851	88,697-							
512100 General	728,070	1,398,728	851,791	950,561	950,561	448,101	950,561	979,537	28,976	3.05
512000 Benefits	728,070	1,398,728	851,791	950,561	950,561	448,101	950,561	979,537	28,976	3.05
510000 Personnel Related Ex	6,919,535	7,722,854	7,646,339	7,694,230	7,694,230	3,671,672	7,694,230	7,825,423	131,193	1.71
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Srv										
531105 Consulting	7,419		4,500							
531210 Engineering - Arc	623,282	856,163	731,299	650,000	650,000	267,034	650,000	600,000	50,000-	7.69-
531235 DP - Software Mai	5,671	8,122	8,444	21,953	21,953	3,733	21,953	45,000	23,047	104.98
531245 DP - Telecommunic	2,694	3,812	2,384	2,500	2,500	4,482	4,482	2,500		
531246 Systems Support C	17,857	17,820	18,788	18,540	18,540	8,844	18,540	18,540		
531285 Financial	16,994	16,538	21,106	17,000	17,000	10,964	17,000	22,700	5,700	33.53
531100 Professional Srv	673,916	902,455	786,520	709,993	709,993	295,057	711,975	688,740	21,253-	2.99-
531400 Other Outside Srvs										
531450 Transportation	1,943,978	1,599,694	1,907,657	674,196	674,196	265,778	674,196	1,500,000	825,804	122.49
531400 Other Outside Srvs	1,945,518	1,599,694	1,907,657	674,196	674,196	265,778	674,196	1,500,000	825,804	122.49
531800 Utilities										
531810 Sewer	1,872	1,870	1,664	2,000	2,000	1,500	2,000	2,800	800	40.00
531815 Electric	99,115	89,347	158,432	140,000	140,000	73,207	140,000	170,000	30,000	21.43
531820 Natural Gas	49,501	62,823	33,672	60,000	60,000	37,359	60,000	60,000		
531825 Oil	27,883	47,382								
531830 Telephone	3,188	3,146	3,538	4,000	4,000	2,472	4,000	4,000		
531840 Telephone - Cellu	11,186	13,702	11,946	13,050	13,050	6,206	13,050	12,500	550-	4.21-
531800 Utilities	192,747	218,270	209,251	219,050	219,050	120,744	219,050	249,300	30,250	13.81

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
531000 Purchased Services	2,812,180	2,720,419	2,903,429	1,603,239	1,603,239	681,579	1,605,221	2,438,040	834,801	52.07
532000 Repair & Maintenanc										
532100 Maintenance Servic										
532105 Disposal	20,451	18,965	21,558	30,000	30,000	10,704	30,000	24,500	5,500-	18.33-
532125 Electrical	11,175	12,580	5,456	15,000	15,000	5,004	15,000	12,000	3,000-	20.00-
532130 Plumbing	4,750	1,213	2,912	25,000	25,000	630	25,000	10,000	15,000-	60.00-
532145 Structural	29,733	17,198	21,257	50,000	50,000	38,325	50,000	50,000		
532100 Maintenance Servic	66,444	49,956	51,184	120,000	120,000	54,663	120,000	96,500	23,500-	19.58-
532200 Maintenance of Equ										
532205 Heat	8,260	14,105	1,374	15,000	15,000	2,299	15,000	10,000	5,000-	33.33-
532220 Equipment	11,907	10,693	10,452	15,017	15,017	6,843	15,017	12,500	2,517-	16.76-
532225 Office Equipment	69	346								
532235 Water Treatment	460	498	501							
532200 Maintenance of Equ	20,696	25,642	12,327	30,017	30,017	9,141	30,017	22,500	7,517-	25.04-
532300 Repair Parts										
532305 General	133		507			530	530			
532315 Tires	105,236	107,333	119,071	125,000	125,000	32,618	125,000	115,000	10,000-	8.00-
532320 Auto Parts	867,663	899,921	959,437	850,000	850,000	481,681	850,000	835,000	15,000-	1.76-
532300 Repair Parts	973,033	1,007,255	1,079,015	975,000	975,000	514,829	975,530	950,000	25,000-	2.56-
532000 Repair & Maintenanc	1,060,173	1,082,852	1,142,525	1,125,017	1,125,017	578,634	1,125,547	1,069,000	56,017-	4.98-
533000 General Operation										
533100 Advertising and Pr										
533105 Advertising	658	2,311	201	450	450		450	250	200-	44.44-
533100 Advertising and Pr	699	2,311	201	450	450		450	250	200-	44.44-
533200 Travel & Meals										
533205 Mileage - Employee	417	26	152	500	11 500		500	650	150	30.00

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
533215 Meals - Employee	1,881	3,412	798	690	690	170-	690	3,610	2,920	423.19
533220 Lodging - Employe	1,517	2,154	1,995	3,700	3,700	2,277	3,700	3,900	200	5.41
533245 Seminars and Trai	5,444	6,298	7,342	8,700	8,700	4,549	8,700	9,435	735	8.45
533200 Travel & Meals	9,258	11,890	10,287	13,590	13,590	6,656	13,590	17,595	4,005	29.47
533300 Dues										
533305 Membership Dues	4,686	4,837	2,145	4,500	4,500	1,780	4,500	5,000	500	11.11
533300 Dues	4,686	4,837	2,145	4,500	4,500	1,780	4,500	5,000	500	11.11
533400 Laundry										
533405 Laundry	11,412	14,460	11,572	14,500	14,500	6,682	14,500	11,500	3,000-	20.69-
533400 Laundry	11,412	14,460	11,572	14,500	14,500	6,682	14,500	11,500	3,000-	20.69-
533450 Fees & Permits										
533455 Licenses and Perm	15,455	16,276	13,648	15,000	15,000	10,398	15,000	15,000		
533465 Exam Fees - Physi	777			850	850				850-	100.00-
533470 Filing Fees	1,055	125	1,910	2,000	2,000	219	2,000	1,500	500-	25.00-
533480 Right of Way	20,858		93,548	35,000	35,000	460	35,000	15,000	20,000-	57.14-
533450 Fees & Permits	38,180	16,401	109,106	52,850	52,850	11,077	52,000	31,500	21,350-	40.40-
533500 General Supplies										
533505 Supplies General	332,359	353,196	442,703	300,000	300,000	178,739	300,000	300,000		
533510 Uniforms - Employ	10,152	9,107	7,560	15,000	15,000	6,859	15,000	10,000	5,000-	33.33-
533500 General Supplies	342,510	362,303	450,263	315,000	315,000	185,598	315,000	310,000	5,000-	1.59-
533600 Health Care/Medica										
533675 Medical Supplies	8,208	4,947	4,687	8,000	8,000	4,714	8,000	7,000	1,000-	12.50-
533600 Health Care/Medica	8,208	4,947	4,687	8,000	8,000	4,714	8,000	7,000	1,000-	12.50-
533700 Office Supplies										
533705 Office	2,494	3,642	2,309	2,500	2,500	1,441	2,500	2,000	500-	20.00-
533720 Shipping	18,787	19,236	17,004	20,000	20,000	9,923	20,000	15,000	5,000-	25.00-
533725 Postage	714	655	725	1,000	1,000	392	1,000	1,000		
533700 Office Supplies	21,996	23,533	20,038	23,500	23,500	11,757	23,500	18,000	5,500-	23.40-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
533800 Maintenance Suppli										
533805 Roadway	12,499,414	13,568,452	13,462,932	11,485,644	11,485,644	4,344,686	11,485,644	12,884,717	1,399,073	12.18
533810 Lubricants / Oil	54,292	60,963	54,013	55,000	55,000	28,014	55,000	55,000		
533815 Cleaning	1,962		104	8,500	8,500	5,640	8,500	8,500		
533825 Fuel - Gasoline	154,783	195,249	184,624	157,326	157,326	98,087	157,326	160,000	2,674	1.70
533830 Fuel - Diesel	846,527	913,433	867,160	700,000	700,000	320,515	700,000	700,000		
533832 Fuel-Propane	475,053	436,097	423,863	430,000	430,000	59,594	430,000	380,000	50,000-	11.63-
533800 Maintenance Suppli	14,032,087	15,174,194	14,992,697	12,836,470	12,836,470	4,856,536	12,836,470	14,188,217	1,351,747	10.53
533870 Books & Periodical										
533875 Subscriptions	1,828	40	8,959	250	250	3,964	3,964	4,000	3,750	1,500.00
533890 Books	89			84	84		84	84		
533870 Books & Periodical	1,917	40	8,959	334	334	3,964	4,048	4,084	3,750	1,122.75
533900 Other										
533913 Inventory Adjustm	1,234,905-	1,142,446-	1,114,822-	1,330,000-	1,330,000-	473,615-	1,330,000-	1,260,000-	70,000	5.26-
533914 Purchase Price Va	220,101-	366,135-	70,852-	233,167-	233,167-	14,842-	233,167-	234,415-	1,248-	.54
533916 Adminisitrative Ov	572		2,937							
533920 Machinery Allocat	303-					149-				
533926 Non Cap Equip ove	5,656	3,680	1,897	12,500	12,500	7,722	12,500	10,000	2,500-	20.00-
533928 Computer Sys \$500	9,458	8,422	8,316	15,262	15,262	18,143	18,143	11,557	3,705-	24.28-
533930 Equip Under \$500	2,448	5,121	503	4,000	4,000	660	4,000	4,000		
533940 Cost of Goods Sol	4,791,507-	4,423,754-	5,564,155-	4,508,068-	4,508,068-	1,255,914-	4,508,068-	4,600,000-	91,932-	2.04
533900 Other	6,227,482-	5,915,112-	6,736,177-	6,039,473-	6,039,473-	1,717,995-	6,036,592-	6,068,858-	29,385-	.49
533000 General Operation	8,243,471	9,699,803	8,873,779	7,229,721	7,229,721	3,370,768	7,235,466	8,524,288	1,294,567	17.91
534000 Fixed Charges										
534100 Rentals										
534115 Rental of Equipme	105,294	19,916	52,923	115,000	115,000	18,534	115,000	100,000	15,000-	13.04-
534100 Rentals	105,294	19,916	52,923	115,000	115,000	18,534	115,000	100,000	15,000-	13.04-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
534200 Insurance										
534245 Bonding Insurance	18			100	100		100	100		
534200 Insurance	18			100	100		100	100		
534000 Fixed Charges	105,312	19,916	52,923	115,100	115,100	18,534	115,100	100,100	15,000-	13.03-
535000 Bad Debt Expense										
535100 Bad Debt Expense	4,006	14,801								
535000 Bad Debt Expense	4,006	14,801								
530000 Operating Expenses	12,225,143	13,537,792	12,972,655	10,073,077	10,073,077	4,649,515	10,081,334	12,131,428	2,058,351	20.43
550000 Interdepartmental Ch										
551000 Employee Related In										
551100 Benefits - General										
551105 Health Insurance	1,599,182	1,700,819	1,703,766	1,819,369	1,819,369	904,338	1,819,369	2,009,652	190,283	10.46
551110 Dental Insurance	35,853	35,408	35,375	37,162	37,162	16,705	37,162	36,512	650-	1.75-
551115 Group Life Insura	3,428	3,524	3,602	3,775	3,775	1,808	3,775	3,795	20	.53
551125 Worker Compensati	109,433	113,159	100,807	104,995	104,995	50,296	104,995	107,751	2,756	2.62
551100 Benefits - General	1,747,895	1,852,911	1,843,550	1,965,301	1,965,301	973,147	1,965,301	2,157,710	192,409	9.79
551000 Employee Related In	1,747,895	1,852,911	1,843,550	1,965,301	1,965,301	973,147	1,965,301	2,157,710	192,409	9.79
551900 Insurance Charges										
551905 General Liability	36,126	37,016	38,361	41,046	41,046	20,523	41,046	34,641	6,405-	15.60-
551910 Boiler Insurance	1,351	1,562	1,640	1,825	1,825	913	1,825	1,994	169	9.26
551915 Auto Insurance										
551916 Auto Collision	25,180	22,150	22,150	23,258	23,258	11,629	23,258	22,900	358-	1.54-
551917 Auto Mutual	136,250	138,750	143,904	151,099	151,099	75,550	151,099	155,090	3,991	2.64
551915 Auto Insurance	161,430	160,900	166,054	174,357	174,357	87,179	174,357	177,990	3,633	2.08
551920 Property Insurance	49,551	52,359	53,357	57,360	1457,360	28,680	57,360	57,166	194-	.34-

