

NOTICE OF MEETING
SHEBOYGAN COUNTY FINANCE COMMITTEE
September 10, 2025 - 3:30 PM

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

Topic: Finance Committee Meeting
Time: September 10, 2025 03:30 PM Central Time (US and Canada)

Join Zoom Meeting
<https://us06web.zoom.us/j/82000637369?pwd=WvDAmZhF5YJZ1Se5aFNseTqLyLErZx.1>

Meeting ID: 820 0063 7369
Passcode: 001361

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 – September 3, 2025 – 3:30 PM

Correspondence – None

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

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 Building Services 2026 Budget, presented by Kevin Dulmes
Consideration of UWGB – Sheboygan 2026 Budget, presented by Kevin Dulmes/Erik Aleson
Consideration of UW Extension 2026 Budget, presented by Jayna Hintz
Consideration of Planning and Conservation 2026 Budget, presented by Aaron Brault
Consideration of Register of Deeds 2026 Budget, presented by Ellen Schleicher

Finance
Financial Statements – July
Investment Statements – July

Approval of Vouchers
Approval of Attendance at Other Meetings or Functions

Adjournment
Next Scheduled Meeting – September 17, 2025, 10:00 AM, Administration Building Room 302

Prepared by:
Wendy Siegert
Recording Secretary

Vernon Koch
Committee Chairperson

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

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

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

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

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

SHEBOYGAN COUNTY FINANCE COMMITTEE MINUTES

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

September 3, 2025

Called to Order: 3:30 P.M.

Adjourned: 4:14 P.M.

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

MEMBERS REMOTE: Curt Brauer

MEMBERS ABSENT:

ALSO, PRESENT: **In Person:** Edward Procek, Alayne Krause, Emily Stewart,
Jeremy Fetterer, Bryan Olson, Brenda Hanson, Wendy Siegert

Remote: Rebecca Clarke, Wendy Schobert

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 9:30 A.M. Friday, August 29, 2025.

Supervisor Goehring moved to approve the minutes of August 27, 2025. Motion seconded by Supervisor Wegner. Motion Carried.

Correspondence – None.

Deputy Finance Director, Jeremy Fetterer, had no report at this time.

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

The committee reviewed the 2026 County Board Budget. Supervisor Goehring moved to approved the budget as presented. Motion seconded by Supervisor Wegner. Motion carried.

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

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

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

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

Transportation Director, Bryan Olson presented a request to purchase equipment for 2026. Supervisor Goehring moved to approve the request. Motion seconded by Supervisor Donovan. Motion carried.

Vouchers were reviewed. Supervisor Wegner 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 Goehring moved to adjourn. Motion seconded by Supervisor Wegner. Motion Carried.

Wendy Siegert
Recording Secretary

William Goehring
Secretary

Liaison Committee Budget Sign Off

2026

Department Building Services

Liaison Committee Property Committee

Committee Chair Jon Kulow

Targets Set by Finance Committee		
Levy	\$	3,230,973
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

Department Budget Requested		
Total Revenue	\$	-4,107,011
Total Expense	\$	4,107,011
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

8-12-25
Date


Department Head

8-12-25
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.



WISCONSIN

SHEBOYGAN COUNTY

Kevin Dulmes
Building Services Director

To: Finance Committee
From: Kevin Dulmes, Building Services Director
Date: September 10, 2025
Ref: Proposed 2026 Budget for Building Services

I am pleased to provide the proposed 2026 Building Services operating Budget.

- **Department Goals:**

Building Services strives to ensure the ability to continue present operations. We anticipate and plan for future needs by developing a responsible, dedicated, efficient and competent workforce.

- **Key Performance Measurements:**

Building Services measures performance by having an 85% completion goal on work orders processed in less than 2 days. In 2024 the Building Services Department received 7,014 work orders with 96% of those processed in less than 2 days. Additionally, a client satisfaction survey is sent out after a work order is closed. Building Services is scored on Overall Satisfaction, Timeliness, Professionalism and Cleanliness. The Building Services Department goal is an 85% satisfaction rate and for 2024 Building Services scored 97.95%.

- **Proposed Budget:**

The Proposed budget meets the 2026 tax levy target of \$3,230,973

- **Highlights:**

Tax levy for Building Services has been increased by \$146,535.
Increased plumbing budget at LEC for sanitary line replacement by \$19,000

- **Staffing:**

Building Services restructured the Table of Organization for 2026 with the following changes:

- Removed Assistant Facility Manager
- Reduced 3 LTE's to 2 and added 1 Casual Status.

- **Capital Outlay:**

- Replacement of 2019 Electrical Van
- Replacement of Heat wheel at LEC
- Replacement of Electrician's utility locator

- **Closing:**

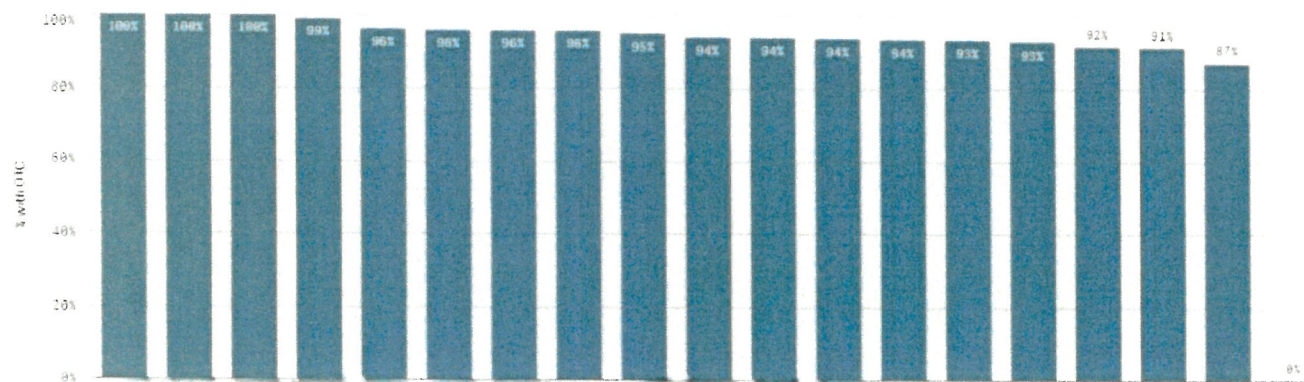
Thank you for the continued tax levy support which allows Building Services to care for Sheboygan County assets while being fiscally responsible.

Building Services

	Outputs	2025		2026
		Target	Projected Actual	Target
Metric	2 Day Response Time for Work Order requests	85%	96%	85%
Importance	A tool to maintain, manage and measure work load while providing engagement, productivity and accountability for the department			
Target	Complete 85% of Work Orders within 2 days			
Metric	Client Satisfaction Survey	85%	97.95%	85%
Importance	A tool to monitor the client satisfaction after a Work Order has been completed. Building Services is scored on Overall Satisfaction, Timeliness, Professionalism and Cleanliness.			
Target	Combined Satisfaction Rate of 85% or greater			
Metric	Limit Budget Growth	\$3,942,318	\$3,060,623	\$3,230,973
Importance	Incremental line item considerations that align fiscally with department goals			
Target	Tax Levy			
Metric				
Importance				
Target				
Metric				
Importance				
Target				

Location	Craft	Status	Rec-FYr	Comp-FYr	Comp-PMo	Purpose
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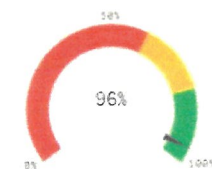
OTC By User



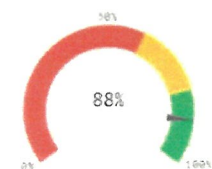
% of All WO's with OTC



% of Corrective with OTC



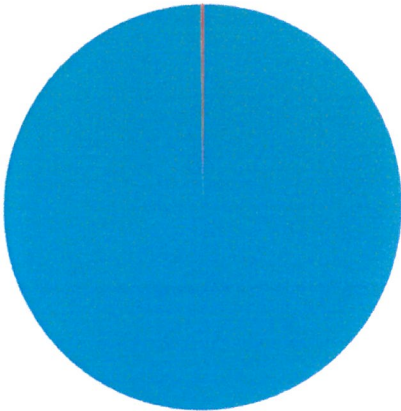
% of PM with OTC



2024 Building Services Client Satisfaction Survey

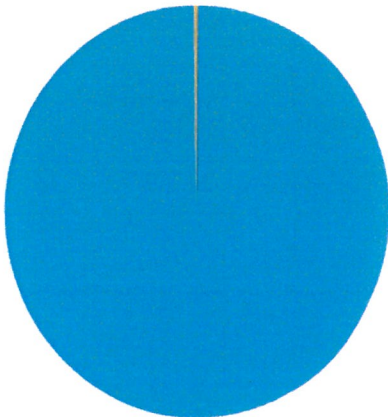
Was the work completed to your satisfaction?

- Yes (99.8%)
- No (0.2%)



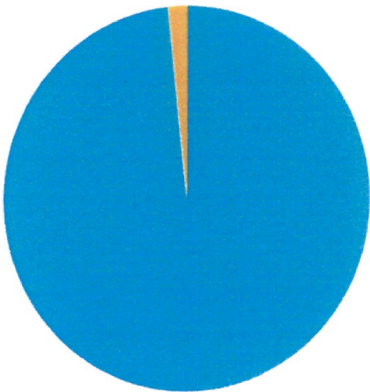
Was the work completed in a timely manner?

- Yes (99.8%)
- No Response (0.2%)



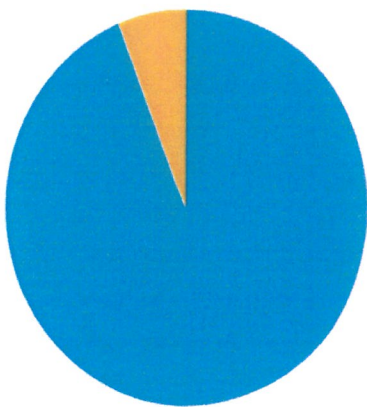
Was the mechanic helpful and professional in completing the task?

- Yes (98.3%)
- No Response (1.7%)

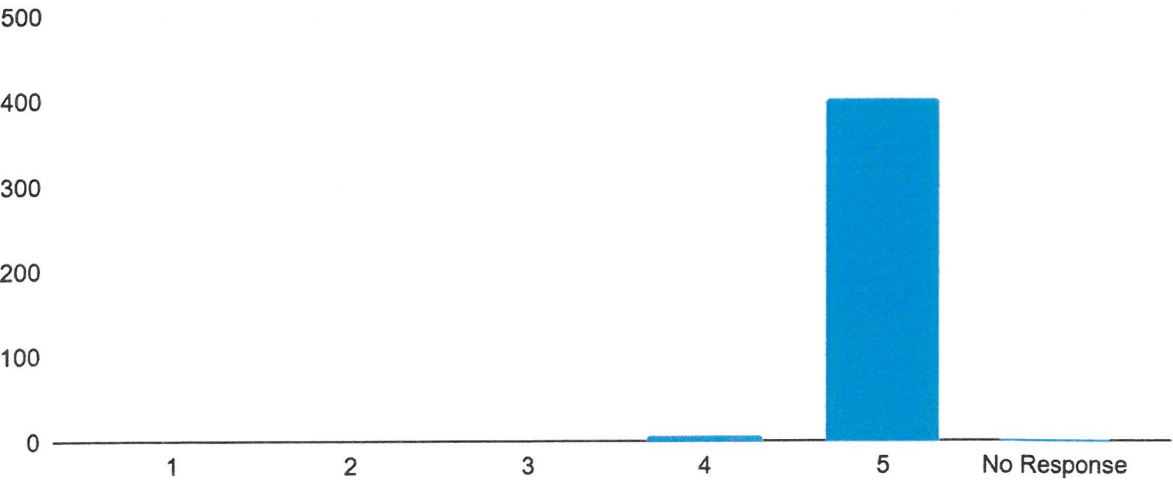


Was the work area cleaned to your satisfaction upon completion?

- Yes (93.9%)
- No Response (6.1%)



How would you rate your overall satisfaction of the facilities management division?



Total Responses: 708

County Department Level 7 w/o CP

County of Sheboygan
Proposed Budget - Variance Report
For 2026

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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
512000 Benefits	190,380	201,487	210,046	235,185	235,185	106,090	235,185	258,207	23,022	9.79
510000 Personnel Related Ex	1,597,207	1,668,970	1,769,561	1,890,528	1,890,528	864,074	1,890,528	2,069,420	178,892	9.46
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531105 Consulting	7,603	12,490	9,000	3,000	3,821	61,141	248,000	3,000		
531235 DP - Software Mai	19,323	17,700	16,892	24,250	30,858	6,258	30,858	24,000	250-	1.03-
531100 Professional Servi	26,926	30,190	25,892	27,250	34,679	67,399	278,858	27,000	250-	.92-
531400 Other Outside Serv										
531400 Other Outside Serv										
531800 Utilities										
531805 Water	28,247	30,219	31,054	31,391	31,391	16,648	31,391	32,970	1,579	5.03
531810 Sewer	28,773	31,123	29,461	33,197	33,197	13,779	33,197	34,870	1,673	5.04
531815 Electric	402,918	432,239	434,854	451,222	451,222	218,679	451,222	482,037	30,815	6.83
531820 Natural Gas	132,638	137,097	107,074	162,300	162,300	89,227	162,300	173,663	11,363	7.00
531825 Oil	2,805	1,357	6,069							
531840 Telephone - Cellu	10,944	12,938	9,583	12,000	12,000	4,463	12,000	10,000	2,000-	16.67-
531800 Utilities	606,324	644,973	618,094	690,110	690,110	342,796	690,110	733,540	43,430	6.29
531000 Purchased Services	633,250	675,163	643,986	717,360	724,789	410,194	968,968	760,540	43,180	6.02
532000 Repair & Maintenanc										
532100 Maintenance Servic										
532105 Disposal	27,757	25,824	28,675	27,100	34,880	23,908	34,880	31,780	4,680	17.27
532110 Snow Plowing	2,116		1,518							
532120 Grounds	3,613	2,249	7,008	2,867	2,867	1,197	2,867	2,945	78	2.72
532125 Electrical	63,601	81,931	111,714	59,265	65,458	32,137	65,458	73,020	13,755	23.21
532130 Plumbing	49,835	45,067	43,572	53,120	78,670	69,849	78,670	55,040	1,920	3.61

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County of Sheboygan
Proposed Budget - Variance Report
For 2026

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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
532145 Structural	51,206	16,418	58,514	77,750	153,311	67,151	153,311	33,403	44,347-	57.04-
532100 Maintenance Serv	198,128	171,489	251,001	220,102	335,186	194,241	335,186	196,188	23,914-	10.86-
532200 Maintenance of Equ										
532205 Heat	64,231	65,794	115,101	78,700	94,842	51,099	94,842	93,500	14,800	18.81
532210 Air Conditioning	37,645	54,014	21,829		34,530	39,386	34,530			
532215 Elevator	113,683	109,311	155,999	125,292	125,292	54,410	116,603	125,637	345	.28
532220 Equipment	7,668	6,399	4,139	10,400	10,400	4,419	10,400	17,895	7,495	72.07
532225 Office Equipment	2,026	2,677	2,372	2,200	2,200	1,144	2,200	2,400	200	9.09
532230 Vehicle	1,851	1,594	4,340	1,720	1,720	1,171	1,720	2,720	1,000	58.14
532235 Water Treatment	7,988	9,169	10,535	8,500	8,500		8,500	4,500	4,000-	47.06-
532200 Maintenance of Equ	235,092	248,959	314,314	226,812	277,484	151,630	268,795	246,652	19,840	8.75
532300 Repair Parts										
532305 General	5,522	1,827	874							
532320 Auto Parts	420	252	1,106			235	235			
532300 Repair Parts	6,244	2,079	1,980			235	235			
532400 Other Maintenance										
532400 Other Maintenance	13,050									
532000 Repair & Maintenan	452,513	422,527	567,295	446,914	612,670	346,106	604,216	442,840	4,074-	91-
533000 General Operating										
533100 Advertising and Pr										
533105 Advertising	84		239			129	129			
533110 Printing	117	282		120	120		120	120		
533100 Advertising and Pr	200	282	239	120	120	129	249	120		
533200 Travel and Meals										
533205 Mileage - Employee	1,613	1,075	1,468	3,175	3,175	490	3,175	2,875	300-	9.45-
533215 Meals - Employee	86	57	124	375	375	182	375	375		
533220 Lodging - Employe	165		825	850	850	975	850	1,000	150	17.65

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County of Sheboygan
Proposed Budget - Variance Report
For 2026

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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	6,898	10,247	11,370	8,500	9,244	3,286	9,244	8,500		
533200 Travel and Meals	8,761	11,380	13,786	12,900	13,644	4,933	13,644	12,750	150-	1.16-
533300 Dues										
533305 Membership Dues	164		820					1,200	1,200	
533300 Dues	164		820					1,200	1,200	
533450 Fees & Permits										
533455 Licenses and Perm	4,756	4,601	6,124	4,790	4,790	3,635	4,790	5,290	500	10.44
533450 Fees & Permits	4,756	4,601	6,124	4,790	4,790	3,635	4,790	5,290	500	10.44
533500 General Supplies										
533505 General	15,510	15,061	17,458	16,740	16,740	15,949	16,740	17,140	400	2.39
533500 General Supplies	15,510	15,061	17,458	16,740	16,740	15,949	16,740	17,140	400	2.39
533700 Office Supplies										
533705 Office	870	754	1,255	720	720	611	720	720		
533720 Shipping	1,206	1,916	999	1,380	1,380	49	1,380	1,220	160-	11.59-
533725 Postage	110	174	28	120	120	2	120	50	70-	58.33-
533700 Office Supplies	2,185	2,844	2,282	2,220	2,220	662	2,220	1,990	230-	10.36-
533800 Maintenance Suppli										
533815 Cleaning	39,284	38,795	38,783	38,360	38,360	14,594	38,360	38,560	200	.52
533820 Maintenance	36,038	36,337	36,909	44,520	44,520	19,436	44,520	44,555	35	.08
533825 Fuel - Gasoline	9,142	10,412	7,641	8,765	8,765	3,367	8,765	9,000	235	2.68
533830 Fuel - Diesel	52	31								
533800 Maintenance Suppli	84,516	85,576	83,333	91,645	91,645	37,396	91,645	92,115	470	.51
533870 Books & Periodical										
533875 Subscriptions	188	40	49	50	50	49	50	50		
533870 Books & Periodical	188	40	49	50	50	49	50	50		
533900 Other										
533923 Noncap Off F&E >				2,805	2,805		2,805	2,805		

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Proposed Budget - Variance Report
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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
551000 Employee Related Ch	464,236	489,758	480,396	607,585	607,585	206,123	607,585	489,561	118,024-	19.43-
551900 Insurance Charges										
551905 General Liability	6,410	6,309	6,538	6,996	6,996	3,498	6,996	6,674	322-	4.60-
551910 Boiler Insurance	5,204	5,012	5,261	5,855	5,855	2,927	5,855	6,396	541	9.24
551915 Auto Insurance										
551916 Auto Collision	818	890	890	935	935	467	935	880	55-	5.88-
551917 Auto Mutual	3,267	3,330	3,454	3,626	3,626	1,813	3,626	4,000	374	10.31
551915 Auto Insurance	4,085	4,220	4,344	4,561	4,561	2,280	4,561	4,880	319	6.99
551920 Property Insurance	8,296	8,844	9,013	9,689	9,689	4,845	9,689	9,384	305-	3.15-
551930 Deductible Escrow	1,381	1,497	1,796	1,497	1,497	749	1,497	1,571	74	4.94
551900 Insurance Charges	25,377	25,882	26,952	28,598	28,598	14,299	28,598	28,905	307	1.07
552000 Repair & Maint Char										
552100 Repair & Maint Cha										
552110 Building Main. &	563	978	713			187				
552115 Maint Serv - Elec	4,430	4,759	4,962			1,874	1,854			
552125 Highway Departmen	21,087	27,699	28,830	15,600	15,600	10,004	15,600	17,700	2,100	13.46
552100 Repair & Maint Cha	26,081	33,437	34,505	15,600	15,600	12,065	17,454	17,700	2,100	13.46
552000 Repair & Maint Char	26,081	33,437	34,505	15,600	15,600	12,065	17,454	17,700	2,100	13.46
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	4,575	4,157	4,669	4,372	4,372	2,186	4,372	4,661	289	6.61
553115 Telephone - Long	11	13		14	14		14		14-	100.00-
553135 Printing & Duplic	432	258	39	150	150	19	150	150		
553150 Data Processing S	56,254	57,948	59,569	57,662	57,662	28,831	57,662	73,150	15,488	26.86
553100 System Operation C	61,272	62,376	64,277	62,198	62,198	31,036	62,198	77,961	15,763	25.34
553000 System Operation Ch	61,272	62,376	64,277	62,198	62,198	31,036	62,198	77,961	15,763	25.34

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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	5,949									
567000 Vehicles										
567004 Vehicles, Trucks,	21,263	46,969	59,345							
567000 Vehicles	21,263	46,969	59,345							
560000 Capital Outlay	121,854	175,732	123,604	16,000	47,343	12,969	47,343		16,000-	100.00-
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	3,509,905	3,683,908	3,841,664	3,951,007	4,364,554	1,998,911	4,615,482	4,107,011	156,004	3.95
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
631000 General Fund	3,112-			2,500-	2,500-		2,500-		2,500	100.00-
631900 LFRF - General Fund	37,734-		177,091-		56,030-	69,681-	245,000-			
634000 Capital Projects Fu										
634000 Capital Projects Fu										
635000 Operat'g Trans from										
635200 Rocky Knoll Health	4,400-	22,000-								
635000 Operat'g Trans from	4,400-	22,000-								

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County Department Level 7 w/o CP

County of Sheboygan
Proposed Budget - Variance Report
For 2026

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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
636000 Internal Services F										
636000 Internal Services F										
630000 Opt'g Transfers from	45,246-	22,000-	177,091-	2,500-	58,530-	69,681-	247,500-		2,500	100.00-
600000 Other Financing Sourc	45,246-	22,000-	177,091-	2,500-	58,530-	69,681-	247,500-		2,500	100.00-
700000 Other Financing Uses										
720000 Transfer to Other Fu										
723000 Debt Service Fund										
723000 Debt Service Fund										
724000 Capital Projects Fu										
724000 Capital Projects Fu										
725000 Enterprise Fund										
725000 Enterprise Fund										
726000 Internal Services F										
726000 Internal Services F										
720000 Transfer to Other Fu										
700000 Other Financing Uses										
Subtotal	202,316-	79,199-	182,168-	8,689	366,206	61,074-	424,428		8,689-	100.00-
800000 Net Position										
820000 Fund Balance										
820125 Use of FB for Subse					423,921-		423,921-			
820000 Fund Balance					423,921-		423,921-			
800000 Net Position					423,921-		423,921-			

R551476

County of Sheboygan

8/8/2025 11:59:32

SC0002

Proposed Budget - Variance Report

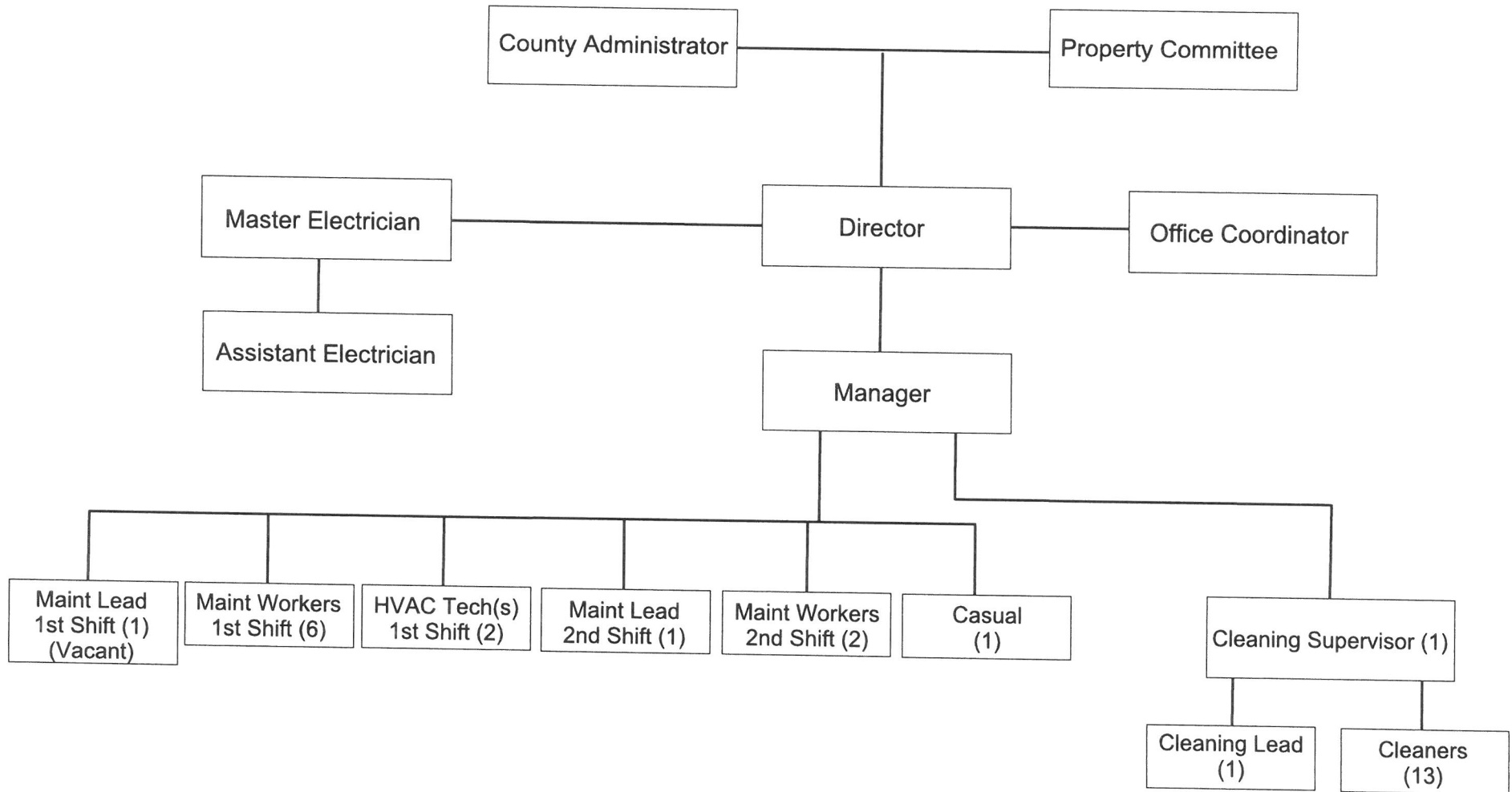
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County Department Level 7 w/o CP

