

NOTICE OF MEETING
FINANCE COMMITTEE
March 25, 2020 - 3:30 PM

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

Agenda

Call to Order
Certification of Compliance with Open Meeting Law
Approval of Minutes
 Finance Committee - Regular Meeting - March 11, 2020 3:30 PM
Correspondence
County Administrator Report
Finance Director Report

County Board Referrals
Consideration of Ordinance No. 11 - Creating Chapter 8 - Establishing Sheboygan
 County Industrial Development and Revolving Loan Agency

Treasurer
 Draft County Treasurer and Real Property Listing 2019 Annual Report
 Consideration of Minimum Bid for Tax Foreclosed Property
 Consideration of Sheboygan County Historical Research Center Continuing With Scanning
 Project
 Consideration of Banking Services Changes

Finance Director
 Consideration of Reassignment of Fund Balances

Approval of Vouchers
Approval of Attendance at Other Meetings or Functions
Adjourn

Next Scheduled Meeting – To Be Determined

Prepared by:
Ashley Meyer
Recording Secretary

William Goehring
Committee Chairperson

NOTE: 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.

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

Please be advised that the meeting for March 25, 2020 the majority of the committee is expected to participate telephonically in the meeting.

A majority of the members of the Executive Committee will likely be present, and a majority of the members of the County Board of Supervisors or of any other committees may be present at this meeting 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.

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

Administration Building
508 New York Avenue
Sheboygan WI 53081

March 11, 2020

Called to Order: 3:30 P.M.

Adjourned: 4:35 P.M.

MEMBERS PRESENT: William Goehring, Roger Te Stroete, Vernon Koch

MEMBERS ABSENT: Gerald Jorgensen, Keith Abler

ALSO PRESENT: Adam Payne, Ashley Meyer, Bob Ziegelbauer, Chad Broeren, Chris Lewinski, Crystal Fieber, Ed Procek, Evan Grossen, Jeremy Fetterer, Jeremy Fredericks, Jon Dolson, MaiKa Her, Mary Jablonski, Matt Strittmater, Natascha Rowell, Stefanie Albrecht, Wendy Charnon

Chairperson Goehring called the meeting to order. He verified that the meeting notice was posted on March 6, 2020 at 4:50 P.M.

Supervisor Te Stroete moved to approve the minutes of February 26, 2020. Motion seconded by Supervisor Koch. Motion Carried

Correspondence – None

County Administrator Report – County Administrator, Adam Payne informed the committee that he recently returned from the National Association of Counties (NACo) Legislative Conference, where several topics were discussed including counties preparedness for the Coronavirus. Administrator Payne then discussed what Sheboygan County is doing to prepare for the Coronavirus.

Finance Director Report – Finance Director, Wendy Charnon informed the committee of the bonding process that will occur next week Tuesday March 17 prior to Finance Committee special meeting.

Finance Director, Wendy Charnon presented a vacant position request for a Senior Accountant. Supervisor Te Stroete moved to approve the request. Motion seconded by Supervisor Koch. Motion Carried

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

County Clerk, Jon Dolson, presented a draft of the County Clerk 2019 Annual Report.

County Clerk, Jon Dolson and Information Technology Director Chris Lewinski presented a request to purchase Albert Network Monitoring Service. Supervisor Koch moved to approve the request. Motion seconded by Supervisor Te Stroete. Motion Carried

Finance Director, Wendy Charnon presented a draft of the Finance 2019 Annual Report.

Finance Director, Wendy Charnon presented a draft resolution – Authorizing the Finance Committee and Finance Director to Balance Over Budget Departmental Accounts. Supervisor Koch moved to approve the resolution as drafted and introduce the resolution to the County Board in March. Motion seconded by Supervisor Te Stroete. Motion Carried

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

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

Vouchers were reviewed. Supervisor Koch moved to approve the expenditures. Motion seconded by Supervisor Te Stroete. Motion Carried

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

Supervisor Te Stroete moved to adjourn. Motion seconded by Supervisor Koch. Motion Carried

The next scheduled meeting will be Tuesday, March 17, 2020 at 5:15 p.m.

Vernon Koch
Secretary

Ashley Meyer
Recording Secretary

COMMITTEE REPORT TO THE COUNTY BOARD

WE, THE FINANCE COMMITTEE

TO WHOM WAS REFERRED ORDINANCE NO: 11

RE: **Creating Chapter 8 - Establishing Sheboygan County Industrial Development and Revolving Loan Agency**

HAVE CONSIDERED THE SAME AND RECOMMEND:

- ADDITIONAL TIME BE GRANTED TO CONSIDER THE MATTER
- THE ORDINANCE BE ENACTED
- FILING WITH THE CLERK
- AMENDING THE ORDINANCE AS FOLLOWS:

RESPECTFULLY SUBMITTED THIS 14th DAY OF April 2020

FINANCE COMMITTEE

OPPOSED TO THE REPORT:

CONCURRING IN THE REPORT:

WILLIAM C. GOEHRING

WILLIAM C. GOEHRING

ROGER TE STROETE

ROGER TE STROETE

VERNON KOCH

VERNON KOCH

KEITH ABLER

KEITH ABLER

GERALD JORGENSEN

GERALD JORGENSEN

- 49 8.01 ESTABLISHMENT OF INDUSTRIAL DEVELOPMENT AND REVOLVING LOAN
50 AGENCY. Pursuant to the provisions of Wis. Stat. § 59.57, there is hereby
51 established the Sheboygan County Industrial Development and Revolving Loan
52 Agency, hereafter referred to as the Agency. The Agency shall be subject to the
53 provisions of Wis. Stat. ch. 181, except such as are inconsistent with the
54 provisions of Wis. Stat. § 59.57(2).
55
- 56 8.02 DEFINITIONS. In this Section, unless the context clearly indicates otherwise:
57
- 58 (1) "Industrial Development and Revolving Loan Agency" or "Agency" means
59 a public body corporate and politic created under this Section, which
60 agency shall have the characteristics and powers described in this
61 Chapter and Wis. Stat. § 59.57.
62
- 63 (2) "Industrial development project" means any site, structure, facility, or
64 undertaking comprising or being connected with or being a part of an
65 industrial, manufacturing, commercial, retail, agribusiness, or
66 service-related enterprise established or to be established by an industrial
67 development agency.
68
- 69 8.03 POWERS OF THE AGENCY. The Industrial Development and Revolving Loan
70 Agency shall have the following powers:
71
- 72 (1) To grant financial aid and assistance to any industrial development
73 project, which financial aid may be loans, contracts of sale, and purchase,
74 leases, and such other transactions as are determined by the Agency.
75
- 76 (2) Within the boundaries of the County, to acquire by purchase, lease, or
77 otherwise any real or personal property, or any interest therein, or
78 mortgage or other lien thereon; to hold, improve, clear, and redevelop any
79 such property; to sell, assign, lease, subdivide, and make the property
80 available for industrial use, and to mortgage or otherwise encumber the
81 property. The Agency may only exercise the powers set forth in this
82 Subparagraph (2) for industrial or manufacturing enterprises established
83 or to be established by the Agency.
84
- 85 (3) To borrow money and to execute notes, bonds, debentures, and other
86 forms of indebtedness; to apply for and accept advances, loans, grants,
87 and contributions and other forms of financial assistance from the federal,
88 state, or County government and from municipalities and other public
89 bodies and from industrial and other sources; to give such security as is
90 required by way of mortgage, lien, pledge, or other encumbrance but any
91 obligations for the payment of money shall be issued by the Agency only
92 after approval in such manner as is determined by the Sheboygan County
93 Board.
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- 95 (4) To loan money for such period of time and at an interest rate that is
96 determined by the Agency and to be secured by mortgage, pledge, or
97 other lien or encumbrance on the industrial development project for which

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the loan was made or in other appropriate manner, which mortgage or other lien may be subordinate to a mortgage or other lien securing the obligations representing funds secured from independent sources which are used in the financing of the industrial development project and which mortgage or other lien and the indebtedness secured thereby may be sold, assigned, pledged, or hypothecated.

- (5) To enter into any contracts considered necessary or helpful and in general have and exercise all such other and further authority as is required or necessary in order to effectuate the purposes of this Chapter.

8.04 EXAMINATION AND AUDIT. The accounts and books of the Agency, including its receipts, disbursements, contracts, mortgages, investments, and other matters relating to its finances, operation, and affairs shall be examined and audited annually by an independent certified public accountant designated by the Sheboygan County Board.

8.05 MEMBERS AND DIRECTORS.

- (1) There shall be two (2) classes of members and two (2) classes of directors: County members and directors and public members and directors as designated in the articles of incorporation of the Agency. The County members and directors shall at all times constitute not less than a majority of the total authorized members and directors.
- (2) The County members and directors shall be the Chairperson of the County Board, the Vice Chairperson of the County Board, the Chairperson of the Finance Committee, the Corporation Counsel, and the County Finance Director, and the County Treasurer by virtue of their offices.
- (3) The County Administrator shall appoint the public members and directors subject to confirmation of the County Board of Supervisors.

8.07 ARTICLES OF INCORPORATION. The articles of incorporation on file in the County Clerk's Office as of February 27, 2020, are hereby approved, and the County Board Chairperson, Chairperson of the Finance Committee, and Corporation Counsel are authorized to sign and acknowledge said articles. Any amendments to the articles may be made by the Executive Committee.

8.08 BYLAWS. The bylaws on file in the County Clerk's Office as of February 27, 2020, are hereby approved. Any amendments to the bylaws may be made by the Executive Committee.

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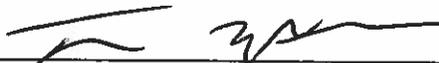
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8.09 DISSOLUTION. The Agency may be dissolved and its corporate authority terminated upon resolution adopted by the majority of the Sheboygan County Board. Upon dissolution, all net assets of the Agency shall be paid to the County.