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
551930 Deductible Escrow	24,724	27,356	32,827	27,356	27,356	13,678	27,356	27,922	566	2.07
551900 Insurance Charges	273,181	279,193	292,239	301,944	301,944	150,972	301,944	299,713	2,231-	.74-
552000 Repairs & Maintenan										
552100 Repairs & Maintena										
552110 Building Main. &	63	132	61			10	10			
552115 Maint Serv - Elec	25,701	43,213	42,913	15,000	15,000	29,181	29,500	15,000		
552130 Rocky Knoll	5,006	4,716	6,900	8,500	8,500		8,500	26,500	18,000	211.76
552100 Repairs & Maintena	30,769	48,062	49,874	23,500	23,500	29,191	38,010	41,500	18,000	76.60
552000 Repairs & Maintenan	30,769	48,062	49,874	23,500	23,500	29,191	38,010	41,500	18,000	76.60
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	1,577	1,366	1,557	1,560	1,560	780	1,560	9,515	7,955	509.94
553130 Supplies	85	81	86	84	84	63	84	84		
553135 Printing & Duplic	2,051	1,581	1,629	2,000	2,000	505	2,000	2,000		
553150 Data Processing S	122,020	124,080	140,421	143,108	143,108	71,554	143,108	142,765	343-	.24-
553100 System Operation C	125,736	127,108	143,692	146,752	146,752	72,902	146,752	154,364	7,612	5.19
553000 System Operation Ch	125,736	127,108	143,692	146,752	146,752	72,902	146,752	154,364	7,612	5.19
556000 Other Interdepartme										
556100 Other Interdepartm										
556108 Employee Wages &	121,290	108,595	110,569	138,279	138,279	52,365	138,279	137,451	828-	.60-
556110 Bonding	8	8	8	8	8	4	8	8		
556115 Permit Fee	2,750	2,295	2,295	2,295	2,295		2,295	2,295		
556100 Other Interdepartm	124,048	110,898	112,872	140,582	140,582	52,369	140,582	139,754	828-	.59-
556000 Other Interdepartme	124,048	110,898	112,872	140,582	140,582	52,369	140,582	139,754	828-	.59-
550000 Interdepartmental Ch	2,301,631	2,418,171	2,442,228	2,578,079	2,578,079	1,278,581	2,592,589	2,793,041	214,962	8.34

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
560000 Capital Outlay										
561000 Land						88,436	108,436			
563000 Building										
563000 Building										
564000 Building Improvemen										
564000 Building Improvemen										
564500 Other Improvements										
564500 Other Improvements										
564700 Infrastructure										
564700 Infrastructure										
565000 Machinery & Equipme										
565003 Mach. & Equip. - 3										
565007 Mach. & Equip. - 7						138,252	138,252	20,000	20,000	
565008 Mach. & Equip. - 8						533,573	533,573	255,000	255,000	
565010 Mach. & Equip. - 1				825,829	825,829	382,311	382,311	888,152	62,323	7.55
565012 Mach. & Equip. - 1						68,547	68,547			
565015 Mach. & Equip. - 1						48,950	48,950	59,148	59,148	
565000 Machinery & Equipme				825,829	825,829	1,171,633	1,171,633	1,222,300	396,471	48.01
565100 Off Road Moving Equ										
565100 Off Road Moving Equ										
566000 Office Furniture &										
566000 Office Furniture &										
566100 Communications Equi										
566100 Communications Equi										

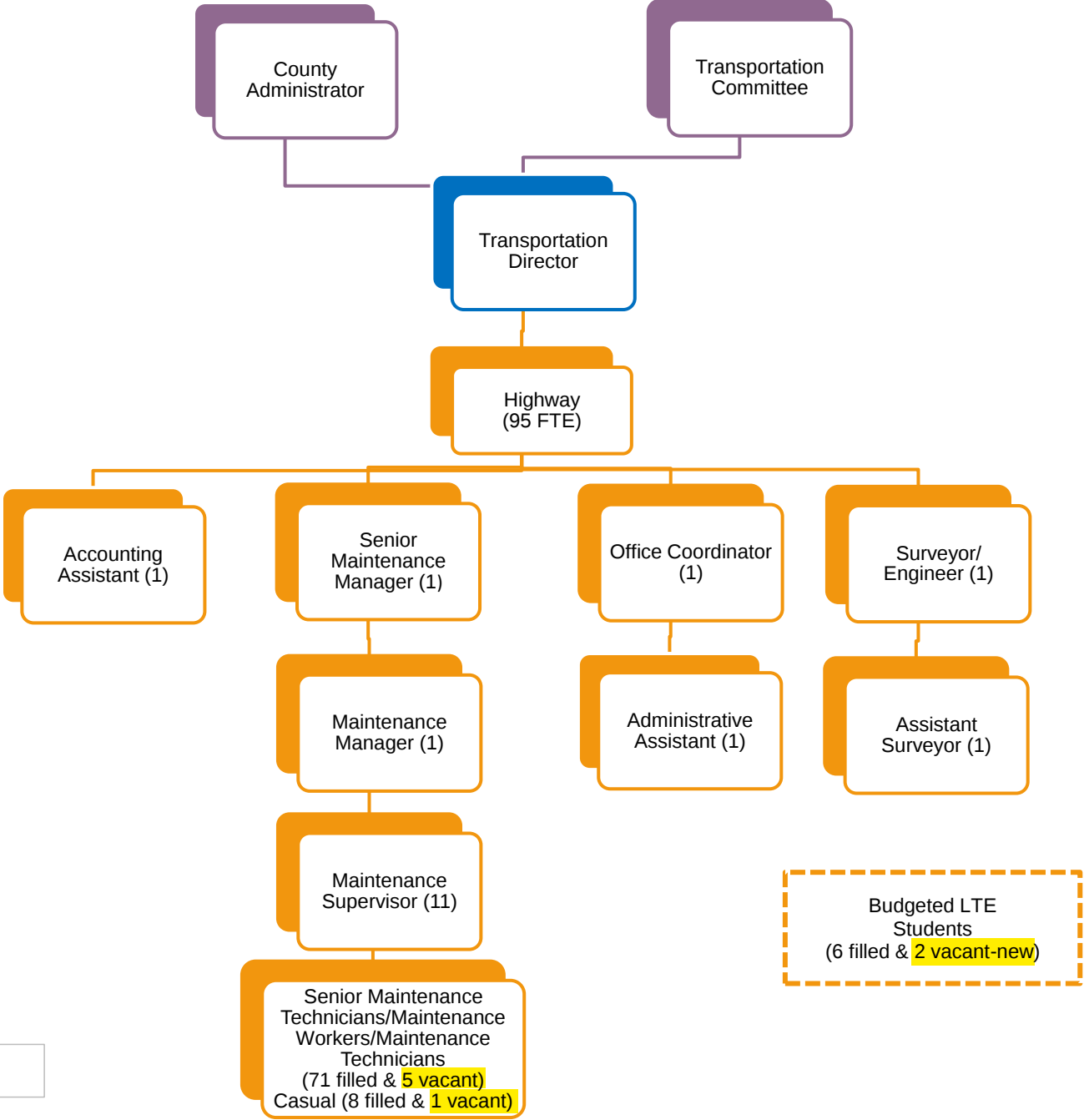
Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
566200 Computer Equipment										
566200 Computer Equipment										
567000 Vehicles										
567006 Trucks - 6 yrs								245,000	245,000	
567009 Trucks - 9 yrs						990,598	1,160,914	1,224,744	1,224,744	
567010 Trucks - 10 yrs.				2,106,876	2,106,876	285,162	296,162		2,106,876-	100.00-
567000 Vehicles				2,106,876	2,106,876	1,275,760	1,457,076	1,469,744	637,132-	30.24-
560000 Capital Outlay				2,932,705	2,932,705	2,535,829	2,737,145	2,692,044	240,661-	8.21-
570000 Depreciation										
572000 Building	462,576	446,871	446,871			246,983				
573000 Building Improvemen	57,300	55,716	55,661			27,831				
574000 Improvements Non-Bl	59,440	57,734	57,734			48,557				
574300 Infrastructure	27,931	27,931	27,931			28,058				
575000 Machinery & Equip D										
575100 Machinery & Equipm	798,173	896,387	1,018,329			688,428				
575200 Office Furniture &	24,153	24,153	24,153			13,076				
575400 Computer Equipment	11,865	11,881	11,881			473				
576000 Vehicles	693,760	686,546	719,537			486,486				
575000 Machinery & Equip D	1,527,951	1,618,967	1,773,900			1,188,463				
577000 Other Depreciation										
577000 Other Depreciation										
570000 Depreciation	2,135,198	2,207,219	2,362,096			1,539,892				
580000 Debt Service										
582000 Interest										
582000 Interest										
580000 Debt Service										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
500000 Expense/Expenditure	23,581,506	25,886,036	25,423,319	23,278,091	23,278,091	13,675,489	23,105,298	25,441,936	2,163,845	9.30
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
631500 Land Records Usage	35,006-	63,642-	28,955-	900-	900-		900-	8,650-	7,750-	861.11
634900 Transportation Fund										
634905 Transportation Fun	1,079,373-	1,356,000-	1,926,765-	1,500,000-	1,500,000-	750,000-	1,500,000-	2,692,044-	1,192,044-	79.47
634900 Transportation Fund	1,079,373-	1,356,000-	1,926,765-	1,500,000-	1,500,000-	750,000-	1,500,000-	2,692,044-	1,192,044-	79.47
636000 Operat'g Transfrom										
636000 Operat'g Transfrom										
630000 Opt'g Transfers from	1,122,004-	1,419,642-	1,955,720-	1,500,900-	1,500,900-	750,000-	1,500,900-	2,700,694-	1,199,794-	79.94
600000 Other Financing Sourc	1,122,004-	1,419,642-	1,955,720-	1,500,900-	1,500,900-	750,000-	1,500,900-	2,700,694-	1,199,794-	79.94
700000 Other Financing Uses										
720000 Transfer to Other Fu										
724403 Fund Transfer Out	352,320	149,409	862,191	331,046	331,046	331,046	331,046	330,837	209-	.06-
720000 Transfer to Other Fu	352,320	149,409	862,191	331,046	331,046	331,046	331,046	330,837	209-	.06-
700000 Other Financing Uses	352,320	149,409	862,191	331,046	331,046	331,046	331,046	330,837	209-	.06-
Subtotal	2,190,051-	1,780,515	8,093,224-	1,763,751	1,763,751	5,971,469	924,550	1,283,308-	3,047,059-	172.76-
800000 Net Position										
810000 Net Position										
810100 Use of Net Position				1,763,751-	1,763,751-			1,283,308	3,047,059	172.76-
810000 Net Position				1,763,751-	1,763,751-			1,283,308	3,047,059	172.76-
820000 Fund Balance										
820125 Use of FB for Subse										
820000 Fund Balance										