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
00198 Building Services	202,316-	79,199-	182,168-	8,689	57,715-	61,074-	507		8,689-	100.00-
Current Change in Fund Balance	202,316-	79,199-	182,168-	8,689	57,715-	61,074-	507		8,689-	100.00-

Sheboygan County Building Services Table of Organization



INTERDEPARTMENTAL CHARGES 2026

Department	Account Number & Name	Amount	Shared Service Department	Account Number & Name
Revenue				
BUILDING SERVICES	102.476100 Services	\$ (49,943)	ADRC (52%)	2031.552110 Bldg Mnt 55017A
BUILDING SERVICES	102.476100 Services	\$ (14,023)	INCOME MAINTENANCE (14.6%)	2609.552110 Bldg Mnt
BUILDING SERVICES	102.476100 Services	\$ (2,305)	CHILD CARE (2.4%)	2632.552110 Bldg Mnt
BUILDING SERVICES	105.476100 Services	\$ (753,437)	HEALTH & HUMAN SERVICES (100%)	212.552110 Bldg Mnt
BUILDING SERVICES	103.472150 Services	\$ (100)	DISTRICT ATTORNEY	134.552110 Bldg Mnt
		\$ (819,808) subtotal		
BUILDING SERVICES	Maintenance Svc - Electric			
	103.472200	\$ (8,500)	AIRPORT	Maint. Serv - Electric
	103.472200	\$ (4,000)	FBO	116.552115
	103.472200	\$ (15,000)	TRANSPORTATION	388.552115
	103.472200	\$ (10,000)	ROCKY KNOLL	469.552115
		\$ (37,500) subtotal electric		330.552115
		\$ (857,308) TOTAL Interdepart. Revenue		
Expense				
BUILDING SERVICES	Maint Serv - Elec			
	105.552115	\$ 2,500	HHS	
		\$ 2,500 subtotal		103.472200 Maint Svc - Elec
BUILDING SERVICES	Repair+Maint - Highway Dept.			
Administration Building	101.552125	\$ -	TRANSPORTATION	43016.472300
ADRC	102.552125	\$ -	TRANSPORTATION	43009.472300
Courthouse	103.552125	\$ 13,100	TRANSPORTATION	43017.472300
Detention Center	104.552125		TRANSPORTATION	43051.472300
HHS	105.552125	\$ 4,600	TRANSPORTATION	43018.472300
Law Enforcement Center	106.552125	\$ -	TRANSPORTATION	43050.472300
Taylor Park	107.552125	\$ -	TRANSPORTATION	43019.472300
		\$ 17,700 subtotal		
BUILDING SERVICES	103.553135 Printing	\$ 150	INFORMATION TECHNOLOGY	426.473400 IT Dept Printing
Total Charges		\$ 20,350.00 TOTAL Interdepart. Expenses		

Department: Building Services

<u>ACCOUNT NO.</u>	<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>JUSTIFICATION</u>	<u>ODOMETER READING</u>	<u>SOURCE OF REIMBURSEMENT</u>	<u>REIMBURSE ACCOUNT</u>	<u>A / R</u>	<u>REPLACED ASSET #</u>	<u>ANTICIPATED ACQUISITION DATE</u>
198.567004	Electrician Pick-Up Truck	\$88,000	(\$15,000)	Replacement of 2019 Electricians Van	95,000	Auction 2019 Electricians Van	103	R	1017859	8/1/2026
198.564015	Replace Heat Wheel in Law Enforcement Center AHU 6	\$15,000		AHU 7 was replaced in 2025. Schedule replacement of AHU 6 as predictive maintenance				R		6/1/2026
198.565010	Utility Locator	\$15,000		Current Utility Locator is 15 years old				R		2/1/2026
Grand Total Amounts		\$ 118,000.00	\$ (15,000.00)							

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: *Building Services*

Account No: 533928[illegible]

RETURN TO CHRIS LEWINSKI, INFORMATION TECHNOLOGY DIRECTOR

NOTE:

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

Christopher S. Lewinski
IT Division Approval

Requesting Department Head Signature

Department: Building Services

****2024 Employee Mileage Reimbursement Rate**
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

12,750.00

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

Sheboygan County Discretionary Fee Schedule - Building Services

2025

JDE Object Account	Fee	Current Charge	Proposed	% change	Unit	Date of Last Increase	Prior Fee	Who can Approve Change	Why Proposing a Change?	Taxabl e (Y/N)	Notes
462100	Taylor Park Rental	\$175	\$190	8.57%	per event	1/1/2023	\$125.00	Liaison Committee	Aligning with city fees while staying competitive	Y	
462100	ADRC Building Meeting Rooms (105 / 162)	\$25/\$40			per event	1/1/2023	\$20/\$35	Liaison Committee		N	
466125	Photocopies	0.26			per copy			Department		Y/N	Per Corp Council 2023

2026 PROJECTS (Requested 2026 Operating Budget)

<u>Account #</u>	<u>A/R</u>	<u>Name</u>	<u>Item</u>	<u>Amount</u>
101.532125	R	Electrical	Admin Replace Lobby Camera	\$1,000
101.532145		Structural	Admin Tremco Roof Maintenance	\$1,200
101.532145		Structural	Admin Misc. Repairs	\$1,000
101.532220	R	Equipment	Admin Replace 2 Vacuum Cleaners	
102.532145		Structural	ADRC Tremco Roof Maintenance	\$800
102.532145		Structural	ADRC Misc. Repairs	\$1,000
102.532130	A	Plumbing	ADRC Add Water Bottle Filler	\$1,000
103.531105		Consulting	CH Architect Funds	\$3,000
103.531235		Software	CH Security Camera License Renewal (w/LEC & HHS)	\$5,000
103.531235		Software	CH Facility Dude PM/WO Contract	\$8,600
103.531235		Software	CH HVAC Controls Maintenance Contract	\$10,100
103.532125		Electrical	CH Notifier Alarm Monitoring	\$5,500
103.532145		Structural	CH Tremco Roof Maintenance	\$1,750
103.531245	R	Structural	CH Door Replacements (Boiler Room & Law Library)	\$5,087
103.532145	R	Structural	CH Replace DA & VW Carpet	Carryover
103.532145	R	Structural	CH Replace Carpet in Branch 1 Chambers (2 South)	Carryover
103.532145		Structural	CH Misc. Repairs	\$1,000
103.532205		HVAC (Heat)	CH IT Liebert Maintenance Contract	\$3,750
103.533205	R	HVAC (Heat)	CH HVAC Updates for Print Shop & Replace Zone Valves	\$23,000
103.532220	R	Equipment	CH Replace 4 Vacuum Cleaners	\$2,700
103.533928	R	Computers	CH Replace 2 Laptops	\$2,809
103.552125		Highway	CH and LEC Snow Removal	\$10,000
104.532125		Electrical	DC Generator PM	\$1,000
104.532125		Electrical	DC Cell Door PM	\$9,000
104.532145		Structural	DC Tremco Roof Maintenance	\$1,750
104.532145		Structural	DC Misc. Repairs	\$1,000
104.533928	R	Computers	DC Replace Laptop	\$1,405
105.532125	R	Electrical	HHS Camera Replacements	\$10,000
105.532145		Structural	HHS Tremco Roof Maintenance	\$1,750
105.532145		Structural	HHS Misc. Repairs	\$1,000
105.552125		Highway Dept.	HHS Snow Removal by Hwy	\$4,600
106.532125		Electrical	LEC FE-25 Testing	\$700
106.532125		Electrical	LEC Generator PM Contract	\$2,725
106.532130	R	Plumbing	LEC Cast Iron Replacements	\$24,000
106.532130	R	Plumbing	LEC Kitchen Sink Replacements	\$2,500
106.532145		Structural	LEC Tremco Roof Maintenance	\$1,750
107.532120		Grounds	Taylor Park - Replace Trees	\$720
1105.532145		Structural	Museum Misc. Repairs	\$1,000

Requested 2026 Capital Outlay

<u>Account #</u>	<u>A/R</u>	<u>Name</u>	<u>Item</u>	<u>Amount</u>
198.567004	R	Vehicle	2019 Electrician Van	\$73,000
198.532205	R	Equipment	LEC Heat Wheel	\$15,000
198.532125	R	Equipment	Utility Locator	\$15,000

Requested Bonded Capital Projects

<u>Project #</u>	<u>A/R</u>	<u>Initial Year</u>	<u>Name</u>	<u>Initial Amount</u>
1023	R	2024	County Wide Door Access Control Replacement	\$1,000,000
1065	R	2026	Jail/ Detention Center Equipment Replacement and Remodel	\$2,955,500
1028	R	2026	Elevator Upgrades	\$1,178,000
1070	R	2025	Office LED Lights (DC, HHS, LEC, CH)	\$1,180,850
1069	R	2025	Health and Human Services Remodel Updates	\$824,000
1071	R	2026	LEC Evidence Room Remodel	\$427,000
1067	R	2027	Courthouse Parking Lot Replacement	\$488,150
1072	R	2026	LEC Squad Garage and Sally Port Floor Replacement	\$300,000
	R	2028	LEC Exterior Renovation	\$250,000

Date: September 10, 2025

To: Sheboygan County Finance Committee

From: Erik Aleson, Deputy Chief Facilities Officer

Ref: Proposed 2026 Budget for UW-Green Bay Sheboygan Campus

The University of Wisconsin-Green Bay Sheboygan campus is pleased to submit the accompanying 2026 proposed budget request for the campus Maintenance Program that meets the tax levy target of \$125,189. The budget provides for maintenance, repairs, and insurance, but does not support any personnel costs. I oversee the management of campus facilities on the campus.

The total 2026 proposed budget request has changed from the 2025 budget request.

Highlights:

There are several changes to the base budget structure from last year. We will focus on improving our preventative maintenance and contractor relationships.

- In the Maintenance Service accounts, the budget for Structural will be increased from \$6,000 to \$13,000.
- In the Maintenance of Equipment accounts, the budget for Air Conditioning increased from \$14,000 to \$15,000 and Elevator will be reduced from \$35,147 to \$28,400.
- The General Repairs account will have a reduced budget from \$1,518 to \$560.
- The Interdepartmental Charges account will be increased from \$4,000 to \$5,000.

Campus Goals:

Successfully integrate UW-Green Bay operational methods and policies with the Sheboygan campus into a common educational model that will offer our students and community a valuable, successful experience.

Performance Measures:

- *Quality* – We will measure operation of equipment and buildings by completing Preventative Maintenance work orders.
- *Energy Use* – We will measure energy units and track them on spreadsheets so we can compare data each year. We can also identify areas of improvement and control.

Item	What Measured	How Measured	Affect Decisions	Share Information	Outcome
Quality	Appearance & Solutions	Inspections & Preventative Maintenance	Training & Coaching Staff	Emails & Photo Missed Items	Preventative Maintenance Work Orders
Energy Use	Therms, Kilowatts & Energy Monthly	Spreadsheet Tracking of Utility Bills	Occupancy Utilization Trends - Temperature Settings & Setback Times	Campus Information - Spreadsheets & Emails	Compareable Annual Energy Use Data

County Department Level 7 w/o CP

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County Department Level 7 w/o CP

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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
567000 Vehicles										
567000 Vehicles										
560000 Capital Outlay	6,498									
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										
500000 Expense/Expenditure	152,658	142,196	222,556	121,543	140,518	68,401	140,518	125,189	3,646	3.00
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
631900 LFRF - General Fund	12,422-		62,111-		9,400-		9,400-			
630000 Opt'g Transfers from	12,422-		62,111-		9,400-		9,400-			
Subtotal	21,111	30,587	44,986		9,575	7,629	9,575			
820000 Fund Balance										
820125 Use of FB for Subse					9,575-		9,575-			
820000 Fund Balance					9,575-		9,575-			
600000 Other Financing Sourc	12,422-		62,111-		18,975-		18,975-			
00184 UW Green Bay- Sheboygan	21,111	30,587	44,986			7,629				
Current Change in Fund Balance	21,111	30,587	44,986			7,629				

	INTERDEPARTMENTAL CHARGES							
	Account Number & Name		Amount		Shared Service Department		Account Number & Name	
UWGB Sheboygan Campus	170.552125 Highway Dept		5,000		Highway		43014.472300 subledger	
							548101 w Highway	

Liaison Committee Budget Sign Off

2026

Department UW Extension

Liaison Committee Planning, Resources, Agriculture & Extension

Committee Chair Rebecca Clarke

Targets Set by Finance Committee

Levy	\$	413,111
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

Department Budget Requested

Total Revenue	\$	-462,536	Note: amount should be negative
Total Expense	\$	455,508	Note: amount should be positive
Transfer In	\$	0	
Transfer Out	\$	0	
Equity	\$	0	
Variance	\$	-7,028	

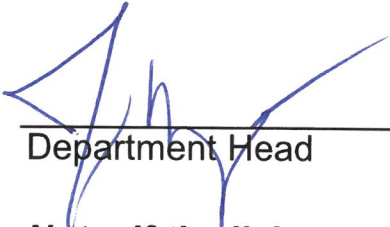
*Note: **Variance** should be zero = meets budget target; or
Variance is a negative number = under budget; excess funds*

Signatures:



Committee Chair

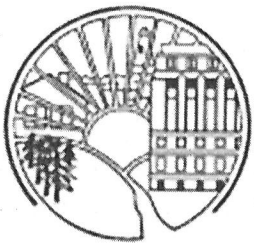
8/12/25
Date



Department Head

8/12/25
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

Jayna Hintz

Area Extension Director, Extension-UW Division of Madison

To: Finance Committee

From: Jayna Hintz, Area Extension Director, UW- Madison Division of Extension

Date: August 13, 2025

Re: Proposed 2026 Budget for UW- Madison -Division of Extension, Sheboygan County

The Extension Sheboygan County staff is pleased to submit this proposed budget for January-December 2026. We are under our 2026 target of \$413,111 of levy to the general fund. The Extension, Sheboygan County- University of Wisconsin Office is the local source of information for the University of Wisconsin system. The professional staff are University Educators jointly employed by Sheboygan County, the State of Wisconsin, and the United States Department of Agriculture.

The 2026 Property Tax Levy and revenue generated through the programs of UW-Extension provide support for our services and programs.

Department Goal:

UW- Madison -Division of Extension, Sheboygan County - will continue to support personal growth, professional success and organizational effectiveness through formal and informal learning opportunities while addressing the changing needs of Sheboygan County by conducting, applying, and conveying relevant university research.

Key Performance Measures:

Extension, Sheboygan County measures educational outcomes based on program areas. We also measure program success through program evaluations, situational analysis, and by attendance of educational programs. We monitor the data through a statewide database called Recording Results which includes the demographics of our program participants and outcome statements. The data contributes to re-evaluating our program delivery and focus as well as identifies issues, trends, or needs of the county. We share the information through annual reports, monthly impact reports, staff meetings, Plans of Work and in performance evaluations.

Significant line-item changes from the 2026 budget include: an increase in the State 136 Educator contracts, from 201,882 to 211,365.00, the increase is based on the added cost of doing business. Currently the Community Development Educator position is open. The County is invoiced for actual cost and is not billed for the time a position is vacant. One of our support staff announced her retirement plans, their last day will be December 12, 2025, this change provided the opportunity to evaluate the needs of the office. We determined that the current Educators do not need as much support as those that retired over the last few years. The marketing specialist supported through the 136 contract supports the educator's needs related to flyers, newsletters, impact reports, social media and website posts. We feel 1.6 FTE Administrative Assistants are adequate for the department's needs. We continue to increase efficiency by utilizing resources and technology available through the University of Wisconsin System.

UW Extension

	Outputs	2025		2026
		Target	Projected Actual	Target
Metric	Reaching Sheboygan County audiences through digital media to increase program awareness and attendance.	complete the first two videos by December of 2025	One is completed for the Dairy Educator and the second will be completed by December of 2025	Make 12 Educator videos by December of 2026
Importance	Marketing Specialist, Cassi Worster will work with the educators on strengthening community connection, reaching new audiences, and boosting program attendance by creating a series of short videos based on Educator impacts. This objective helps the educators display their community impact and influence on video through digital outlets such as Facebook, Newsletters, and websites. These videos help spread the word about the work that Extension does so more community members can utilize the programs offered through Extension Sheboygan County.			
Target	Make 12 videos about the Extension Sheboygan County programs by December 2026.			
Metric	Number of jointly delivered evidence-based programs in partnership with Aging and Disability Resource Center	1 (Powerful Tools for Caregivers)	2 (Powerful tools for Caregivers, StrongBodies)	4 programs (PTC, StrongBodies, Planning AHEAD, WeCope)
Importance	Reflects the strength of Sheboygan Extension and ADRC community partnership, leading to more integrated services and higher program visibility and trust among older adults			
Target	Deliver 3 collaborative program annually in partnership with ADRC			
Metric	Learn about, plan, implement, and evaluate Government Day with high school students and Sheboygan County employees and elected officials	Meet with representatives at up to 3 schools and Sheboygan Co leaders to plan.	1 rep from each of 3 schools and Deputy County Administrator Emily Stewart	Government Day pre work, event, and post-event debrief held in 1st 6 months of 2026
Importance	High school students learn about local government and practice civic engagement by planning and participating.			
Target	20-40 students learn more about local government by preparing for, visiting, and interviewing county officials.			
Metric	Develop more indepth Project Day for youth.	16	20	110
Importance	Creating more indepth project day will take pressure off of Club Leaders. It will create a sense of community among the county. A successful project day will keep youth inrolled			
Target	Last year I increased the number of projects from 16 to 20. This year my goal is to increase the number of participants to 110			
Metric	Increasing Cloverbud interest and participation as a county-wide effort by creating more involvement in day camps this summer and evening opportunities. Cloverbud participation will allow for participation in grades 3rd and up.	Held 5 Cloverbud meetings and Cloverbud Day Camp (days in length).	Cloverbud meetings: 44 participants - Cloverbud Day Camp 22 Cloverbuds with 8 youth assistants	5% increase
Importance	Cloverbud participation will allow for participation in grades 3rd and up.			
Target	Increase Cloverbud participation by 5%			
Metric	Increasing inrollment numbers in 4-H for Sheboygan County.	Started in October, the target is to increase inrollment by 10%	Held 20 programs during the school year and increased inrollment by 2%	Hold 20 programs during the school year to increase inrollment by 10%
Importance	Reaching new youth participants to increase 4-H membership through community outreach and creating partnerships with school districts.			
Target	Partnering with the Boys and Girls Club, Random Lake Middle School, and the Sheboygan Area School District, I will enroll new members.			
Metric	Increasing inrollment numbers in 4-H for Sheboygan County.	Started in October, the target is to increase enrollment by 10%	Held 20 programs during the school year and increased inrollment by 2%	Hold 20 programs during the school year to increase inrollment by 10%
Importance	Reaching new youth participants to increase 4-H membership through community outreach and creating partnerships with school districts.			
Target	Partnering with the Boys and Girls Club, Random Lake Middle School, and the Sheboygan Area School District, I will enroll new members.			
Metric	Attending at least one Club meeting for all 20 Clubs in our County.	20	18/20	20
Importance	Showing support of Club leaders and support of Club members will retain interest in 4-H and strengthen leadership.			
Target	Attend every Club meeting by end of September 2025			
Metric	Create fundraising through Culver's fundraiser for programming funding.	1500	1000	1500
Importance	Monies collected will support and strenthen 4-H in Sheboygan County.			
Target	Raise \$1500 for programming support. .			
Metric	Enhance the availability of bilingual research-based information to better serve the dairy Industry across Eastern Wisconsin.	0.05	0.03	0.1
Importance	Strengthen management skills and practical knowledge of dairy farmers and workers to support animal welfare, human well-being, while improving the overall efficiency and performance of dairy operations.			
Target	Increase farm engagement by 10%			
Metric	Expand forage programming and research in Eastern Wisconsin.	3	2	4
Importance	Improving forage management and feed hygiene provides livestock the nutrients necessary to support improved production levels, boosting farmer profitability.			
Target	4 – Regional growers engaged in Alfalfa Related Field Trials			

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
00194 UW Extension										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea	409,374-	403,299-	407,326-	412,725-	412,725-	206,364-	412,725-	413,111-	386-	.09
411000 Property Tax Levy	409,374-	403,299-	407,326-	412,725-	412,725-	206,364-	412,725-	413,111-	386-	.09
410000 Taxes	409,374-	403,299-	407,326-	412,725-	412,725-	206,364-	412,725-	413,111-	386-	.09
420000 Intergovernmental Re										
423000 State Grants										
423675 Other State Paymen										
423675 Other State Paymen	423-									
423000 State Grants	423-									
426000 Chges - Other Local										
426100 General Government										
426100 General Government										
426000 Chges - Other Local										
420000 Intergovernmental Re	423-									
450000 Public Charges for S										
451000 General Government										
451400 Other General Gove										
451410 Printing & Duplic	2,830-	4,200-	1,600-	3,640-	3,640-	30	3,640-	3,640-		
451425 Educational Certi	5,276-	580-	2,669-	4,000-	4,000-	28,731-	30,000-	30,000-	26,000-	650.00
451400 Other General Gove	8,107-	4,780-	4,269-	7,640-	7,640-	28,700-	33,640-	33,640-	26,000-	340.31
451000 General Government	8,107-	4,780-	4,269-	7,640-	7,640-	28,700-	33,640-	33,640-	26,000-	340.31

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
457000 Conservation and De										
457150 Soil Sample Fee	229-	380-	125-	500-	500-	45-	300-	500-		
457160 Water Testing Fee	4,523-	8,530-								
457000 Conservation and De	4,751-	8,910-	125-	500-	500-	45-	300-	500-		
450000 Public Charges for S	12,858-	13,690-	4,394-	8,140-	8,140-	28,745-	33,940-	34,140-	26,000-	319.41
460000 Interest and Other R										
461000 Interest Income	879-	1,848-	1,823-	1,500-	1,500-	892-	1,500-	1,500-		
465000 Donations										
465000 Donations	7-									
466000 Other Miscellaneous										
466121 Postage Reimbursem	5,267-	6,012-	5,982-	7,285-	7,285-	222-	7,285-	7,285-		
466125 Miscellaneous Reim	4,440-	6,708-	929-	6,500-	6,500-	154-	1,500-	6,500-		
466200 Employee Reimburse										
466200 Employee Reimburse										
466000 Other Miscellaneous	9,720-	12,721-	6,910-	13,785-	13,785-	376-	8,785-	13,785-		
460000 Interest and Other R	10,606-	14,569-	8,734-	15,285-	15,285-	1,267-	10,285-	15,285-		
470000 Interdepartmental Re										
473000 System Operation Re										
473000 System Operation Re										
476000 Other Interdepartme										
476000 Other Interdepartme										
470000 Interdepartmental Re										
400000 Revenues	433,261-	431,558-	420,453-	436,150-	436,150-	236,377-	456,950-	462,536-	26,386-	6.05

Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511105 Regular	83,657	93,347	90,386	100,972	100,972	45,297	100,973	82,811	18,161-	17.99-
511100 General	83,657	93,347	90,386	100,972	100,972	45,297	100,973	82,811	18,161-	17.99-
511800 Temporary Help										
511800 Temporary Help										
511000 Wages	83,657	93,347	90,386	100,972	100,972	45,297	100,973	82,811	18,161-	17.99-
512000 Benefits										
512100 General										
512105 Social Security	5,398	5,822	5,772	7,472	7,472	3,056	7,472	6,128	1,344-	17.99-
512110 Retirement (Emplo	5,436	6,058	6,294	6,670	6,670	3,071	6,670	5,603	1,067-	16.00-
512100 General	10,834	11,880	12,066	14,142	14,142	6,128	14,142	11,731	2,411-	17.05-
512000 Benefits	10,834	11,880	12,066	14,142	14,142	6,128	14,142	11,731	2,411-	17.05-
510000 Personnel Related Ex	94,491	105,227	102,452	115,114	115,114	51,425	115,115	94,542	20,572-	17.87-
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531178 Temporary / Agenc								5,000	5,000	
531215 Teacher	172,725	158,642	151,213	201,882	201,882	100,941	190,000	211,365	9,483	4.70
531235 DP - Software Mai	120	306								
531246 Systems Support C	530	650	500	500	500	500	500	500		
531100 Professional Servi	174,940	159,598	151,713	202,382	202,382	101,441	190,500	216,865	14,483	7.16
531400 Other Outside Serv										
531430 Lab Analysis	6,418	13,797	105	200	200	68	200	200		

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
531400 Other Outside Serv	6,418	13,797	105	200	200	68	200	200		
531500 Client Services										
531500 Client Services										
531800 Utilities										
531840 Telephone - Cellu	1,835	1,219	671	1,050	1,050	255	213-	1,050		
531800 Utilities	3,515	1,219	671	1,050	1,050	255	213-	1,050		
531000 Purchased Services	184,873	174,614	152,489	203,632	203,632	101,764	190,487	218,115	14,483	7.11
532000 Repair & Maintenanc										
532100 Maintenance Servic										
532100 Maintenance Servic										
532200 Maintenance of Equ										
532225 Office Equipment	4,577	5,449	5,022	5,000	5,000	2,046	5,000	5,000		
532200 Maintenance of Equ	4,747	5,449	5,022	5,000	5,000	2,046	5,000	5,000		
532300 Repair Parts										
532300 Repair Parts										
532000 Repair & Maintenanc	4,747	5,449	5,022	5,000	5,000	2,046	5,000	5,000		
533000 General Operating										
533100 Advertising and Pr										
533100 Advertising and Pr	325									
533200 Travel and Meals										
533205 Mileage - Employe	3,492	3,619	2,731	3,806	3,806	1,046	3,806	4,600	794	20.86
533220 Lodging - Employe	230	180	159	1,000	1,000	196	1,000	1,000		
533245 Seminars and Trai	490	620	410	750	750	220	750	750		
533200 Travel and Meals	4,264	4,419	3,300	5,556	5,556	1,462	5,556	6,350	794	14.29