Section 2. **Effective Date.** The herein Ordinance shall take effect upon enactment.

Respectfully submitted this 17th day of March, 2020.

EXECUTIVE COMMITTEE

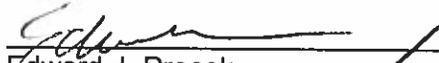


Thomas Wegner, Chairperson

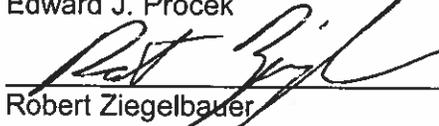
Vernon Koch, Vice-Chairperson



William C. Goehring, Secretary



Edward J. Procek



Robert Ziegelbauer

Opposed to Introduction:

Countersigned by:

Thomas Wegner, Chairperson

ARTICLES OF INCORPORATION
OF
SHEBOYGAN COUNTY INDUSTRIAL DEVELOPMENT
AND REVOLVING LOAN AGENCY, INC.

The undersigned incorporators hereby adopt the following Articles of Incorporation for the purpose of forming an Economic and Industrial Development Agency pursuant to Wis. Stat. § 59.57 ("the Agency"). The Agency is a public instrumentality created under the Wisconsin Industrial Development law and organized in accordance with the requirements of Wis. Stat. ch. 181 to the extent said Chapter is not inconsistent with Wis. Stat. § 59.57(2).

ARTICLE I
NAME

The name of the Agency is **Sheboygan County Industrial Development and Revolving Loan Agency, Inc.**

ARTICLE II
CLASSES OF MEMBERS AND DIRECTORS

There shall be two (2) classes of members and directors of the Agency: County members and directors and public members and directors. There shall be not more than six (6) County members and directors and not more than three (3) public members and directors.

ARTICLE III
REGISTERED OFFICE; REGISTERED AGENT; PRINCIPAL OFFICE

The street address of the Agency's initial registered office is **2124 Kohler Memorial Drive – Suite 310, Sheboygan, WI 53081-3174**. The name of the Agency's initial registered agent at this address is **Crystal H. Fieber**. The principal office of the Agency is 508 New York Avenue, Sheboygan, WI 53081-4216.

ARTICLE IV
EXECUTIVE COMMITTEE APPROVAL

Pursuant to Wis. Stat. § 181.1030, any amendment to the Articles of Incorporation or bylaws shall be approved in writing by the Executive Committee of the Sheboygan County Board.

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ARTICLE V
INCORPORATORS

The incorporators of the Agency are:

Mr. Thomas Wegner
Sheboygan County Board Chairperson
508 New York Avenue
Sheboygan, WI 53081-4126

Mr. William Goehring
Finance Committee Chairperson
508 New York Avenue
Sheboygan, WI 53081-4126

Attorney Crystal H. Fieber
Corporation Counsel
2124 Kohler Memorial Drive – Suite 310
Sheboygan, WI 53081-3174

Dated: February _____, 2020.

Thomas Wegner, Incorporator

William Goehring, Incorporator

Crystal H. Fieber, Incorporator

This document was drafted by:

Attorney Crystal H. Fieber
HOPP NEUMANN HUMKE LLP
2124 Kohler Memorial Drive – Suite 310
Sheboygan, WI 53081-3174

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**BYLAWS
OF
SHEBOYGAN COUNTY INDUSTRIAL DEVELOPMENT
AND REVOLVING LOAN AGENCY, INC.,
a Wisconsin Corporation**

(Adopted [date])

I. **NAME**. The name of the Corporation shall be Sheboygan County Industrial Development and Revolving Loan Agency, Inc.

II. **PURPOSE**. The purpose of the Corporation shall be to carry out a revolving loan fund program for Sheboygan County and other purposes approved by the members and directors and authorized by Wis. Stat. ch. 181 and Wis. Stat. § 59.57.

III. **MEMBERS AND DIRECTORS**. There shall be two (2) classes of members and directors: County members and directors and public members and directors.

A. **County Members**. There shall be six (6) County members who shall also serve as directors and which shall consist of the Chairperson of the County Board, the Vice Chairperson of the County Board, the Chairperson of the Finance Committee, the Corporation Counsel, the County Treasurer, and the Director of the Finance Department by virtue of their offices. County members and directors shall have all privileges of members and directors and shall each be entitled to one (1) vote on any matter requiring a vote. Proxy voting shall not be permitted. At all times the County members and directors shall constitute not less than a majority of the total authorized members or directors.

B. **Public Members and Directors**. There shall be no more than three (3) public members who shall also serve as directors. Public members and directors shall be other interested persons whose applications for membership have been approved by the County Administrator. Public members and directors shall have all privileges of members and directors and shall each be entitled to one (1) vote on any matter requiring a vote. Proxy voting shall not be permitted. Public members shall be designated by the County Administrator after conferring with the County Board Chairperson, subject to confirmation of the County Board pursuant to Wis. Stat. §§ 59.57(2)4 and 59.18(2)(c).