County of Sheboygan
Proposed Budget - Variance Report
For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
800000 Net Position				1,763,751-	1,763,751-			1,283,308	3,047,059	172.76-
00440 Highway Department	2,190,051-	1,780,516	8,093,224-			5,971,470	924,550			133.33
Current Change in Fund Balance	2,190,051-	1,780,515	8,093,224-			5,971,469	924,550			172.76-

Sheboygan County Transportation Table of Organization



As of 7/15/2025

INTERDEPARTMENTAL CHARGES

Department	Account Number & Name	Amount	Shared Service Department	Account Number & Name
Revenue				
HIGHWAY	43017.472300	(13,100)	BUILDING SERVICES - Courthouse	103.552125
HIGHWAY	43018.472300	(4,600)	BUILDING SERVICES - HHS	105.552125
HIGHWAY	43020.472300	(6,496)	PLANNING - Boat Landings	125.552125
HIGHWAY	43021.472300	(10,000)	PLANNING - Marsh	127.552125
HIGHWAY	43022.472300	(500)	PLANNING - Gerber Lake	129.552125
HIGHWAY	43023.472300	(609)	PLANNING - Old Plank Road Trail	131.552125
HIGHWAY	43031.472300	(5,721)	PLANNING - Planning & Zoning	132.552125
HIGHWAY	43003.472300	(3,000)	SHERIFF	164.552125
HIGHWAY	43014.472300	(5,000)	UW GB	170.552125
HIGHWAY	43011.472300	(15,000)	ROCKY KNOLL	330.552125
HIGHWAY	43026.472300	(2,570)	PLANNING - Snowmobile	1042.552125
HIGHWAY	43054.472300	(300)	PLANNING - Interurban Trail	1052.552125
HIGHWAY	43031.472300	(500)	PLANNING - Shoreland 400	1100.552125
HIGHWAY	43031.472300	(300)	PLANNING - Amsterdam Dunes	1102.552125
HIGHWAY	444.476110	(9,000)	LAKE BREEZE - Bryan's Increase	388.556108
HIGHWAY	43007.472300	(10,000)	AIRPORT - Highway work	116.552125
HIGHWAY	444.476110	(9,000)	AIRPORT - Bryan's Increase	116.556108
	TOTAL REVENUES	(95,696)		
Expenses				
HIGHWAY	469.552130	26,500	ROCKY KNOLL - Water	
HIGHWAY	469.556108	30,000	ROCKY KNOLL - Cleaning	
HIGHWAY	444.553135	2,000	PRINTING	
HIGHWAY	444.556115	2,295	PLANNING - Permits	1068.47631
			BUILDING SERVICES - Highway Electrical Work	
HIGHWAY	469.552115	15,000		103.472200
HIGHWAY	444.556108	107,451	FINANCE	
HIGHWAY	444.553130	84	COUNTY CLERK - Directory of Officials	
	TOTAL EXPENSES	183,330		
	Total Charges	87,634		

Capital Outlay Request for 2026 - \$5000+
Listed In Order of Priority

2026 - Proposed Budget

Department: Transportation - Highway

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

EQUIPMENT REQUEST FOR 2026-- COMPUTER AND SOFTWARE ONLY

Listed in Order of Priority

Account to use: 533928 for Computer System/Eq from \$500 thru \$4999

Department: Highway

Account No: 533928

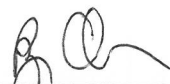
<u>ACCOUNT NO.</u>	<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>	<u>JUSTIFICATION</u>	<u>INDIVIDUAL</u>	<u>REPLACE ASSET</u>
444.533928	HP ProDesk SFF Desktop PC	\$ 964.98	\$ -	-	2026 Hardware Replacement List	Kris Klein	2021010
444.533928	HP Probook Laptop	\$ 1,176.93	\$ -	-	2026 Hardware Replacement List	All Users - lunch room	2021173
444.533928	HP Probook Laptop	\$ 1,176.93	\$ -	-	2026 Hardware Replacement List	Multi User - Cascade	2021174
444.533928	HP Probook Laptop	\$ 1,176.93	\$ -	-	2026 Hardware Replacement List	All Users - lunch room	2021175
444.533928	HP Probook Laptop	\$ 1,176.93	\$ -	-	2026 Hardware Replacement List	Multi User - North Side Shed	2021176
444.533928	HP Probook Laptop	\$ 1,176.93	\$ -	-	2026 Hardware Replacement List	Multi User - South Side Shed	2021167
444.533928	HP Probook Laptop	\$ 1,176.93	\$ -	-	2026 Hardware Replacement List	Tracy Gordon	2021168
444.533928	HP Probook Laptop	\$ 1,176.93	\$ -	-	2026 Hardware Replacement List	Pat Campbell	2021169
444.533928	HP Probook Laptop	\$ 1,176.93	\$ -	-	2026 Hardware Replacement List	Dustin Hammel	2021171
444.533928	HP Probook Laptop	\$ 1,176.93	\$ -	-	2026 Hardware Replacement List	Amy Wieland	2021172
		\$ -	\$ -	-			
Grand Total Amounts		\$ 11,557.35	\$ -	-			

RETURN TO CHRIS LEWINSKI, INFORMATION TECHNOLOGY DIRECTOR

NOTE:

When requesting printers please indicate all the features needed for that unit:


IT Division Approval


Requesting Department Head Signature

2026 Travel and Training Requests

Department: , Transportation / Highway

Date	Request	Location (if known)	Number of Employees Attending	Employee Mileage 533205**	Employee Meals 533215	Employee Lodging 533220	Commercial Transport 533235	Seminars and Training 533245	Total Cost per request	Requirement for Accreditation or Certification?	Out of County Yes/No
January	WCHA Land Surveyors Conference	Dells	2		40.00	500.00		750.00	1,290.00	Yes	Yes
January	WCHA Winter Highway Conference	Dells	7			1,400.00		2,065.00	3,465.00	No	Yes
February	Smoke School	Green Bay	4					1,200.00	1,200.00	Yes	Yes
April	WCHA Spring Commissioner Training		1			100.00		295.00	395.00	No	Yes
April	New Miner Training	Plymouth	8		100.00				100.00	Yes	No
April	Spring All Employee Training	Plymouth	104		1,500.00				1,500.00	Yes	No
April	Municipal Meeting	Plymouth	50		50.00				50.00	No	No
April	Spring Road Tour	Sheb Cty	8		150.00				150.00		
May	WCHA Spring Commissioner / Committee Meeting		6					300.00	300.00	No	Yes
June	WCHA Summer Road School	Dells	4		20.00	800.00		1,180.00	2,000.00	Yes for 1 person	Yes
August	Smoke School	Green Bay	4					1,200.00	1,200.00	Yes	Yes
September	WCHA Fall Leadership Training		3			600.00		900.00	1,500.00	No	Yes
September	Road Tour w Committee Members	Sheb Cty	8		150.00				150.00	No	No
October	WCHA Fall Commissioner Training	Dells	1			200.00		295.00	495.00	No	Yes
October	Chems Training		2	150.00		300.00		250.00	700.00	No	Yes
October	Salt Wise Open House	Plymouth	50		100.00				100.00	No	No
November	Fall All Employee Training	Plymouth	104		1,500.00				1,500.00	No	No
November	Snow Fighter Training		4					1,000.00	1,000.00	No	Yes
2025	Misc Mileage			500.00					500.00	No	No
			Object Account Total	650.00	3,610.00	3,900.00	-	9,435.00	17,595.00		

Grand Total

17,595.00

****2025 Employee Mileage Reimbursement Rate**

\$.51 with proof of

personal auto insurance on file with Accounts Payable

\$.26 with no proof of insurance, or partial coverage, on file with Accounts Payable

Sheboygan County Discretionary Fee Schedule for 2026 Propsed Budget - Highway Division

Department	JDE Object Account	Fee	Current Charge	Proposed	% of change	Unit	Date of Increase	Prior Fee	Who can change	Why proposing a change?
Highway	451405	Driveway Permit	\$100			Each	1/1/2010		Department	
Highway	451405	Utility Permit - general	\$50			Each	1/1/2004		Department	
Highway	451405	Utility Permit - annual	\$300			Each	1/1/2004		Department	
Highway	451405	Utility Permit - open cut	\$400			Each	1/1/2004		Department	
Highway	451405	Oversize Over Weight Permit	\$50			Each	1/1/2013		Department	
Highway	462100	Land Rent	\$125	\$150	17%	Per Acre	1/1/2017		Committee	Agricultural industry standard

Liaison Committee Budget Sign Off

2026

Department Highway

Liaison Committee Transportation Committee

Committee Chair Thomas Wegner

Targets Set by Finance Committee

Levy	\$	-366,096
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

Department Budget Requested

Total Revenue	\$	-24,355,387	Note: amount should be negative
Total Expense	\$	25,441,936	Note: amount should be positive
Transfer In	\$	-2,700,694	
Transfer Out	\$	330,837	
Equity	\$	1,283,308	
Variance	\$	0	

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

Signatures:



Committee Chair

8/18/2025

Date



Department Head

8/18/2025

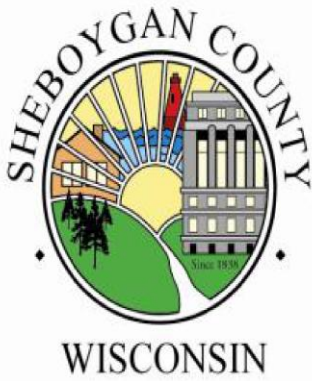
Date

Note: If the liaison committee supports one or more exceptions to the target; a letter of justification and a completed and approved Additional Levy Request form must be submitted with this form. The amounts are not to be included in the totals above.

Transportation Fund

2026 Proposed Budget





Sheboygan County
Department of Transportation – *Highway Division*
Bryan Olson, Transportation Director
W5741 CTH J
Plymouth, WI 53073

To: Chairman Vernon Koch and Members of the Finance Committee

From: Bryan Olson, Transportation Director

Date: September 3, 2025

Re: Proposed 2026 Budget for Capital Projects/Capital Outlay – Transportation Fund

I am submitting for your review the 2026 Capital Projects/Capital Outlay – Transportation Fund budget. This is a fund budget reflecting the implementation of the half cent sales tax in 2017.

Proposed Budget – \$ 10,739,092

Highlights – The 2026 budget for infrastructure includes \$10,739,092 to pay for 38.57 miles of roadway improvements. We will also be utilizing \$ 2,692,044 to purchase equipment.