[illegible]

[illegible]

County Department Level 7 w/o CP

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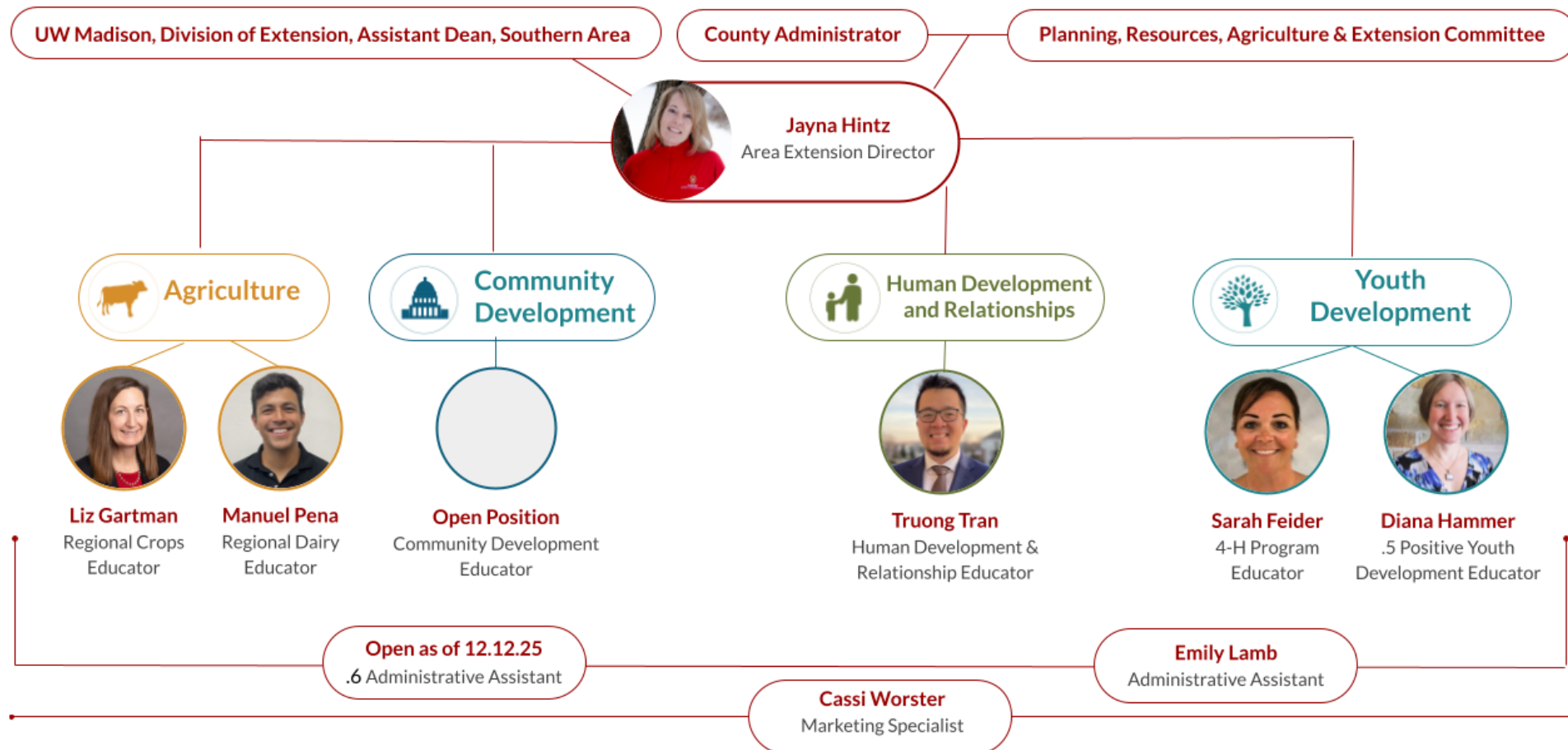
County of Sheboygan
Proposed Budget - Variance Report
For 2026

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
566200 Computer Equipment										
566200 Computer Equipment										
567000 Vehicles										
567000 Vehicles										
560000 Capital Outlay										
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										
500000 Expense/Expenditure	387,136	394,822	361,397	436,150	436,150	226,946	446,006	455,508	19,358	4.44
600000 Other Financing Sourc										
630000 Opt'g Transfers from										
630000 Opt'g Transfers from	70-									
600000 Other Financing Sourc	70-									
Subtotal	46,195-	36,736-	59,056-			9,431-	10,944-	7,028-	7,028-	
800000 Net Position										
820000 Fund Balance										
820000 Fund Balance										
800000 Net Position										
00194 UW Extension	46,195-	36,736-	59,056-			9,431-	10,944-	7,028-	7,028-	
Current Change in Fund Balance	46,195-	36,736-	59,056-			9,431-	10,944-	7,028-	7,028-	

Sheboygan County Extension Organizational Chart



Extension
UNIVERSITY OF WISCONSIN-MADISON
SHEBOYGAN COUNTY



[illegible]

Listed in Order of Priority

Department:

[illegible]

NOTE:

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

Christopher S. Lewinski

IT Division Approval

Requesting Department Head Signature

2026 Travel and Training Requests

Department: UW-Extension

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
Apr-26	National Extension Conference on Volunteering	Portland, Maine	1						-	No	Yes
May-26	WI Joint Council of Extension Professionals Conference	Wisconsin	4	50.00		400.00		300.00	750.00	No	Yes
Sept.	Western Agricultural Processors Association Annual Conference	Madison	1						-	No	Yes
Monthly	Various 4-H Club Meetings	Sheboygan Co.	1	75.00					75.00	No	No
Sep-26	Fairgrounds - Blue Ribbon Small Animal Auction Meeting	Plymouth	1	10.00					10.00	No	No
Monthly	Walmart - for supplies	Sheboygan	1	30.00					30.00	No	No
Mar-26	Fine Arts Festival and Support	Plymouth	1	30.00					30.00	No	No
Mar-26	4-H Camp Staff Training	WI Dells	1	200.00					200.00	No	Yes
Jul-26	4-H Base Camp	WI Dells	1	200.00					200.00	No	Yes
Jul-26	4-H Outpost Camp	Devils Lake	1	200.00					200.00	No	Yes
Monthly	Camp Riversite	Hingham	1	50.00					50.00	No	No
Nov-26	4-H Fall Forum	Wausau	1	200.00					200.00	No	Yes
Quarterly	4-H Regional Meeting	Varies	1	300.00					300.00	No	Yes
Nov-26	Acuity- Awards Program	Sheboygan	1	30.00					30.00	No	No
Oct-26	National Association of Extension 4-H Youth Development Professionals	Atlanta Georgia	1						-		Yes
2026	Various Training for new employees		3			600.00		1,050.00	1,650.00		
	General Employee mileage			3,225.00					3,225.00		
	State Covered Items							(600.00)	(600.00)		
			Object Account Total	4,600.00	-	1,000.00	-	750.00	6,350.00		

Grand Total

6,350.00

****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

Sheboygan County Discretionary Fee Schedule

JDE Object Account	Fee	Current Charge	Proposed	% change	Unit	Date of Last increase	Prior Fee	Who can Approve Change	Why Proposing a Change?	Taxable (Y/N)	Notes
457000	Bug Analysis	10.00			each	2025	5.00	UW Extension		N	UW-Madison Diagnostic Lab
457150	Soil Samples - Home	25.00			each	2023	20.00	UW Extension		N	UW-Soil & Plant Analysis Lab
457150	Soil Samples - field	15.00			each	2023	13.00	UW Extension		N	UW-Soil & Plant Analysis Lab
457150	Soil Samples - wildlife food plot	25.00			each	2023	20.00	UW Extension		N	UW-Soil & Plant Analysis Lab
457150	Turf Samples - Home	35.00			each	2025	30.00	UW Extension		N	UW-Soil & Plant Analysis Lab
457000	Plant Disease Diagnostics	35.00			each	2025	30.00	UW Extension		N	UW-Soil & Plant Analysis Lab
451410	Publications	varies			each			UW Extension		Y/N	Extension Publications

Liaison Committee Budget Sign Off

2026

Department Planning & Conservation

Liaison Committee Planning, Resources, Agriculture & Extension

Committee Chair Rebecca Clarke

Targets Set by Finance Committee

Levy	\$	1,259,987
Transfer Out	\$	0
Transfer In	\$	60,363
Equity	\$	0

Department Budget Requested

Total Revenue	\$	-2,444,177	Note: amount should be negative
Total Expense	\$	2,504,540	Note: amount should be positive
Transfer In	\$	-60,363	
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*

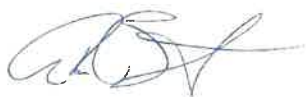
Signatures:



Committee Chair

Date

8/12/2025



Department Head

Date

8/12/2025

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

Planning & Conservation Department

Administration Building
P: (920) 459-3060

508 New York Avenue
P: (920) 459-1370

Sheboygan, WI 53081-4126
E: plancon@sheboygancounty.com

Director, Aaron C. Brault

Memo

TO: Finance Committee Members

FROM: Aaron Brault 

DATE: September 10, 2025

RE: Proposed 2026 Budget for the Planning & Conservation Department

Attached, please find the Planning & Conservation Department's (Department) required budget materials.

Department Goals

- Properly train incoming staff for those potentially retiring
- Finalize implementing the 2023 awarded brownfield assessment grant
- Continue implementing portions of the 9-Key Element Watershed Plan for the Pigeon River Sub-watersheds
- Complete the new Marsh storage building

Proposed Budget Summary

The Department's proposed budget **meets the target** set by the County Administrator. After reviewing the proposed budget, you will find few changes compared to our 2025 submission. The proposed 2026 tax levy for our Department is \$1,259,987 a decrease of \$75,626 (5.66%) compared to 2025 not factoring in Capital Outlay.

Highlights

- Plans for a prairie burn at the north fields of Gerber Lake
- Implements a number of conservation efforts
- Increase of boat landing fees

Capital Outlay

We are not proposing any capital outlay projects for 2026 though we were able to work a new \$16,000 zero-turn mower into our operating budget. This will replace an aging zero-turn mower that will have 1,500 hours on it by the time it is replaced. The current unit is starting to nickel and dime with maintenance costs due to the high use. We are anticipating to continue to use the current unit as a back-up when maintenance is being performed on the new unit.

Overall, we provided reductions/increases where appropriate based on past 5-year averages, continued to strive for fiscal responsibility while trying to innovate and maintain our valued services. And, most importantly, we have provided a balanced budget for 2026.



Sheboygan County

Planning & Conservation Department

Administration Building
P: (920) 459-3060

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P: (920) 459-1370

Sheboygan, WI 53081-4126
E: plancon@sheboygancounty.com

Director, Aaron C. Brault

Memo

TO: Finance Committee Members

FROM: Aaron Brault 

DATE: 9/10/2025

RE: Performance Measures

I have attached the requested information regarding performance measures in our Department.

One thing I have always tried to instill is that one can work for a bureaucracy, but you do not have to be a bureaucrat. I think that our tracking measures listed on the attached reflect that sentiment in that I expect timely turnaround times, courteousness, and honesty. Some of that is hard to measure, but you could probably gauge it on how many complaints our Department gets from the public in regards to those items. I do not keep a list, but in the over fourteen years I have been Director, I think I could easily count on one hand how many complaints I have received. The praises we get from the public far outweigh any complaints.

In summary, our performance measures we track are: Permit Issuances, Sanitary Permit Inspections, Airport Mitigation Wetland Site, Conservation Best Management Practices (BMPs), Nonmetallic Mining Activity, and our Tree Sale figures.

And, though not technically a performance measure we also track: Boat Landing Permits, County Trail System Use, Household Hazardous Waste Events, and Waste Pharmaceutical Disposal.

Planning & Conservation

	Outputs	2025		2026
		Target	Projected Actual	Target
Metric	Length of time for permit issuance.	2 weeks	100%	100%
Importance	Maintain good public service.			
Target	Provided all relevant data is submitted, 2 weeks or less.			
Metric	Sanitary Inspection Response Time	24 hrs	100%	100%
Importance	Maintain good public service and abide by State requirements.			
Target	24 hour or less turnaround.			
Metric	Outside rentals at the Kohler Center for Marsh Education.	13	18	13
Importance	Provides revenue and helps offset costs of running/maintaining building.			
Target	13 Rentals for 2026			
Metric	Offset expenses with revenue for annual tree sale.	48,502	67,000	70,043
Importance	Provides a well-liked public service and potentially helps offset rising costs of the Department's operating costs with no ability to raise other revenue (i.e. levy).			
Target	Break even minimum.			

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
00195 County Planning & Resou										
400000 Revenues										
410000 Taxes										
411000 Property Tax Levy										
411100 Property Tax - Rea	1,218,256-	1,266,292-	1,277,935-	1,335,613-	1,335,613-	667,806-	1,335,613-	1,259,987-	75,626	5.66-
411000 Property Tax Levy	1,218,256-	1,266,292-	1,277,935-	1,335,613-	1,335,613-	667,806-	1,335,613-	1,259,987-	75,626	5.66-
410000 Taxes	1,218,256-	1,266,292-	1,277,935-	1,335,613-	1,335,613-	667,806-	1,335,613-	1,259,987-	75,626	5.66-
420000 Intergovernmental Re										
421000 Federal Grants										
421225 Other Federal Paym	281,473-	99,989-	368,466-	150,000-	150,000-	49,106-	100,000-	50,000-	100,000	66.67-
421000 Federal Grants	282,978-	99,989-	368,466-	150,000-	150,000-	49,106-	100,000-	50,000-	100,000	66.67-
423000 State Grants										
423075 State Revenue - Ge	281,051-	277,156-	347,545-	215,000-	215,000-	26,962-	215,000-	275,000-	60,000-	27.91
423200 Snowmobile Grant R	107,715-	140,918-	69,548-	72,870-	72,870-		72,870-	75,870-	3,000-	4.12
423675 Other State Paymen										
423810 Other State Payme	77,458-	79,254-	59,637-	131,000-	131,000-	10,000-	200,000-	131,000-		
423675 Other State Paymen	77,458-	79,254-	59,637-	131,000-	131,000-	10,000-	200,000-	131,000-		
423000 State Grants	466,224-	497,327-	476,730-	418,870-	418,870-	36,962-	487,870-	481,870-	63,000-	15.04
425000 Grants from Local G										
425200 Other Local Gov't	308-	1,539-		2,500-	2,500-		2,500-	2,500-		
425000 Grants from Local G	308-	1,539-		2,500-	2,500-		2,500-	2,500-		
426000 Chges - Other Local										
426100 General Government										
426107 Municipal Chgs -	10,923-	2,117-	44,581-	40,000-	40,000-	66,325-	68,325-	47,500-	7,500-	18.75
426100 General Government	15,358-	2,117-	44,581-	40,000-	40,000-	66,325-	68,325-	47,500-	7,500-	18.75
426000 Chges - Other Local	15,358-	2,117-	44,581-	40,000-	40,000-	66,325-	68,325-	47,500-	7,500-	18.75

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
420000 Intergovernmental Re	764,868-	600,973-	889,778-	611,370-	611,370-	152,394-	658,695-	581,870-	29,500	4.83-
430000 Licenses and Permits										
432000 Nonbusiness License										
432000 Nonbusiness License	20-									
434000 Zoning Permits and										
434000 Zoning Permits and										
435000 Other Reg. Permit &										
435100 Recreational Fees	53,044-	53,375-	54,360-	48,000-	48,000-	26,348-	48,000-	62,500-	14,500-	30.21
435150 Zoning & Subdivisi										
435155 Zoning & Subdivis	111,927-	93,240-	98,840-	94,000-	94,000-	52,010-	94,000-	96,000-	2,000-	2.13
435150 Zoning & Subdivisi	111,927-	93,240-	98,840-	94,000-	94,000-	52,010-	94,000-	96,000-	2,000-	2.13
435200 Disposal Fees										
435205 Household Hazardo	23,606-	19,265-	20,218-	21,000-	21,000-	15,011-	18,011-	20,000-	1,000	4.76-
435200 Disposal Fees	23,606-	19,265-	20,218-	21,000-	21,000-	15,011-	18,011-	20,000-	1,000	4.76-
435250 POWTS Fee	136,429-	151,432-	152,257-	152,000-	152,000-	76,522-	152,000-	153,500-	1,500-	.99
435950 Other Reg. Permit	12,707-	10,700-	14,947-	10,600-	10,600-	11,619-	12,000-	10,600-		
435000 Other Reg. Permit &	337,712-	328,012-	340,623-	325,600-	325,600-	181,511-	324,011-	342,600-	17,000-	5.22
430000 Licenses and Permits	337,733-	328,012-	340,623-	325,600-	325,600-	181,511-	324,011-	342,600-	17,000-	5.22
440000 Fines, Forfeits & Pe										
441000 Law & Ordinance Vio										
441300 Ordinance Violatio	3,651-	3,618-	2,904-	3,000-	3,000-	750-	3,000-	3,200-	200-	6.67
441000 Law & Ordinance Vio	3,651-	3,618-	2,904-	3,000-	3,000-	750-	3,000-	3,200-	200-	6.67
440000 Fines, Forfeits & Pe	3,651-	3,618-	2,904-	3,000-	3,000-	750-	3,000-	3,200-	200-	6.67

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
450000 Public Charges for S										
451000 General Government										
451100 Register of Deeds										
451100 Register of Deeds										
451400 Other General Gove										
451405 Miscellaneous Fee	5,390-	5,347-	6,104-	5,500-	5,500-	2,529-	5,500-	6,200-	700-	12.73
451410 Printing & Duplic				25-	25-			25-		
451420 Copies	463-	484-	363-	300-	300-	85-	125-	325-	25-	8.33
451400 Other General Gove	5,853-	5,831-	6,467-	5,825-	5,825-	2,614-	5,625-	6,550-	725-	12.45
451000 General Government	5,853-	5,831-	6,467-	5,825-	5,825-	2,614-	5,625-	6,550-	725-	12.45
452000 Public Safety										
452100 Law Enforcement										
452127 Witness & Jury Fe	17-		83-							
452100 Law Enforcement	17-		83-							
452000 Public Safety	17-		83-							
453000 Public Works										
453300 Airports										
453300 Airports										
453000 Public Works										
457000 Conservation and De										
457100 Tree Sales	178,679-	171,523-	173,993-	175,000-	175,000-	92,762-	183,000-	185,000-	10,000-	5.71
457200 Other Conservation										
457225 Program Fees	3,183-		15,914-	10,000-	10,000-	2,585-	2,585-	3,000-	7,000	70.00-
457200 Other Conservation	3,183-		15,914-	10,000-	10,000-	2,585-	2,585-	3,000-	7,000	70.00-

County Department Level 7 w/o CP

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
476000 Other Interdepartme										
476310 Permit Fee	2,750-	2,295-	2,295-	2,295-	2,295-		2,295-	2,295-		
476000 Other Interdepartme	2,877-	2,295-	2,295-	2,295-	2,295-		2,295-	2,295-		
470000 Interdepartmental Re	2,877-	2,295-	2,295-	2,295-	2,295-		2,295-	2,295-		
400000 Revenues	2,609,454-	2,550,590-	2,837,300-	2,507,803-	2,507,803-	1,144,810-	2,587,960-	2,423,202-	84,601	3.37-
500000 Expense/Expenditure										
510000 Personnel Related Ex										
511000 Wages										
511100 General										
511105 Regular	873,682	949,395	984,686	1,004,893	1,004,893	493,734	1,004,893	1,074,721	69,828	6.95
511110 Overtime	166	70	326							
511100 General	873,849	949,465	985,012	1,004,893	1,004,893	493,734	1,004,893	1,074,721	69,828	6.95
511800 Temporary Help										
511800 Temporary Help										
511000 Wages	873,849	949,465	985,012	1,004,893	1,004,893	493,734	1,004,893	1,074,721	69,828	6.95
512000 Benefits										
512100 General										
512105 Social Security	61,820	67,172	70,432	74,364	74,364	35,238	74,364	79,530	5,166	6.95
512110 Retirement (Emplo	57,276	62,906	65,849	68,363	68,363	34,033	68,363	74,193	5,830	8.53
512100 General	119,095	130,078	136,282	142,727	142,727	69,271	142,727	153,723	10,996	7.70
512800 Temporary Help										
512800 Temporary Help										
512000 Benefits	119,095	130,078	136,282	142,727	142,727	69,271	142,727	153,723	10,996	7.70
510000 Personnel Related Ex	992,944	1,079,543	1,121,294	1,147,620	1,147,620	563,005	1,147,620	1,228,444	80,824	7.04

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
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531105 Consulting	351,679	218,263	434,672	173,000	173,000	204,264	240,000	78,000	95,000-	54.91-
531225 Court Reporter						479	479			
531235 DP - Software Mai	570	28	2,325			80	80			
531245 DP - Telecommunic	498		2,492			1,296	1,296	2,592	2,592	
531100 Professional Servi	352,895	218,291	439,489	173,000	173,000	206,119	241,855	80,592	92,408-	53.42-
531400 Other Outside Serv										
531410 Banking	4,080	5,983	1,836							
531430 Lab Analysis	5,428	321	12,394	7,000	7,000	115	6,885	13,000	6,000	85.71
531478 Non-Metallic Mini	2,047	2,165	1,975	2,000	2,000	1,995	1,995	2,000		
531400 Other Outside Serv	11,555	8,469	16,205	9,000	9,000	2,110	8,880	15,000	6,000	66.67
531500 Client Services										
531505 Client Service	120,220	146,851	89,051	100,000	110,000	57,010	110,000	100,000		
531500 Client Services	120,220	146,851	89,051	100,000	110,000	57,010	110,000	100,000		
531800 Utilities										
531805 Water	112	100	100	120	120		120	120		
531810 Sewer	11,782	14,703	17,327	15,000	15,000	7,294	15,000	16,000	1,000	6.67
531815 Electric	5,821	6,300	7,883	7,000	7,000	4,696	7,000	7,400	400	5.71
531830 Telephone	7	34								
531840 Telephone - Cellu	4,499	4,784	4,120	4,800	4,800	2,341	4,800	6,800	2,000	41.67
531800 Utilities	22,221	25,920	29,430	26,920	26,920	14,331	26,920	30,320	3,400	12.63
531900 Contracted Service										
531905 Contracted Servic	37,268	24,272		96,000	96,000	60,564	96,000	15,000	81,000-	84.38-
531900 Contracted Service	37,268	24,272		96,000	96,000	60,564	96,000	15,000	81,000-	84.38-
531000 Purchased Services	544,160	423,804	574,174	404,920	414,920	340,134	483,655	240,912	164,008-	40.50-

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
532000 Repair & Maintenan										
532100 Maintenance Servic										
532105 Disposal	123,579	103,444	128,088	125,000	125,000	27,780	100,000	125,000		
532120 Grounds	117,443	151,717	72,707	92,300	92,300	86,422	92,300	92,390	90	.10
532125 Electrical	4,475	13,156	1,661	5,000	5,000	7,935	8,000	5,000		
532130 Plumbing	3,497	6,053	2,305	2,950	2,950	415	2,950	2,950		
532145 Structural	12,585	21,258	1,476	1,000	22,289	21,289	22,289	22,289	21,289	2,128.90
532100 Maintenance Servic	261,579	295,629	206,237	226,250	247,539	143,841	225,539	247,629	21,379	9.45
532200 Maintenance of Equ										
532205 Heat	211	1,033	23			539	539			
532220 Equipment	1,784	254	7,350			268	236			
532225 Office Equipment	670	42		2,000	2,000		1,000	2,000		
532230 Vehicle	8,970	8,689	19,150	8,000	8,000	7,040	10,000	10,000	2,000	25.00
532200 Maintenance of Equ	11,634	10,017	26,523	10,000	10,000	7,846	11,775	12,000	2,000	20.00
532300 Repair Parts										
532305 General	1					582	582			
532300 Repair Parts	158					582	582			
532000 Repair & Maintenan	273,370	305,645	232,759	236,250	257,539	152,270	237,896	259,629	23,379	9.90
533000 General Operating										
533100 Advertising and Pr										
533105 Advertising	6,625	5,294	3,345	9,200	9,200	3,246	5,000	7,000	2,200-	23.91-
533110 Printing	4,866	9,136	2,933	6,000	6,000	573	3,000	4,000	2,000-	33.33-
533100 Advertising and Pr	11,491	14,430	6,278	15,200	15,200	3,819	8,000	11,000	4,200-	27.63-
533200 Travel and Meals										
533205 Mileage - Employe	741	1,029	261	1,000	1,000	245	500	500	500-	50.00-
533215 Meals - Employee	289	723	289	538	538	279	538	538		
533220 Lodging - Employee	1,705	5,459	835	5,000	5,000	1,449	3,337	5,000		

