



COMMITTEE OF THE WHOLE AGENDA

October 19, 2026 at 6:15 PM

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

This meeting may be viewed LIVE on Charter Spectrum Channel 990, AT&T U-Verse Channel 99 and: <https://www.wcsssheboygan.com/vod>.

Notice of the Committee Of The Whole Meeting at 6:15 p.m. or immediately following the Common Council Meeting, MONDAY, October 19, 2026 in City Hall, 3rd Floor - Council Chambers, 828 Center Avenue, Sheboygan, WI.

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.

OPENING OF MEETING

1. **Roll Call**
2. **Pledge of Allegiance**
3. **Approval of Minutes**
Committee of the Whole Meeting held on September 14, 2026
4. **Public Forum**
Limit of three minutes per person with comments limited to items on this agenda.

ITEMS FOR DISCUSSION AND POSSIBLE ACTION

5. Res. No. 132-26-27 by Alderpersons Boorse and Close establishing the 2027 Budget appropriations and the 2026 Tax Levy for use during the calendar year.

TENTATIVE DATE OF NEXT REGULAR MEETING

6. Next scheduled meeting: To be determined

ADJOURN

7. 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 14, 2026

OPENING OF MEETING

1. Roll Call
Alderspersons present: Boorse, Bremser, Close, Dekker, Grawien, Heidemann, Kelly, Menzer, Mitchell, Perrella – 10.
2. Pledge of Allegiance
3. Approval of Minutes
Committee of the Whole meeting held May 13, 2026

MOTION TO APPROVE THE MINUTES

Motion made by Boorse, Seconded by Close.

Voting Yea: Boorse, Bremser, Close, Dekker, Grawien, Heidemann, Kelly, Menzer, Mitchell, Perrella – 10.

4. Public Comment
Limit of three minutes per person with comments limited to items on this agenda. No one spoke.

PRESENTATION

5. 2027 Budget Presentation by City Administrator Casey Bradley and Finance Director Kaitlyn Krueger

TENTATIVE DATE OF NEXT REGULAR MEETING

6. Next Tentative Meeting Date - October 14, 2026

ADJOURN

7. Motion to Adjourn

MOTION TO ADJOURN AT 7:52 PM

Motion made by Boorse, Seconded by Close.

Voting Yea: Boorse, Bremser, Close, Dekker, Grawien, Heidemann, Kelly, Menzer, Mitchell, Perrella – 10.