C. **Meetings of Members and Directors**.

1. **Annual Meeting**. In each calendar year, an annual meeting of the members and directors shall be held during the month of May. The Board of Directors shall give at least thirty (30) days written notice of an annual meeting to each member and director at the e-mail address shown in the records of the Corporation. It shall be the responsibility of each member and director to inform the Corporation of any change in e-mail address.

2. **Regular Board of Directors' Meetings.** At the annual meeting, the Board shall set a schedule of regular Board meetings for the period until the next annual meeting. A single written notice of regular Board meetings will be given to all directors within ten (10) days following the annual meeting. No further notice of regular directors' meetings shall be required. In the alternative, the Board may forego scheduling regular Board meetings and may meet by special meeting throughout the year.

3. **Special Meetings.** Special meetings of members or directors may be called by the President, by a majority of the Board of Directors, or by a written request signed by fifty percent (50%) of the members. Special meetings shall be on five (5) days' written notice which shall describe generally the business to be transacted at the meeting.

4. **Place of Meetings.** All meetings of members and directors shall be held within the State of Wisconsin.

5. **Voting.** Voting shall be by voting members and directors present at a meeting. Proxy voting shall not be allowed.

6. **Procedure.** Meetings shall be conducted pursuant to *Robert's Rules of Order* unless some other procedure is approved by a two-thirds (2/3) vote of members and directors present and voting.

7. **Alternate Voting Procedures.** Acting by unanimous consent shall be permitted to the extent and under the conditions permitted by law. "In person" attendance is required to be considered "present" for purposes of determining a quorum and voting. However, any member or director may be allowed to participate telephonically in a meeting upon approval of the President.

8. **Open Meetings Laws.** Meetings shall be subject to Wisconsin Open Meetings Laws pursuant to Wis. Stat. §§ 19.31 through 19.39.

D. **Powers of Members and Directors.** Members and directors shall be granted the authority to manage the Corporation to the extent provided by Wisconsin law.

E. **Term.** The term of each member and director shall be three (3) years, except those members and directors holding the position by virtue of their office or position shall remain as a member and director for so long as may hold such office or position. Any member appointed by the County Administrator may be removed at the pleasure of the County Administrator without approval of the County Board.

F. **Compensation.** Except any per diem a member or director would otherwise receive as a County Board Supervisor, members and directors shall receive no compensation but shall be entitled to reimbursement for out-of-pocket expenses as approved by the Board of Directors.

G. Indemnification. Members and directors shall be entitled to indemnification for actions as members or directors to the extent permitted by Wisconsin law and subject to the limitations set forth in Wis. Stat. §§ 345.05, 893.80, 895.52, and other governmental immunities and defenses.

H. Committees. The Board of Directors may establish any standing or special committees as it deems appropriate provided that said committees may not exercise the powers of the Board.

IV. OFFICERS.

A. In General. The officers of the Corporation shall consist of a President, Vice President, Secretary, and Treasurer.

B. Duties. The duties of each office shall include but not be limited to duties prescribed by Wis. Stat. ch. 181 and those additional duties set forth below. The President may assign additional duties to any officer as the President deems appropriate.

1. President. The President shall be the Chairperson of the County Board and shall generally manage the day-to-day operations of the Corporation subject to the direction of the Board of Directors. The President shall preside at all meetings of the Board of Directors and members.

2. Vice President. The Vice President shall be the Finance Committee Chairperson and shall exercise the duties of the President in the absence or incapacity of the President. If the President should die, resign, or be removed from office, the Vice President shall succeed to the office of the President until such time as a new County Board Chairperson is elected by the County Board.

3. Secretary. The Corporation Counsel, or his or her designee, shall serve as Secretary and shall maintain all records of the Corporation and shall prepare minutes of all meetings of the Board of Directors and members.

4. Treasurer. The Finance Director of Sheboygan County shall serve as the Treasurer. The Treasurer shall have custody of the funds of the Corporation and shall maintain all financial records of the Corporation. The Treasurer shall report to the President, Board of Directors, and members on the financial status of the Corporation.

V. DISSOLUTION. The Corporation shall be subject to dissolution, and its corporate authority terminated upon resolution adopted by a majority of the Sheboygan County Board, whereupon the members shall immediately proceed to dissolve the Corporation, wind up its affairs, and distribute its remaining assets as provided in Wis. Stat. § 59.57(2)(e)4 (2017-18).

VI. MISCELLANEOUS.

A. Fiscal Year. The fiscal year of the Corporation shall end on December 31.

B. Powers. In addition to any other powers provided herein or by law, the Board of Directors may authorize one (1) or more officers of the Corporation to execute and deliver instruments, open bank accounts, execute checks and drafts in the name of the Corporation, make or obtain loans, and sell, assign, or pledge securities, subject to any County Board approval required under Wis. Stat. § 59.57(f).