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
533235 Commercial Trans.	183			2,000	2,000	12	12	2,000		
533245 Seminars and Trai	3,017	5,179	4,071	4,000	4,000	3,061	3,500	4,000		
533200 Travel and Meals	5,936	12,390	5,456	12,538	12,538	5,046	7,887	12,038	500-	3.99-
533300 Dues										
533305 Membership Dues	2,926	2,573	4,475	2,600	2,600	180	2,600	2,600		
533300 Dues	2,926	2,573	4,475	2,600	2,600	180	2,600	2,600		
533450 Fees & Permits										
533455 Licenses and Perm	1,923	2,044	1,416	2,000	2,000		1,000	2,000		
533470 Filing Fees	214	759	90	500	500		100	500		
533450 Fees & Permits	2,136	2,803	1,506	2,500	2,500		1,100	2,500		
533500 General Supplies										
533505 General	8,174	9,161	4,591	10,000	10,000	1,556	5,000	9,000	1,000-	10.00-
533532 Rural Numbering	4,961	5,828	4,955	5,500	5,500	1,366	5,500	5,500		
533535 Recreational	5,683	6,677	1,179	7,000	7,000	3,104	7,000	7,000		
533541 Food Prepared	28			300	300			300		
533500 General Supplies	18,846	21,666	10,724	22,800	22,800	6,026	17,500	21,800	1,000-	4.39-
533700 Office Supplies										
533705 Office	2,064	5,048	1,025	3,000	3,000	1,782	3,000	3,000		
533710 Drafting	157			400	400			400		
533725 Postage	5,319	5,729	7,689	4,150	4,150	3,096	4,150	6,000	1,850	44.58
533700 Office Supplies	7,540	10,777	8,715	7,550	7,550	4,878	7,150	9,400	1,850	24.50
533800 Maintenance Suppli										
533820 Maintenance	7,731	5,344	9,760	6,000	6,000	1,144	4,000	8,000	2,000	33.33
533825 Fuel - Gasoline	12,552	12,877	12,356	14,000	14,000	5,540	9,000	13,000	1,000-	7.14-
533830 Fuel - Diesel	474	417	357	600	600	31	400	600		
533832 Fuel - Propane	2,563	5,538	2,135	5,000	5,000	2,407	4,000	5,000		
533835 Trees	132,240	122,885	121,678	126,498	126,498	114,957	114,957	114,830	11,668-	9.22-
533800 Maintenance Suppli	155,561	147,062	146,286	152,098	152,098	124,079	132,357	141,430	10,668-	7.01-

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
533870 Books & Periodical										
533875 Subscriptions	1,555	3,709	1,449	2,400	2,400	432	1,500	500	1,900-	79.17-
533870 Books & Periodical	1,555	3,709	1,449	2,400	2,400	432	1,500	500	1,900-	79.17-
533900 Other	100	501								
533905 Taxes	39	39	128							
533910.008 Stewardship F	81,886	71,409	117,648	64,772	64,772	16,374	46,000	59,568	5,204-	8.03-
533923 Noncap Off F&E >				3,375	3,375				3,375-	100.00-
533925 Furniture Under \$	1,838	3,685	3,685							
533928 Computer Sys \$500	15,819	4,332	23,111	5,750	5,750	7,297	7,297	10,363	4,613	80.23
533930 Equipment Under \$	85		245	455	455				455-	100.00-
533900 Other	100,040	79,966	144,817	74,352	74,352	23,672	53,297	69,931	4,421-	5.95-
533000 General Operating	306,030	295,377	329,706	292,038	292,038	168,132	231,391	271,199	20,839-	7.14-
534000 Fixed Charges										
534100 Rentals										
534110 Rental of Land	783	526	824	900	900	823	823	825	75-	8.33-
534115 Rental of Equipme	5,457	7,626	5,277	7,600	7,600	2,511	3,000	6,000	1,600-	21.05-
534100 Rentals	6,240	8,152	6,101	8,500	8,500	3,334	3,823	6,825	1,675-	19.71-
534200 Insurance										
534200 Insurance										
534000 Fixed Charges	6,240	8,152	6,101	8,500	8,500	3,334	3,823	6,825	1,675-	19.71-
535000 Bad Debt Expense										
535100 Bad Debt Expense	19	80				20	20			
535000 Bad Debt Expense	19	80				20	20			
530000 Operating Expenses	1,129,819	1,033,058	1,142,741	941,708	972,997	663,890	956,785	778,565	163,143-	17.32-

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	243,495	269,209	264,490	268,655	268,655	148,904	268,655	308,112	39,457	14.69
551110 Dental Insurance	5,211	5,757	5,720	5,322	5,322	3,182	5,322	6,363	1,041	19.56
551115 Group Life Insura	491	532	548	564	564	278	564	605	41	7.27
551125 Worker Compensati	9,856	11,025	9,964	9,959	9,959	4,940	9,959	11,187	1,228	12.33
551100 Benefits - General	259,053	286,523	280,722	284,500	284,500	157,304	284,500	326,267	41,767	14.68
551000 Employee Related In	259,053	286,523	280,722	284,500	284,500	157,304	284,500	326,267	41,767	14.68
551900 Insurance Charges										
551905 General Liability	4,290	4,740	4,913	5,256	5,256	2,628	5,256	4,234	1,022-	19.44-
551910 Boiler Insurance	375	456	479	533	533	266	533	582	49	9.19
551915 Auto Insurance										
551916 Auto Collision	614	670	670	704	704	352	704	660	44-	6.25-
551917 Auto Mutual	2,448	2,490	2,582	2,712	2,712	1,356	2,712	2,980	268	9.88
551915 Auto Insurance	3,062	3,160	3,252	3,416	3,416	1,708	3,416	3,640	224	6.56
551920 Property Insurance	5,449	5,466	5,571	5,988	5,988	2,994	5,988	5,804	184-	3.07-
551930 Deductible Escrow	972	1,125	1,350	1,125	1,125	563	1,125	1,061	64-	5.69-
551900 Insurance Charges	14,148	14,947	15,565	16,318	16,318	8,159	16,318	15,321	997-	6.11-
552000 Repairs & Maintenan										
552100 Repairs & Maintena										
552110 Building Main. &	2		10							
552115 Maintenance Serv.	1,122	1,928	2,985			2,044	1,265			
552120 Vehicle Repair/Ma	110	100	160	400	400	40	400	400		
552125 Highway Departmen	77,064	44,866	34,538	30,071	30,071	10,335	20,000	26,996	3,075-	10.23-
552100 Repairs & Maintena	78,298	46,894	37,693	30,471	30,471	12,419	21,665	27,396	3,075-	10.09-
552000 Repairs & Maintenan	78,298	46,894	37,693	30,471	30,471	12,419	21,665	27,396	3,075-	10.09-

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
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	2,630	2,306	2,615	2,570	2,570	1,285	2,570	2,606	36	1.40
553115 Telephone - Long	1	1		1	1		1		1-	100.00-
553135 Printing & Duplic	1,284	1,586	1,512	1,600	1,600	641	1,000	1,600		
553150 Data Processing S	72,193	68,964	74,937	76,249	76,249	38,125	76,249	87,050	10,801	14.17
553100 System Operation C	76,108	72,856	79,064	80,420	80,420	40,051	79,820	91,256	10,836	13.47
553000 System Operation Ch	76,108	72,856	79,064	80,420	80,420	40,051	79,820	91,256	10,836	13.47
556000 Other Interdepartme										
556100 Other Interdepartm										
556110 Bonding	16	16	16	16	16	8	16	16		
556125 Recording Fee						814	814			
556145 Other	225	300		300	300		300	300		
556100 Other Interdepartm	368	316	16	316	316	822	1,130	316		
556000 Other Interdepartme	368	316	16	316	316	822	1,130	316		
550000 Interdepartmental Ch	427,974	421,536	413,059	412,025	412,025	218,754	403,433	460,556	48,531	11.78
560000 Capital Outlay										
563000 Building										
563000 Building										
564000 Building Improvemen										
564000 Building Improvemen	8,456									
564500 Other Improvements										
564510 Improve. Non Bldg	13,300		66,500							
564500 Other Improvements	20,544		66,500							

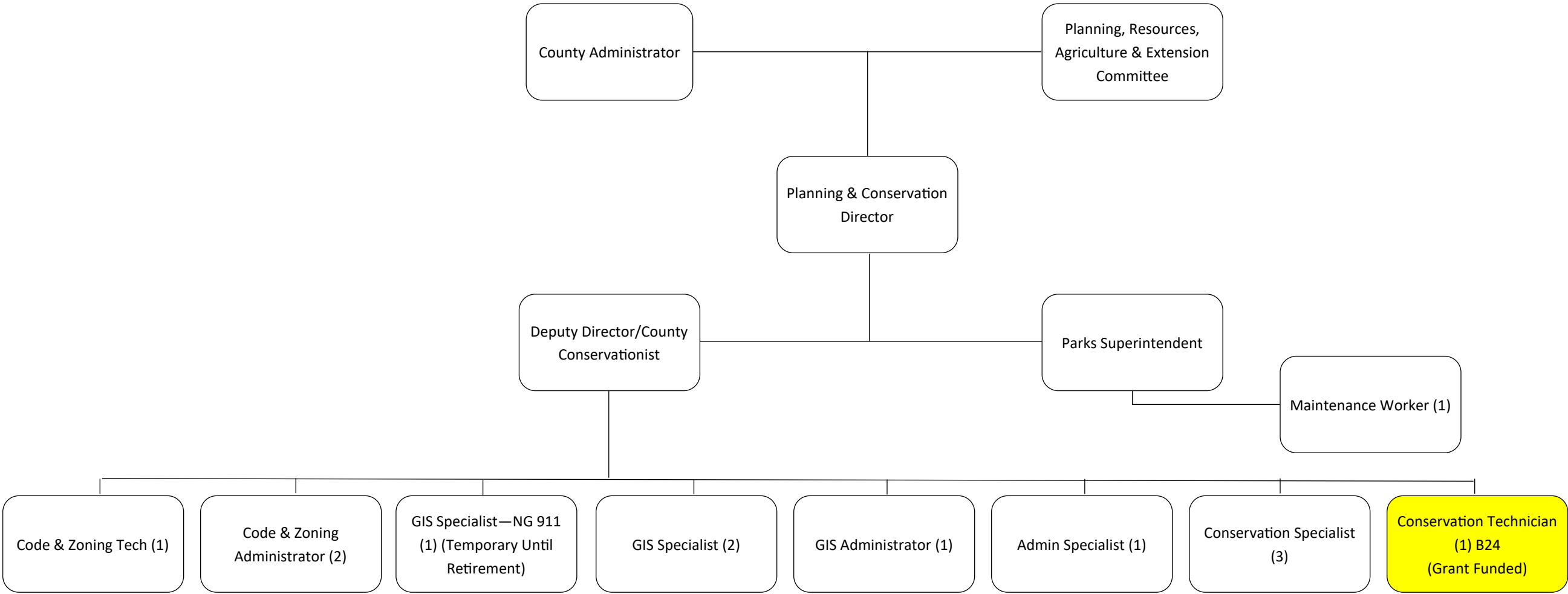
Description	5-Yr Average 2020-2024	Actual Annual 2023	Actual Annual 2024	Board Adopted 2025	Amended Budget 2025	Current Year At June 30th	Current Year Projection	Dept Budget Request 2026	\$ Variance To 2025 Budget	% Chge To 2025 Bdgt
564700 Infrastructure										
564700 Infrastructure										
564800 Infrastructure Impr										
564800 Infrastructure Impr										
565000 Machinery & Equipme				26,200	26,200			16,000	10,200-	38.93-
565005 Mach. & Equip. - 5	1,668		8,339							
565010 Mach. & Equip. - 1	14,473	26,950				26,199	26,199			
565000 Machinery & Equipme	16,141	26,950	8,339	26,200	26,200	26,199	26,199	16,000	10,200-	38.93-
566000 Office Furniture &										
566000 Office Furniture &										
566100 Communications Equi										
566100 Communications Equi										
566200 Computer Equipment										
566206 Computer Equipment	16,984	64,334								
566200 Computer Equipment	16,984	64,334								
567000 Vehicles				28,000	28,000				28,000-	100.00-
567004 Vehicles, Trucks,	24,091	47,803				28,729	28,729			
567000 Vehicles	24,091	47,803		28,000	28,000	28,729	28,729		28,000-	100.00-
560000 Capital Outlay	86,217	139,087	74,839	54,200	54,200	54,928	54,928	16,000	38,200-	70.48-
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										
500000 Expense/Expenditure	2,636,954	2,673,223	2,751,934	2,555,553	2,586,842	1,500,576	2,562,766	2,483,565	71,988-	2.82-

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										
631500 Land Records Usage	67,164-	21,609-	29,329-	47,750-	47,750-	1,250-	47,750-	60,363-	12,613-	26.41
630000 Opt'g Transfers from	68,044-	21,609-	29,329-	47,750-	47,750-	1,250-	47,750-	60,363-	12,613-	26.41
600000 Other Financing Sourc	68,044-	21,609-	29,329-	47,750-	47,750-	1,250-	47,750-	60,363-	12,613-	26.41
700000 Other Financing Uses										
720000 Transfer to Other Fu										
722000 Special Revenue Fun										
722000 Special Revenue Fun										
726000 Internal Services F										
726000 Internal Services F										
720000 Transfer to Other Fu										
700000 Other Financing Uses										
Subtotal	40,543-	101,025	114,696-		31,289	354,517	72,944-			
800000 Net Position										
810000 Net Position										
810000 Net Position										
820000 Fund Balance										
820101 Use of GF Assigned					21,289-		21,289-			
820125 Use of FB for Subse					10,000-		10,000-			
820000 Fund Balance					31,289-		31,289-			
800000 Net Position					31,289-		31,289-			
00195 County Planning & Resou	40,543-	101,025	114,696-			354,517	104,233-			138.93-

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
Current Change in Fund Balance	40,543-	101,025	114,696-			354,517	104,233-			

Sheboygan County Planning & Conservation 2025 Table of Organization



	INTERDEPARTMENTAL CHARGES					
Department	Account Number & Name	Amount	Shared Service Department	Account Number & Name		
Conservation-Nonmetallic Mining	1068.476310 Permit Fee	2,295	Highway	441.556115 Highway		
Total Revenues		2,295				
Planning - Boat Landings	125.552125 Highway	6,496	Highway	43020.472300 Highway		
Planning - Marsh	127.552125 Highway	10,000	Highway	43021.472300 Highway		
Planning - Gerber Lake	129.552125 Highway	500	Highway	43022.472300 Highway		
Planning - Old Plank Road Trail	131.552125 Highway	609	Highway	43023.472300 Highway		
Planning - Planning & Zoning	132.552125 Highway	5,721	Highway	43031.472300 Highway		
Planning - Snowmobile	1042.552125 Highway	2,570	Highway	43026.472300 Highway		
Planning - Interurban Trail	1052.552125 Highway	300	Highway	43054.472300 Highway		
Planning - Shoreland 400	1100.552125 Highway	500	Highway	43031.472300 Highway		
Planning - Amsterdam Dunes	1102.552125 Highway	300	Highway	43031.472300 Highway		
Planning - Planning & Zoning	132.552120 Vehicle Repair	400	Sheriff	162.472250 Vehicle Repair & Maint		
Board of Adjustments	124.553135 Printing & Duplication	200	Printing	426.473400 Printing & Duplicating		
Planning - Boat Landings	125.553135 Printing & Duplication	100	Printing	426.473400 Printing & Duplicating		
Planning - Planning & Zoning	132.553135 Printing & Duplication	700	Printing	426.473400 Printing & Duplicating		
Conservation Admin	1063.553135 Printing & Duplication	100	Printing	426.473400 Printing & Duplicating		
Stream Bank/Trees	1066.553135 Printing & Duplication	500	Printing	426.473400 Printing & Duplicating		
Planning - Marsh	127.556145	120	HHS-Water Testing	237.476450.924 Sheb Cty Other Dept Revenue		
Planning - Old Plank Road Trail	131.556145	180	HHS-Water Testing	237.476450.924 Sheb Cty Other Dept Revenue		
Total Charges		29,296				

Listed In Order of Priority

Planning & Conservation

<u>ACCOUNT NO.</u>	<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF</u> <u>ITEM(S)</u>	<u>REIMBURSEMENT</u> <u>AMOUNT</u>	<u>JUSTIFICATION</u>	<u>ODOMETER</u> <u>READING</u>	<u>SOURCE OF</u> <u>REIMBURSEMENT</u>	<u>REIMBURSE</u> <u>ACCOUNT</u>	<u>A / R</u>	<u>REPLACED</u> <u>ASSET #</u>	<u>ANTICIPATED</u> <u>ACQUISITION</u> <u>DATE</u>
565000.000000	New Mower	\$ 16,000.00	\$ -	This will replace an aging zero-turn mower that will have 1,500 hours on it by the time it is replaced. The current unit is starting to nickel and dime with maintenance costs due to the high use. We are anticipating to continue to use the current unit as a back-up when maintenance is being performed on the new unit. The expense will be covered within the current Operating budget.	N/A	N/A	N/A	R		2/1/2026
Grand Total Amounts		\$ 16,000.00	\$ -							

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:** *Planning & Conservation***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>
132.533928	Computers (1) - Covered by LIO	\$ 1,404.48	\$ -		5 year life cycle	Price	2021012
		\$ -	\$ -				
		\$ -	\$ -				
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: _____ Planning & Conservation

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
Feb/May/Oct 2026	WI Land Information Assoc Conf	Unknown	Varies	-	87.50	187.50	-	399.50	674.50	Yes	Yes
April/May/Oct 2026	L. Michigan Area Water Land Conservation Association Meetings/Conf	Unknown	Varies	-	25.00	175.00	-	425.00	625.00	Yes	Yes
1st 1/2 of year	Eastern WI User Group Sanitary Trainings	Unknown	Varies	-	25.00	150.00	-	402.50	577.50	Yes	Yes
April/Oct 2026	WI County Conservation Assoc Trainings/Conf	Unknown	Varies	-	37.50	200.00	-	400.00	637.50	Yes	Yes
Quarterly	WI Co Planning Directors Meetings	Unknown	Varies	-	25.00	175.00	-	400.00	600.00	Yes	Yes
March of 2026	WI Land & Water Conservation Assoc Conference	Unknown	Varies	-	37.50	250.00	-	400.00	687.50	Yes	Yes
2026	Mileage for meetings and job site visits and misc meetings	Unknown	Varies	500.00	50.00	300.50	-	-	850.50	Yes/No	Yes
July of 2026	ESRI User Conference	San Diego	1		125.00	1,750.00	500.00	500.00	2,875.00	No	Yes
1st 1/2 of year	Brownfield Conference (100% Non-levy funded)	Unknown	2		125.00	1,812.00	1,500.00	1,073.00	4,510.00	No	Yes
									-		
									-		
									-		
									-		
			Object Account Total	500.00	537.50	5,000.00	2,000.00	4,000.00	12,037.50		

Grand Total

12,037.50

**2025 Employee Mileage Reimbursement Rate

\$.51 with

proof of personal auto insurance on file with Accounts Payable

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

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

JDE Object Account	Fee	Current Charge	Proposed	% change	Unit	Date of Last Increase	Prior Fee	Who can Approve Change	Why Proposing a Change?	Taxable (Y/N)
435100	Boat launch - resident daily	4.00	5.00	25%	per day	1/1/2011		County Board	15 years, we are the lowest in the State for those that charge fees	Y
435100	Boat launch - resident annual	16.00	20.00	25%	per year	1/1/2011		County Board	""	Y
435100	Boat launch - non-resident daily	6.00	15.00	150%	per day	1/1/2011		County Board	""	Y
435100	Boat launch - non-resident annual	24.00	40.00	67%	per year	1/1/2011		County Board	""	Y
435155	Shoreland Permit - renewal/transfer/amendment	100.00			each	1/1/2024		Liaison Committee		N
435155	Sanitary Ordinance - maintenance program administration	16.50			each	1/1/2021		County Board		N
435155	County Plat Review	360.00			each	1/1/2023		Liaison Committee		N
435155	Replat Review	360.00			each	1/1/2023		Liaison Committee		N
435155	Conservation Subdivision Review	135.00			each	1/1/2023		Liaison Committee		N
435155	Subdivision Ordinance - certified survey map review	275.00			each	1/1/2023		Liaison Committee		N
435155	Board of Adjustments	575.00			each	1/1/2024		County Board		N
435950	Nonmetallic Mining Permit - unreclaimed Acres 1-5	180.00			each	1/1/2020		County Board		N
435950	Nonmetallic Mining Permit - unreclaimed Acres 6-10	355.00			each	1/1/2020		County Board		N
435950	Nonmetallic Mining Permit - unreclaimed Acres 11-15	530.00			each	1/1/2020		County Board		N
435950	Nonmetallic Mining Permit - unreclaimed Acres 16-25	705.00			each	1/1/2020		County Board		N
435950	Nonmetallic Mining Permit - unreclaimed Acres 26-50	815.00			each	1/1/2020		County Board		N
435950	Nonmetallic Mining Permit - unreclaimed Acres 51 or more	875.00			each	1/1/2020		County Board		N
435950	Erosion Control & Stormwater Management Permit - Land Disturbance	100 + 40/acre of land disturbed			each	1/1/2020		Liaison Committee		N
435950	Erosion Control & Stormwater Management Permit	200 + 40/lot			each	1/1/2020		Liaison Committee		N
435155	Sanitary Permit - conventional system	500.00			each	1/1/2025		Liaison Committee		N
435155	Sanitary Permit - tank replacement	400.00			each	1/1/2025		Liaison Committee		N
435155	Sanitary Permit - inground pressure system	520.00			each	1/1/2025		Liaison Committee		N
435155	Sanitary Permit - at grade/mound/sand filter system	640.00			each	1/1/2025		Liaison Committee		N
435155	Sanitary Permit - individual site design	700.00			each	1/1/2025		Liaison Committee		N
435155	Sanitary Permit - experimental systems	800.00			each	1/1/2025		Liaison Committee		N
435155	Sanitary Permit - holding tanks <3000 gpd	450.00			each	1/1/2025		Liaison Committee		N
435155	Sanitary Permit - renewal/transfer	100.00			each	1/1/2020		Liaison Committee		N
435155	Citation Administration Fee	75.00			each	1/1/2020		Liaison Committee		N
435155	Shoreland Permit	255.00			each	1/1/2020		Liaison Committee		N
435155	Shoreland Conditional Use (in addition to permit fee)	655.00			each	1/1/2020		Liaison Committee		N
435155	Rezoning Request	655.00			each	1/1/2020		Liaison Committee		N
435155	Variance Request	325.00			each	1/1/2020		Liaison Committee		N
451405	Address Assignment	30.00	40.00	33%	each	1/1/2020		Liaison Committee		Y
435155	Shoreland Permit - w/mitigation option	355.00			each	1/1/2020		Liaison Committee		N
435155	Shoreland Permit - floodplain development	330.00			each	1/1/2020		Liaison Committee		N
435155	Shoreland Permit - Staff Drawing	200.00			each	1/1/2020		Liaison Committee		N
435155	Sanitary Permit - Drainfield Replacement	380.00			each	1/1/2020		Liaison Committee		N
435155	Sanitary Permit - Existing System-Addition of Pretreatment Unit Only/Filter Installation	230.00			each	1/1/2020		Liaison Committee		N
435950	Animal Waste Storage Permit - Storage 0-300 animals	605.00			other	1/1/2020		Liaison Committee		N
435950	Animal Waste Storage Permit - Storage >300 animals	1,250.00			other	1/1/2020		Liaison Committee		N
435950	Animal Waste Storage Permit - Modification 0-300 animals	255.00			other	1/1/2020		Liaison Committee		N
435950	Animal Waste Storage Permit - Modification >300 animals	505.00			other	1/1/2020		Liaison Committee		N
435950	Animal Waste Storage Permit - Feedlots	205.00			other	1/1/2020		Liaison Committee		N
435950	Animal Waste Storage Permit - Facility Closure	205.00			other	1/1/2020		Liaison Committee		N
435155	Ordinance Amendment Request	675.00			each	1/1/2020		Liaison Committee		N
451405	GPS Tile Map	40.00			each	1/1/2020		Department		N
435155	Subdivision Ordinance - preliminary plat review	455 + 4/acre			each	1/1/2020		Liaison Committee		N

JDE Object Account	Fee	Current Charge	Proposed	% change	Unit	Date of Last increase	Prior Fee	Who can Approve Change	Why Proposing a Change?	Taxable (Y/N)
435155	Subdivision Ordinance - final plat review	255 + 4/acre			each	1/1/2020		Liaison Committee		N
435205	Household Hazardous Waste - Hazardouse Waste	20.00			per persor	1/1/2023		Liaison Committee		N
435155	County Sanitary Permit - reconnection	180.00			each	1/1/2021		Liaison Committee		N
435155	County Sanitary Permit - pipe repair/replacement/suction line	180.00			each	1/1/2021		Liaison Committee		N
435155	Sanitary Permit - non plumbing system	180.00			each	1/1/2021		Liaison Committee		N
435155	Sanitary Permit - abandonment permit	35.00			each	1/1/2021		Liaison Committee		N
435155	Shoreland Permit - Accessory Structure >300' from OHWM & out of flood plain	80.00	-		each	1/1/2021		Liaison Committee		N
435155	County Sanitary Permit - pipe repair/replacement-permit issued aft	75.00			each	1/1/2021		Liaison Committee		N
435205	Household Hazardous Waste - Electronics	40.00			per persor	1/1/2021		Liaison Committee		N
457160	Drinking Water Testing & Education Program	30.00			each	1/1/2025		Liaison Committee		N
457160	Drinking Water Testing & Education Program Metals	57.00			each	1/1/2025		Liaison Committee		N
457160	Drinking Water Testing & Education Program Triazine Screen	35.00			each	1/1/2025		Liaison Committee		N

Liaison Committee Budget Sign Off

2026

Department Register of Deeds

Liaison Committee Planning, Resources, Agriculture & Extension

Committee Chair Rebecca Clarke

Targets Set by Finance Committee		
Levy	\$	-153,254
Transfer Out	\$	0
Transfer In	\$	0
Equity	\$	0

Department Budget Requested		
Total Revenue	\$	-768,310
Total Expense	\$	840,786
Transfer In	\$	-72,476
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:

Rebecca Clarke
Committee Chair

8/19/2025
Date

Ellen R Schleicher
Department Head

8/19/2025
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

Ellen R Schleicher
Register of Deeds

Amanda Drossel Walloch
Office Supervisor

To: Finance Committee
From: Ellen R Schleicher, Register of Deeds *ERS*
Date: September 10, 2025
RE: Proposed 2026 Budget for Register of Deeds

The main goals of our office are as follows:

- To provide excellent customer service.
- Provide vital record requests in a timely manner.
- Continue to work towards making Land Records accessible via computer (digitizing).
- Encourage folks to sign up for electronic recording of documents.
- Educate staff and constituents.