Project Goals – 38.57 miles total

Infrastructure Costs:

Overlay (4.33 miles)	\$ 575,000
Pulverize and pave (6.58 miles)	\$ 2,125,000
Reconstruct Cty Rd TT (1.20 miles)	\$ 4,250,000
Reconstruct Cty Rd OO (.25 mile)	\$ 1,150,000
Reconstruct Cty Rd PPP (.60 mile)	\$ 1,250,000
Structures Cty SS	\$ 642,092
Chip Seal (25.61 miles)	\$ 747,000

Total \$10,739,092

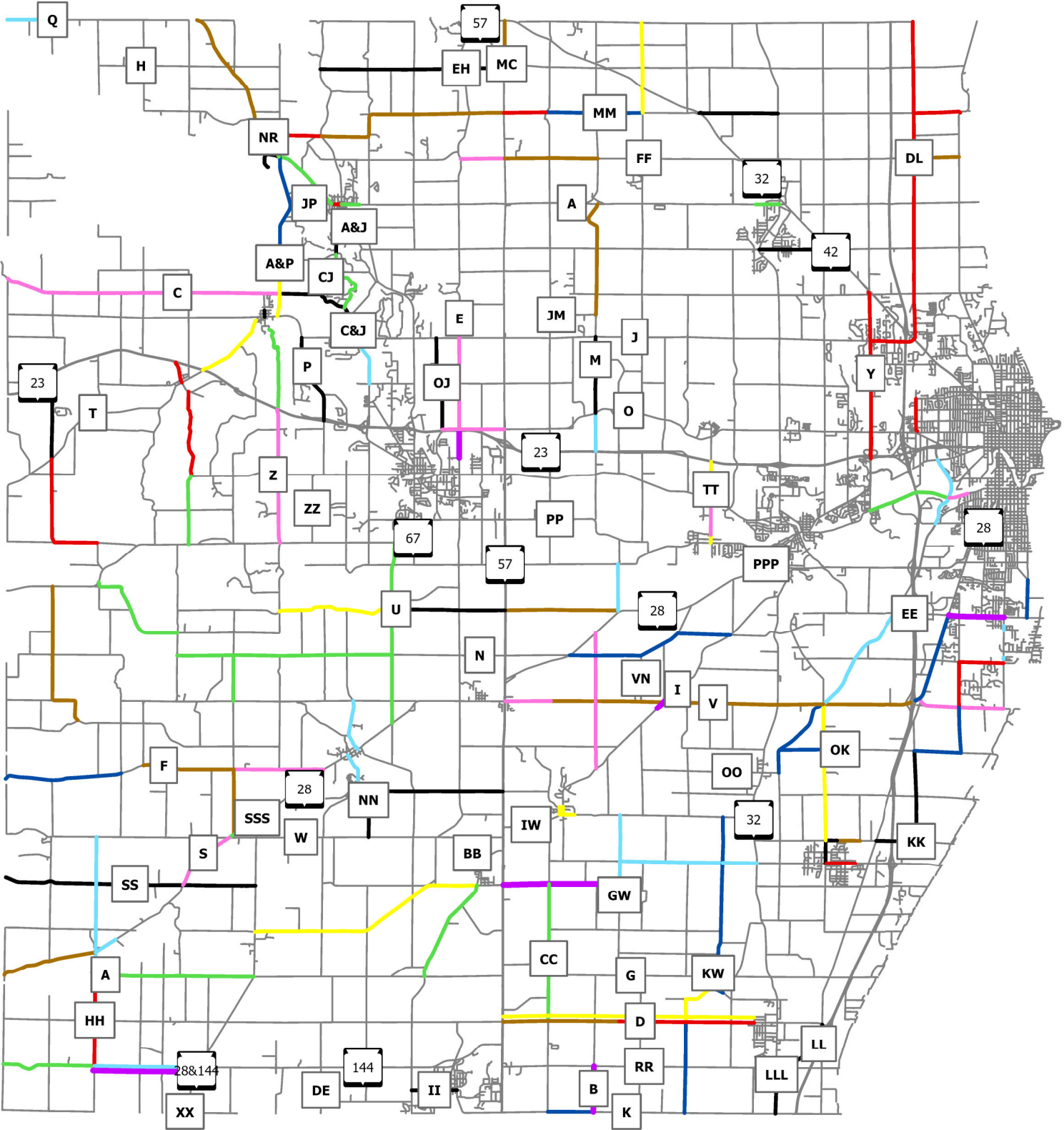
Other Fund Usage:

Contributions to Municipalities	\$ 2,423,852
Debt Service for Tax Levy Relief	\$ 1,000,000
Capital Equipment	\$ 2,692,044

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
84400 Roads & Bridges										
400000 Revenues										
410000 Taxes										
411500 County Sales Tax -										
411510 County Sales Tax	13,101,000-	14,053,630-	15,174,705-	14,229,105-	14,229,105-	5,876,269-	15,371,214-	15,402,326-	1,173,221-	8.25
411590 Sales Tax Distribu	1,790,182	1,997,448	2,156,071	2,244,783	2,244,783		2,244,783	2,423,852	179,069	7.98
411500 County Sales Tax -	11,310,818-	12,056,182-	13,018,634-	11,984,322-	11,984,322-	5,876,269-	13,126,431-	12,978,474-	994,152-	8.30
410000 Taxes	11,310,818-	12,056,182-	13,018,634-	11,984,322-	11,984,322-	5,876,269-	13,126,431-	12,978,474-	994,152-	8.30
400000 Revenues	11,310,818-	12,056,182-	13,018,634-	11,984,322-	11,984,322-	5,876,269-	13,126,431-	12,978,474-	994,152-	8.30
500000 Expense/Expenditure										
540000 Capital Projects										
540001 Capital Projects In										
540001 Capital Projects In										
540200 Highway Infrastruct										
540205 Reconstruction	3,439,162	2,972,352	3,308,913	2,450,000	2,450,000		3,050,000	7,292,092	4,842,092	197.64
540210 Pulverize & Repave	1,912,382	1,544,987	2,943,621	2,878,272	2,878,272		3,048,307	2,117,000	761,272-	26.45-
540215 Overlay	1,324,146	1,964,815	803,815	755,680	755,680		505,680	575,000	180,680-	23.91-
540220 Bridges	148,936	54,846								
540225 Sealcoating	127,871			966,323	966,323		932,394	755,000	211,323-	21.87-
540200 Highway Infrastruct	6,952,497	6,537,000	7,056,349	7,050,275	7,050,275		7,536,381	10,739,092	3,688,817	52.32
540000 Capital Projects	6,952,497	6,537,000	7,056,349	7,050,275	7,050,275		7,536,381	10,739,092	3,688,817	52.32
560000 Capital Outlay										
564700 Infrastructure										
564725 Infrastructure - 2	578,829		2,894,144	3,750,000	3,750,000	737,142	2,179,575		3,750,000-	100.00-
564700 Infrastructure	578,829		2,894,144	3,750,000	3,750,000	737,142	2,179,575		3,750,000-	100.00-
560000 Capital Outlay	578,829		2,894,144	3,750,000	2	737,142	2,179,575		3,750,000-	100.00-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
500000 Expense/Expenditure	7,531,326	6,537,000	9,950,493	10,800,275	10,800,275	737,142	9,715,956	10,739,092	61,183-	.57-
700000 Other Financing Uses										
720000 Transfer to Other Fu										
723000 Debt Service Fund										
723799 Fund Transfer Out	1,074,490	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		
723000 Debt Service Fund	1,074,490	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		
726000 Internal Services F										
726500 Highway Equipment	1,079,373	1,356,000	1,926,765	1,500,000	1,500,000	750,000	1,510,000	2,692,044	1,192,044	79.47
726000 Internal Services F	1,079,373	1,356,000	1,926,765	1,500,000	1,500,000	750,000	1,510,000	2,692,044	1,192,044	79.47
720000 Transfer to Other Fu	2,676,746	2,356,000	2,926,765	2,500,000	2,500,000	1,750,000	2,510,000	3,692,044	1,192,044	47.68
700000 Other Financing Uses	2,676,746	2,356,000	2,926,765	2,500,000	2,500,000	1,750,000	2,510,000	3,692,044	1,192,044	47.68
Subtotal	1,102,745-	3,163,182-	141,376-	1,315,953	1,315,953	3,389,127-	900,475-	1,452,662	136,709	10.39
800000 Net Position										
810000 Net Position										
810000 Net Position										
820000 Fund Balance										
820111 Use of Transportati				1,315,953-	1,315,953-		5,390,041	1,452,662-	136,709-	10.39
820125 Use of FB for Subse										
820000 Fund Balance				1,315,953-	1,315,953-		5,390,041	1,452,662-	136,709-	10.39
800000 Net Position				1,315,953-	1,315,953-		5,390,041	1,452,662-	136,709-	10.39
84400 Roads & Bridges	1,102,745-	3,163,182-	141,376-			3,389,127-	4,489,566			
Current Change in Fund Balance	1,102,745-	3,163,182-	141,376-			3,389,127-	4,489,566			10.39

County Paving Projects Completed Since Implementation of Half Percent Sales Tax

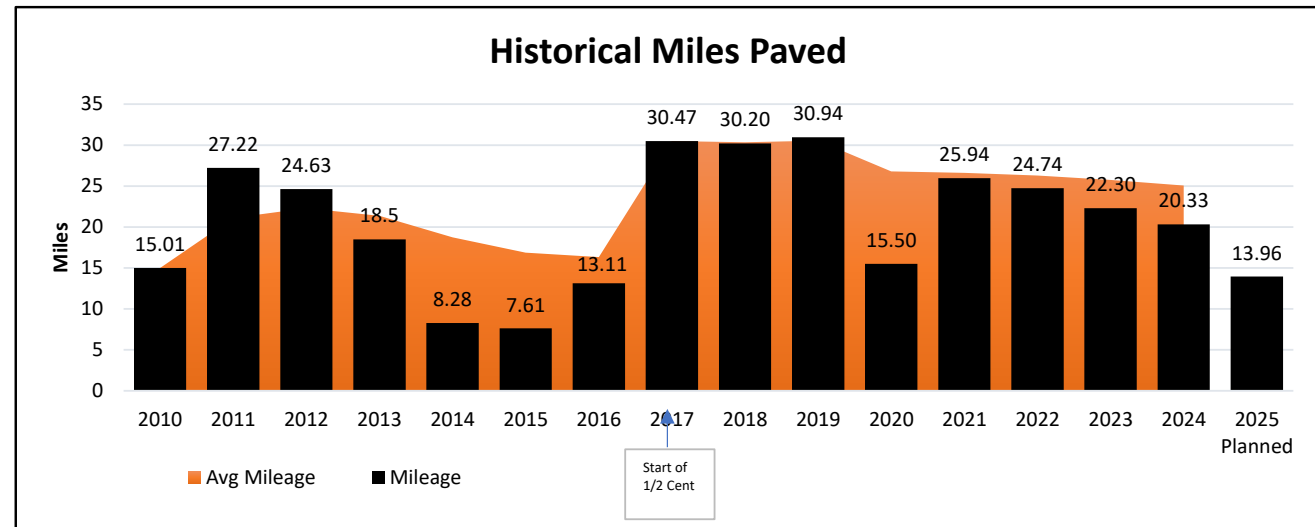


YEAR

- | | | |
|------|------|------|
| 2017 | 2020 | 2023 |
| 2018 | 2021 | 2024 |
| 2019 | 2022 | 2025 |



Year	Mileage	Avg Mileage
2010	15.01	15.01
2011	27.22	21.12
2012	24.63	22.29
2013	18.5	21.34
2014	8.28	18.73
2015	7.61	16.88
2016	13.11	16.34
2017	30.47	30.47
2018	30.20	30.34
2019	30.94	30.54
2020	15.50	26.78
2021	25.94	26.61
2022	24.74	26.30
2023	22.30	25.73
2024	20.33	25.05
2025 Planned	13.96	
2026 Proposed	12.10	



