



# COMMITTEE OF THE WHOLE AGENDA

**October 14, 2025 at 6:00 PM**

**City Hall, 3rd Floor - Council Chambers, 828 Center Avenue,  
Sheboygan, WI**

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**This meeting may be viewed LIVE on:**

**Charter Spectrum Channel 990, AT&T U-Verse Channel 99 and: [www.wcsssheboygan.com/vod](http://www.wcsssheboygan.com/vod).**

Persons with disabilities who need accommodations to attend the meeting should contact Meredith DeBruin at the City Clerk's Office, 828 Center Avenue, (920) 459-3361. Members of the public who wish to participate in public forum remotely shall provide notice to the City Clerk at (920) 459-3361 by 12:00 p.m. on meeting day to be called upon during the meeting. All Alderpersons may attend the meeting remotely.

To view the meeting:

Microsoft Teams

Meeting ID: 245 794 276 826 7

Passcode: nt7jJ7vh

## OPENING OF MEETING

1. **Call to order**
2. **Roll Call**
3. **Pledge of Allegiance**
4. **Approval of Minutes**  
*Committee of the Whole minutes from September 15, 2025*
5. **Public Forum**  
*Limit of five people having five minutes each with comments limited to items on this agenda.*

## HEARING

6. Pursuant to Chapter 65.90 of the Laws of Wisconsin, and notice published, this hearing is scheduled to give any taxpayer or resident of the governmental unit the opportunity to be heard on the proposed 2026 budget. Any interested persons may be heard.

## ITEMS FOR DISCUSSION AND POSSIBLE ACTION

7. Res. No. 110-25-26 by Alderpersons Rust and Dekker establishing the 2026 Budget appropriations and the 2025 Tax Levy for use during the calendar year.

## NEXT MEETING

8. Next scheduled meeting date: To be determined

## ADJOURN

### 9. Motion to Adjourn

***In compliance with Wisconsin's Open Meetings Law, this agenda was posted in the following locations more than 24 hours prior to the time of the meeting:***

*City Hall • Mead Public Library  
Sheboygan County Administration Building • City's website*

**CITY OF SHEBOYGAN****COMMITTEE OF THE WHOLE MINUTES****Monday, September 15, 2025**

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**OPENING OF MEETING****1. Call to order**

The meeting was called to order at 7:47 p.m.

**2. Roll Call**

Alderspersons present: Belanger, Boorse, Close, Dekker, Heidemann, La Fave, Menzer, Mitchell, Perrella, Rust – 10.

**3. Pledge of Allegiance****4. Approval of Minutes**

Committee of the Whole minutes from June 25, 2025

**MOTION TO APPROVE THE MINUTES**

Motion made by Dekker, Seconded by Perrella.

Voting Yea: Belanger, Boorse, Close, Dekker, Heidemann, La Fave, Menzer, Mitchell, Perrella, Rust – 10.

**5. Public Forum**

Limit of five people having five minutes each with comments limited to items on this agenda. No one spoke.

**ITEMS FOR DISCUSSION AND POSSIBLE ACTION**

6. 2026 Budget Presentation by City Administrator Casey Bradley

**TENTATIVE DATE OF NEXT MEETING**

7. Next scheduled meeting date: October 14, 2025

**ADJOURN**

8. Motion to Adjourn

**MOTION TO ADJOURN AT 8:53 PM**

Motion made by Belanger, Seconded by Perrella.

Voting Yea: Belanger, Boorse, Close, Dekker, Heidemann, La Fave, Menzer, Mitchell, Perrella, Rust – 10.

NOTICE TO TAXPAYERS AND RESIDENTS OF THE CITY OF SHEBOYGAN, WISCONSIN

Pursuant to Chapter 65.90 of the Laws of Wisconsin, notice is hereby given that the annual budget hearing will be held in the Common Council Chambers, City Hall, in the City of Sheboygan, on Tuesday October 14, 2025 at 6:00 p.m., at which time any taxpayer or resident of the governmental unit will have the opportunity to be heard on the proposed 2026 budget.

