

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.

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	\$70,351,564

*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