- Average of 2010 - 2016 = 16.34
- Average from 2017 - 2024 = 25.05
- 2011, 2012, 2013 were bonded years
- 2017 Start of the 1/2 cent sales tax
- 2020 & 2021 COVID impact
- 2022 Project on Cty Rd PP, Indiana Avenue & Taylor Drive (Federal)
- 2024 Project Cty Rd TA Taylor Drive (Federal)
- 2025 Project Cty Rd EE Weeden Creek (Federal)
- 2026 Projects reimbursement from Local Road Improvement Program

		County of Sheboygan , Wisconsin										
NOTE: PROJECT SCHEDULE SUBJECT TO CHANGE				2026		2027		2028		2029		2030
CATEGORY		FIVE YEAR CAPITAL PROJECT TITLE	Mileage	BUDGET	Mileage	BUDGET	Mileage	BUDGET	Mileage	BUDGET	Mileage	BUDGET
CONSTRUCTION		Cth C - Sunset to Cth TT	1.2	\$4,250,000.00								
		Cth OO Century Lane to Sth 32	0.25	\$1,150,000								
		CTH PPP - STH 28 to CTH PP	0.6	\$1,250,000								
		Cth SS - Structures		\$642,092.00								
		Cth J - Sth 57 to Cth M (Federal)			2	\$2,900,000						
		Cth J - Sth 67 to Railroad Tracks			1	\$5,000,000						
		Cth O - Highland Rd to Cth M					2	\$4,070,000				
		Cth I - Cth V to Cth M					2	\$1,250,000				
		Cth PP - 57 to Bridgewood					3.3	\$850,000				
		Cth O - Cth M to Sth 57							2	\$4,000,000		
		Cth I - Bridge to Cth M							1.19	\$1,750,000		
		Cth I - Cth V to Cth N									2	\$1,500,000
		Cth EE - Cth A to Sth 28									2.25	\$2,500,000
		Sub-Total	2.05	\$7,292,092	3.00	\$7,900,000	7.30	\$6,170,000	3.19	\$5,750,000	4.25	\$4,000,000
		Cth Q - Irish Road to WCL	1	\$425,000.00								
		Cth J - Sth 57 to Sth 67	1.98	\$800,000.00								
		Cth I - Cth SS to Sth 144	2.1	\$445,000.00								
		Cth MM - Sth 42 to Sth 32	1.5	\$447,000.00								
		Cth FF - Sth 42 to Cth DL			3	\$796,546.00						
		Cth SS - Cth A to WCL			2.21	\$577,788.00						
		Cth Y - Sth 42 to Cth FF			2.87	\$755,511.00						
		Cth OK - Cth V to Sauk Trail			1.1	\$550,000.00						
		Cth SS - Cth I to Sth 57			1.72	\$475,000.00						
		Cth A - Cth U to Cth F					3.62	\$1,000,000.00				
		Cth I - Sth 144 to South County Line					1	\$650,000.00				
		Cth OK - Cth EE to City					1.1	\$800,000.00				
		Cth S - Cth V to Cth F							1.5	\$510,000.00		
		Cth DE - Sth 144 to County Line							0.9	\$325,000.00		
		Cth J - Sth 32 to Sheb River							1.65	\$450,000.00		
		Cth E - Douglas to Railroad Tracks							0.92	\$309,935.00		
	Cth F - Sth 28 to Cth S							1.97	\$600,000.00			
	Cth MM - Sth 42 to Cth DL							3.02	\$750,000.00			
	Cth A - Sth 67 to Cth Z									1.52	\$650,000.00	

NOTE: PROJECT SCHEDULE SUBJECT TO CHANGE				2026		2027		2028		2029		2030
CATEGORY		FIVE YEAR CAPITAL PROJECT TITLE	Mileage	BUDGET	Mileage	BUDGET	Mileage	BUDGET	Mileage	BUDGET	Mileage	BUDGET
RECONSTRUCTION		Cth K - Cth LL to Cth KW									2	\$580,500.00
		Cth K - 1st street to Sth 57									1.35	\$500,000.00
Sub-Total			6.58	\$2,117,000.00	10.9	\$3,154,845.00	5.72	\$2,450,000.00	9.96	\$2,944,935.00	4.87	\$1,730,500.00
PULVERIZE & PAVE		Cth PP - StarDust Lane to Bridgewood	1.33	\$250,000.00								
		Cth A - Sth 67 to Cth U	1.5	\$175,000.00								
		Cth OO - School St to Horce Mann Rd	1.5	\$150,000.00								
		Cth P - Camp Evelyn to Sth 23			2.12	\$604,571.00						
		Cth AJ - Sth 67 to Golf Course Road			0.42	\$165,000.00						
		Cth A - V. HG to Cth M			2.5	\$800,000.00						
		Cth U - Sth 67 to Forest					0.64	\$175,000				
		Cth SR - Cth J to End					0.62	\$140,000.00				
		Cth SS - Sth 28 to Cth A					2.29	\$427,590.00				
		Cth A - Cth P to Cth J					1.26	\$340,000.00				
		Cth P - Cth A to Cth J							2.35	\$400,000.00		
		Cth J - Marsh Bridge to Cth JP							1.66	\$400,000.00		
		Cth A - Cth W to Cth F							1.4	\$350,000.00		
		Cth JP -Cth J to Cth P							0.84	\$220,000.00		
		Cth P - Cth A to Cth J							2.35	\$400,000.00		
		Cth I - Sth 57 to Cth A									1.04	\$650,000.00
		Cth V - Cth A to Cth E									5.25	\$2,344,500.00
		Cth AB - 40th to 29th									0.75	\$450,000.00
		Cth JM - Cth J to Cth J									1.8	\$475,000.00
		Cth M - Cth O to Sth 23									0.81	\$350,000.00
Sub-Total			4.33	\$575,000	5.04	\$1,569,571	4.81	\$1,082,590	8.6	\$1,770,000	\$9.65	\$4,269,500
		Sub-Total Paving	12.96	\$9,984,092.00	18.94	\$12,624,416.00	17.83	\$9,702,590.00	21.75	\$10,464,935.00	18.77	\$10,000,000.00
		Sealcoating										
		Taylor Drive - Erie to Union	2	\$100,000.00								
		Cth S - Cth A to Firehouse	0.16	\$10,000.00								
		Cth DL - Playbird to Sth 42	1	\$40,000.00								
		Cth J - Sheboygan River to Sth 42	1.3	\$40,000.00								
		Cth A - Sth 32 to Sth 57	6	\$150,000.00								
		Cth A - Cth W to Cth HH	3	\$85,000.00								
		Cth U - Cth E to Cth S	2	\$50,000.00								
		Cth DL - Playbird to Cth MM	4	\$110,000.00								

NOTE: PROJECT SCHEDULE SUBJECT TO CHANGE				2026		2027		2028		2029		2030
CATEGORY		FIVE YEAR CAPITAL PROJECT TITLE	Mileage	BUDGET	Mileage	BUDGET	Mileage	BUDGET	Mileage	BUDGET	Mileage	BUDGET
Sealcoating		Cth M - Cth J to Cth O	1.6	\$40,000.00								
		Cth J - Sth 57 to Sth 67	1.98	\$45,000.00								
		Cth TT - Cth C to Cth PP	1	\$30,000.00								
		Cth J - Sth 67 to Cth JP	0.4	\$15,000.00								
		Cth A - Cth KK to Cth AA	0.57	\$20,000.00								
		Cth AA - Cth A to 4th street	0.6	\$20,000.00								
		Cth JJ - Sth 42 to Sth 32			2	\$100,000.00						
		Cth M - Sth 28 to Cth I			3	\$75,000.00						
		Cth OJ - Sth 23 to Cth J			2	\$65,000.00						
		Cth O - Sth 57 to Cth OJ			1.36	\$50,000.00						
		Cth E - Sth 23 to Cth J			2	\$65,000.00						
		Cth A - Cth v to Cth EE			2.5	\$75,000.00						
		Cth EE - S 12th to Cth OK			1.62	\$100,000.00						
		Cth LL - South County Line to Sth 32			2.41	\$80,000.00						
		Cth V - Cth OK to State Park Entrance			1.93	\$55,000.00						
		Cth GW - Cth A to Cth W			1	\$35,000.00						
		Cth F - Cth NN to Sth 57			2.95	\$75,000.00						
		Cth M - Cth U to Cth PP			1.55	\$47,943.00						
		Cth E - Cth J to Cth A					3	\$65,000.00				
		Cth O - Sth 32 to Highland Rd					2.14	\$85,000.00				
		Cth NN - Sth 28 to Cth W					1.87	\$55,000.00				
		Cth E - Sth 23 to Douglas					0.57	\$20,000.00				
		Cth M - Cth U to Cth PP					0.57	\$30,000.00				
		Cth EH - Sth 67 to Sth 57					4	\$90,000.00				
		Cth Q - Irish to Dorn					1	\$30,000.00				
		Cth BB - Cth I to Cth W					0.71	\$35,000.00				
		Cth D - Sth 28 to Cth HH					2.26	\$70,000.00				
									1.34	\$35,000.00		
		Cth J - Sth 57 to Cth M							2	\$60,000.00		
		Cth AJ - Sth 67 to Cth A							1.09	\$40,000.00		
		Cth P - Sth 23 to Cth A							2.8	\$90,000.00		
		Sub - total Sealcoating	25.61	\$755,000.00	24.32	\$822,943	16.12	\$480,000	7.23	\$225,000	0	\$0
		Grand total	38.57	\$10,739,092	43.26	\$13,447,359	33.95	\$10,182,590	28.98	\$10,689,935	18.77	\$10,000,000

Liaison Committee Budget Sign Off

2026

Department Transportation Fund

Liaison Committee Transportation Committee

Committee Chair Thomas Wegner

Targets Set by Finance Committee

Levy	\$	0
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

Department Budget Requested

Total Revenue	\$	-12,978,474	Note: amount should be negative
Total Expense	\$	10,739,092	Note: amount should be positive
Transfer In	\$	0	
Transfer Out	\$	3,692,044	
Equity	\$	-1,452,662	
Variance	\$	0	

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

Signatures:



Committee Chair

8/18/2025

Date



Department Head

8/18/2025

Date

Note: If the liaison committee supports one or more exceptions to the target; a letter of justification and a completed and approved Additional Levy Request form must be submitted with this form. The amounts are not to be included in the totals above.

A photograph of an airplane wing and engine against a sunset sky with clouds.

Lake Breeze Aviation

2026 Proposed Budget

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Lake Breeze Aviation – 2026 Proposed Budget

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Sheboygan County
Department of Transportation – *Airport Division*
Bryan Olson, Transportation Director
W5741 CTH J
Plymouth, WI 53073

To: Chairman Vernon Koch and Members of the Finance Committee
From: Bryan Olson, Transportation Director
Date: September 3, 2025
Re: Proposed 2026 Budget – Lake Breeze Aviation

The proposed 2026 budget packet for Lake Breeze Aviation is being submitted for your review.

Proposed Budget: The Lake Breeze Aviation budget is designed to be self-sufficient and does not rely on County tax levy. Its revenue streams are generated through a combination of fees for services and product sales. After accounting for operating expenses, Lake Breeze Aviation is projected to generate revenue annually.

Highlights: Lake Breeze Aviation has truly elevated Sheboygan County Memorial International Airport, making it a premier destination in the aviation industry. Their dedication to providing top-notch service has quickly earned them widespread recognition.