To measure these goals, we utilize the following performance measures:

- Record documents within 48 hours of receiving.
- Track the number of documents back-indexed per month (as time permits).
- Increase eRecording documents versus to help reduce paper documents
- Identify and combine pages in Contract and Miscellaneous Books to help distinguish pages per document.

I am pleased to say that we have met the budget target set by the county board adding a total of \$153,254.00 to the general fund. We want to be able to continue to contribute to the general fund to help reduce the tax burden on our tax payers.

December 31, 2025 is the end of our software contract (renewable every 3 years). As in the past our increase of 3% per year was expected. Along with the normal increase a 15% increase in subscription fees was also accessed. We have adjusted the fees to our subscribers so it should not adversely affect our revenues. Looking at the five (5)-year average we did increase revenue expectations slightly but still are under the five (5) year average. We hope to encourage at a more folks to electronically record documents to save on postage as that just continues to increase. In partnership with Fidlar we are anticipating offering submitters a less expensive option to electronic recordings that will also generate additional revenue for our county.

In our 2026 budget requests:

- Increased the revenues by .88% to account number 451105 (Transfer Fee Tax).
- Increased the revenues by 1.35% to account number 451110 (Remote Imaging Fees).
- Decreased the revenues by 1.12% to account number 451120 Universal ROD Fees
- Decreased expenses by .43% to account number 531105 Professional Services. Received dollars from Land Records to help defray costs.
- Decreased expenses by 60.15% to account number 533110 Printing as we do not have to order important documents folders. This is usually a bi-yearly expense.
- Decreased expenses by 16.14% to account number 533200 Travel and Meals. Decreased expenses by 20% to account number 533305 Membership Dues.
- Decreased expenses by 42.86% to account number 533725 Postage
- Increased expenses by 100% to account number 533928 Computers, need to upgrade 5 computers in the office. These dollars will be reimbursed by land records.

In conclusion, it is our hope that we can continue to offer excellent customer service, increase returning documents electronically to reduce paper handling and postage. Offer our submitters value and still increase revenue of our constituents.

Register of Deeds

	Outputs	2025		2026
		Target	Projected Actual	Target
Metric	Process Records in a timely manner and return to customer within 10 days.	75%	85%	90%
Importance	Returning recordings back to the submitter in a timely manner speeds up the real estate process.			
Target	Same day or next day recording for at least 75% of daily recordings			
Metric	Increase eRecording documents	58%	65%	75%
Importance	eRecording offers customer faster recording with a quick turnaround.			
Target	Encourage submitters to choose the eRecord option. Last year we averaged 58% eRecords			
Metric	Work on consolidating Contract (38) and Miscellaneous Documents (28)	66	66	66
Importance	Currently these books/documents were labeled as single pages. Some documents had multiple pages. We need to combine pages for easier searching.			
Target	Would like to have this project completed by January 2026			
Metric	Back Indexing	50%	75%	85%
Importance	This is an on-going project, identify or naming documents for ease of finding them is a huge asset to our office and searchers			
Target	Our target is to back index at least 1000 documents per month			
Metric	Educated and Train Staff	95%	95%	95%
Importance	In order to provide good customer service the staff needs to be able to answer questions. It is very important to properly train new staff and keep all staff members up to date on changes that happen sometimes on a daily basis.			
Target	We strive to find education opportunities for staff to participate in. Usually via webinars, some in person training if possible. We try to keep staff informed when new processes or procedures are updated. Via email or informal meetings.			

Performance Measurements
Register of Deeds
Outcomes Based - Measuring/Assessing Programs

Measurement 1
Description of measurement
Process records in a timely manner and return to customer within 10 days or less.
What is being gauged?
How quickly we can get information back to customer.
How is it being measured?
We report when documents are mailed back in our Laredo software program that all contracted customers can view. We also have an internal calendar that we can track when documents are mailed.
How is it enhancing our operations/success - is this what we are after?
The recording information is needed by our business partners as soon as possible in order for them to complete or process other transactions.
How does it assess our performance?
Indicates if we are timely and effective in meeting customer needs. When we are not effective, it slows the Real Estate Process down.
Outcomes?
When we achieve this goal, turnaround for homes on the market is faster, folks and title companies can close on respective properties faster, and get their paperwork done in a timely manner. 95% of the time we achieve this goal at times due to vacations have affected the outcome. Erecorded documents are returned immediately so we are at 100% with them. We continue to process documents and return them as soon as possible, sometimes documents are sent to the new owner before they can change their address at the post office.

Update with 2026 Budget. With the newly implemented SWIFT software program documents are returned as soon as they are processed and posted in our system.

Measurement 3
Description of measurement
Education/Communication.
What is being gauged?
How to search for a land record in our system, and how to find their land within the county system. Also internal education for staff.
How is it being measured?
Folks learn to use our system which frees up our time to continue with our duties.
How is it enhancing our operations/success - is this what we are after?
People do appreciate our help in the above mentioned education. We offer to give a little tutorial of our land records so they can find the needed information they want. We provide them with the vital records they need for other aspects of their lives. For staff education, we cross train so the staff feels comfortable answering the various questions we receive and also know that they can ask someone else in the department to back them up.
How does it assess our performance?
Positive reactions from the public either to our staff, to me, or to other departments who pass the information to our office. By offering staff members chances to view webinars, that also helps enhance their knowledge.
Outcomes??
Positive input from customers and us relaying that information helps to keep a positive atmosphere within the office. That reflects back to the customers. Knowledge makes the staff more confident in their work. We continue to find educational information for the staff to keep up on trending issues in the market and with updates on our landrecord software.

Measurement 2
Description of measurement
Prompt customer service for vital records and land record information is to get the information out within 60 minutes.
What is being gauged?
Wait time. How long folks are in the office or when do we get mailed request returned to the customer.
How is it being measured?
We can tell how long a customer is waiting in the office. Or if mailed requests are not returned by the next day.
How is it enhancing our operations/success - is this what we are after?
Our goal is to get customer needed information in a timely manner.
How does it assess our performance?
Indicates if we are timely and effective in meeting customer needs.
Outcomes?
98% of records are processed within the 60 minute window. About 2% may take longer so we offer to contact them when their request is completed or we offer to mail documents to their home. If we cannot serve the customer in a timely manner we suggest that they have us mail their records to them when completed. Vitla records are a bit more complicated due to the security issues. Land records can be emailed to the customer within hours of the request.

Update with 2026 budget. About 98% of the customers are taken care of and out of the office within 15 minutes. Others may take longer due to unforeseen situations where we have to get the State Vital Records Office involved.

Measurement 4
Description of measurement
Back Indexing.
What is being gauged?
How many images can we get back indexed.
How is it being measured?
We run reports throughout the year to ensure that we are on track with the goals we set.
How is it enhancing our operations/success - is this what we are after?
The more documents/images we get back indexed the easier it is to access these images on our computers.
How does it assess our performance?
To be able to access these digital records saves time and enhances the productivity of our office.
Outcomes??
We completed the original back indexing project that was started in 2008. We are starting a new back indexing project that will un-restrict another set of documents. Allowing access to older documents that are still needed for title searches. We are slowly moving toward getting all the deeds available for our on-line customers.

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Proposed Budget - Variance Report

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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
511800 Temporary Help										
511000 Wages	345,136	351,816	359,087	375,332	375,332	181,786	355,387	407,926	32,594	8.68
512000 Benefits										
512100 General										
512105 Social Security	23,853	24,079	24,884	25,780	25,780	12,576	25,000	30,187	4,407	17.09
512110 Retirement (Emplo	22,846	23,873	23,265	26,088	26,088	12,634	25,000	29,370	3,282	12.58
512100 General	46,699	47,953	48,149	51,868	51,868	25,210	50,000	59,557	7,689	14.82
512800 Temporary Help										
512800 Temporary Help										
512000 Benefits	46,699	47,953	48,149	51,868	51,868	25,210	50,000	59,557	7,689	14.82
510000 Personnel Related Ex	391,835	399,769	407,236	427,200	427,200	206,996	405,387	467,483	40,283	9.43
530000 Operating Expenses										
531000 Purchased Services										
531100 Professional Servi										
531105 Consulting	127,119	98,409	103,214	131,048	131,048	82,071	131,048	130,481	567-	.43-
531100 Professional Servi	127,119	98,409	103,214	131,048	131,048	82,071	131,048	130,481	567-	.43-
531800 Utilities										
531800 Utilities										
531000 Purchased Services	127,119	98,409	103,214	131,048	131,048	82,071	131,048	130,481	567-	.43-
532000 Repair & Maintenan										
532200 Maintenance of Equ										
532225 Office Equipment	3,934	2,456	180	1,050	1,050	855	1,050	1,050		
532200 Maintenance of Equ	3,934	2,456	180	1,050	1,050	855	1,050	1,050		

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Proposed Budget - Variance Report

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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
551105 Health Insurance	125,414	143,803	126,269	141,731	141,731	71,678	141,731	148,320	6,589	4.65
551110 Dental Insurance	3,007	3,628	2,842	2,986	2,986	1,494	2,986	2,986		
551115 Group Life Insura	194	197	199	211	211	103	211	229	18	8.53
551125 Worker Compensati	274	278	248	258	258	127	258	280	22	8.53
551100 Benefits - General	128,888	147,906	129,559	145,186	145,186	73,402	145,186	151,815	6,629	4.57
551000 Employee Related In	128,888	147,906	129,559	145,186	145,186	73,402	145,186	151,815	6,629	4.57
551900 Insurance Charges										
551905 General Liability	1,318	1,281	1,328	1,420	1,420	710	1,420	1,344	76-	5.35-
551920 Property Insurance	969	985	1,004	1,079	1,079	539	1,079	1,035	44-	4.08-
551930 Deductible Escrow	187	199	239	199	199	100	199	198	1-	.50-
551900 Insurance Charges	2,473	2,465	2,571	2,698	2,698	1,349	2,698	2,577	121-	4.48-
552000 Repairs & Maintenan										
552100 Repairs & Maintena										
552100 Repairs & Maintena										
552000 Repairs & Maintenan										
553000 System Operation Ch										
553100 System Operation C										
553105 Telephone	1,796	1,623	1,837	1,790	1,790	895	1,790	1,875	85	4.75
553115 Telephone - Long	8	1		4	4		4		4-	100.00-
553135 Printing & Duplic	1,714	933	2,132	1,000	1,000	37	500	250	750-	75.00-
553150 Data Processing S	47,629	49,620	55,265	54,505	54,505	27,253	54,505	60,587	6,082	11.16
553100 System Operation C	51,147	52,177	59,234	57,299	57,299	28,184	56,799	62,712	5,413	9.45
553000 System Operation Ch	51,147	52,177	59,234	57,299	57,299	28,184	56,799	62,712	5,413	9.45
556000 Other Interdepartme										
556100 Other Interdepartm										
556110 Bonding	83	83	83	87	87	44	87	83	4-	4.60-

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Proposed Budget - Variance Report

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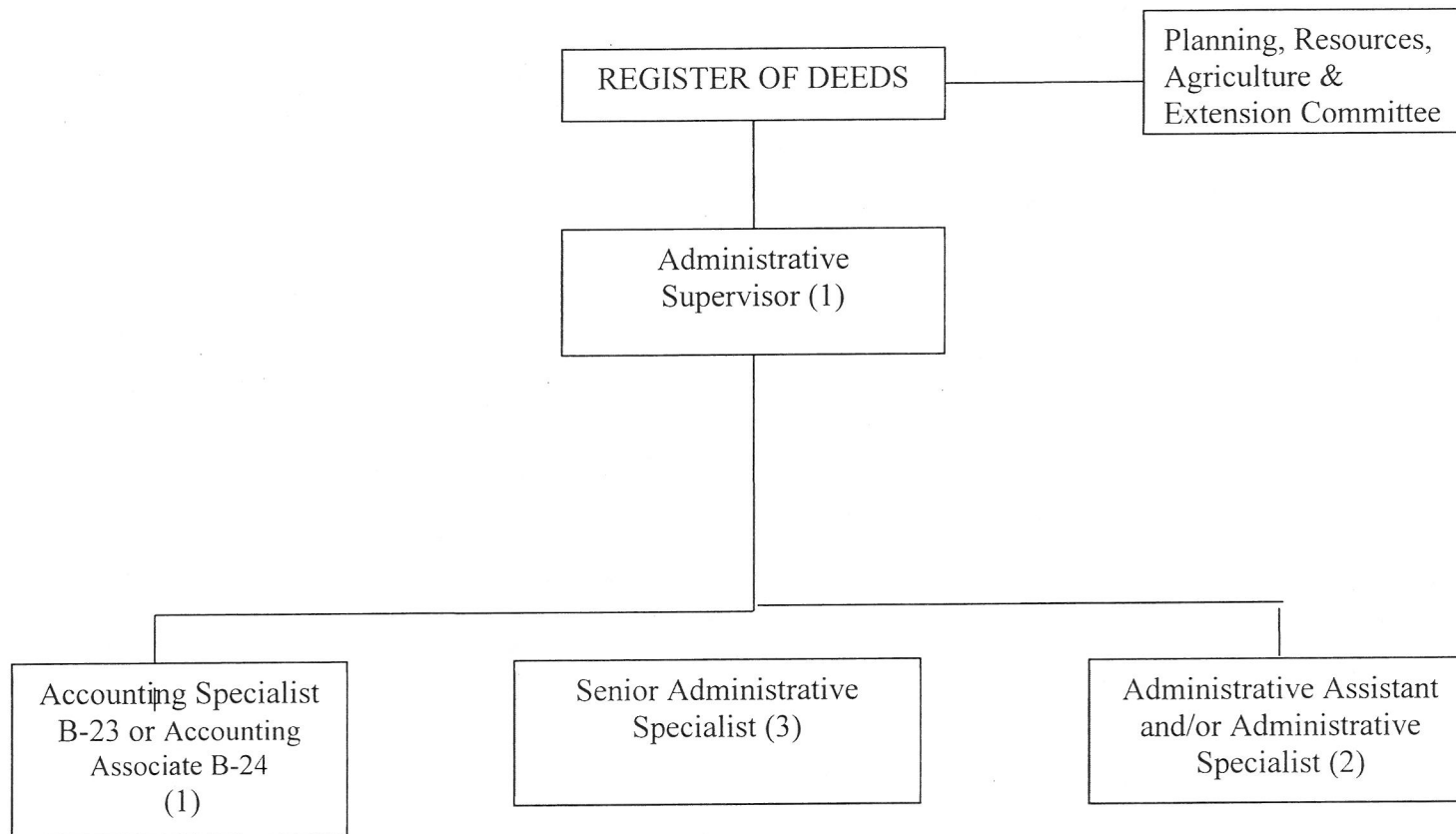
For 2026

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	83	83	83	87	87	44	87	83	4-	4.60-
556000 Other Interdepartme	83	83	83	87	87	44	87	83	4-	4.60-
550000 Interdepartmental Ch	182,592	202,630	191,447	205,270	205,270	102,979	204,770	217,187	11,917	5.81
560000 Capital Outlay										
565000 Machinery & Equipme										
565000 Machinery & Equipme										
566000 Office Furniture &										
566000 Office Furniture &										
566200 Computer Equipment										
566200 Computer Equipment										
560000 Capital Outlay										
570000 Depreciation										
575000 Machinery & Equip D										
575000 Machinery & Equip D										
570000 Depreciation										
500000 Expense/Expenditure	720,896	719,156	723,157	793,938	793,938	402,763	767,775	840,836	46,898	5.91
600000 Other Financing Sourc										
630000 Operat'g Transfers f										
631500 Land Records Usage	78,107-	54,038-	55,198-	68,555-	68,555-	60,211-	68,555-	72,476-	3,921-	5.72
631500 Land Records Usage	78,108-	54,038-	55,198-	68,555-	68,555-	60,211-	68,555-	72,476-	3,921-	5.72
630000 Operat'g Transfers f	78,500-	54,038-	55,198-	68,555-	68,555-	60,211-	68,555-	72,476-	3,921-	5.72
600000 Other Financing Sourc	78,500-	54,038-	55,198-	68,555-	68,555-	60,211-	68,555-	72,476-	3,921-	5.72

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
700000 Other Financing Uses										
720000 Transfer to Other Fu										
720000 Transfer to Other Fu										
700000 Other Financing Uses										
Subtotal	180,613-	24,497	63,743-			14,210-	4,163-			
800000 Net Position										
820000 Fund Balance										
820125 Use of FB for Subse										
820000 Fund Balance										
800000 Net Position										
00182 Register Of Deeds	180,613-	24,497	63,744-			14,210-	4,163-			5.72
Current Change in Fund Balance	180,613-	24,497	63,743-			14,210-	4,163-			

TABLE OF ORGANIZATION



INTERDEPARTMENTAL CHARGES					
Department	Account Number & Name	Amount	Shared Service Department	Account Number & Name	
Expense Register of Deeds	149.553135	\$ 250.00	Printing and Duplication	426.473400	
	149.533705	\$ 500.00	Paper blank	426.473400	
Total Charges		750			

750

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: 149 - Register of Deeds

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>
		\$ -	\$ -				
182.533928	Computers (5) estimated cost per computer - HP ProDesk SFF Desktop PC with 8 GB additional RAM \$1012.12 per machine	\$ 5,589.00 \$ - \$ -	\$ 5,589.00 \$ - \$ -	R	Public computers are 6/7 years	Replacing the Cashiers station, the Scan Pro station and Public Computers - Reducing public computers to 3 instead of 4	2018001 2018034 2018038 2018039 2019106 2019107
Grand Total Amounts		<u>\$ 5,589.00</u>	<u>\$ 5,589.00</u>				

RETURN TO CHRIS LEWINSKI, INFORMATION TECHNOLOGY DIRECTOR

NOTE:

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

Christopher S. Lewinski
IT Division Approval

Ellen R. Schlucher
Requesting Department Head Signature

2026 Travel and Training Requests
Department: 182 - Register of Deeds

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/May/August	District Meeting(s)(3)	Varies	1	326.00	30.00				356.00	n/a	yes
February/March	WRDA	Madison (230 miles)	2	130.00				100.00	230.00	yes	yes
May	Fidlar Symposium	Madison (230 miles)	2	130.00		650.00			780.00	n/a	yes
June	WRDA (Wisconsin Register of Deeds Association) Conference	TBD (400 miles)	1	204.00		375.00		225.00	804.00	yes	yes
September	Fidlar User Meeting	Stevens Point	2	130.00	40.00	240.00			410.00	n/a	yes
October	WRDA (Wisconsin Register of Deeds Association) Conference TBD	652 Miles	1	333.00		375.00		225.00	933.00	yes	yes
	WLTA (Wisconsin Land Title)	113 miles	1	57.63		230.00		450.00	737.63	yes	yes
February/August	PRIA(Property Records Industry Association) Remote attendance (estimated \$250 per session total \$ 1000)		2/2times per year					1,000.00			
	Land Records Education Funds							(1,000.00)			yes
November/June	PRIA Local Meetings	Madison or Weston	2	300.00	30.00				330.00	n/a	yes
	Wisconsin Dept of Revenue Workgroup								-		
	Vital Records Committee								-		
			Object Account Total	1,610.63	100.00	1,870.00	-	1,000.00	4,580.63		

Grand Total

4,580.63

****2026 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

Register of Deeds

[illegible]



SHEBOYGAN COUNTY

Ellen R Schleicher
Register of Deeds

Amanda Drossel Walloch
Office Supervisor

July 31, 2025

Greetings Laredo Partners:

Our office is currently working on our 2026 budget. Our software provider significantly increased our costs beginning January 2026. In order to continue our efforts to offer future enhancements we have no choice but to increase our fees starting January 1, 2026.

Current Fees

Plan Name	Plan Minutes	Plan Overage Amount	Copy
\$70	150	0.40	0.50 per page
\$105	250	0.40	0.50 per page
\$175	500	0.40	0.50 per page
\$280	1000	0.40	0.50 per page
\$410	2000	0.40	0.50 per page
\$550	Unlimited	0.0	0.50 per page

Fees effective January 1, 2026

Plan Name	Plan Minutes	Plan Overage Amount	Copy
\$80	150	0.50	0.50 per page
\$125	250	0.50	0.50 per page
\$195	500	0.50	0.50 per page
\$295	1000	0.50	0.50 per page
\$425	2000	0.50	0.50 per page
\$580	Unlimited	0.0	0.50 per page
*Additional user \$300			0.50 per page
*Only available with unlimited plan			

Our last increase in fees to customers was January 2023, since that time you now have access to all records land records dating back to before 1936. If not readily available, we are a phone call away to ensure you get records you need in a timely manner to you. We also enhanced the tract book images and continue to fix bad images when we find them. We continue to work behind the scene to improve our service to our partners.

We are working on making all documents easier to obtain and search for. Watch for future improvements for eRecording. We are working through our software company to offer you a less expensive eRecording option, hopefully by late this year or early next year. To help with fraud we will be implementing a notary fraud alert to help identify fraudulent notary signatures.

We feel that these prices are still a good value to our subscribers. If you have any questions or concerns, regarding these changes, please feel free to contact our office.

Very Truly Yours

Ellen R. Schleicher, Sheboygan County, Register of Deeds



WISCONSIN

Financial Overview

July 2025

Finance Committee & County Administrator Report

Budget Variance Summary

Year to Date July 31, 2025

	Fund					
	General	Special Revenue	Enterprise	Internal Service	Total	Transportation
Change in Fund Balance	\$ 146,701	\$ (1,082,193)	\$ 472,581	\$ (6,191,479)	\$ (6,654,390)	\$ 3,758,372
Plus: unbudgeted depreciation			741,649	1,973,940	\$ 2,715,589	
Adjusted Change in Fund Balance	<u>\$ 146,701</u>	<u>\$ (1,082,193)</u>	<u>\$ 1,214,230</u>	<u>\$ (4,217,539)</u>	<u>\$ (3,938,801)</u>	<u>\$ 3,758,372</u>
Budgeted Change in Fund Balance to Date	\$ (4,661,327)	\$ (895,911)	\$ 78,768	\$ (2,637,684)	\$ (8,116,154)	\$ (4,196,120)
Variance Actual to Budget	<u>\$ 4,808,028</u>	<u>\$ (186,282)</u>	<u>\$ 1,135,462</u>	<u>\$ (1,579,855)</u>	<u>\$ 4,177,353</u>	<u>\$ 7,954,492</u>

Department Budget Variance Summary

Year to Date July 31, 2025

Department	Total Variance
General Fund	
Airport	\$ 28,284
Bldg Services	\$ 569,906
Clerk of Crts	\$ 116,549
Corp Counsel	\$ 1,389
County Administrator	\$ 32,485
County Board	\$ 16,054
County Clerk	\$ (19,018)
Court Commissioner	\$ 5,084
DA	\$ 21,164
Finance	\$ 68,575
Human Resources	\$ 29,514
Medical Examiner	\$ 980
Nondepart'l	\$ 4,943,700
Planning & Conservation	\$ (327,253)
Register of Deeds	\$ 36,814
Sheriff	\$ (823,513)
Tax Foreclosures	\$ 26,976
Treasurer	\$ 25,010
UW Extension	\$ 23,825
UW GB - Sheboygan Campus	\$ (8,377)
Veterans' Comm	\$ 9,288
Veterans' Service	\$ 30,592
Total - General Fund	\$ 4,808,028

Department	Total Variance
Special Revenue	
Community Programs	\$ (989,966)
Economic Support	\$ 72,509
Elder Services	\$ 30,738
HHS Administration	\$ (7,988)
Public Health Service	\$ (37,283)
Social Services	\$ 749,031
Total HHS	\$ (182,960)
Public Safety - Spec Rev	\$ (3,322)
Total - Special Revenue	(186,282)

Department	Total Variance
Enterprise Funds	
Lake Breeze Aviation	\$ 68,508
Rocky Knoll	\$ 1,066,954
Total - Enterprise Fund	\$ 1,135,462

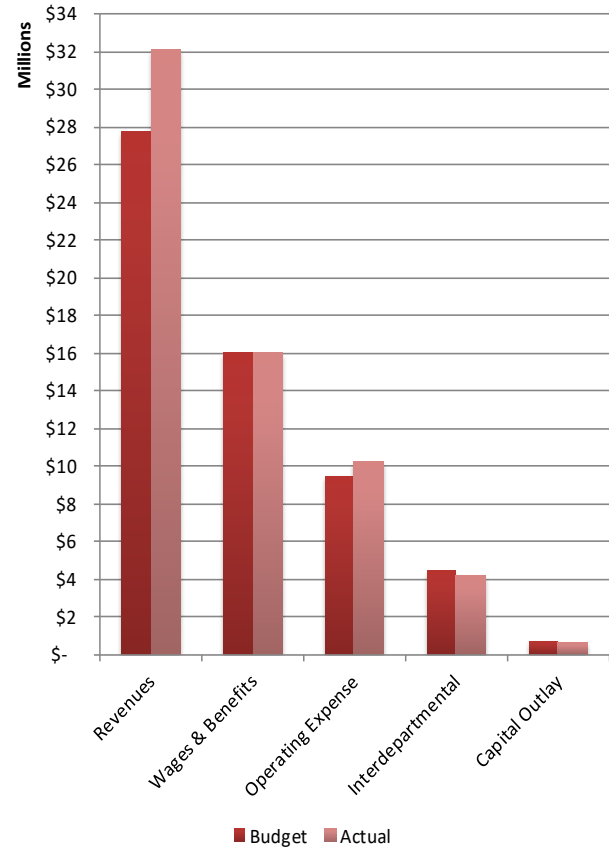
Department	Total Variance
Internal Services	
Employee Benefits	\$ (295,633)
Highway	\$ (1,807,994)
Info Technology	\$ 512,218
Prop Ins	\$ 11,554
Total - Internal Servs	(1,579,855)

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

General Fund (Budget to Actual)