Item 6.

The City of Sheboygan's detailed 2026 budget proposal is available for inspection in the Finance Department at City Hall from 7:00 am to 4:30 pm, Monday through Thursday and 7:00 am to 11:00 am Friday.

Dated this 30th day of September, 2025 Kaitlyn Krueger, Finance Director

		2025 Revised Budget	2026 Proposed Budget	Percent Change
General Fund				
Revenue:				
	Taxes	\$18,691,140	\$19,261,308	3.05%
	Licenses and Permits	\$1,389,024	\$1,420,024	2.23%
	Intergovernmental Revenue	\$18,840,543	\$19,361,597	2.77%
	Charges for Services	\$2,662,010	\$3,393,952	27.50%
	Fines and Forfeitures	\$1,032,500	\$1,075,500	4.16%
	Interest on Investments	\$228,406	\$485,000	112.34%
	Miscellaneous Revenue	\$99,597	\$99,597	0.00%
	Other Financing Sources	\$4,779,153	\$7,189,755	50.44%
	Total Revenue	\$47,722,373	\$52,286,733	9.56%
Expense:				
	General Government	\$6,329,485	\$6,777,428	7.08%
	Public Safety	\$26,154,270	\$27,786,314	6.24%
	Public Works	\$7,433,723	\$7,857,563	5.70%
	Health/Human Services	\$254,850	\$261,543	2.63%
	Culture/Recreation	\$2,431,502	\$2,484,831	2.19%
	Conservation/Development	\$1,343,854	\$988,346	-26.45%
	Miscellaneous Expenses	\$0	\$0	0.00%
	Contingency	\$209,672	\$500,000	138.47%
	Interfund Transfers	\$4,476,222	\$6,229,311	39.16%
	Total Expense	\$48,633,578	\$52,885,336	8.74%

2026 BUDGET/FUND BALANCE SUMMARY - ALL FUNDS

	Estimated Fund Balance Dec. 31, 2025	Budgeted Revenue	Tax Levy	Budgeted Expenditures	Estimated Fund Balance Dec. 31, 2026
General Fund	\$23,337,373	\$34,479,133	\$17,807,600	\$52,885,336	\$22,738,770
Special Revenue	\$4,144,332	\$4,632,630	\$3,469,787	8,977,674	3,269,075
Debt Service	\$2,770,503	\$26,827	\$5,796,558	5,823,385	2,770,503
Capital Improvements	\$23,332,604	\$62,394,524	\$2,028,775	67,552,594	20,203,309
Proprietary*	\$36,113,818	\$31,675,136	\$1,027,104	63,065,196	5,750,862
Fiduciary	\$15,246,719	\$15,142,817	\$0	14,770,491	\$15,619,045
Total	\$104,945,349	\$148,351,067	\$30,129,824	\$213,074,676	\$101,564,564

\*Does not include Water Utility budget to be approved by Sheboygan Water Board of Commissioners

The City's outstanding General Obligation Notes and Bonds balance on December 31, 2025 is projected to be: \$81,430,000

**CITY OF SHEBOYGAN  
RESOLUTION 110-25-26**

**BY ALDERPERSONS RUST AND DEKKER.**

**OCTOBER 14, 2025.**

A RESOLUTION establishing the 2026 Budget appropriations and the 2025 Tax Levy for use during the calendar year.

WHEREAS, Section 2-867 of the Municipal Code of the City of Sheboygan requires an annual budget appropriating monies to finance activities of the City for the ensuing fiscal year; and

WHEREAS, the Common Council committees have duly considered and discussed a budget for 2025 as proposed by the City Administrator; and

WHEREAS, a public hearing on the budget will be held on October 14, 2025 as required; and

WHEREAS, the 2026 budget requires a tax levy to partially finance the appropriations.