C. Notice. Whenever these Bylaws require written notice to members and directors, such notice shall be e-mailed to each member and director at the e-mail address on file in the records of the Corporation. Each member and director shall be responsible for advising the Corporation of his or her current e-mail address. In all cases, notice shall be deemed given on the date of e-mailing.

D. Code of Ethics. The members and directors are subject to the conflict of interest and code of ethics requirements of Chapter 1 of the Sheboygan County Code.

E. Revolving Loan Fund Guidelines. The members and directors shall establish and approve revolving loan fund guidelines, subject to confirmation of the Executive Committee of the Sheboygan County Board, for loans of the Corporation made in furtherance of industrial development projects.

VII. AMENDMENT. These Bylaws may be amended by a vote of two-thirds (2/3) of the members and directors of the Corporation present and voting at a meeting duly called for such purpose, subject to approval of the Executive Committee of the Sheboygan County Board. Written notice of the meeting, including the text of the proposed Bylaw amendment, must be given to each member and director at least ten (10) days prior to the date of the meeting.

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FISCAL NOTE
March 2020

**Ordinance No. 11 (2019/20) RE: Creating Chapter 8 – Establishing Sheboygan County
Industrial Development and Revolving Loan Agency**

Funding:

No funding is required for enactment of this ordinance.

Respectfully Submitted,



Wendy A. Charnon, Finance Director
March 17, 2020



SHEBOYGAN COUNTY

Laura Henning-Lorenz
County Treasurer and Real Property Listing

February 21, 2020

Honorable Members of the Sheboygan County Board and County Administrator Adam Payne:

On behalf of the County Treasurer and Real Property Listing Office, I am pleased to present our 2019 Annual Report. I am taking this opportunity to share with you our overall accomplishments.

We have now been on LandNav, our new land enterprise software system, for 2 years. As with anything new we continue to learn and grow with it and provide LandNav with continual improvement requests – some of which have been implemented. Other users of LandNav have “settled” in to their utilization of this system. Those users include our 28 local municipalities and 10 banks.

I continue to be very proud and thankful of the contributions, accomplishments, and hard work ethic of the new and long-term team members. They strive for excellence and go above and beyond to help the public each and every day.

Additionally, I thank you for supporting our office and providing the resources for us to carry out our mission. Our mission allows us to provide important services to the public and many other units of government each and every day.

Respectfully Submitted,

Laura Henning-Lorenz
Sheboygan County Treasurer/Real Property Listing

Mission Statement and Summary of Responsibilities

The mission statement of the Sheboygan County Treasurer/Real Property Listing Office is to serve the public and other units of government in the most friendly, efficient, and effective manner possible by providing treasury, assessment, tax, and real property information.

The Sheboygan County Treasurer is an elected public official, whose constitutional duties are defined in Wisconsin State Statute, section 59.25. The Real Property Listing duties are defined in Wisconsin State Statute 70.09. Those two divisions blend extremely well together in our office, as they provide our taxpayers with a one-stop-shop experience. The responsibilities include public service, treasury management, land records administration, reporting, and record retention and organization.

Goals and Objectives Achieved in 2019

- My DOR Government Account – This is a new online platform of the Department of Revenue (DOR), where local units of government have DOR forms assigned or permissioned to them; complete those forms; and file them electronically. It was launched in March. Our office was able to set up access rather easily. Each municipal clerk and treasurer also needed to log in, perform credential verification, and permission forms to our office. This took place over a 3 week period with personal visits from our office for municipalities that were experiencing issues during this process. All 28 municipalities in Sheboygan County were successfully implemented by the end of April. As municipal clerks and treasurers change, this process must be repeated.
- DOR Acknowledgment – After implementation of the My DOR Gov Account platform our office communicated feedback for improvements that would improve the platform. DOR Secretary Barca thanked our office and commended us for helpful feedback after those suggestions were implemented by the DOR and tested by our office.
- Taxpayer Outreach – Worked with various taxpayers again this year to set up payment plans and voluntary wage assignments to fit their finances and position them for long-term success in paying their taxes.
- GCS – Our land enterprise software system changed their name to LandNav. Currently, they are working on a new platform and will migrate customers once it is available. Due to the complexity of this system it may be several years before completed. LandNav has grown and has hired several new staff members. Additionally, we experienced approximately 14 upgrades to our land enterprise software system and worked with the IT Department to get them applied throughout the year.
- Fidlar and LandNav Integration – Due to an upgrade our Fidlar/LandNav integration did not work for several weeks. Once both companies simultaneously delved in to the matter the solution was proved and our integration was working.
- Office Construction – Our office prepared for the front counter safety enhancements the week of June 17th. Two members of our team were moved to Room 105 temporarily, where receipting and public access functions were conducted until August 7th when they moved back. The glass was installed in October. Additionally, work began on August 7th to provide additional safety enhancements to our vault. That work was completed September 10th. We are very appreciative for these enhancements and want to thank Adam Payne, Jim TeBeest, Building Services Department, and IT Department for making this a reality. The team members in our office are much safer because of your efforts.