Year to Date July 31, 2025

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 27,725,718	\$ 32,083,693	\$ 4,357,975	116%
Wages & Benefits	(15,976,880)	(16,033,740)	(56,860)	100%
Operating Expense	(9,452,429)	(10,195,738)	(743,309)	108%
Interdepartmental	(4,401,910)	(4,166,445)	235,465	95%
Capital Outlay	(683,642)	(607,482)	76,160	89%
Total Expenses	(30,514,861)	(31,003,405)	(488,544)	102%
Other Financing	(1,872,184)	(933,586)	938,598	50%
Change in Fund Balance	\$ (4,661,327)	\$ 146,702	\$ 4,808,029	3%



General Fund (Variance Change)

Year to Date July 31, 2025

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ 3,535,459	\$ 4,357,975	\$ 822,516
Wages & Benefits	(76,442)	(56,860)	19,582
Operating Expense	(321,710)	(743,309)	(421,599)
Interdepartmental	180,846	235,465	54,619
Capital Outlay	<u>76,160</u>	<u>76,160</u>	<u>-</u>
Total Expenses	(141,146)	(488,544)	(347,398)
Other Financing	<u>1,066,410</u>	<u>938,598</u>	<u>(127,812)</u>
Change in Fund Balance	<u>\$ 4,460,723</u>	<u>\$ 4,808,029</u>	<u>\$ 347,306</u>

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

General Fund – Department Analysis

Year to Date July 31, 2025

Overall Budget

Department	Variances				Total		% of Outflow
	Revenues	Expenditures	Other Financing				
Airport	\$ 29,773	\$ (1,489)	\$ -		\$ 28,284	↑	6.47%
Building Services	29,372	458,467	82,067		569,906	↑	19.94%
Clerk of Courts	91,492	26,038	(981)		116,549	↑	6.21%
Corporation Counsel	1,821	(432)	-		1,389	→	0.35%
County Administrator	-	32,485	-		32,485	↑	11.81%
County Board	-	16,054	-		16,054	↑	10.30%
County Clerk	(506)	(10,112)	(8,400)		(19,018)	↓	-9.13%
Court Commissioner	1,247	3,837	-		5,084	→	2.28%
District Attorney	(533)	21,697	-		21,164	↑	3.32%
Finance	(68,739)	134,162	3,152		68,575	↑	5.03%
Human Resources	6,144	19,555	3,815		29,514	↑	4.25%
Medical Examiner	(19,221)	20,201	-		980	→	0.48%
Non-Departmental	4,123,855	(130,717)	950,562		4,943,700	↑	169.87%
Planning & Conservation	(20,865)	(279,785)	(26,603)		(327,253)	↓	-21.50%
Register of Deeds	26,343	6,565	3,906		36,814	↑	7.85%
Sheriff	105,427	(972,327)	43,387		(823,513)	↓	-5.44%
Tax Foreclosures	21,602	5,374	-		26,976		N/A
Treasurer	3,109	124,808	(102,907)		25,010	↑	4.38%
UW GB - Sheboygan Campus	-	1,023	(9,400)		(8,377)	↓	-9.48%
UW Extension	24,495	(670)	-		23,825	↑	9.25%
Veterans Commission	-	9,288	-		9,288	↑	76.16%
Veteran's Services	3,159	27,433	-		30,592	↑	14.62%
Total General Fund	\$ 4,357,975	\$ (488,545)	\$ 938,598		\$ 4,808,028		15.76%

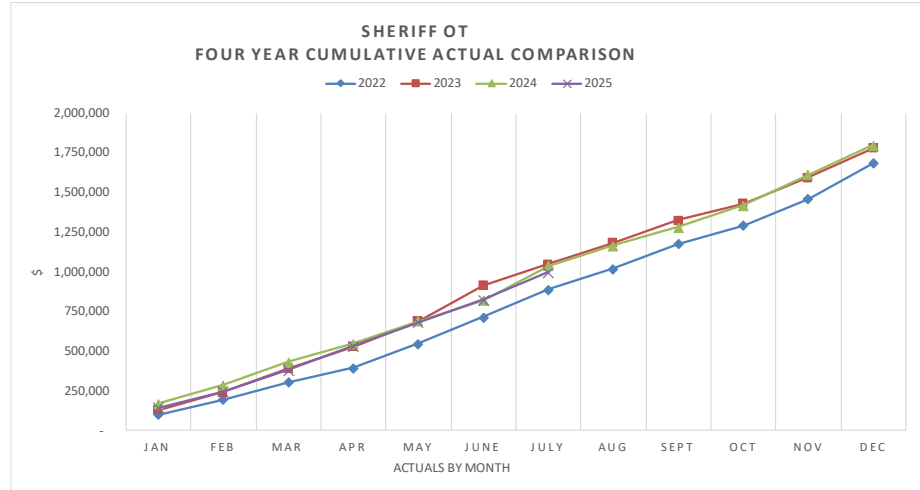
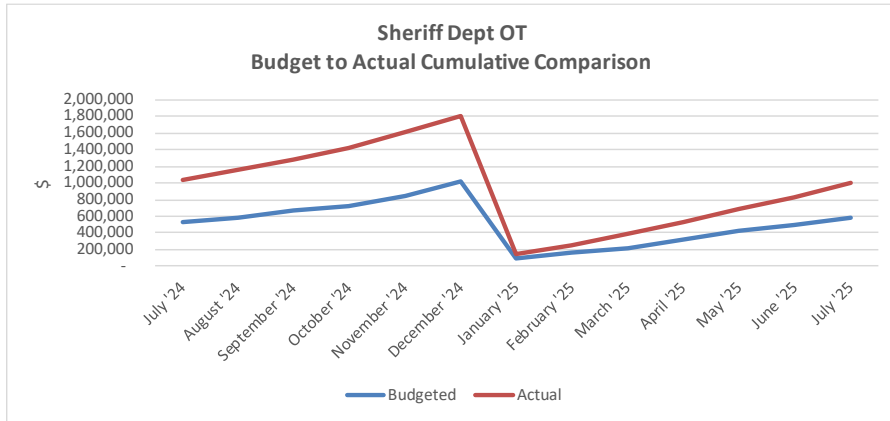
Overtime

Department	Overtime		\$ Variance	% of Variance
	Budget	Actual		
Airport	\$ 3,750	\$ 5,255	\$ (1,505)	↓ -40.13%
Building Services	11,581	21,138	(9,557)	↓ -82.52%
Clerk of Courts	1,023	511	512	↑ 50.05%
Corporation Counsel	-	-	-	→ 0.00%
County Administrator	-	-	-	→ 0.00%
County Board	-	-	-	→ 0.00%
County Clerk	300	264	36	↑ 12.00%
Court Commissioner	-	-	-	→ 0.00%
District Attorney	-	26	(26)	↓ -100.00%
Finance	2,921	352	2,569	↑ 87.95%
Human Resources	-	-	-	→ 0.00%
Medical Examiner	-	34	(34)	↓ -100.00%
Non-Departmental	-	-	-	→ 0.00%
Planning & Conservation	-	-	-	→ 0.00%
Register of Deeds	-	(1)	1	↓ -100.00%
Sheriff	588,916	1,000,096	(411,180)	↓ -69.82%
Tax Foreclosures	-	-	-	→ 0.00%
Treasurer	-	-	-	→ 0.00%
UW Campus	-	-	-	→ 0.00%
UW Extension	-	-	-	→ 0.00%
Veterans Commission	-	-	-	→ 0.00%
Veteran's Services	-	-	-	→ 0.00%
Total General Fund	\$ 608,491	\$ 1,027,675	\$ (419,184)	↓ -68.89%

- Building Services – Expenditure variance due to vacant positions, non capital equipment not yet purchased, structural project and carpet not completed, and unspent contingency
- County Administrator – Expenditure variance due to position vacancy and invoices not yet received for consulting work
- County Board – Expenditure variance due to position vacancy and less than budgeted mileage expenses
- County Clerk – Expenditure variance due to unforeseen increases in advertisements costs and unbudgeted increase in ballot printing
- Non Departmental – Revenue variance due to higher than budgeted investment interest
- Planning & Conservation – Revenue variance due to timing of grant funding and tree sale revenue; Expenditure variance due to expenses related to Non-Motorized project on County Road E that will be reimbursed
- UWGB – Sheboygan Campus – Other Financing variance due to budgeted LFRF reimbursement Finance to look into
- UW Extension – Revenue variance due to new 4-H program staff offering new 4-H programs and the fees collected related to those programs
- Veterans– Revenue variance due to receipt of donations; Expenditure variance due to vacancies and requests for assistance varying from year to year and supplies budgeted for purchase not yet purchased

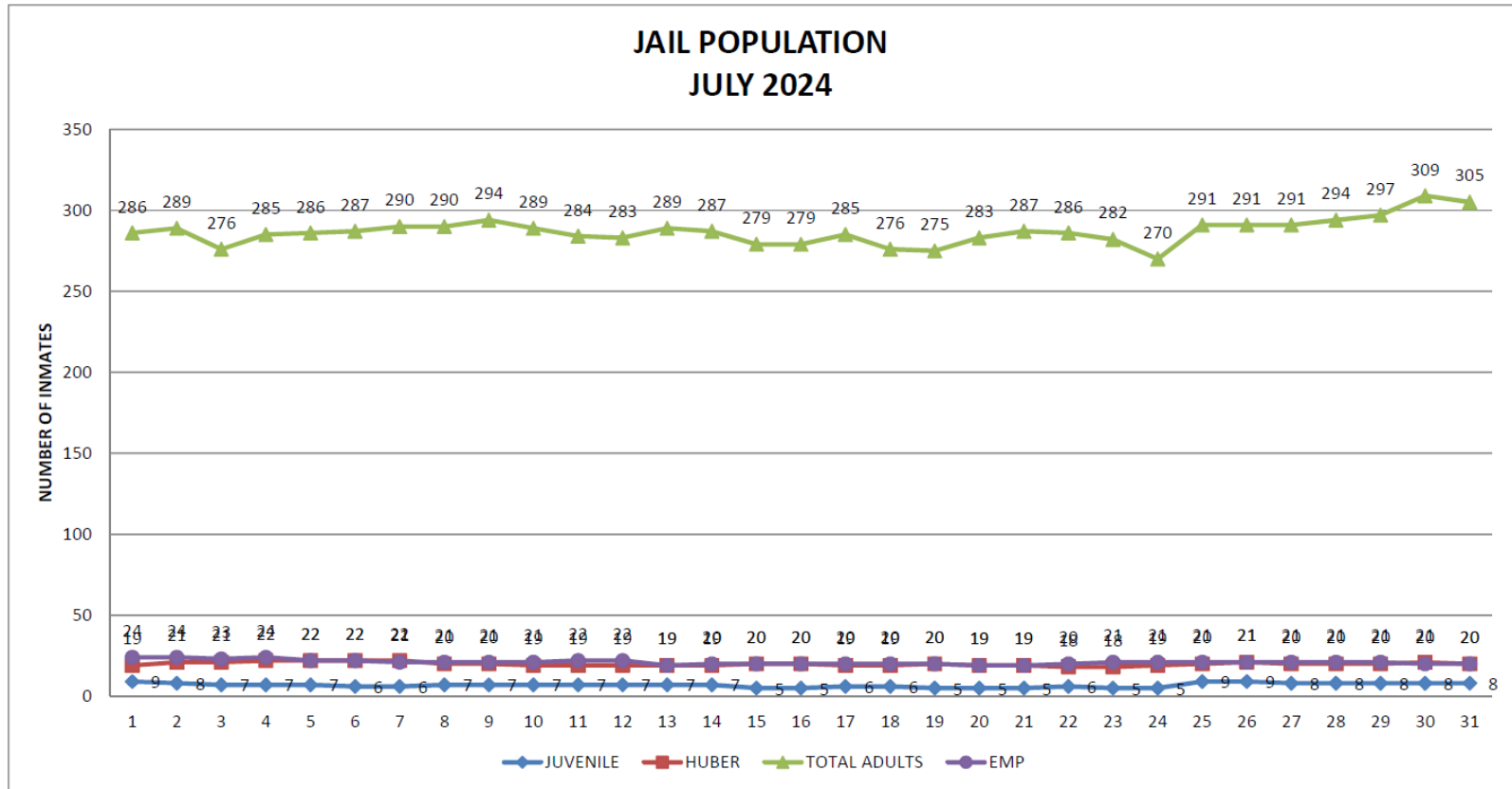
General Fund – Sheriff's Department OT

As of July 31, 2025



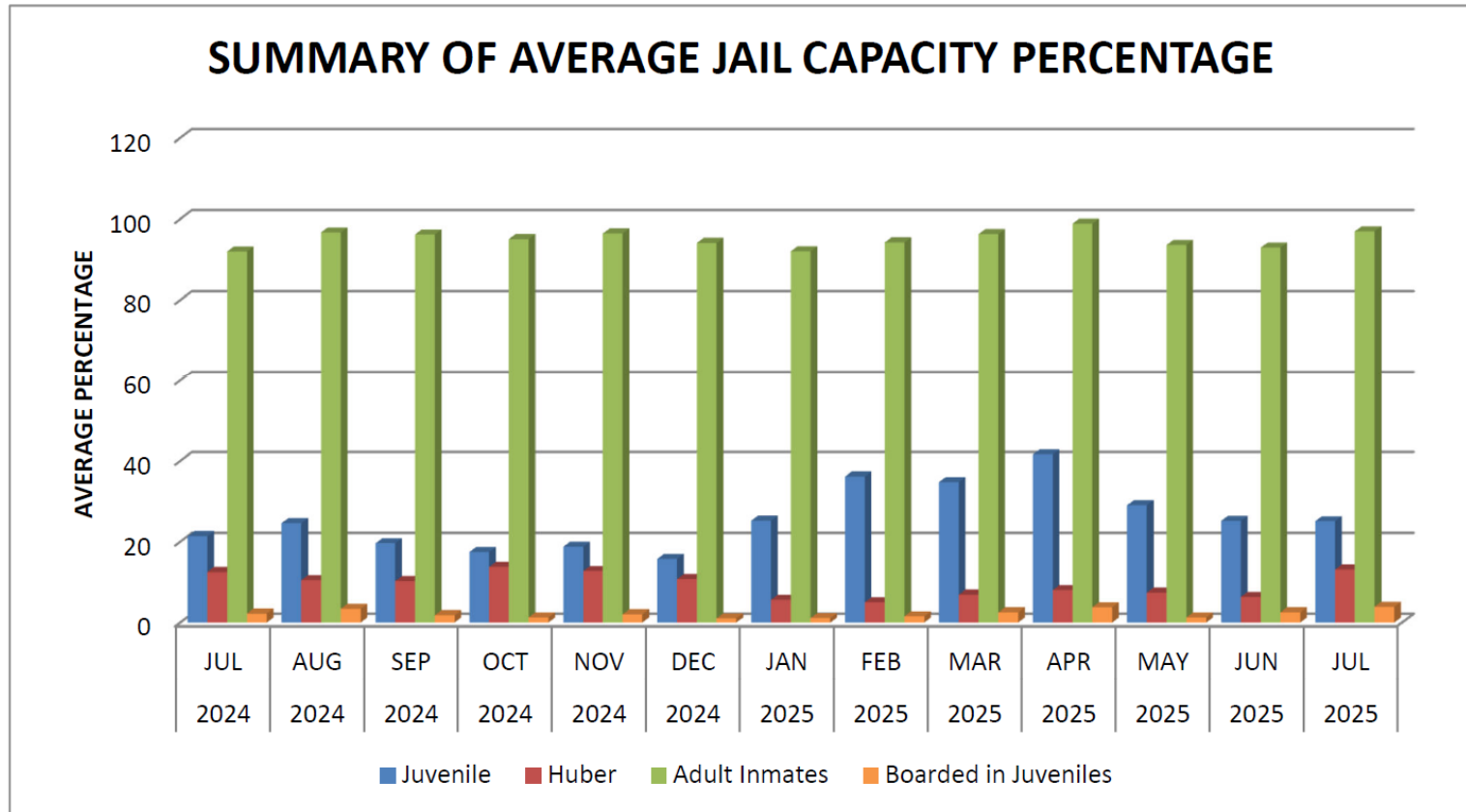
General Fund – Sheriff's Department

As of July 31, 2025



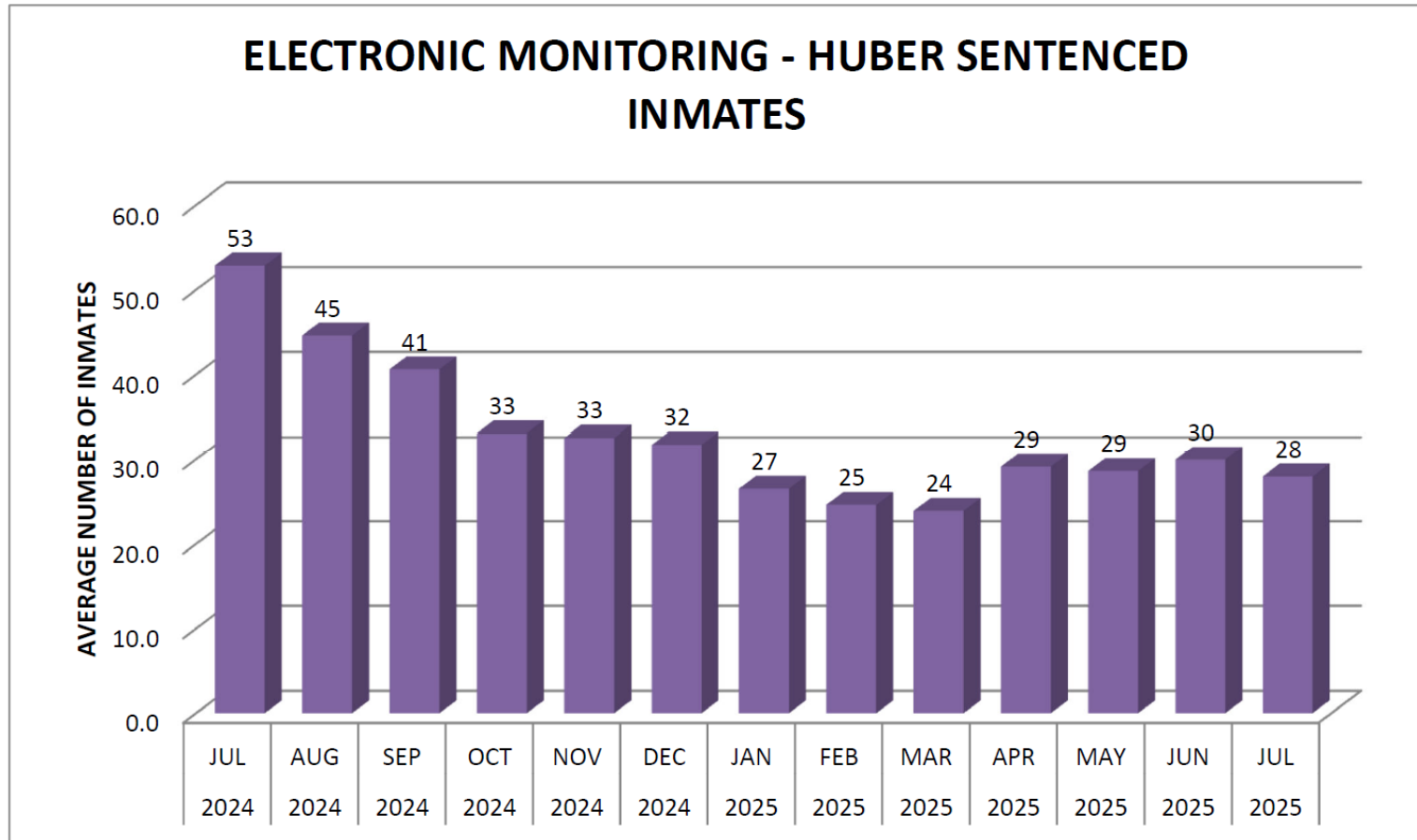
General Fund – Sheriff's Department

As of July 31, 2025 (13 Month History)



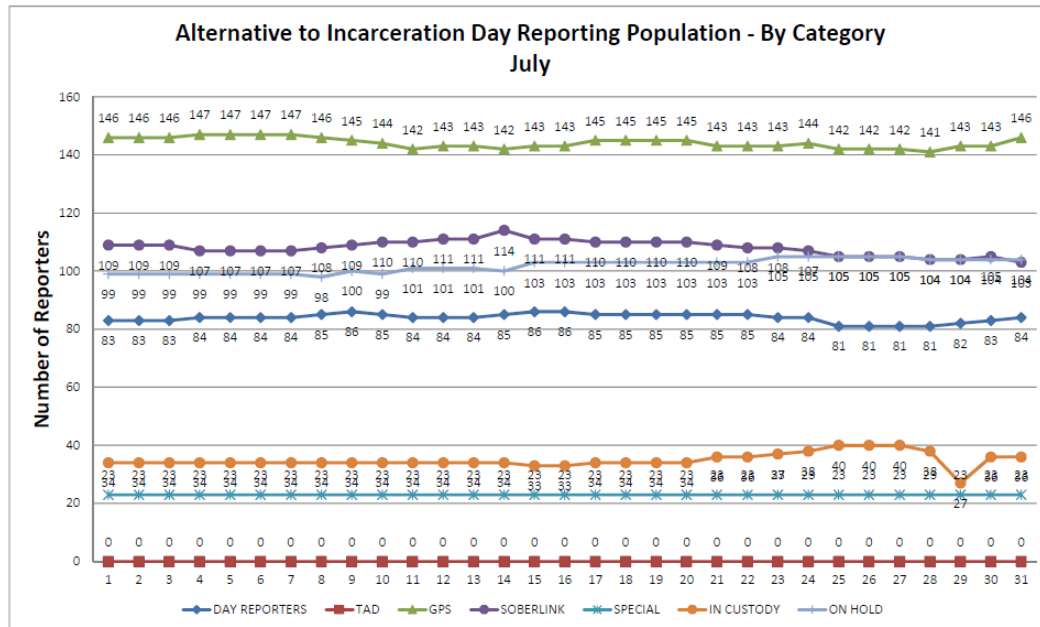
General Fund – Sheriff's Department

As of July 31, 2025 (13 Month History)



General Fund – Sheriff's Department

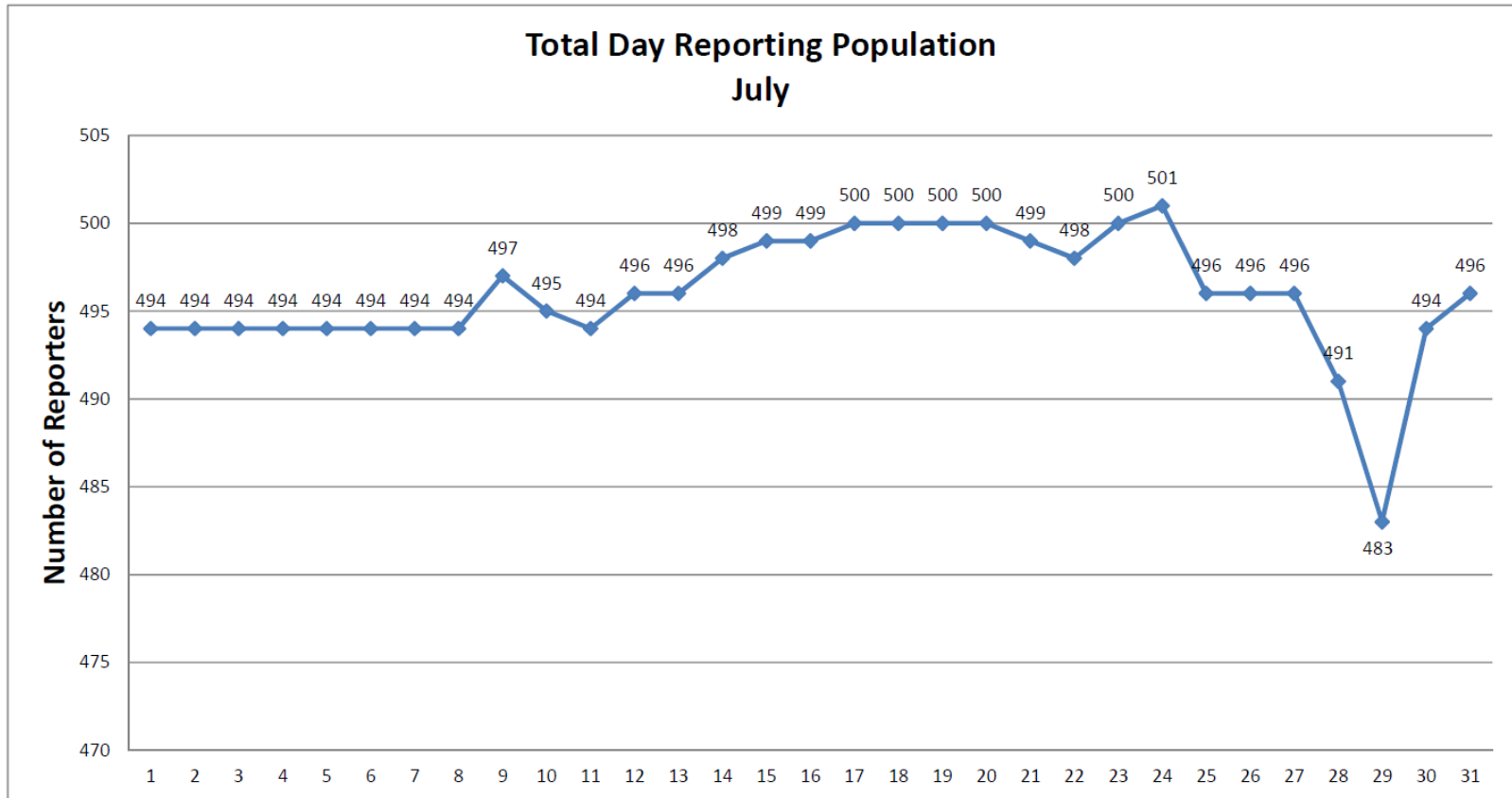
As of July 31, 2025



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

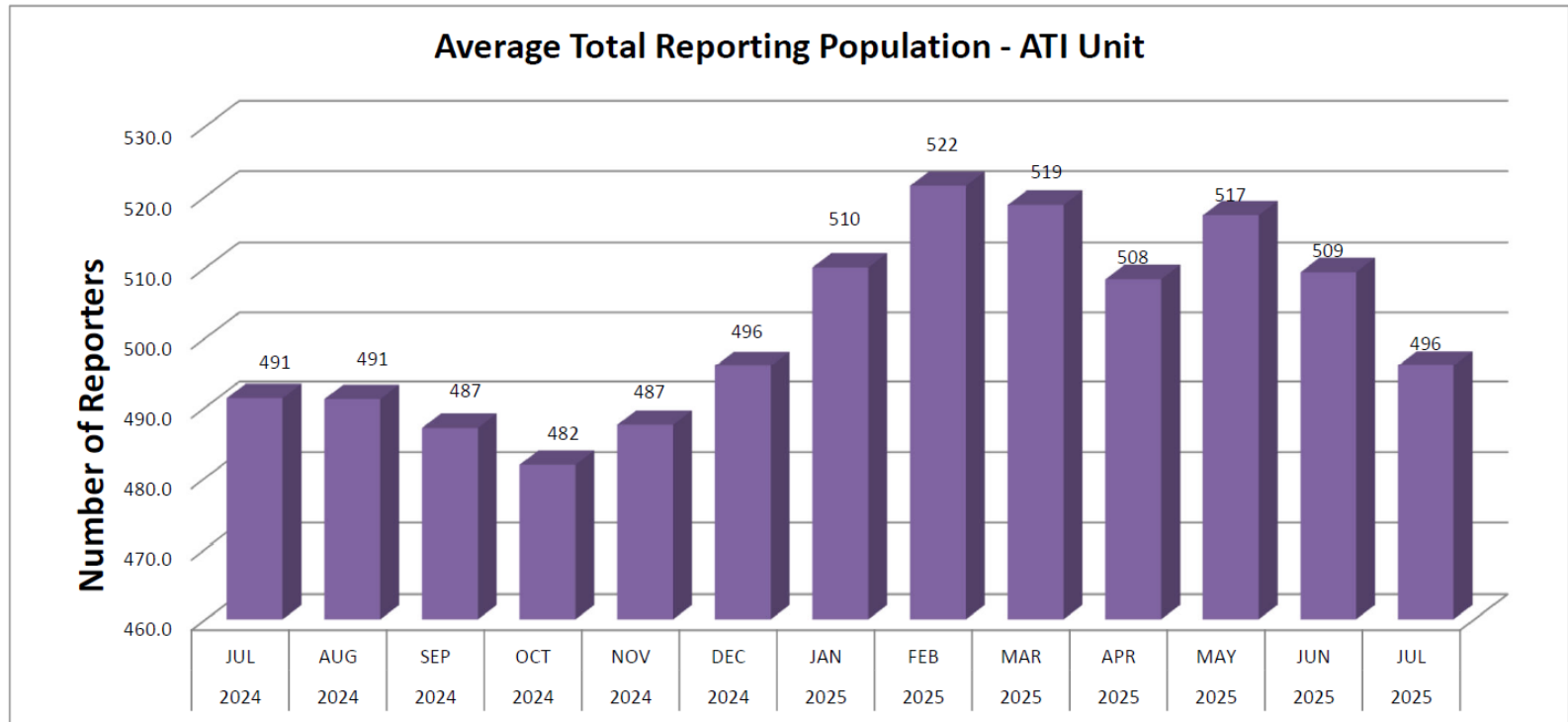
General Fund – Sheriff's Department

As of July 31, 2025



General Fund – Sheriff's Department

As of July 31, 2025 (13 Month History)

