

NOTICE OF REMOTE MEETING

FINANCE COMMITTEE

January 27, 2021 - 3:30 PM

The Committee will be appearing remotely.
To join the meeting dial: 1 321 626 6799;
Meeting ID: 949 4550 7531 Passcode: 463307

Agenda

Call to Order

Certification of Compliance with Open Meeting Law

Approval of Minutes

Finance Committee - Regular Meeting - January 13, 2021 3:30 PM

Correspondence

County Administrator Report

Finance Director Report

Treasurer

Consideration of Ordinance No. -- --Continuing Waiver of Penalty on Delinquent Payment of
Second Installment of 2019 Taxes and Waiving Penalty on 2020 Taxes Through
December 31, 2021

County Clerk

Report on Dog License Sales – 2020

Approval of Vouchers

Approval of Attendance at Other Meetings or Functions

Adjourn

Next Scheduled Meeting – February 10, 2021 at 3:30 PM

Prepared by:

Ashley Meyer

Recording Secretary

William Goehring
Committee Chairperson

Out of an abundance of caution, the wearing of face masks when attending in-person County Board Committee meetings is strongly recommended in addition to the observance of proper social distancing guidelines. Should you not have a facemask available, please see the Committee Secretary and one will be provided to you.

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. Badke 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 County Clerk's Office, 920-459-3003 prior to the meeting so that accommodations may be arranged.

SHEBOYGAN COUNTY FINANCE COMMITTEE MINUTES

Remote Meeting Via Zoom

January 13, 2021

Called to Order: 3:30 P.M.

Adjourned: 4:50 P.M.

MEMBERS PRESENT: William Goehring, Roger Te Stroete, Keith Abler, Thomas Wegner, Robert Ziegelbauer

MEMBERS ABSENT:

ALSO PRESENT: Aaron Brault, Adam Payne, Alayne Bosman, Ashley Meyer, Brian Hoffmann, Chad Broeren, Cory Roeseler, Craig Stewart, Crystal Fieber, Dennis Miller, Ellen Schleicher, Evan Grossen, Gerald Jorgensen, Greg Schnell, Jacob Immel, Jeremy Fetterer, Jim TeBeest, Laura Henning-Lorenz, Lucy Vue, Mary Jablonski, Matt Strittmater, Natascha Rowell, Penny Elsner, Stefanie Albrecht, Vern Koch, Wendy Charnon

Chairperson Goehring called the meeting to order. Ashley Meyer verified that the meeting notice was posted on January 11, 2021 at 1:30 P.M. in compliance with the open meeting law.

Supervisor Wegner moved to approve the minutes of December 9, 2020. Motion seconded by Supervisor Abler. Motion Carried

Correspondence – None

Finance Director Report – Finance Director, Wendy Charnon informed the committee that the Finance Department is currently working on year end items.

Finance Director, Wendy Charnon presented a draft resolution – Carryover of Unexpended 2020 Appropriations to 2021. Supervisor Te Stroete moved to approve the resolution as drafted and introduce the resolution to the County Board in January. Motion seconded by Supervisor Ziegelbauer. Motion Carried

County Administrator Report – County Administrator, Adam Payne discussed Covid-19 vaccination distribution within the County. He also discussed Covid-19's fiscal impact as it relates to sales tax, property tax, and Act 185.

The Committee discussed Resolution No. 22 — Authorizing Human Resources Committee to Enter Into Labor Contract with Sheboygan County Law Enforcement Employees' Association WPPA-LEER. Supervisor Wegner moved to recommend that the Resolution be adopted. Motion seconded by Supervisor Abler. Motion Carried

The Committee discussed Resolution No. 24 — Petitioning the Secretary of Transportation for Airport Improvement Aids. Supervisor Ziegelbauer moved to recommend that the Resolution be adopted. Motion seconded by Supervisor Te Stroete. Motion Carried

The Committee discussed Ordinance No. 07 — Renumbering Chapter 8 [Ord. 11 (2019-2020)] - Sheboygan County Industrial Development and Resolving Loan Agency - to Chapter 9.