- Treasury Management – Training coordinated and implementation completed in preparation of go live for website migration of new online treasury management software. Enhanced security was simultaneously implemented as an additional layer to the go live.
- New Team Members – Martha Marks became our Land Description Technician III; Kurt Eigenberger became our Land Description Technician II; and Sandy Pasket became our Accounting Clerk. We welcome these individuals to their new positions. With all of that said that meant that we had vacancies during the year along with disruptions due to construction and our real property listing work became backlogged for a short period of time, which was to be expected. The good news is that everyone in the office pulled together and prior to Jayne Dragan calculating our first tax bills of the season all entries were caught up and in good order. Jayne was instrumental in coordinating and making this happen. Jeff Lampe provided ample coverage in various areas, allowing Jayne to do additional cross training with Kendra Nyhof, who worked with real property listing to make an impact on getting us caught up. This just shows how important it is to have real property listing and assessment functions in our office, as it all works in conjunction with one another in providing the final outcome – the December tax bill, as well as a one-stop-shop for our property owners.
- Education – Prepared for and provided daytime and evening education for all local municipal treasurers prior to tax collection season. Scheduled our software company to be part of the education, allowing municipal treasurers to ask questions and perform hands-on processes on the computers in our training room. There were 4 municipalities that received either a new clerk or treasurer and our office worked to onboard them. Our tax collection banks all received updated instructions on how to collect taxes. Jayne has been providing valuable education to Martha and Kurt in the area of real property listing. These are extremely technical positions and Jayne is teaching them to adhere to the plethora of laws of the State of Wisconsin, interpretation and application to those laws, standards, and policies for their respective positions.
- Youth Government Day – Utilized game methodology from the board game *Monopoly* that our office designed several years ago by adding the Register of Deeds and Planning and Conservation, which resulted in another combined departmental fun learning day for students from several local high schools. The new learning game has been requested and shared with another county that was looking for an innovative and fun way to teach students about county government.
- Land Information Council Projects – We have a map collection that exceeds 500 maps that were in various stages of dilapidation and organization. As of May the repairs, scanning, and electronic categorization was completed. Indexing needs to be performed and then this project will be done. Jim, who was working as a limited term employee on this project, left our office in May, as he found full-time employment. The Land Description Technicians highly value these maps and they have saved hours of document research due to errors on deeds and property boundary disputes. Another project our office worked on with the Sheboygan County Historical Research Center was scanning old tax rolls that were housed at the Center. The scanning was completed and quality control needs to be performed prior to permanent destruction of these rolls.
- Compliance – The DOR Lottery Credit Certification Process was updated and submitted to the DOR on July 1, timely. A letter of approval was received shortly thereafter from the DOR, accepting our annual processes for certification of our Lottery and Gaming Credit

database for the next 5 years. Additionally, the Statewide Parcel Map data was submitted to the State of Wisconsin and passed compliance measures.

- Team Meetings – Continued to conduct monthly team meetings, allowing for an opportunity to communicate and keep apprised of updates.

Budget

The total 2019 operating budget for the County Treasurer and Real Property Listing Office was \$785,556 of which \$549,377 is property tax levy.

	2019 Budget	2019 Results	Variance
Revenues	\$702,257	\$	\$
Expenses	\$785,556	\$	\$
Transfers In	\$82,254	\$18,448	\$(63,806)
	\$ (1,045)	\$	\$

The Department ended 2019 with a **XXX** positive variance. The County Treasurer and Real Property Listing Office was successful in achieving the 2019 budget target. The total operating budget for our office for 2020 is \$792,776 of which \$568,798 is property tax levy. Overall our budget increased 1% over last year and is mainly due to health insurance increases. We have a history of functioning very frugally and we continue to search for cost saving processes and procedures for the people that we serve.

Issues and Challenges Ahead

Probably the biggest challenge during the 2020 budgeting process was the increased cost of health insurance of \$17,904 for our office, knowing that there were no changes in coverage type or the number of people requesting coverage. What I don't want to see is hard working County employees lose coverage, or have to pay even more out-of-pocket for health insurance, or to change to a health savings account system.

Carpeting continues to be an issue in our office. The concern is that continued delays in addressing the dilapidated, lifted, and ripped carpet could result in an injury.

Goals and Objectives for 2020

- Continuation of education especially for the new team members in real property listing, as their education is a multi-year endeavor.
- Continuation of cross training for newer team members.
- Work with LandNav on record improvements.
- Work with the Finance Department on implementation of the new accounting system.