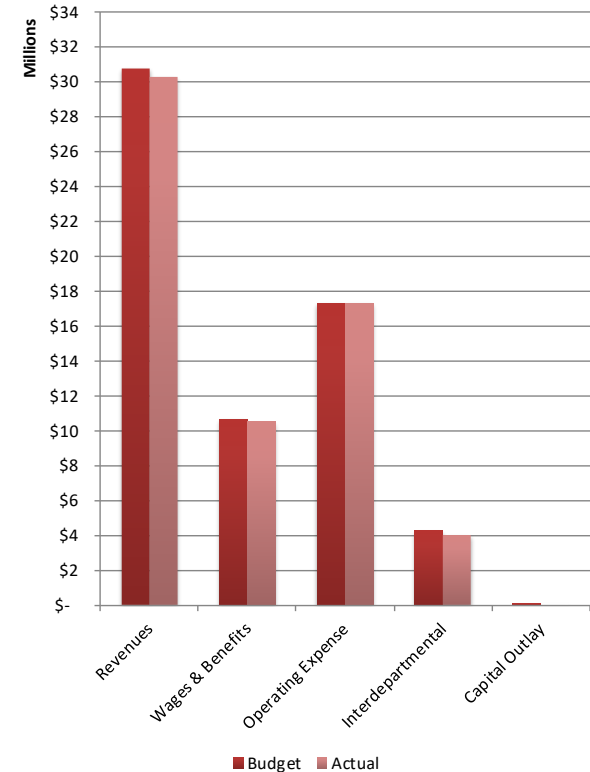


Special Revenue Fund

(Budget to Actual)

Year to Date July 31, 2025

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 30,757,653	\$ 30,282,963	\$ (474,690)	98%
Wages & Benefits	(10,702,163)	(10,478,055)	224,108	98%
Operating Expense	(17,301,215)	(17,289,842)	11,373	100%
Interdepartmental	(4,229,761)	(4,002,301)	227,460	95%
Capital Outlay	(6,500)	-	6,500	0%
Total Expenses	<u>(32,239,639)</u>	<u>(31,770,198)</u>	<u>469,441</u>	<u>99%</u>
Other Financing	<u>586,075</u>	<u>405,041</u>	<u>(181,034)</u>	<u>69%</u>
Change in Fund Balance	<u>\$ (895,911)</u>	<u>\$ (1,082,194)</u>	<u>\$ (186,283)</u>	<u>121%</u>



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

Special Revenue Fund (Variance Change)

Year to Date July 31, 2025

	<u>Prior Month</u>	<u>Variance</u> <u>Current Month</u>	<u>Change</u>
Revenues	\$ (1,015,458)	\$ (474,690)	\$ 540,768
Wages & Benefits	205,123	224,108	18,985
Operating Expense	833,884	11,373	(822,511)
Interdepartmental	197,796	227,460	29,664
Capital Outlay	6,500	6,500	-
Total Expenses	1,243,303	469,441	(773,862)
Other Financing	(146,289)	(181,034)	(34,745)
Change in Fund Balance	\$ 81,556	\$ (186,283)	\$ (267,839)

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

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

Special Revenue Fund – Department Analysis

Year to Date July 31, 2025

Overall Budget

Department	Revenue	Variances			Total	% of Outflow
		Expenditures	Other Financing			
Community Programs	\$ (1,320,564)	\$ 481,903	\$ (151,305)		\$ (989,966)	↓ -5.61%
Economic Support	(8,121)	89,419	(8,789)		72,509	↑ 3.05%
Elder Services	89,657	(52,896)	(6,023)		30,738	→ 1.28%
HHS Administration	216	(3,313)	(4,891)		(7,988)	↓ -30.49%
Public Health Service	69,749	(97,007)	(10,025)		(37,283)	↓ -1.67%
Social Services	670,494	78,537	-		749,031	↑ 9.90%
Total HHS	<u>\$ (498,569)</u>	<u>\$ 496,643</u>	<u>\$ (181,033)</u>		<u>\$ (182,959)</u>	↓ -0.57%
Public Safety Sp Rev	<u>23,879</u>	<u>(27,201)</u>	<u>-</u>		<u>(3,322)</u>	→ 0.00%

Overtime

	Overtime				
Department	Budget	Actual	\$ Variance	% Variance	
Community Programs	\$ 18,233	\$ 7,983	\$ 10,250	⬆️ 56.22%	
Economic Support	29,230	6,106	23,124	⬆️ 79.11%	
Elder Services	7,699	16,257	(8,558)	⬆️ -111.16%	
HHS Administration	2,043	111	1,932	⬆️ 94.57%	
Public Health Service	-	548	(548)	⬆️ -100.00%	
Social Services	47,339	19,307	28,032	⬆️ 59.22%	
Total	<u>\$104,544</u>	<u>\$ 50,312</u>	<u>\$ 54,232</u>	⬆️ 51.87%	
Public Safety Sp Rev	-	-	-	➡️ 0.00%	

↓ Negative Variance

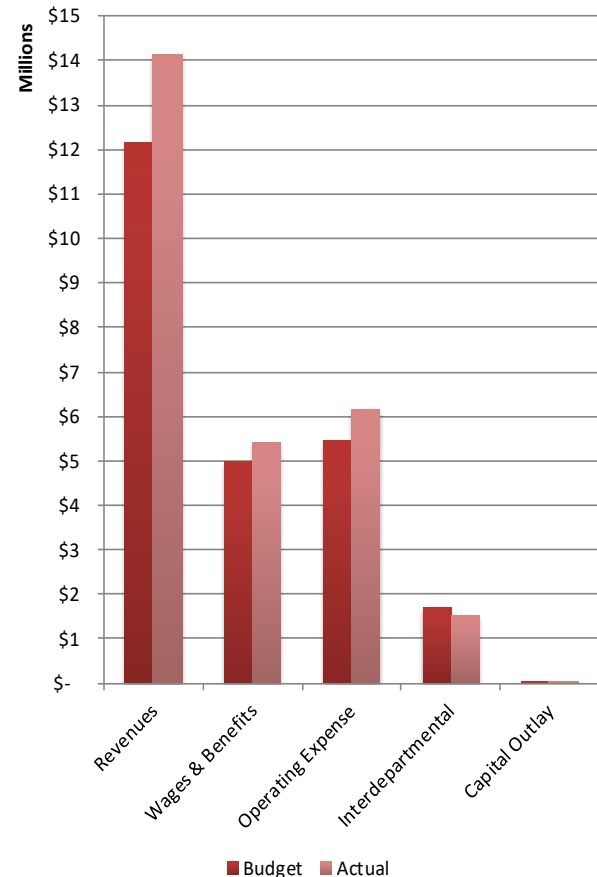
→ Positive Variance < 2.5%

↑ Positive Variance > 2.5%

Enterprise Fund – Rocky Knoll (Budget to Actual)

Year to Date July 31, 2025

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 12,168,468	\$ 14,163,049	\$ 1,994,581	116%
Wages & Benefits	(4,968,163)	(5,430,634)	(462,471)	109%
Operating Expense	(5,461,482)	(6,138,237)	(676,755)	112%
Interdepartmental	(1,703,199)	(1,529,738)	173,461	90%
Capital Outlay	(40,160)	(2,022)	38,138	5%
Total Expenses	(12,173,004)	(13,100,631)	(927,627)	108%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ (4,536)	\$ 1,062,418	\$ 1,066,954	23422%



Enterprise Fund includes Rocky Knoll

Enterprise Fund – Rocky Knoll (Variance Change)

Year to Date July 31, 2025

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ 1,632,384	\$ 1,994,581	\$ 362,197
Wages & Benefits	(365,422)	(462,471)	(97,049)
Operating Expense	(632,309)	(676,755)	(44,446)
Interdepartmental	155,255	173,461	18,206
Capital Outlay	38,138	38,138	-
Total Expenses	<u>(804,338)</u>	<u>(927,627)</u>	<u>(123,289)</u>
Other Financing	<u>-</u>	<u>-</u>	<u>-</u>
Change in Fund Balance	<u>\$ 828,046</u>	<u>\$ 1,066,954</u>	<u>\$ 238,908</u>

- Revenues are more than budgeted due to higher census and resident payor source mix. Census for July was budgeted for 126 and actual was 140.7
- Wages & Benefits expense variance due to the higher than budgeted census combined with increases in employee staffing
- Operating Expense variance is due to higher than budgeted census along with the care needs and some reliance on agency staffing.
- Positive Interdepartmental expenses variance are a result of budget versus actual mix of insurance types taken

Enterprise Fund includes Rocky Knoll

Enterprise Fund – Department Analysis

Year to Date July 31, 2025

Overall Budget

Department	Revenue	Variances			% of Outflow
		Expenditures	Other Financing	Total	
Rocky Knoll	\$ 1,994,581	\$ (927,627)	\$ -	\$ 1,066,954	↑ 8.76%
Total	<u>\$ 1,994,581</u>	<u>\$ (927,627)</u>	<u>\$ -</u>	<u>\$ 1,066,954</u>	

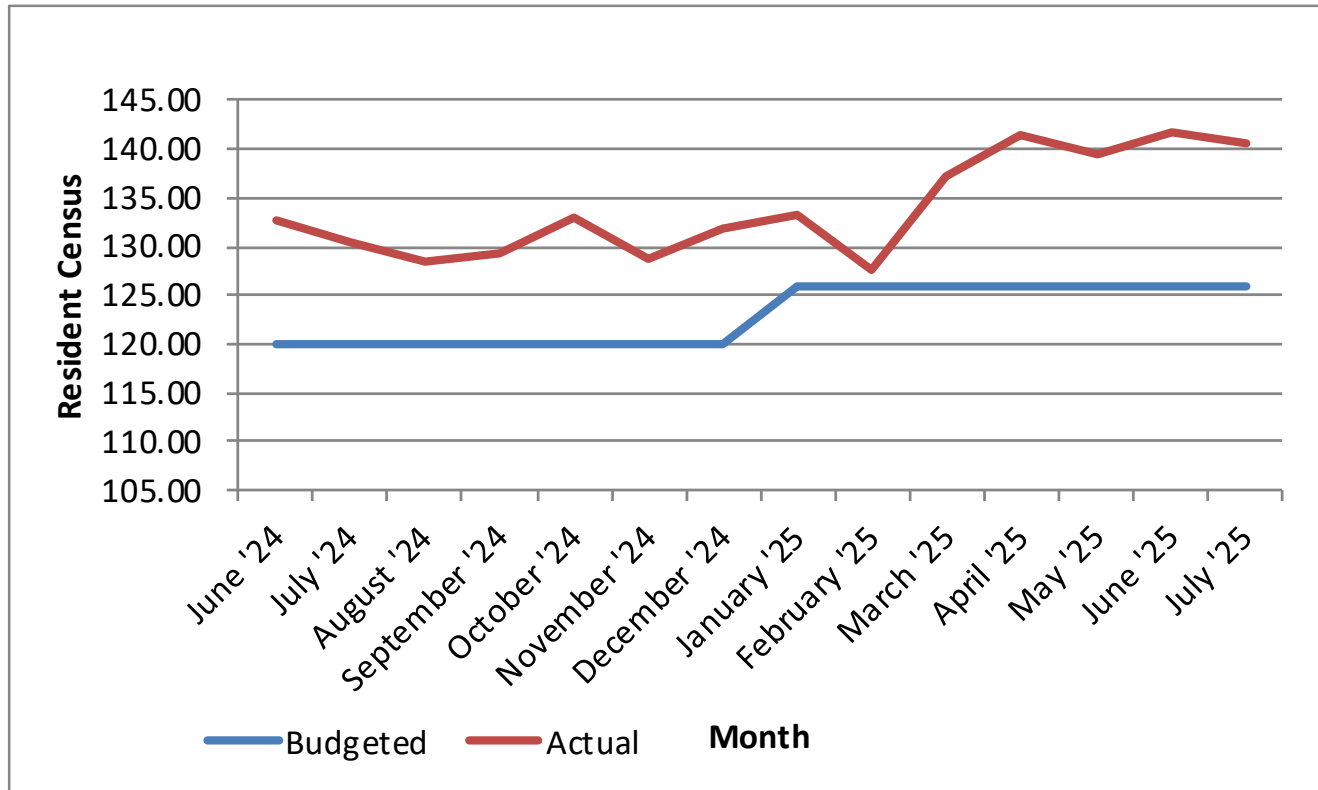
Overtime

Department	Budget	Overtime		
		Actual	\$ Variance	% Variance
Rocky Knoll	\$304,568	\$186,182	\$ 118,386	↑ 38.87%
Total	<u>\$304,568</u>	<u>\$186,182</u>	<u>\$ 118,386</u>	

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

Rocky Knoll (Budget to Actual Census)

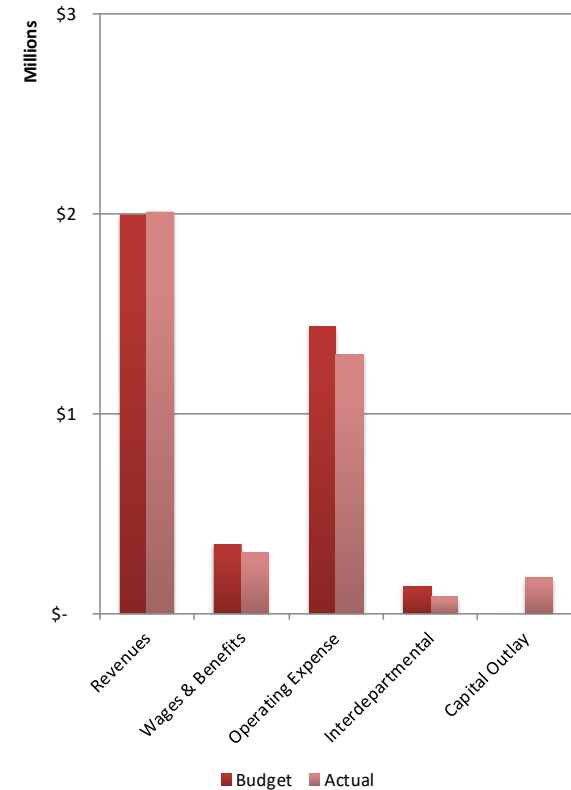
July 31, 2025 (13 Month History)



Enterprise Fund – Lake Breeze Aviation (Budget to Actual)

Year to Date July 31, 2025

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 1,994,859	\$ 2,010,128	\$ 15,269	101%
Wages & Benefits	(344,574)	(305,970)	38,604	89%
Operating Expense	(1,434,907)	(1,293,958)	140,949	90%
Interdepartmental	(132,074)	(83,388)	48,686	63%
Capital Outlay	-	(175,000)	(175,000)	N/A
Total Expenses	(1,911,555)	(1,858,316)	53,239	97%
Other Financing	-	-	-	N/A
Change in Fund Balance	\$ 83,304	\$ 151,812	\$ 68,508	182%



Enterprise Fund includes Lake Breeze Aviation

Enterprise Fund – Lake Breeze Aviation (Variance Change)

Year to Date July 31, 2025

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>	
Revenues	\$ (68,324)	\$ 15,269	\$ 83,593	• Revenue variance is due to higher fuel sales than anticipated flights for the month of July
Wages & Benefits	50,707	38,604	(12,103)	• Capital Outlay for construction on a Hangar Door
Operating Expense	139,943	140,949	1,006	
Interdepartmental	39,552	48,686	9,134	
Capital Outlay	<u>(175,000)</u>	<u>(175,000)</u>	<u>-</u>	
Total Expenses	55,202	53,239	(1,963)	
Other Financing	<u>-</u>	<u>-</u>	<u>-</u>	
Change in Fund Balance	<u>\$ (13,122)</u>	<u>\$ 68,508</u>	<u>\$ 81,630</u>	

Enterprise Fund – Department Analysis

Year to Date July 31, 2025

Overall Budget

Department	Revenue	Variances			Total	% of Outflow
		Expenditures	Other Financing			
Lake Breeze Aviation	\$ 15,269	\$ 53,239	\$ -		\$ 68,508	↑ 3.58%
Total	\$ 15,269	\$ 53,239	\$ -		\$ 68,508	

Overtime

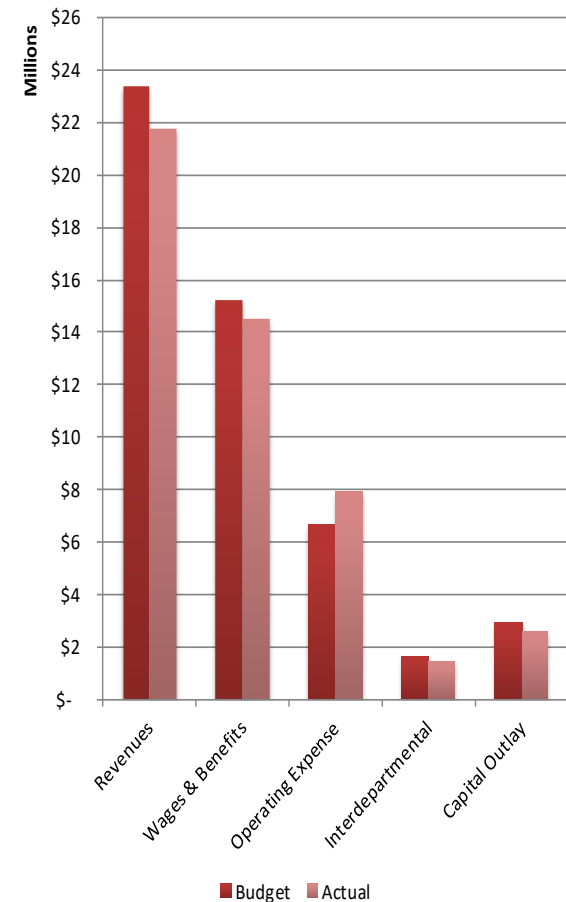
Department	Budget	Overtime			% Variance
		Actual	\$ Variance		
Rocky Knoll	\$ 35,635	\$ 21,626	\$ 14,009		↑ 39.31%
Total	\$ 35,635	\$ 21,626	\$ 14,009		

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

Internal Services (Budget to Actual)

Year to Date July 31, 2025

	Budget	Actual	Variance	% Actual to Budget
Revenues	\$ 23,391,467	\$ 21,770,444	\$ (1,621,023)	93%
Wages & Benefits	(15,252,149)	(14,534,096)	718,053	95%
Operating Expense	(6,691,399)	(7,883,913)	(1,192,514)	118%
Interdepartmental	(1,593,879)	(1,416,816)	177,063	89%
Capital Outlay	(2,932,705)	(2,572,808)	359,897	88%
Total Expenses	(26,470,132)	(26,407,633)	62,499	100%
Other Financing	440,981	419,649	(21,332)	95%
Change in Fund Balance	\$ (2,637,684)	\$ (4,217,540)	\$ (1,579,856)	160%



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

Internal Services (Variance Change)

Year to Date July 31, 2025

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
Revenues	\$ (811,251)	\$ (1,621,023)	\$ (809,772)
Wages & Benefits	589,535	718,053	128,518
Operating Expense	(716,468)	(1,192,514)	(476,046)
Interdepartmental	32,312	177,063	144,751
Capital Outlay	396,876	359,897	(36,979)
Total Expenses	302,255	62,499	(239,756)
Other Financing	353,048	(21,332)	(374,380)
Change in Fund Balance	<u>\$ (155,948)</u>	<u>\$ (1,579,856)</u>	<u>\$ (1,423,908)</u>

- Revenues are less than budgeted. Current month change is due to more than budgeted Highway municipal charges but less than anticipated state grants and capitalized expenses for highway and health insurance revenue for employee benefits & insurance
- Positive Wage & Benefits variance due to less than budgeted enrollment in health, dental, and group life expenses for Employee Benefits & Insurance
- Operating Expenses variance is more than budgeted due to more than anticipated engineering, repairs and roadway supplies for Highway
- Capital Outlay current month change due to land right of way purchases and a 4200 gallon brine tank

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

Internal Service Fund – Department Analysis

Year to Date July 31, 2025

Overall Budget

Department	Revenue	Variances		Total	% of Outflow
		Expenditures	Other Financing		
Employee Benefits & Insurance	\$ (872,957)	\$ 577,324	\$ -	\$ (295,633)	↓ -2.85%
Highway	(710,314)	(722,850)	(374,830)	(1,807,994)	↓ -13.05%
Information Technology	(37,750)	196,470	353,498	512,218	↑ 28.60%
Insurance	(2)	11,556	-	11,554	→ 2.45%
Total	\$ (1,621,023)	\$ 62,500	\$ (21,332)	\$ (1,579,855)	

Overtime

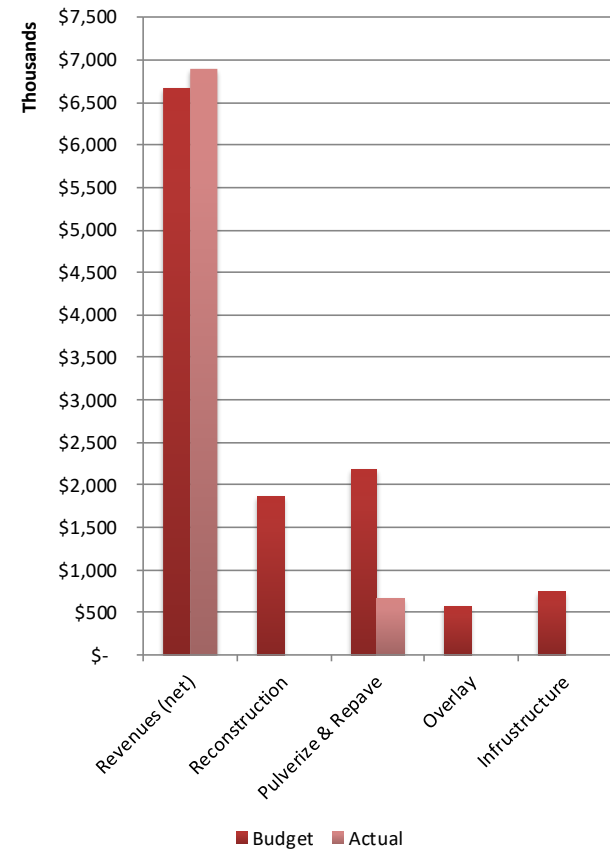
Department	Budget	Overtime		% Variance
		Actual	\$ Variance	
Employee Benefits & Insurance	\$ -	\$ -	\$ -	→ 0.00%
Highway	350,382	449,290	(98,908)	↓ -28.23%
Information Systems	-	-	-	→ 0.00%
Insurance	-	-	-	→ 0.00%
Total	\$ 350,382	\$ 449,290	\$ (98,908)	↓ -28.23%