NOW, THEREFORE, BE IT RESOLVED: That the following are hereby adopted as set forth in the attachment and established in the budget document by the Common Council of the City of Sheboygan:

Budgeted revenue estimates and expenditure appropriations for the year 2026 for the City's General Fund; Special Revenue - MEG Unit, Tourism, Senior Services, Library, Community Development Block Grant, Affordable Housing, Redevelopment Authority, Special Assessment; Debt Service – G.O. Debt Service; Capital Improvement Funds – Capital Fund, Industrial Park Fund, TID 16, TID 17, TID 18, TID 19, TID 20, TID 21, TID 22, TID 23, TID 24, TID 25; Proprietary Funds – Wastewater, Refuse, Marina/Boat Facilities, Parking Utility, Transit; Internal Service Funds - Health Insurance, Liability Insurance, Workers Compensation Insurance, Information Technology, Motor Vehicle; and Fiduciary Fund – Cemetery Perpetual Care

BE IT FURTHER RESOLVED: That the property tax levy required to finance the 2026 Budget is \$30,129,824.

PASSED AND ADOPTED BY THE CITY OF SHEBOYGAN COMMON COUNCIL

Presiding Officer

Attest

\_\_\_\_\_  
Ryan Sorenson, Mayor, City of  
Sheboygan

\_\_\_\_\_  
Meredith DeBruin, City Clerk, City of  
Sheboygan

## 2026 PROPOSED BUDGET SUMMARY (UPDATED 10-13-2025)

	General Fund	Special Revenue	Debt Service	Capital Improvement	Fiduciary Funds	Proprietary Funds*	2026 Proposed*	2025 Estimated*	2024 Actual*	2023 Actual	
Revenue											Revenue
Taxes and Special Assessments	\$19,303,794	\$5,696,662	\$5,796,558	\$4,786,110	\$690,000	\$984,633	\$37,257,757	\$37,335,569	\$33,435,765	\$32,794,239	Taxes
Intergovernmental Revenue	\$18,311,645	\$1,544,049	\$0	\$838,262	\$21,350	\$12,634,803	\$33,350,109	\$36,395,054	\$26,526,399	\$27,448,472	Intergovernmental Revenue
Licenses and Permits	\$1,420,024	\$0	\$0	\$0	\$0	\$700	\$1,420,724	\$1,424,554	\$1,091,982	\$1,108,562	Licenses and Permits
Fines and Forfeitures	\$1,075,500	\$7,000	\$0	\$0	\$0	\$2,500	\$1,085,000	\$899,702	\$1,148,788	\$941,034	Fines and Forfeitures
Public Charges for Services	\$3,476,426	\$213,600	\$0	\$26,524	\$15,000	\$13,492,213	\$17,223,763	\$16,119,365	\$16,550,080	\$16,696,108	Charges for Services
Intergovernmental Charges for Services	\$701,541	\$0	\$0	\$0	\$12,844,295	\$24,000	\$13,569,836	\$12,586,956	\$11,926,613	\$11,665,331	Intergovernmental Charges for Services