2027 PROPOSED BUDGET SUMMARY (UPDATED 10-14-2026)

	General Fund	Special Revenue	Debt Service	Capital Improvement	Fiduciary Funds	Proprietary Funds*	2027 Proposed*	2026 Estimated*	2025 Actual*	2024 Actual*	
Revenue											Revenue
Taxes and Special Assessments	\$19,943,150	\$5,915,882	\$5,693,679	\$7,068,408	\$0	\$731,168	\$39,352,287	\$36,970,872	\$36,438,164	\$33,435,765	Taxes
Intergovernmental Revenue	\$18,647,054	\$1,578,316	\$0	\$5,680,310	\$0	\$15,117,795	\$41,023,475	\$25,012,885	\$29,494,578	\$26,526,399	Intergovernmental Revenue
Licenses and Permits	\$1,867,687	\$7,000	\$0	\$0	\$0	\$700	\$1,875,387	\$2,148,987	\$1,399,548	\$1,091,982	Licenses and Permits
Fines and Forfeitures	\$1,082,000	\$0	\$0	\$0	\$0	\$2,000	\$1,084,000	\$1,090,467	\$962,583	\$1,148,788	Fines and Forfeitures
Public Charges for Services	\$3,805,307	\$287,000	\$0	\$0	\$15,000	\$17,082,213	\$21,189,520	\$19,050,059	\$19,079,232	\$16,550,080	Charges for Services
Intergovernmental Charges for Services	\$800,504	\$0	\$0	\$0	\$0	\$13,283,716	\$14,084,220	\$12,842,297	\$12,552,349	\$11,926,613	Intergovernmental Charges for Services
Miscellaneous Revenue	\$564,485	\$697,500	\$27,069	\$1,079,559	\$6,500	\$667,249	\$3,042,362	\$6,258,365	\$5,905,140	\$6,273,395	Miscellaneous Revenue
Other Financing Sources	\$6,085,755	\$5,000	\$0	\$74,557,900	\$0	\$40,247,881	\$120,896,536	\$39,605,215	\$18,752,561	\$30,165,065	Other Financing Sources
Total Revenue	\$52,795,942	\$8,490,698	\$5,720,748	\$88,386,177	\$21,500	\$87,132,722	\$242,547,787	\$142,979,147	\$124,584,155	\$127,118,087	Total Revenue
Expenditures											Expenditures
General Government	\$7,573,786	\$0	\$0	\$300,000	\$0	\$11,311,912	\$19,185,698	\$20,885,828	\$22,679,317	\$22,263,523	General Government
Public Safety	\$29,107,203	\$53,518	\$0	\$32,244,142	\$0	\$0	\$61,404,863	\$30,128,005	\$26,740,793	\$27,577,139	Public Safety
Public Works	\$7,691,547	\$0	\$0	\$11,702,058	\$0	\$77,430,859	\$96,824,464	\$49,481,000	\$29,415,406	\$27,898,183	Public Works
Health and Human Services	\$281,814	\$0	\$0	\$0	\$0	\$0	\$281,814	\$263,020	\$243,444	\$234,267	Health and Human Services
Culture and Recreation	\$2,471,433	\$6,897,093	\$0	\$3,436,000	\$0	\$0	\$12,804,526	\$10,499,080	\$9,880,705	\$10,580,248	Culture and Recreation
Conservation and Development	\$1,060,273	\$860,354	\$0	\$42,290,728	\$0	\$0	\$44,211,355	\$28,632,447	\$20,688,654	\$11,296,404	Conservation and Development
Transfers and other expenses	\$5,109,886	\$704,255	\$5,449,187	\$2,053,403	\$6,500	\$475,000	\$13,798,231	\$11,863,549	\$5,485,788	\$4,949,718	Transfers and other expenses
Total Expenditures	\$53,295,942	\$8,515,220	\$5,449,187	\$92,026,331	\$6,500	\$89,217,771	\$248,510,951	\$151,752,929	\$115,134,107	\$104,799,482	Total Expenditures
Excess of revenues over (under) expenditures	-\$500,000	-\$24,522	\$271,561	-\$3,640,154	\$15,000	-\$2,085,049	-\$5,963,164	-\$8,773,782	\$9,450,048	\$22,318,605	Excess of revenues over (under) expenditures
Net Property Tax Required	\$18,129,317	\$3,599,510	\$5,693,679	\$3,294,042	\$0	\$731,168	\$31,447,716	\$30,129,824	\$29,381,887	\$27,128,455	Net Property Tax Required
Assessed Valuation							\$5,154,617,579	\$4,824,493,036	\$4,436,606,525	\$3,973,505,063	Estimated Assessed Valuation (Excluding TID)
ASSESSED TAX RATE							6.1009	6.2452	6.6226	6.8273	ESTIMATED ASSESSED TAX RATE
Equalized Valuation*							\$5,311,281,600	\$4,971,814,900	\$4,564,705,800	\$4,089,066,700	Equalized Valuation (Excluding TID)
EQUALIZED TAX RATE							5.921	6.060	6.437	6.634	EQUALIZED TAX RATE

**CITY OF SHEBOYGAN
RESOLUTION 132-26-27**

BY ALDERPERSONS BOORSE AND CLOSE.

OCTOBER 19, 2026.

A RESOLUTION establishing the 2027 Budget appropriations and the 2026 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 2027 as proposed by the City Administrator; and

WHEREAS, a public hearing on the budget will be held on October 19, 2026 as required; and

WHEREAS, the 2027 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 2027 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, TID 26; 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 2027 Budget is \$31,447,716.

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