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

Transportation Fund (Budget to Actual)

Year to Date July 31, 2025

	Budget	Actual	Variance	% Actual to Budget
County Sales Tax	\$ 7,785,340	\$ 8,026,566	\$ 241,226	103%
Sales Tax Distribution	(1,122,399)	(1,122,399)	-	100%
Total Revenues	6,662,941	6,904,167	241,226	104%
Reconstruction	(1,862,296)	-	1,862,296	0%
Pulverize & Repave	(2,187,835)	(658,653)	1,529,182	30%
Overlay	(574,408)	-	574,408	0%
Sealcoating	(734,522)	-	734,522	0%
Infrastructure	(3,750,000)	(737,142)	3,012,858	20%
Total Expenses	(9,109,061)	(1,395,795)	7,713,266	15%
Other Financing	(1,750,000)	(1,750,000)	-	100%
Change in Fund Balance	\$ (4,196,120)	\$ 3,758,372	\$ 7,954,492	90%



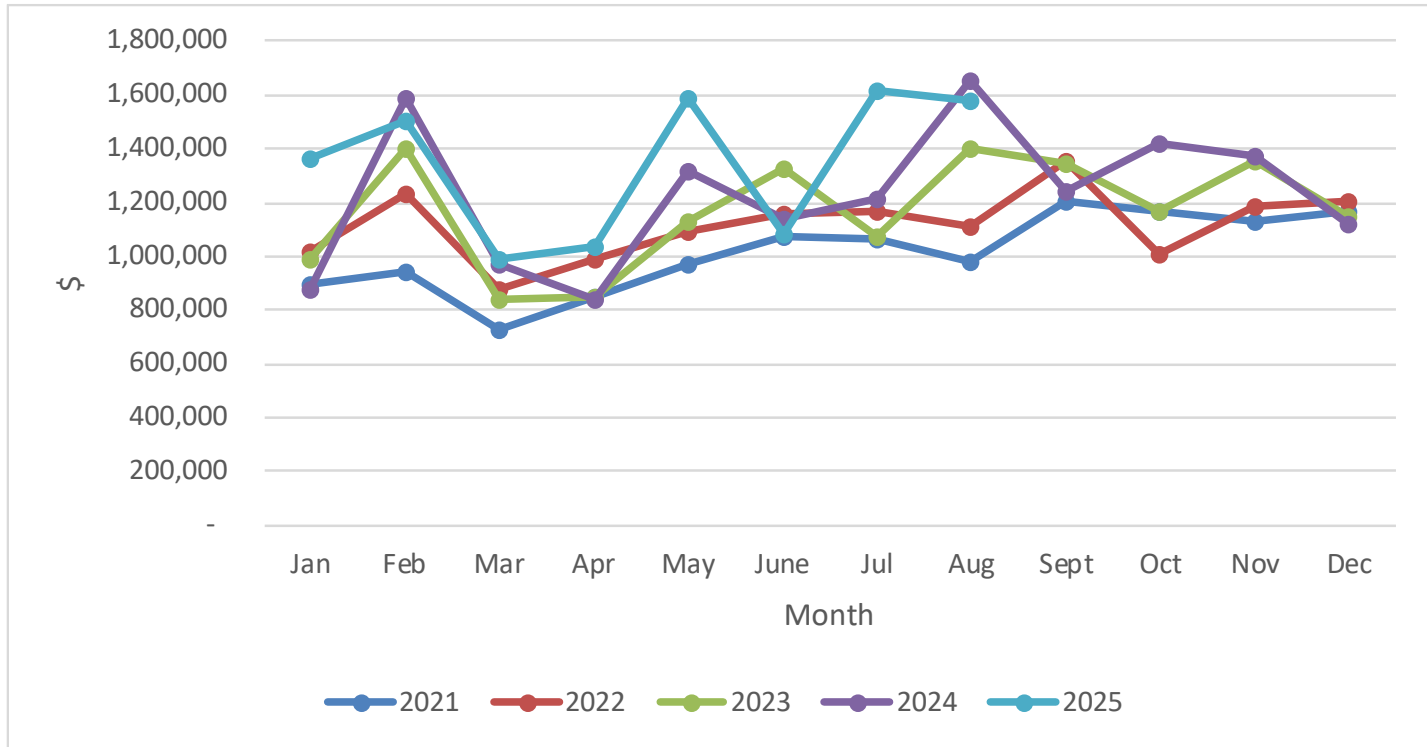
Transportation Fund (Variance Change)

Year to Date July 31, 2025

	<u>Prior Month</u>	<u>Variance Current Month</u>	<u>Change</u>
County Sales Tax	\$ (682,133)	\$ 241,226	\$ 923,359
Sales Tax Distribution	-	\$ -	-
Total Revenues	(682,133)	241,226	923,359
Reconstruction	1,590,485	1,862,296	271,811
Pulverize & Repave	1,868,510	1,529,182	(339,328)
Overlay	490,570	574,408	83,838
Sealcoating	627,315	734,522	107,207
Infrastructure	3,012,858	3,012,858	0
Total Expenses	7,589,738	7,713,266	123,528
Other Financing	-	-	-
Change in Fund Balance	\$ 6,907,605	\$ 7,954,492	\$ 1,046,887

Transportation Fund

(Actual County Sales Tax Received by Month)



Questions...

Sheboygan County Portfolio Summary as of July 31, 2025

Holdings	Purchase Date	Purchase Cost	Issuer	CUSIP	Ratings	Current Rate	YTC	YTM	YTW	Maturity Date	Market Value	Book MV	Unrealized Gain/(Loss)	Callable	Call Frequency
	May 30, 2024	708,803	Federal Home Loan Bank	3130AFFX0	AA+/AAA	4.63%	4.63%	4.63%	4.63%	November 16, 2028	736,628	723,675	12,953	May 9, 2028	Non
	September 24, 2020	1,000,000	Federal Home Loan Bank	3130AKA55	AA+/AAA	0.52%	0.52%	0.52%	0.52%	September 24, 2025	994,070	973,250	20,820	September 10, 2025	Monthly
	December 26, 2024	466,911	Federal Home Loan Bank	3130AKTR7	AA+/AAA	1.08%	4.35%	4.35%	4.35%	January 29, 2027	477,770	467,670	10,100	January 29, 2027	Quarterly
	March 24, 2021	750,000	Federal Home Loan Bank	3130ALJ47	AA+/AAA	0.70%	0.70%	0.70%	0.70%	September 24, 2025	745,853	730,890	14,963	September 24, 2025	Quarterly
	March 30, 2021	750,000	Federal Home Loan Bank	3130ALMH4	AA+/AAA	0.50%	0.50%	1.01%	0.50%	March 30, 2026	735,713	722,925	12,788	September 30, 2025	Quarterly
	March 30, 2021	500,000	Federal Home Loan Bank	3130ALPW8	AA+/AAA	1.00%	1.00%	1.65%	1.00%	March 30, 2028	477,505	465,335	12,170	September 30, 2025	Quarterly
	February 18, 2021	748,695	Federal Home Loan Bank	3130AL351	AA+/AAA	0.63%	0.66%	0.66%	0.66%	February 17, 2026	735,368	719,970	15,398	August 17, 2025	Quarterly
	May 26, 2021	750,000	Federal Home Loan Bank	3130AMFN7	AA+/AAA	0.50%	0.50%	1.16%	0.50%	May 26, 2026	737,018	726,428	10,590	May 26, 2026	Quarterly
	January 3, 2022	636,002	Federal Home Loan Bank	3130AMU75	AA+/AAA	1.00%	1.32%	1.32%	1.32%	June 26, 2026	627,856	614,337	13,519	June 26, 2026	Monthly
	July 28, 2021	750,000	Federal Home Loan Bank	3130ANCS7	AA+/AAA	0.50%	0.50%	1.58%	0.50%	July 28, 2028	718,110	696,795	21,315	July 28, 2026	Annually
	September 20, 2021	500,000	Federal Home Loan Bank	3130ANX47	AA+/AAA	0.50%	0.50%	1.12%	0.50%	September 20, 2027	471,790	460,995	10,795	September 20, 2027	Non
	October 14, 2021	500,000	Federal Home Loan Bank	3130APEA9	AA+/AAA	1.20%	1.20%	1.20%	1.20%	October 14, 2026	482,505	473,420	9,085	October 14, 2025	Quarterly
	October 26, 2021	500,000	Federal Home Loan Bank	3130APHT5	AA+/AAA	1.20%	1.20%	1.20%	1.50%	October 26, 2026	482,220	472,885	9,335	August 26, 2025	Monthly
	September 30, 2021	500,000	Federal Home Loan Bank	3130AP4Q5	AA+/AAA	0.50%	0.50%	1.09%	0.50%	September 30, 2026	484,715	476,185	8,530	September 30, 2025	Quarterly
	April 29, 2022	750,000	Federal Home Loan Bank	3130ARR52	AA+/AAA	3.00%	3.00%	4.22%	3.00%	April 29, 2027	748,125	746,490	1,635	October 29, 2025	Quarterly
	March 17, 2022	500,000	Federal Home Loan Bank	3130ARAN8	AA+/AAA	1.65%	1.65%	2.48%	1.65%	March 17, 2026	495,875	492,245	3,630	March 17, 2026	Quarterly
	September 16, 2022	500,000	Federal Home Loan Bank	3130ASZ36	AA+/AAA	4.00%	4.00%	4.00%	4.00%	March 16, 2026	498,480	497,140	1,340	September 16, 2025	Quarterly
	September 15, 2022	750,000	Federal Home Loan Bank	3130AT2F3	AA+/AAA	4.25%	4.25%	4.25%	4.25%	September 15, 2027	747,270	747,593	-323	September 15, 2025	Quarterly
	March 19, 2024	1,000,000	Federal Farm Credit Bank	3130B0JA8	AA+/AAA	5.00%	5.00%	5.00%	5.00%	March 13, 2029	1,001,380	997,510	3,870	March 13, 2026	Annually
	November 21, 2024	970,000	Federal Home Loan Bank	3130B3LR2	AA+/AAA	4.38%	4.38%	4.40%	4.40%	December 12, 2031	979,409	955,925	23,484	December 1, 2031	Non
	November 21, 2024	852,300	Federal Farm Credit Bank	3133ELY44	AA+/AAA	1.53%	4.36%	4.36%	4.36%	May 13, 2030	878,380	849,410	28,970	May 1, 2030	Non
	September 29, 2020	750,000	Federal Farm Credit Bank	3133EMBH4	AA+/AAA	0.53%	0.53%	0.53%	0.53%	September 29, 2025	745,253	729,210	16,043	October 15, 2025	Quarterly
	March 19, 2024	995,898	Federal Home Loan Mtg Co	3133EPSK7	AA+/AAA	4.52%	4.72%	4.72%	4.72%	March 13, 2026	1,001,310	1,001,840	-530	March 13, 2026	Non
	May 30, 2024	744,683	Federal Farm Credit Bank	3133EREB3	AA+/AAA	4.70%	4.70%	4.70%	4.70%	May 9, 2028	759,233	752,640	6,593	May 9, 2028	Non
	December 26, 2024	566,811	Federal Home Loan Bank	313381FD2	AA+/AAA	2.62%	4.22%	4.22%	4.22%	December 10, 2027	575,716	565,548	10,169	December 10, 2027	Non
	March 19, 2024	1,140,967	Federal Home Loan Mtg Co	3134A4AA2	AA+/AAA	5.92%	4.39%	4.39%	4.39%	March 15, 2031	1,137,200	1,119,060	18,140	March 15, 2031	Non
	March 26, 2021	742,463	Federal Home Loan Mtg Co	3134GWXW1	AA+/AAA	0.55%	2.39%	0.78%	0.78%	October 15, 2025	744,053	728,475	15,578	October 15, 2025	Quarterly
	October 10, 2024	995,000	Federal Home Loan Mtg Co	3134HAQV8	AA+/AAA	4.11%	4.52%	4.11%	4.11%	October 10, 2029	992,650	970,880	21,770	October 10, 2025	Quarterly
	October 29, 2020	500,000	Federal Ag Mtg Corp	314228V38	AA+/AAA	0.43%	0.43%	0.43%	0.43%	October 29, 2025	495,165	484,315	10,850	October 29, 2025	Non
	May 30, 2024	749,303	Federal Ag Mtg Corp	31424WHP0	AA+/AAA	4.67%	4.67%	4.67%	4.67%	April 26, 2029	765,210	756,690	8,520	April 26, 2029	Non
	July 5, 2013	702,594	Government National Mtg Assoc	38378TKF6	AA+/AAA	1.19%	1.41%	1.41%	1.41%	May 20, 2043	676,414	672,117	4,297	August 20, 2043	Monthly
	March 13, 2013	10,988	Auburndale SD, WI	05068PCN0	AA-/AA-	3.10%	3.10%	3.10%	3.10%	March 1, 2026	9,932	9,750	182	November 9, 2025	semi-annually
	January 29, 2024	249,000	American NB	02772JER7	FDIC/FDIC	4.60%	4.60%	4.60%	4.60%	August 8, 2025	249,012	249,665	-652	August 1, 2025	Non
	December 26, 2024	249,000	Austin Telco FCU	052392EC7	NCUA/NCUA	4.30%	4.30%	4.30%	4.30%	December 30, 2026	249,695	250,397	-702	December 1, 2026	Non
	January 23, 2024	226,087	Citidel FCU	17286TAJ4	NCUA/NCUA	0.90%	4.50%	4.50%	4.50%	October 23, 2026	239,518	235,561	3,957	October 23, 2026	Non
	January 23, 2024	186,465	Citizens ST B	176688CT4	FDIC/FDIC	0.90%	4.30%	4.30%	4.30%	December 31, 2025	196,210	192,737	3,473	December 31, 2025	Non
	January 3, 2025	245,000	Cross River Bank	227563LV3	FDIC/FDIC	4.00%	4.00%	4.00%	4.00%	January 3, 2029	244,941	245,000	-59	January 3, 2029	Non
	September 29, 2023	249,000	Empower CU CD	291916AB0	NCUA/NCUA	5.10%	5.10%	5.10%	5.10%	September 29, 2028	257,170	258,482	-1,312	September 29, 2028	Non
	January 23, 2024	249,000	F&M Bank	307811J19	FDIC/FDIC	4.45%	4.45%	4.45%	4.45%	August 1, 2025	248,970	249,393	-423	August 1, 2025	Non
	August 4, 2021	246,518	Jpmorgan Chase CD	48128UZB8	FDIC/FDIC	0.65%	0.85%	0.85%	0.85%	August 17, 2026	240,058	235,721	4,338	August 17, 2026	Non
	December 26, 2024	247,447	Morgan Stanley	61690DSV1	FDIC/FDIC	4.86%	4.17%	4.17%	4.17%	June 21, 2027	247,231	248,346	-1,115	June 21, 2027	Non
	February 25, 2022	247,033	National Bk CD	633368FP5	FDIC/FDIC	1.55%	4.82%	1.71%	1.71%	February 25, 2027	239,513	236,371	3,142	August 25, 2025	Monthly
	March 20, 2024	249,000	Nicolet Natl Bank CD	654062LR7	FDIC/FDIC	4.25%	4.25%	4.25%	4.25%	September 8, 2028	250,868	251,102	-234	September 8, 2028	Non
	January 29, 2024	249,000	Wells Fargo Bank CD	949764LK8	FDIC/FDIC	4.20%	4.20%	4.20%	4.20%	January 29, 2027	249,421	249,904	-483	January 29, 2027	Non
Various		0	USBank MM	1stAmerican	Local	4.62%	4.62%	4.62%	4.62%	N/A	0	0	0	n/a	Liquid
Various		414,826	LGIP - General	LGIPGEN	State	4.39%	4.39%	4.39%	4.39%	N/A	414,826	414,826	0	n/a	Liquid
Various		17,372,968	LGIP - County Sales Tax	LGIPST	State	4.39%	4.39%	4.39%	4.39%	N/A	17,372,968	17,372,968	0	n/a	Liquid
Various		1,041,351	LGIP - Conservation	LGIPCONS	State	4.39%	4.39%	4.39%	4.39%	N/A	1,041,351	1,041,351	0	n/a	Liquid
Various		3,114,743	LGIP - Building	LGIPBLDG	State	4.39%	4.39%	4.39%	4.39%	N/A	3,114,743	3,114,743	0	n/a	Liquid
Various		42,382,217	Associated Bank - MM	ASBKREPO2	Local	4.49%	4.49%	4.49%	4.49%	N/A	42,382,217	42,382,217	0	n/a	Liquid
Various		659,313	Wisconsin Bank & Trust - MM	CBTMM1	Local	0.01%	0.01%	0.01%	0.01%	N/A	659,313	659,313	0	n/a	Liquid
Various		207,951	Cleveland State Bank	CLESTBK	Local	0.40%	0.40%	0.40%	0.40%	N/A	207,951	207,951	0	n/a	Liquid
Various		9,596,298	Associated Bank - Checking	ASBKCHK1	Local	4.29%	4.29%	4.29%	4.29%	N/A	9,596,298	9,596,298	0	n/a	Liquid
TOTALS		100,713,634									100,577,792	100,193,282	384,510		

Calls, Pay Downs, and Maturities

Maturity Date	Book MV	Issuer	Broker	Rating	Current Rate	Gain/Loss Sale	Sale Price	Type

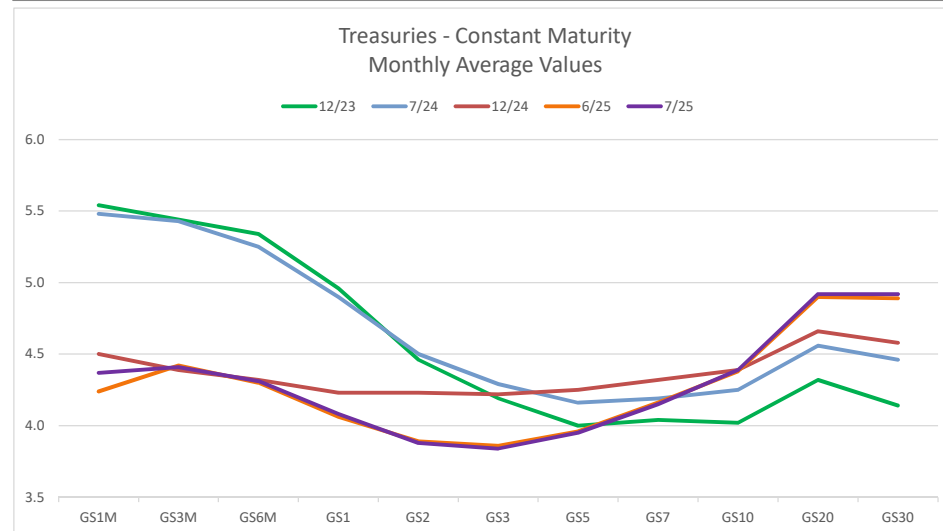
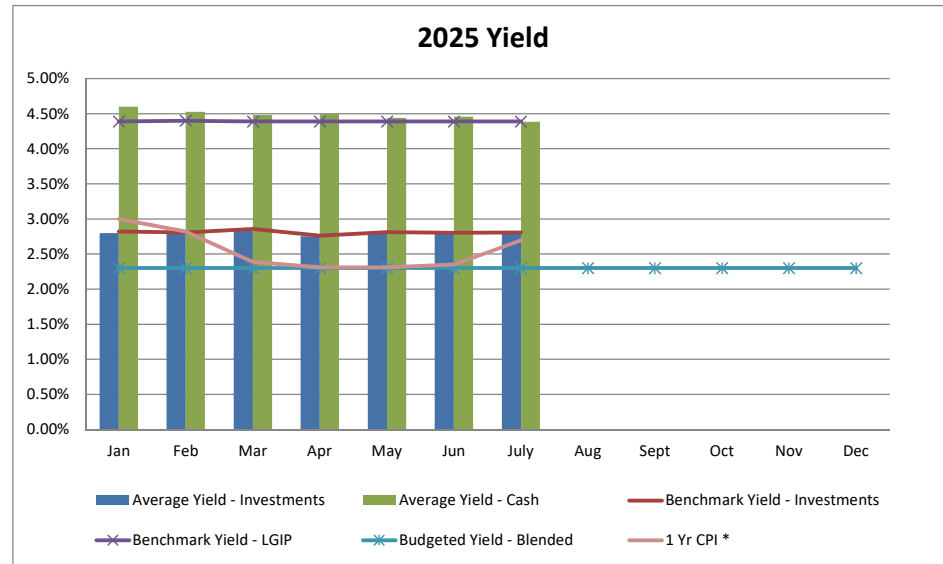
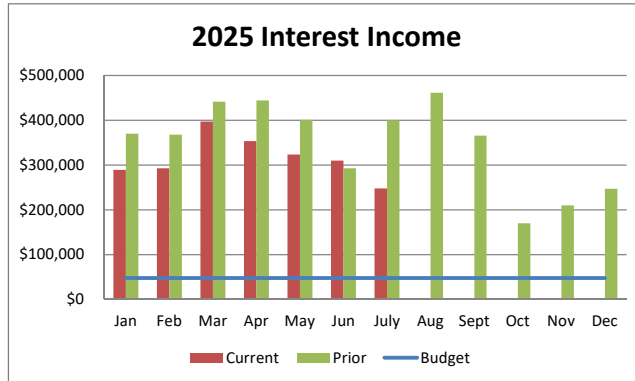
Sheboygan County Portfolio Summary as of July 31, 2025

	Market Value	Wtd Ave Tenor at Purch (Yrs)	Wtd Ave Seasoning (Yrs)	Current Month Annualized Yield	Benchmark Yield
Cash Equivalents	74,789,668	n/a	n/a	4.38%	4.39%
Investments	25,788,123	5.50	2.92	2.79%	2.81%
Grand Total	100,577,792			3.98%	3.98%

Cash Benchmark Yield is LGIP rate for most recent month

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

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



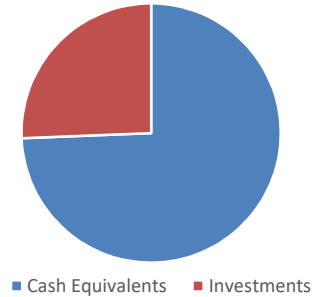
Source: FRED (Federal Reserve Economic Data)

Sheboygan County Portfolio Summary as of July 31, 2025

Cash and Cash Equivalents

Firm	Value	% of Cash
Associated Bank	51,978,516	69.5%
Cleveland State Bank	207,951	0.3%
LGIP	21,943,889	29.3%
USBank MM	-	0.0%
Wisconsin Bank & Trust - MM	659,313	0.9%
Total	74,789,668	100.0%

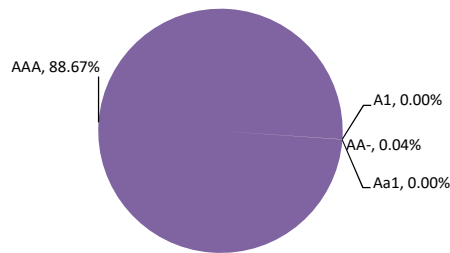
Market Value



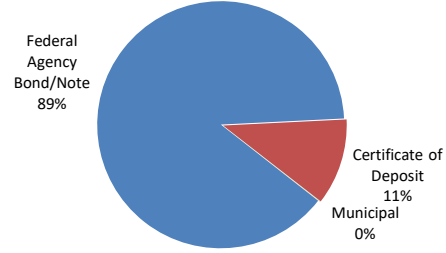
Investment Holdings

Issuer	Market Value	% of Portfolio
American NB	249,012	0.97%
Auburndale SD, WI	9,932	0.04%
Austin Telco FCU	249,695	0.97%
Citidel FCU	239,518	0.93%
Citizens ST B	196,210	0.76%
Cross River Bank	244,941	0.95%
Empower CU CD	257,170	1.00%
F&M Bank	248,970	0.97%
Federal Ag Mtg Corp	1,260,375	4.89%
Federal Farm Credit Bank	3,384,245	13.12%
Federal Home Loan Bank	13,669,338	53.01%
Federal Home Loan Mtg Co	3,875,213	15.03%
Government National Mtg Assoc	676,414	2.62%
Jpmorgan Chase CD	240,058	0.93%
Morgan Stanley	247,231	0.96%
National Bk CD	239,513	0.93%
Nicolet Natl Bank CD	250,868	0.97%
US Treasury Note	-	0.00%
Total	25,788,123	100.00%

Credit Risk - Investments

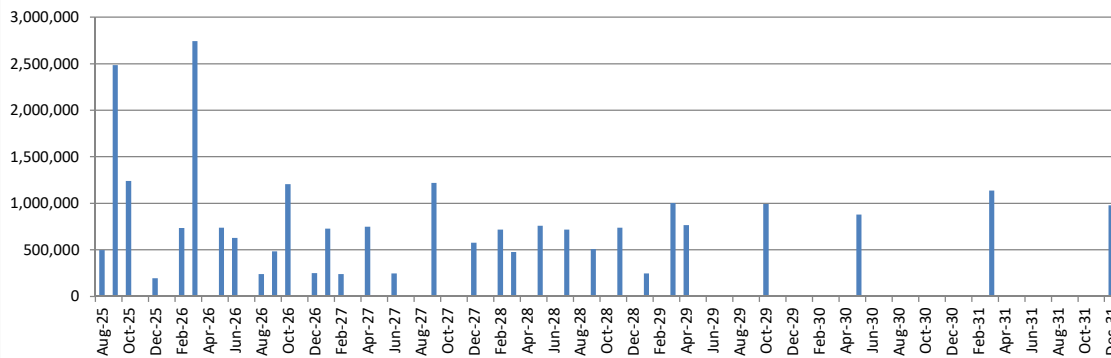


Sector Allocation - Investments



Maturity Distribution - Investments

Current Maturities = \$9.26M
Final maturities = \$673k in 2043



Tenor at Purchase - Investments

Current Maturities = \$9.26M
Final maturities = \$673k in 2043