Miscellaneous Revenue	\$584,597	\$636,050	\$26,827	\$35,080	\$185,917	\$263,104	\$1,731,575	\$4,590,385	\$6,273,395	\$5,717,086	Miscellaneous Revenue
Other Financing Sources	\$7,200,173	\$5,000	\$0	\$53,073,830	\$1,396,034	\$28,004,311	\$89,679,348	\$43,538,746	\$30,165,065	\$10,831,075	Other Financing Sources
Total Revenue	\$52,073,700	\$8,102,361	\$5,823,385	\$58,759,806	\$15,152,596	\$55,406,264	\$195,318,112	\$152,890,331	\$127,118,087	\$107,201,907	Total Revenue
Expenditures											Expenditures
General Government	\$7,277,488	\$200,000	\$0	\$1,396,034	\$10,875,796	\$0	\$19,749,318	\$25,112,397	\$22,263,523	\$21,082,367	General Government
Public Safety	\$27,786,464	\$54,463	\$0	\$29,715,272	\$0	\$0	\$57,556,199	\$29,469,409	\$27,577,139	\$23,523,682	Public Safety
Public Works	\$7,545,369	\$0	\$0	\$9,070,816	\$4,361,300	\$63,058,374	\$84,035,859	\$44,309,596	\$27,898,183	\$30,022,153	Public Works
Health and Human Services	\$303,107	\$0	\$0	\$0	\$0	\$0	\$303,107	\$263,240	\$234,267	\$252,303	Health and Human Services
Culture and Recreation	\$2,458,470	\$7,169,460	\$0	\$735,800	\$0	\$0	\$10,363,730	\$10,369,038	\$10,580,248	\$9,444,063	Culture and Recreation
Conservation and Development	\$1,001,073	\$1,553,736	\$0	\$19,377,150	\$0	\$0	\$21,931,959	\$21,692,459	\$11,296,404	\$9,764,656	Conservation and Development
Transfers and other expenses	\$6,214,729	\$0	\$5,823,385	\$0	\$15,500	\$0	\$12,053,614	\$5,355,160	\$4,949,718	\$4,624,797	Transfers and other expenses
Total Expenditures	\$52,586,700	\$8,977,659	\$5,823,385	\$60,295,072	\$15,252,596	\$63,058,374	\$205,993,786	\$136,571,299	\$104,799,482	\$98,714,021	Total Expenditures
Excess of revenues over (under) expenditures	-\$513,000	-\$875,298	\$0	-\$1,535,266	-\$100,000	-\$7,652,110	-\$10,675,674	\$16,319,032	\$22,318,605	\$8,487,886	Excess of revenues over (under) expenditures
Net Property Tax Required	\$17,850,086	\$3,469,772	\$5,796,558	\$2,028,775	\$0	\$984,633	\$30,129,824	\$29,381,887	\$27,128,455	\$26,496,702	Net Property Tax Required
Assessed Valuation							\$4,820,232,964	\$4,436,606,525	\$3,973,505,063	\$3,316,368,035	Assessed Valuation (Excluding TID)
ASSESSED TAX RATE							6.2507	6.6226	6.8273	7.9897	ESTIMATED ASSESSED TAX RATE
Equalized Valuation*							\$4,971,814,900	\$4,564,705,800	\$4,089,066,700	\$3,578,184,300	Equalized Valuation (Excluding TID)
EQUALIZED TAX RATE							6.060	6.437	6.634	7.405	EQUALIZED TAX RATE