As Lake Breeze Aviation approaches its second anniversary in 2026, we look forward to achieving even greater goals.

Performance Measures:

- Increase awareness of the Lake Breeze Aviation through marketing
- Increase fuel flowage
- Increase Lake Breeze Aviation hangar rental revenue

Project Goals: For 2026, our project goals will continue to focus on strengthening the airport's future. We are well-equipped to achieve our objectives: providing competitive fuel prices, offering top-tier customer service, and operating without reliance on the property tax levy.

Our initial milestones included hiring support staff, completing necessary building repairs and upgrades, providing training, and coordinating logistics with our fuel provider. These efforts have enabled us to develop a budget that supports airport maintenance and allows for contributions to retained earnings by the end of the year.

Staffing: Included in our 2026 budget are 6.5 full-time, 4 part-time, 2 casual and 1 limited term positions

Thank you for your support and leadership as we facilitate new growth and development at the Airport.

**Transportation Department - Lake Breeze Aviation
2026 Proposed Budget Summary**

	2026	2025	\$ Variance	% Variance
Public Charges for Services	\$3,931,808	\$4,076,550	-\$144,742	-3.55%
Other Miscellaneous	\$72,200	\$24,164	\$48,036	198.79%
Total Revenues	\$4,004,008	\$4,100,714	-\$96,706	-2.36%

Public Charges for services include fuel revenue, ramp fees, and other service requests from aircraft. Additionally, revenue is generated through hangar rentals and other miscellaneous sources.

	2026	2025	\$ Variance	% Variance
Personnel Wage & Wage Related Benefits	\$693,715	\$597,288	\$96,427	16.14%
Operating Expenses	\$2,884,296	\$2,935,755	-\$51,459	-1.75%
Interdepartmental / Employee Insurance	\$222,516	\$223,602	-\$1,086	-0.49%
Capital Outlay	\$0	\$0	\$0	0.00%
Total Expenses	\$3,800,527	\$3,756,645	\$43,882	1.17%

Personnel Wages & Benefits covers salaries and benefits for 6.5 full-time equivalent (FTE) positions, 4 part-time positions, 2 casual employees and 1 limited term employee, all as outlined in our current organizational chart. It also includes overtime expenditures for on-call situations and other necessary times throughout the year. Operating Expenses include fuel purchases, fuel flowage, and supplies. Interdepartmental Costs cover employee benefits, insurance charges, and shared services with the Finance Department and the Highway Division.

Lake Breeze Aviation - Performance Measures for 2026 Proposed Budget

	Outputs	2025		2026
		Target	Projected Actual	Target
Metric	Develop and increase awareness of Lake Breeze Aviation at the Airport through marketing.			
Importance	Improved visibility can translate to new economic development opportunities and general growth at the Airport.	\$4,076,550	\$3,548,850	\$3,931,808
Target	Increase 2025 Projected Actual Lake Breeze Aviation revenue by 10.8%			
Metric	Fuel Flowage increase			
Importance	Fuel sales are the top revenue source at Lake Breeze Aviation. Increasing fuel flowage will have a significant impact on revenue.	800,000 gallons	800,000 gallons	815,000 gallons
Target	Goal of 815,000 gallons in 2026 will show an increase of traffic.			
Metric	Increase Lake Breeze Aviation hangar rental revenue.			
Importance	Hangar rentals account for a significant portion of the revenue.	\$24,164	\$71,727	\$72,200
Target	Increase 2025 Projected Actual hangar rental revenue by 1%			

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
00387 Lake Breeze Aviation										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411000 Property Tax Levy										
453000 Public Works										
453300 Airports										
453310 Airport Hangar Fe	2,139-		10,693-	64,800-	64,800-	8,750-	18,860-	18,000-	46,800	72.22-
453335 Overnight Fee - A	8,390-		41,950-	31,044-	31,044-	15,390-	31,000-	15,044-	16,000	51.54-
453336 Monthly Fee - Air	140-		700-	1,429-	1,429-	800-	1,200-	1,429-		
453340 Fuel Sales: Jet A	634,188-		3,170,942-	3,604,485-	3,604,485-	1,242,870-	3,152,000-	3,575,488-	28,997	.80-
453341 Fuel Sales: 100LL	50,846-		254,228-	242,339-	242,339-	80,477-	249,900-	220,000-	22,339	9.22-
453345 Service Fees	28,284-		141,421-	125,606-	125,606-	47,035-	70,896-	85,000-	40,606	32.33-
453346 Product Sales	688-		3,441-	5,040-	5,040-	10,453-	24,478-	15,040-	10,000-	198.41
453350 Misc Airport Fees	333-		1,667-	1,807-	1,807-	330-	516-	1,807-		
453300 Airports	725,008-		3,625,042-	4,076,550-	4,076,550-	1,406,104-	3,548,850-	3,931,808-	144,742	3.55-
453000 Public Works	725,008-		3,625,042-	4,076,550-	4,076,550-	1,406,104-	3,548,850-	3,931,808-	144,742	3.55-
410000 Taxes	725,008-		3,625,042-	4,076,550-	4,076,550-	1,406,104-	3,548,850-	3,931,808-	144,742	3.55-
460000 Interest and Other R										
462000 Rent Revenue										
462100 Rent Revenue	16,876-		84,380-	24,164-	24,164-	36,260-	69,200-	69,200-	45,036-	186.38
466125 Miscellaneous Reim	1,613-		8,065-			2,527-	2,527-	3,000-	3,000-	
462000 Rent Revenue	18,489-		92,445-	24,164-	24,164-	38,786-	71,727-	72,200-	48,036-	198.79
460000 Interest and Other R	18,489-		92,445-	24,164-	24,164-	38,786-	71,727-	72,200-	48,036-	198.79
400000 Revenues	743,497-		3,717,487-	4,100,714-	4,100,714-	1,444,890-	3,620,577-	4,004,008-	96,706	2.36-
500000 Expense/Expenditure										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511105 Regular	81,806		409,030	467,226	467,226	204,473	360,000	558,060	90,834	19.44
511110 Overtime	6,212		31,061	61,772	61,772	15,836	26,587	50,772	11,000-	17.81-
511100 General	88,018		440,091	528,998	528,998	220,309	386,587	608,832	79,834	15.09
511000 Wages	88,018		440,091	528,998	528,998	220,309	386,587	608,832	79,834	15.09
512000 Benefits										
512100 General										
512105 Social Security	6,343		31,717	39,147	39,147	15,757	39,147	45,054	5,907	15.09
512110 Retirement (Emplo	4,303		21,513	29,143	29,143	11,870	29,143	39,829	10,686	36.67
512198 Life Ins Adjustme	1,863		9,314							
512199 Pension Adjustmen	7,078-		35,390-							
512100 General	5,431		27,154	68,290	68,290	27,627	68,290	84,883	16,593	24.30
512000 Benefits	5,431		27,154	68,290	68,290	27,627	68,290	84,883	16,593	24.30
510000 Personnel Related Ex	93,449		467,246	597,288	597,288	247,936	454,877	693,715	96,427	16.14
530000 Operating Expenses										
531000 Purchased Services										
531205 Legal	3,400		17,000	2,500	2,500				2,500-	100.00-
531400 Other Outside Serv										
531423 Inspections	135		675	1,500	1,500		525	1,000	500-	33.33-
531400 Other Outside Serv	135		675	1,500	1,500		525	1,000	500-	33.33-
531800 Utilities										
531815 Electric	1,504		7,519	7,673	7,673	8,438	14,000	14,000	6,327	82.46
531820 Natural Gas	1,144		5,719	10,039	10,039	10,512	20,000	20,000	9,961	99.22
531840 Telephone - Cellu	180		901	936	936	531	936	936		
531800 Utilities	2,828		14,139	18,648	18,648	19,481	34,936	34,936	16,288	87.34

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
531000 Purchased Services	6,363		31,814	22,648	22,648	19,481	35,461	35,936	13,288	58.67
532000 Repair & Maintenanc										
532100 Maintenance Servic										
532105 Disposal	370		1,850	1,397	1,397	1,163	1,700	1,700	303	21.69
532120 Grounds	5,120		25,599	3,000	3,000				3,000-	100.00-
532125 Electrical							5,000			
532130 Plumbing				1,500	1,500	252	252	1,500		
532145 Structural	2,518		12,591	3,850	3,850	848	848	3,850		
532100 Maintenance Servic	8,008		40,040	9,747	9,747	2,263	7,800	7,050	2,697-	27.67-
532200 Maintenance of Equ										
532205 Heat						1,227	1,227	5,000	5,000	
532220 Equipment						1,591	1,591	5,000	5,000	
532200 Maintenance of Equ						2,818	2,818	10,000	10,000	
532300 Repair Parts										
532320 Auto Parts	4,123		20,617	3,500	3,500	1,135	2,270	3,500		
532300 Repair Parts	4,123		20,617	3,500	3,500	1,135	2,270	3,500		
532000 Repair & Maintenanc	12,131		60,657	13,247	13,247	6,216	12,888	20,550	7,303	55.13
533000 General Operating										
533100 Advertising and Pr										
533105 Advertising	423		2,117	2,000	2,000	76	400	2,000		
533100 Advertising and Pr	423		2,117	2,000	2,000	76	400	2,000		
533200 Travel and Meals										
533205 Mileage - Employee	46		230			95	95	67	67	
533215 Meals - Employee	337		1,683	200	200	239	400	150	50-	25.00-
533220 Lodging - Employee	118		591	1,300	1,300	1,374	1,450		1,300-	100.00-
533235 Commercial Trans.	73		365	900	900	1,242	1,242		900-	100.00-

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
533245 Seminars and Trai	1,260		6,302	1,850	1,850		1,850	3,700	1,850	100.00
533200 Travel and Meals	1,834		9,170	4,250	4,250	2,950	5,037	3,917	333-	7.84
533300 Dues										
533305 Membership Dues	247		1,235	1,000	1,000	910	910	1,000		
533300 Dues	247		1,235	1,000	1,000	910	910	1,000		
533450 Fees & Permits										
533455 Licenses and Perm	107		533	500	500	123	500	500		
533485 Fuel Flowage Fee	20,432		102,159	160,000	160,000	63,260	160,000	176,000	16,000	10.00
533450 Fees & Permits	20,538		102,692	160,500	160,500	63,383	160,500	176,500	16,000	9.97
533500 General Supplies										
533505 General	12,501		62,504	3,000	3,000	14,290	15,000	3,000		
533500 General Supplies	12,501		62,504	3,000	3,000	14,290	15,000	3,000		
533700 Office Supplies										
533705 Office	771		3,854	500	500	262	500	500		
533720 Shipping	27		136	75	75	93	100	75		
533725 Postage	4		20	25	25		25	25		
533700 Office Supplies	802		4,010	600	600	355	625	600		
533800 Maintenance Suppli										
533810 Lubricants / Oil	161		806	100	100		100	100		
533812 Aircraft Fluids	5,491		27,456	2,000	2,000		2,000	2,000		
533825 Fuel - Gasoline	524		2,620	2,188	2,188	621	2,188	1,250	938-	42.87-
533830 Fuel - Diesel	744		3,718	4,181	4,181	3,145	4,181	4,181		
533875 Subscriptions	628		3,142	1,000	1,000	1,921	2,000	20,000	19,000	1,900.00
533800 Maintenance Suppli	7,548		37,741	9,469	9,469	5,687	10,469	27,531	18,062	190.75
533900 Other										
533908 Miscellaneous Exp	5,557		27,785	13,804	13,804		3,500	5,842	7,962-	57.68-
533928 Computer Sys \$500	369		1,846					1,674	1,674	