Consideration of Minimum Bid on Tax Foreclosed Property

Class 1

As of March 20, 2020

	59022314600 Judith A Rom Trout Spring Road (land only)	59022314900 Judith A Rom N1365 Trout Spring Road (single family hobby farm)	59281501760 John & Kanong Lo 1309 Center Avenue (single family)	59281501910 Walter & Sandra Lehmann (formerly 518) N 14th Street (land only)
Real Estate Taxes (including interest & penalty)	\$ 1,019.43	\$ 16,871.43	\$ 6,637.69	\$ 1,104.61
Acquisition Costs	\$ 451.50	\$ 1,183.83	\$ 695.82	\$ 547.43
Broker Price Opinion Cost	\$ -	\$ 150.00	\$ 125.00	\$ -
Maintenance & Utility Expenses to Date	\$ -	\$ 421.48	\$ 807.78	\$ 260.00
County Specials (includes interest and penalty)	\$ -	\$ 48.75	\$ -	\$ -
Subtotal	\$ 1,470.93	\$ 18,675.49	\$ 8,266.29	\$ 1,912.04
Estimated Maintenance through June	\$ -	\$ 450.00	\$ 240.00	\$ 180.00
Estimated Utilities through June	\$ -	\$ -	\$ -	\$ -
Estimated Recording Fee	\$ -	\$ 30.00	\$ 30.00	\$ 30.00
Subtotal	\$ -	\$ 480.00	\$ 270.00	\$ 210.00
Municipal Specials	\$ -	\$ -	\$ 2,348.30	\$ -
Pending Municipal Specials	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ -	\$ -	\$ 2,348.30	\$ -
Total Costs and Estimated Costs	\$ 1,470.93	\$ 19,155.49	\$ 10,884.59	\$ 2,122.04

Estimated Fair Market Value	\$ 11,400	\$ 200,500	\$ 49,300	\$ 7,800
Broker Price Opinion		215,000	10,000	-
Previous WI Surplus Minimum Bid	NA		NA	NA
Treasurer's Suggested Minimum Bid	\$	215,000	\$ 11,000	\$ 2,200
Minimum Bid Set by the Finance Committee				



SHEBOYGAN COUNTY TREASURER

Laura Henning-Lorenz
County Treasurer

Jayne Dragan
Administrative Manager

To: Sheboygan County Finance Committee

From: Laura Henning-Lorenz, County Treasurer

Date: March 20, 2020

Re: Consideration of Sheboygan County Historical Research Center Continuing Scanning Projects

During 2019 the Sheboygan County Historical Research Center (SCHRC) entered into an agreement with our office to perform scanning of older tax rolls that had been housed on site at the SCHRC. The rolls were only in paper form and entering a state of deterioration. Estimates of cost were accumulated and approved granted by this committee to have Corporation Counsel draft the agreement. Work commenced in early 2019 and the scanning was complete in early 2020. Overall, the work went very smooth.

At this time our office has an indexing project that needs to be finished and several additional scanning projects. I am asking the Finance Committee to allow our office to continue utilizing Land Information Council funds that were designated for this purpose with the expectation that our office will not exceed the remaining funding available. It is worth noting that our office had been hiring a limited term employee (LTE) to do this work and now would be asking to be allowed to enter into an agreement with the SCHRC. This would be cost neutral.



SHEBOYGAN COUNTY TREASURER

Laura Henning-Lorenz
County Treasurer

Jayne Dragan
Administrative Manager

To: Sheboygan County Finance Committee

From: Laura Henning-Lorenz, County Treasurer

Date: March 20, 2020

Re: Consideration of Banking Services Changes

Our office has and will continue to undergo banking services changes during 2020. There are 3 items that I would like to bring to your attention at this time.

1. Check Depositing - A conversion took place on Friday, March 20th with regard to our check depositing system. This conversion essentially migrated our office to a web-based product. At this time most users are up and running and I anticipate that all users will be up and running by the time we meet.
2. Collateral – The bank is moving away from pledged collateral. It is a very tedious process on the banking side and if anything were to happen to the bank it could mean that the County would maneuver through a lengthy process in order to recuperate funds. The bank would like to change the collateral to be a letter of credit. See the attached document for an explanation of that product. A few other counties have already made this change. It appears as though a letter of credit would more efficiently produce funds for the County if something were to happen to the bank.
3. Armored Car Service – The bank is no longer providing armored car service to their customers. After a great deal of work to attempt to continue service with the existing armored car service it is evident that it will not be possible. I have had a lengthy discussion on other options with the Purchasing Agent. He is investigating further and will let me know when he has additional information.



Secure Public Deposits with Letters of Credit

Securing Your Deposit

If you are a state, local, or other public entity that deposits funds at one of our member depository institutions, those deposits can be efficiently secured by a Public Unit Deposit Letter of Credit (LC) from the Federal Home Loan Bank of Chicago (FHLBank Chicago). We are a cooperative financial institution owned by our members located throughout Illinois and Wisconsin. Members leverage our Aaa/AA+ rating to ensure your deposits are safe by naming your entity as the beneficiary of the Public Unit Deposit LC.