Supervisor Wegner moved to recommend that the Ordinance be enacted. Motion seconded by Supervisor Abler. Motion Carried

Mary Jablonski, Accounting Manager presented a request for a budget adjustment for child welfare legal services. Supervisor Wegner moved to approve the request. Motion seconded by Supervisor Abler. Motion Carried

Transportation Director, Greg Schnell presented a request for a budget adjustment for State Transportation Revenue/Municipal Revenue. Supervisor Te Stroete moved to approve the request. Motion seconded by Supervisor Ziegelbauer. Motion Carried

Transportation Director, Greg Schnell presented a request to purchase a used semi-tractor. Supervisor Ziegelbauer moved to approve the request. Motion seconded by Supervisor Wegner. Motion Carried

Inspector, Chad Broeren presented a request for a budget adjustment for the Seatbelt Grant. Supervisor Abler moved to approve the request. Motion seconded by Supervisor Wegner. Motion Carried

Inspector, Chad Broeren presented a request to use Jail Assessment Funds to purchase a new dryer. Supervisor Ziegelbauer moved to approve the request. Motion seconded by Supervisor Wegner. Motion Carried

Finance Director, Wendy Charnon presented a request for a budget adjustment for software maintenance. Supervisor Wegner moved to approve the request. Motion seconded by Supervisor Abler. Motion Carried

Auditor/Analyst, Stefanie Albrecht presented the Financial Statements for November.

Finance Director, Wendy Charnon presented the Investment Statements for November.

Vouchers were reviewed. Supervisor Ziegelbauer moved to approve the expenditures Motion seconded by Supervisor Abler. Motion Carried

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

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

The next scheduled meeting will be Wednesday, January 27, 2021 at 3:30 p.m.

Ashley Meyer
Recording Secretary

Keith Abler
Secretary



SHEBOYGAN COUNTY TREASURER

Laura Henning-Lorenz
County Treasurer

Jayne Dragan
Administrative Manager

To: Finance Committee

Re: Introduction of Draft Ordinance – Continuing Waiver of Penalty on Delinquent Payment of Second Installment of 2019 Taxes and Waiving Penalty on 2020 Taxes Through December 31, 2021

Date: January 22, 2021

History

On June 16, 2020 the County Board enacted Ordinance No. 1 – Eliminating Penalty on Delinquent Payment of Second Installment of 2019 Taxes. This ordinance did the following:

- Waived penalty on 2019 second installment delinquent taxes through December 31, 2020.
- The list began with 339 parcels as of August 2020. As of January 2021 that list was at 56 parcels.

Draft Ordinance Being Introduced to the Finance Committee

A draft ordinance is being introduced to the Finance Committee. This ordinance is geared to do the following for our taxpayers.

- For the parcels that remain on the 2019 delinquent second installment list, continue waiving penalty from January 1, 2021 until December 31, 2021. The penalty is ½% per month.
- For taxpayers that will be going delinquent on the 2020 taxes, both for first installment and second installment, waive the penalty from February 1, 2021 until December 31, 2021.
- Waiving of the penalty will help those who have been underemployed and unemployed during the COVID-19 pandemic due to the economic situation in Sheboygan County.
- On a 2020 tax bill that has a total tax of \$3000, and assuming payment in December 2021, the taxpayer could save \$150.00.

What Ordinance No. 1 and this ordinance will not do is waive the interest, which accrues at 1% per month.

Request to Pull Ordinance for Immediate Action

If the Finance Committee approves this Ordinance, I will be requesting to have this ordinance pulled for immediate action at the February 16th County Board meeting. The reasons are as follows:

- Provide relief to Sheboygan County taxpayers at the earliest time possible.
- Inform taxpayers of the reduced amount due and owing in a timely manner.
- Reduce internal administrative processes of refunding penalty payments that will be received if this ordinance is not acted upon until March.