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
533940 Cost of Goods Sol	457,121		2,285,607	2,640,640	2,640,640	820,210	1,848,836	2,540,399	100,241-	3.80-
533942 Processing Fees C	6,497		32,484	38,957	38,957	9,251	20,700	38,957		
533900 Other	469,544		2,347,722	2,693,401	2,693,401	829,462	1,873,036	2,586,872	106,529-	3.96-
533000 General Operating	513,438		2,567,192	2,874,220	2,874,220	917,112	2,065,977	2,801,420	72,800-	2.53-
534000 Fixed Charges										
534100 Rentals										
534115 Rental of Equipme	218		1,091	1,700	1,700	3,844	4,000	2,450	750	44.12
534130 Rental of Vehicle	4,180		20,900	23,940	23,940	9,500	18,250	23,940		
534190 Interest Lease Fi	182-		908-							
534193 Lease Financing P	4,240-		21,202-							
534100 Rentals	24-		119-	25,640	25,640	13,344	22,250	26,390	750	2.93
534000 Fixed Charges	24-		119-	25,640	25,640	13,344	22,250	26,390	750	2.93
535000 Bad Debt Expense										
535000 Bad Debt Expense										
530000 Operating Expenses	531,909		2,659,545	2,935,755	2,935,755	956,154	2,136,576	2,884,296	51,459-	1.75-
550000 Interdepartmental Ch										
551000 Employee Related Ch										
551100 Benefits - General										
551105 Health Insurance	19,383		96,917	116,288	116,288	51,053	116,288	117,630	1,342	1.15
551110 Dental Insurance	406		2,030	2,758	2,758	1,208	2,758	3,570	812	29.44
551115 Group Life Insura	47		235	299	299	124	299	341	42	14.05
551125 Worker Compensati	734		3,671	5,753	5,753	2,098	5,753	6,286	533	9.26
551100 Benefits - General	20,571		102,854	125,098	125,098	54,482	125,098	127,827	2,729	2.18
551000 Employee Related Ch	20,571		102,854	125,098	125,098	54,482	125,098	127,827	2,729	2.18
551900 Insurance Charges										

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdg
551905 General Liability				19,025	19,025	9,512	19,025		19,025-	100.00-
551910 Boiler Insurance								831	831	
551915 Auto Insurance										
551916 Auto Collision	200		1,000	1,000	1,000	500	1,000	660	340-	34.00-
551917 Auto Mutual	200		1,000	1,000	1,000	500	1,000	1,360	360	36.00
551915 Auto Insurance	400		2,000	2,000	2,000	1,000	2,000	2,020	20	1.00
551920 Property Insurance	600		3,000	3,000	3,000	1,500	3,000	3,711	711	23.70
551930 Deductible Escrow	20		100	100	100	50	100	200	100	100.00
551900 Insurance Charges	1,020		5,100	24,125	24,125	12,063	24,125	6,762	17,363-	71.97-
552000 Repairs & Maintenan										
552100 Repairs & Maintena										
552110 Building Main. &	2		10							
552115 Maint Serv - Elec	1,949		9,746	4,000	4,000	852	4,000	4,000		
552100 Repairs & Maintena	1,951		9,757	4,000	4,000	852	4,000	4,000		
552000 Repairs & Maintenan	1,951		9,757	4,000	4,000	852	4,000	4,000		
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	160		800	575	575	287	575	770	195	33.91
553115 Telephone - Long				1	1				1-	100.00-
553135 Printing & Duplic	31		155							
553150 Data Processing S	1,000		5,000	9,121	9,121	4,561	9,121	11,655	2,534	27.78
553100 System Operation C	1,191		5,955	9,697	9,697	4,848	9,696	12,425	2,728	28.13
553000 System Operation Ch	1,191		5,955	9,697	9,697	4,848	9,696	12,425	2,728	28.13
556000 Other Interdepartme										
556100 Other Interdepartm										
556108 Employee Wages &				60,682	60,682		30,682	71,502	10,820	17.83
556135 Capitalized Exp -	389		1,947							

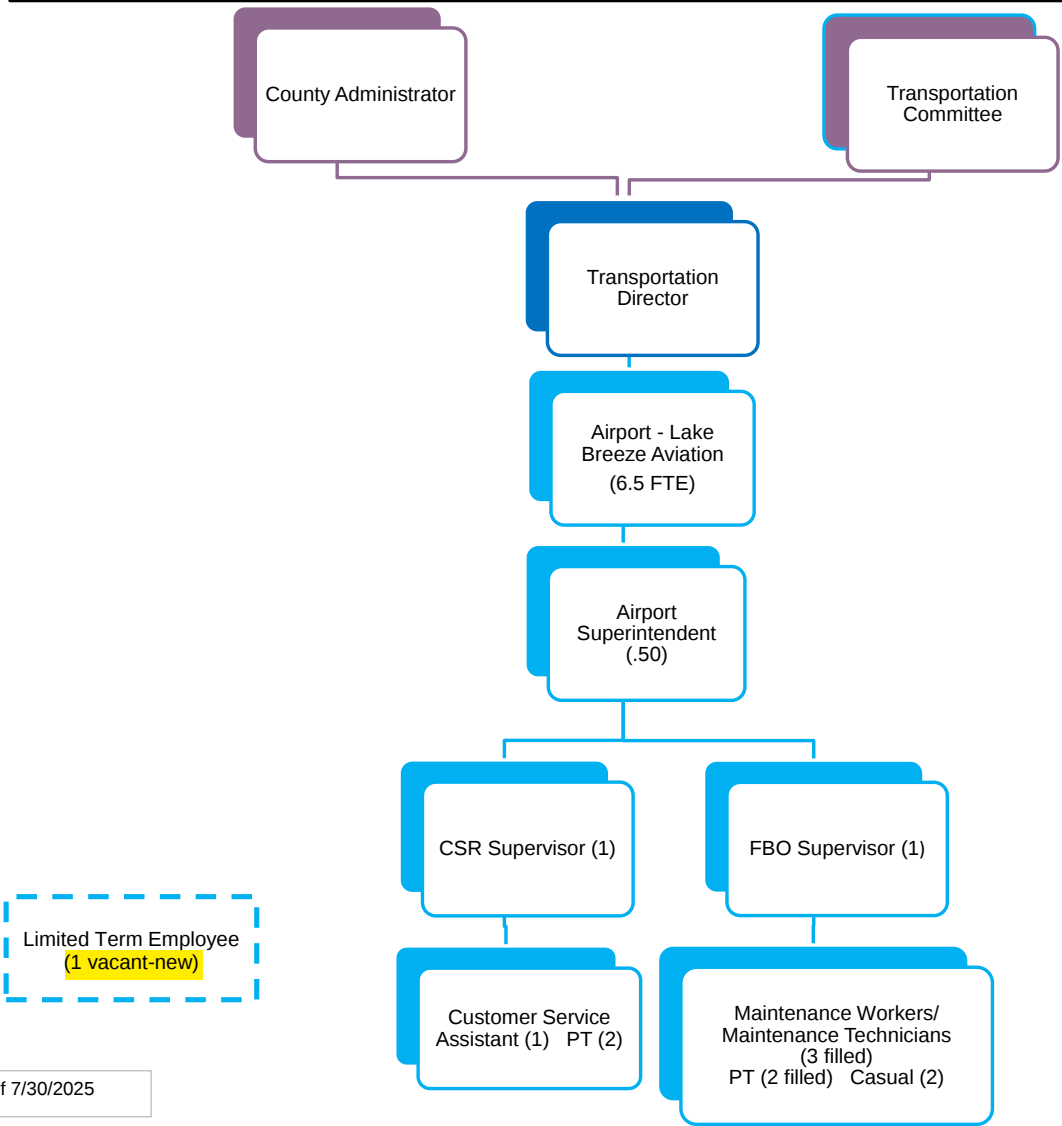
County Department Level 7 w/o CP

For 2026

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
556100 Other Interdepartm	389		1,947	60,682	60,682		30,682	71,502	10,820	17.83
556000 Other Interdepartme	389		1,947	60,682	60,682		30,682	71,502	10,820	17.83
550000 Interdepartmental Ch	25,122		125,612	223,602	223,602	72,245	193,601	222,516	1,086-	.49-
560000 Capital Outlay										
563000 Building										
563000 Building										
564000 Building Improvemen										
564015 Bldg. Improve. - 1						175,000	350,000			
564000 Building Improvemen						175,000	350,000			
565000 Machinery & Equipme										
565000 Machinery & Equipme										
567000 Vehicles										
567000 Vehicles										
560000 Capital Outlay						175,000	350,000			
570000 Depreciation										
572000 Building	54,517		272,583			148,904				
575000 Machinery & Equip D										
575100 Machinery & Equipm	1,272		6,361			3,475				
576000 Vehicles	4,932		24,661			14,071				
575000 Machinery & Equip D	6,204		31,022			17,546				
577000 Other Depreciation										
577300 Equipment Lease Am	216		1,081							
577500 Vehicles Amortizat	4,078		20,392							
577000 Other Depreciation	4,295		21,473							

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
570000 Depreciation	65,016		325,079			166,450				
580000 Debt Service										
582000 Interest										
582100 Interest Expenditu	182		908							
582000 Interest	182		908							
580000 Debt Service	182		908							
500000 Expense/Expenditure	715,678		3,578,389	3,756,645	3,756,645	1,617,784	3,135,054	3,800,527	43,882	1.17
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
631000 General Fund	1,254,680-		6,273,400-							
630000 Opt'g Transfers from	1,254,680-		6,273,400-							
600000 Other Financing Sourc	1,254,680-		6,273,400-							
Subtotal	1,282,500-		6,412,498-	344,069-	344,069-	172,894	485,523-	203,481-	140,588	40.86-
700000 Other Financing Uses										
810000 Net Position										
810100 Use of Net Position				344,069	344,069			203,481	140,588-	40.86-
810000 Net Position				344,069	344,069			203,481	140,588-	40.86-
700000 Other Financing Uses				344,069	344,069			203,481	140,588-	40.86-
00387 Lake Breeze Aviation	1,282,500-		6,412,498-			172,894	485,523-			
Current Change in Fund Balance	1,282,500-		6,412,498-			172,894	485,523-			40.86-

Sheboygan County Transportation Table of Organization



As of 7/30/2025

INTERDEPARTMENTAL CHARGES - Lake Breeze Aviation - 2026 Proposed Budget					
Department	Account Number & Name	Amount	Shared Service Departmer	Account Number & Name	
Lake Breeze Aviation	388.552115 Maint Serv - Electrical	\$4,000	Building Services	103.472200 Maintenance Srvc - Electrical	
Lake Breeze Aviation	388.556108 Employee Wages & Benefits	\$62,502	Finance	139.476110 Employee Wages & Related Benefits	
Lake Breeze Aviation	388.556108 Employee Wages & Benefits	\$9,000	Highway	444.476110 Employee Wages & Related Benefits	
	</				

EQUIPMENT REQUEST FOR 2026-- COMPUTER AND SOFTWARE ONLY*Listed in Order of Priority*Account to use: 533928 for Computer System/Eq from \$500 thru \$4999Department: *Lake Breeze Aviation*