## 2026 PROPOSED BUDGET SUMMARY (UPDATED 10-10-2025)

	General Fund	Special Revenue	Debt Service	Capital Improvement	Fiduciary Funds	Proprietary Funds*	2026 Proposed*	2025 Estimated*	2024 Actual*	2023 Actual	
Revenue											Revenue
Taxes and Special Assessments	\$19,261,301	\$5,696,662	\$5,796,558	\$4,786,110	\$690,000	\$1,027,126	\$37,257,757	\$37,335,569	\$33,435,765	\$32,794,239	Taxes
Intergovernmental Revenue	\$18,161,645	\$1,544,049	\$0	\$838,262	\$12,865,645	\$12,592,310	\$46,001,911	\$36,395,054	\$26,526,399	\$27,448,472	Intergovernmental Revenue
Licenses and Permits	\$1,420,024	\$0	\$0	\$0	\$0	\$700	\$1,420,724	\$1,424,554	\$1,091,982	\$1,108,562	Licenses and Permits
Fines and Forfeitures	\$1,075,500	\$7,000	\$0	\$0	\$0	\$2,500	\$1,085,000	\$899,702	\$1,148,788	\$941,034	Fines and Forfeitures
Public Charges for Services	\$3,393,952	\$213,600	\$0	\$26,524	\$15,000	\$13,492,213	\$17,141,289	\$16,119,365	\$16,550,080	\$16,696,108	Charges for Services
Intergovernmental Charges for Services	\$701,541	\$0	\$0	\$0	\$0	\$24,000	\$725,541	\$12,586,956	\$11,926,613	\$11,665,331	Intergovernmental Charges for Services
Miscellaneous Revenue	\$584,597	\$636,050	\$26,827	\$35,080	\$185,917	\$263,104	\$1,731,575	\$4,590,385	\$6,273,395	\$5,717,086	Miscellaneous Revenue
Other Financing Sources	\$7,175,173	\$5,000	\$0	\$53,073,830	\$1,396,034	\$28,004,311	\$89,654,348	\$43,538,746	\$30,165,065	\$10,831,075	Other Financing Sources
Total Revenue	\$51,773,733	\$8,102,361	\$5,823,385	\$58,759,806	\$15,152,596	\$55,406,264	\$195,018,145	\$152,890,331	\$127,118,087	\$107,201,907	Total Revenue
Expenditures											Expenditures
General Government	\$7,277,488	\$200,000	\$0	\$1,396,034	\$10,875,796	\$0	\$19,749,318	\$25,112,397	\$22,263,523	\$21,082,367	General Government
Public Safety	\$27,486,497	\$54,463	\$0	\$29,715,272	\$0	\$0	\$57,256,232	\$29,469,409	\$27,577,139	\$23,523,682	Public Safety
Public Works	\$7,545,369	\$0	\$0	\$9,070,816	\$4,361,300	\$63,064,370	\$84,041,855	\$44,309,596	\$27,898,183	\$30,022,153	Public Works
Health and Human Services	\$303,107	\$7,169,460	\$0	\$0	\$0	\$0	\$7,472,567	\$263,240	\$234,267	\$252,303	Health and Human Services
Culture and Recreation	\$2,458,470	\$0	\$0	\$735,800	\$0	\$0	\$3,194,270	\$10,369,038	\$10,580,248	\$9,444,063	Culture and Recreation
Conservation and Development	\$1,001,073	\$1,553,736	\$0	\$19,304,161	\$0	\$0	\$21,858,970	\$21,692,459	\$11,296,404	\$9,764,656	Conservation and Development
Transfers and other expenses	\$6,214,729	\$0	\$5,823,385	\$0	\$15,500	\$0	\$12,053,614	\$5,355,160	\$4,949,718	\$4,624,797	Transfers and other expenses
Total Expenditures	\$52,286,733	\$8,977,659	\$5,823,385	\$60,222,083	\$15,252,596	\$63,064,370	\$205,626,826	\$136,571,299	\$104,799,482	\$98,714,021	Total Expenditures
Excess of revenues over (under) expenditures	-\$513,000	-\$875,298	\$0	-\$1,462,277	-\$100,000	-\$7,658,106	-\$10,608,681	\$16,319,032	\$22,318,605	\$8,487,886	Excess of revenues over (under) expenditures
Net Property Tax Required	\$17,807,593	\$3,469,772	\$5,796,558	\$2,028,775	\$0	\$1,027,126	\$30,129,824	\$29,381,887	\$27,128,455	\$26,496,702	Net Property Tax Required
Assessed Valuation							\$4,820,232,964	\$4,436,606,525	\$3,973,505,063	\$3,316,368,035	Assessed Valuation (Excluding TID)
ASSESSED TAX RATE							6.2507	6.6226	6.8273	7.9897	ESTIMATED ASSESSED TAX RATE
Equalized Valuation*							\$4,971,814,900	\$4,564,705,800	\$4,089,066,700	\$3,578,184,300	Equalized Valuation (Excluding TID)
EQUALIZED TAX RATE							6.060	6.437	6.634	7.405	EQUALIZED TAX RATE