Respectfully submitted:

Laura Henning-Lorenz
Sheboygan County Treasurer

1 **SHEBOYGAN COUNTY ORDINANCE NO. _____ (2020/21)**

2
3 **Re: Continuing Waiver of Penalty on Delinquent Payment of Second**
4 **Installment of 2019 Taxes and Waiving Penalty on 2020 Taxes**
5 **Through December 31, 2021**

6
7
8 **WHEREAS**, COVID-19 has caused loss of employment, business closures, and other
9 economic hardships for many Sheboygan County property owners, and

10
11 **WHEREAS**, pursuant to Wis. Stat. § 74.47(2), the Sheboygan County Board of
12 Supervisors has the authority to set the penalty on any delinquent general property taxes, special
13 assessments, special charges, and special taxes, and

14
15 **WHEREAS**, in light of the continued economic hardships created by COVID-19, the
16 Sheboygan County Board of Supervisors finds it is in the best interests of the property owners of
17 Sheboygan County to continue to waive the penalty for delinquent second installments of tax year
18 2019 property taxes and to waive the penalty on delinquent payments of the first and second
19 installments of tax year 2020 property taxes through December 31, 2021;

20
21 **NOW, THEREFORE**, the County Board of Supervisors of the County of Sheboygan does
22 ordain as follows:

23
24 Section 1. **Amending Code to Waive Penalty.** Section 91.01 of the
25 Sheboygan County Code of Ordinances is hereby amended as follows (deletions indicated
26 by strike-outs; additions by shading):

27
28 91.01 PENALTY ON DELINQUENT TAXES AND SPECIAL
29 ASSESSMENTS. There is imposed a penalty of one-half percent (1/2%) per
30 month or fraction of a month, in addition to the interest provided for in Wis. Stat. §
31 74.47 on all personal property taxes, real estate taxes, and special assessments
32 that are over-due or delinquent. The County Treasurer shall exclude the additional
33 revenue generated by the penalty from the distributions required by Wis. Stat. §
34 74.47(3). The penalty on delinquent taxes shall be waived ~~only~~ for the second
35 installment of tax year 2019 real estate taxes from August 1 through
36 December 31, 2020. ~~2021.~~ The penalty on delinquent taxes shall be waived for the
37 first and second installments of tax year 2020 real estate taxes from February 1
38 through December 31, 2021. Interest shall continue to accrue during this time
39 period pursuant to Wis. Stat. § 74.47(1).

40
41
42
43 (The rest of this page intentionally left blank.)

44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92

Section 2. **Sunset Provision.** The herein action is intended to extend the relief of penalty for 2019 taxes and waive the 2020 real estate tax penalty. The penalty shall immediately be reinstated at the end of the relief period at one-half percent (1/2%) per month beginning January 1, 2022.

Section 3. **Effective Date.** The herein Ordinance shall take effect upon enactment.

Respectfully submitted this 16th day of February, 2021.

FINANCE COMMITTEE

William C. Goehring, Chairperson

Roger Te Stroete, Vice-Chairperson

Keith Ablter, Secretary

Thomas Wegner

Robert Ziegelbauer

Opposed to Introduction:

Countersigned by:

Vernon Koch, Chairperson

DOG LICENSE SALES - 2020

	Number Sold	Municipal Fees	State Fees	County Balance	Total Sales
Un-Neutered Males	649	162.25	259.60	7,366.15	7,788.00
Un-Spayed Females	522	130.50	208.80	5,924.70	6,264.00
Un-Neutered 1/2 Dogs	-	-	-	-	-
Neutered Males	3,623	905.75	543.45	16,665.80	18,115.00
Spayed Females	3,813	953.25	571.95	17,539.80	19,065.00
Neutered 1/2 Dogs	-	-	-	-	-
Multiple Dog Licenses	24	-	42.00	1,278.00	1,320.00
Extra Tags (Multiple)	29	-	4.35	140.65	145.00
		2,151.75	1,630.15	48,915.10	52,697.00

DOG LICENSE ACCOUNT SUMMARY

Expenses	Credits	Debits	Balance
Beginning Balance - 1/01/2020			
Paid to Humane Society for 2019 (\$1,000 Retained for Expenses)			0.00
2020 License Sales	52,697.00		52,697.00
Municipality Fees		2,151.75	50,545.25
State Fees		1,630.15	48,915.10
Listing Fees		4,179.50	44,735.60
Dog License Supplies		903.00	43,832.60
Dog Damage Claims		0.00	43,832.60
Publishing Ads		207.03	43,625.57
Miscellaneous Revenue			43,625.57
Balance as of 12/31/2020			43,625.57

Amount Available for Humane Society for Year 2020 License Sales

42,625.57