Account No: 533928

<u>ACCOUNT NO.</u>	<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>	<u>JUSTIFICATION</u>	<u>INDIVIDUAL</u>	<u>REPLACE ASSET</u>
388-533928	HP Probook Laptop	\$ 1,176.93	\$ -		2026 Hardware Replacement list	Alan Horn	2021170
388-533928	HP 27" Monitor	\$ 248.56	\$ -		3rd office space - guest	Matt Grenoble	
388-533928	HP 27" Monitor	\$ 248.56	\$ -		3rd office space - guest	Matt Grenoble	
		\$ -	\$ -				
		\$ -	\$ -				
		\$ -	\$ -				
	Grand Total Amounts	<u>\$ 1,674.05</u>	<u>\$ -</u>				

RETURN TO CHRIS LEWINSKI, INFORMATION TECHNOLOGY DIRECTOR

NOTE:

When requesting printers please indicate all the features needed for that unit:



IT Division Approval



Requesting Department Head Signature

2026 Travel and Training Requests

Department: Transportation - Lake Breeze Aviation

Date	Request	Location (if known)	Number of Employees Attending	Employee Mileage 533205**	Employee Meals 533215	Employee Lodging 533220	Commercial Transport 533235	Seminars and Training 533245	Total Cost per request	Requirement for Accreditation or Certification?	Out of County Yes/No
3/1/2026	Schedulers and Dispatchers Conference	Cleveland, OH	2	67.32	150.00	1,000.00	900.00	2,050.00	4,167.32	No	Yes
3/1/2026	Schedulers and Dispatchers Conference-Reimburse	Cleveland, OH	2			(1,000.00)	(900.00)	(2,050.00)	(3,950.00)	No	Yes
1/1/2026	Embry-Riddle Fixed Based Operator Management Certificate - Alan Horn	Online	1					3,700.00	3,700.00	No	No
									-		
									-		
			Object Account Total	67.32	150.00	-	-	3,700.00	3,917.32		

Grand Total	3,917.32
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****2025 Employee Mileage Reimbursement Rate**

\$51 with proof of personal auto insurance on file with Accounts Payable

\$.26 with no proof of insurance, or partial coverage, on file with Accounts Payable

Sheboygan County Discretionary Fee Schedule - Lake Breeze Aviation 2026 Proposed Budget

Dept	Department	JDE Object Account	Fee	Current Charge	Proposed	% change	Unit	Date of Last increase	Prior Fee	Who can Approve Change	Why Proposing a Change?
Services											
387	Lake Breeze Aviation	387.453300	Handling Fee - Category 1	15.00			EACH	2/1/2024		Liaison Committee	
387	Lake Breeze Aviation	387.453300	Handling Fee - Category 2	75.00	80.00	6.67%	EACH	2/1/2024		Liaison Committee	Increase costs
387	Lake Breeze Aviation	387.453300	Handling Fee - Category 3	125.00	135.00	8.00%	EACH	2/1/2024		Liaison Committee	Increase costs
387	Lake Breeze Aviation	387.453300	Handling Fee - Category 4	250.00	270.00	8.00%	EACH	2/1/2024		Liaison Committee	Increase costs
387	Lake Breeze Aviation	387.453300	Handling Fee - Category 5	400.00	425.00	6.25%	EACH	2/1/2024		Liaison Committee	Increase costs
387	Lake Breeze Aviation	387.453300	Handling Fee - Category 6	650.00	675.00	3.85%	EACH	2/1/2024		Liaison Committee	Increase costs
387	Lake Breeze Aviation	387.453300	Ground Power Unit	65.00			HOUR	12/2/2024	55.00	Liaison Committee	
387	Lake Breeze Aviation	387.453300	Ground Power Unit (Daily Use 8+ hr)	500.00			DAY	12/2/2024	0.00	Liaison Committee	
387	Lake Breeze Aviation	387.453300	Forklift (Cargo Loading Services)	50.00			HOUR	12/2/2024	0.00	Liaison Committee	
387	Lake Breeze Aviation	387.453300	Towing/Aircraft Re-Positioning	50.00			EACH	12/2/2024	0.00	Liaison Committee	
387	Lake Breeze Aviation	387.453300	Lavatory	65.00			EACH	12/2/2024	60.00	Liaison Committee	
387	Lake Breeze Aviation	387.453300	Potable Water	40.00			EACH	2/1/2024		Liaison Committee	
387	Lake Breeze Aviation	387.453300	De-icing Service Charge	65.00			EACH	2/1/2024		Liaison Committee	
			De-icing Service Charge (if set up and cancelled)	100.00			EACH	12/2/2024	0.00	Liaison Committee	
387	Lake Breeze Aviation	387.453300	After Hours Call-out	150.00			EACH	12/2/2024	100.00	Liaison Committee	
387	Lake Breeze Aviation	387.453300	Line Service	85.00			HOUR	2/1/2024		Liaison Committee	
387	Lake Breeze Aviation	387.453300	Laundry Service	50.00			EACH	12/2/2024	0.00	Liaison Committee	
387	Lake Breeze Aviation	387.453300	Dishwashing Service	50.00			EACH	12/2/2024	25.00	Liaison Committee	
387	Lake Breeze Aviation	387.453300	Catering Handling Fee	0.00	25.00	100.00%	EACH		0	Liaison Committee	New Fee
Ramp Parking											
387	Lake Breeze Aviation	387.453335	Monthly Ramp - Category 1	100.00			MONTH	2/1/2024		Liaison Committee	
387	Lake Breeze Aviation	387.453335	Monthly Ramp - Category 2	300.00			MONTH	2/1/2024		Liaison Committee	
387	Lake Breeze Aviation	387.453335	Monthly Ramp - Category 3	550.00			MONTH	2/1/2024		Liaison Committee	
387	Lake Breeze Aviation	387.453335	Monthly Ramp - Category 4	750.00			MONTH	2/1/2024		Liaison Committee	
387	Lake Breeze Aviation	387.453335	Monthly Ramp - Category 5	1,100.00			MONTH	2/1/2024		Liaison Committee	
387	Lake Breeze Aviation	387.453335	Monthly Ramp - Category 6	1,500.00			MONTH	2/1/2024		Liaison Committee	
387	Lake Breeze Aviation	387.453335	Overnight Ramp - Category 1	10.00			NIGHT	2/1/2024		Liaison Committee	
387	Lake Breeze Aviation	387.453335	Overnight Ramp - Category 2	40.00			NIGHT	2/1/2024		Liaison Committee	
387	Lake Breeze Aviation	387.453335	Overnight Ramp - Category 3	75.00			NIGHT	2/1/2024		Liaison Committee	
387	Lake Breeze Aviation	387.453335	Overnight Ramp - Category 4	100.00			NIGHT	2/1/2024		Liaison Committee	
387	Lake Breeze Aviation	387.453335	Overnight Ramp - Category 5	150.00			NIGHT	2/1/2024		Liaison Committee	
387	Lake Breeze Aviation	387.453335	Overnight Ramp - Category 6	200.00			NIGHT	2/1/2024		Liaison Committee	
Hangar Rental - #1 and #2											
387	Lake Breeze Aviation	387.453310	Overnight - Category 1	50.00			NIGHT	2/1/2024		Liaison Committee	
387	Lake Breeze Aviation	387.453310	Overnight - Category 2	80.00			NIGHT	2/1/2024		Liaison Committee	
387	Lake Breeze Aviation	387.453310	Overnight - Category 3	150.00			NIGHT	2/1/2024		Liaison Committee	
387	Lake Breeze Aviation	387.453310	Overnight - Category 4	300.00			NIGHT	2/1/2024		Liaison Committee	
387	Lake Breeze Aviation	387.453310	Overnight - Category 5	500.00			NIGHT	2/1/2024		Liaison Committee	
387	Lake Breeze Aviation	387.453310	Overnight - Category 6	VARIES			NIGHT	2/1/2024		Liaison Committee	
387	Lake Breeze Aviation	387.453310	Monthly	VARIES			MONTH	2/1/2024		Liaison Committee	
Hangar Rental - Blue											
387	Lake Breeze Aviation	387.453310	Overnight - Category 1	50.00			NIGHT	2/1/2024		Liaison Committee	
387	Lake Breeze Aviation	387.453310	Overnight - Category 2	80.00			NIGHT	2/1/2024		Liaison Committee	
387	Lake Breeze Aviation	387.453310	Overnight - Category 3	150.00			NIGHT	2/1/2024		Liaison Committee	
387	Lake Breeze Aviation	387.453310	Overnight - Category 4	300.00			NIGHT	2/1/2024		Liaison Committee	
387	Lake Breeze Aviation	387.453310	Overnight - Category 5	500.00			NIGHT	2/1/2024		Liaison Committee	
387	Lake Breeze Aviation	387.453310	Overnight - Category 6	VARIES			NIGHT	2/1/2024		Liaison Committee	
387	Lake Breeze Aviation	387.453310	Monthly	VARIES			MONTH	2/1/2024		Liaison Committee	

Dept	Department	JDE Object Account	Fee	Current Charge	Proposed	% change	Unit	Date of Last increase	Prior Fee	Who can Approve Change	Why Proposing a Change?
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Fuel

387 Lake Breeze Aviation	387.453340	Aviation Fuel - JetA	VARIES				GALLON	2/1/2024		Staff	
387 Lake Breeze Aviation	387.453341	Aviation Fuel - 100LL	VARIES				GALLON	2/1/2024		Staff	

Products

387 Lake Breeze Aviation	387.453300	De-icing Type I	24.00				GALLON	2/1/2024		Staff	
387 Lake Breeze Aviation	387.453300	De-icing Type IV	29.00				GALLON	2/1/2024		Staff	
387 Lake Breeze Aviation	387.453300	Pilot Supplies	VARIES				EACH	2/1/2024		Staff	
387 Lake Breeze Aviation	387.453300	Oil	VARIES				QUART	2/1/2024		Staff	

Liaison Committee Budget Sign Off

2026

Department Lake Breeze Aviation - FBO

Liaison Committee Transportation Committee

Committee Chair Thomas Wegner

Targets Set by Finance Committee

Levy	\$	0
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

Department Budget Requested

Total Revenue	\$	-4,004,008	Note: amount should be negative
Total Expense	\$	3,800,527	Note: amount should be positive
Transfer In	\$	0	
Transfer Out	\$	0	
Equity	\$	203,481	
Variance	\$	0	

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

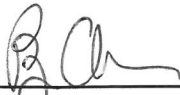
Signatures:



Committee Chair

8/18/2025

Date



Department Head

8/18/2025

Date

Note: If the liaison committee supports one or more exceptions to the target; a letter of justification and a completed and approved Additional Levy Request form must be submitted with this form. The amounts are not to be included in the totals above.

**Sheboygan County Transportation Department -
Highway Division**

Memo

To: Sheboygan County Finance Committee

From: Bryan Olson, Transportation Director

Date: August 27, 2025

RE: Purchase Equipment for 2026

Action Requested: Consideration to Purchase Equipment for 2026

Rationale: Due to the long lead times, The Highway Division would like to order two Tow Plow Trucks and three Truck Chassis.

Financial Impact: The financial impact would be \$444,000 for the Tow Plow Trucks and \$832,260 for the truck chassis. The total amount is in the budget for 2026.

In closing: We would like to order this equipment ahead of time so we can receive and use the equipment for the 2026 winter season.

Thank you for your time and support as we continue to build our team and enhance our capabilities.