Benefits of Using Public Unit Deposit LCs

Secure: The FHLBank Chicago is an Aaa/AA+ rated institution, the same rating as the U.S. government.

Payout: In the unlikely event of member default, you will be paid promptly by the FHLBank Chicago.

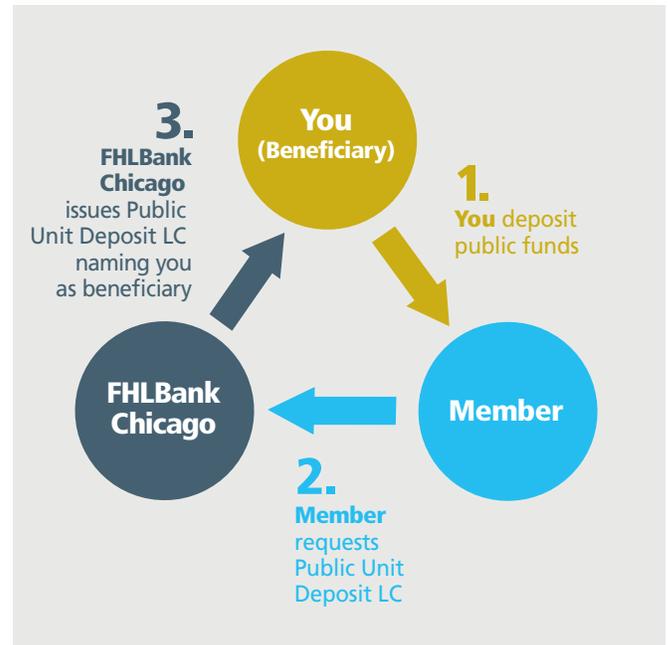
Convenient: The FHLBank Chicago can typically issue a standard Public Unit Deposit LC within 24 hours.

Irrevocable: Terms of Public Unit Deposit LCs may not be altered or cancelled unless all parties agree, in writing.

Ease of use: A Public Unit Deposit LC eliminates the continual need to monitor and release securities collateral.

How it Works

Public Unit Deposit LCs are the result of a relationship between the FHLBank Chicago, its members, and you. As a depositor at one of our member institutions, you can request a Public Unit Deposit LC naming you as beneficiary. By using our Public Unit Deposit LC, the member guarantees your deposits.



Getting Started

Contact your depository institution and request a Public Unit Deposit LC today. With more than 700 members in our district, it's likely they are a member of the FHLBank Chicago. Visit fhlbc.com for a list of members.

Learn more about letters of credit by contacting one of our product specialists at lcops@fhlbc.com or 1-855-345-2244, option 1.

Secure Public Deposits with Letters of Credit

Illinois and Wisconsin Statutes Permit Use of Public Unit Deposit LCs*

The question of whether a particular public entity may accept an FHLBank Chicago Public Unit Deposit LC to secure its deposits is generally considered to be a matter of state law.

Illinois Law

In Illinois, the Public Funds Investment Act¹ provides that: “[w]henver a public agency deposits any public funds in a financial institution, the public agency may enter into an agreement with the financial institution requiring any funds not insured by the Federal Deposit Insurance Corporation...to be collateralized by any of the following classes of securities * * * **letters of credit issued by a Federal Home Loan Bank...**”²

The same statute defines “public agency” to mean: “the State of Illinois, the various counties, townships, cities, towns, villages, school districts, educational service regions, special road districts, public water supply districts, fire protection districts, drainage districts, levee districts, sewer districts, housing authorities, the Illinois Bank Examiners’ Education Foundation, the Chicago Park District, and all other political corporations or subdivisions of the State of Illinois, now or hereafter created, whether herein specifically mentioned or not.”³

¹ 30 ILCS 235/1 et seq.

² 30 ILCS 235/6(d)(8)(iii)

³ 30 ILCS 235/1

Wisconsin Law

In Wisconsin, the Public Deposits statute⁴ provides that: “[a] surety bond or other security, including **an irrevocable letter of credit issued by a federal home loan bank**, state bank, national bank, federal or state savings bank, federal or state credit union, or federal or state savings and loan association, may be required of or given by any public depository for any public deposits that exceed the amount of deposit insurance provided by an agency of the United States and the coverage provided under s. 34.08(2).”⁵

“Public deposits” is defined as “public moneys deposited by a public depositor in a public depository, including private moneys held in trust by a public officer.”⁶ “Public depositor” means “the state or any county, city, village, town, drainage district, power district, school district, cooperative educational services agency, sewer district, or any commission, committee, board or any governmental subdivision of the state or any court of this state, a corporation organized under §39.33 or the housing and economic development authority...which deposits any moneys in a public depository...”⁷

⁴ Wis. Stat. § 34.01 et seq. as amended April 18, 2018

⁵ Wis. Stat. § 34.07

⁶ Wis. Stat. § 34.01(3)

⁷ Wis. Stat. § 34.01(4)

*This information has been provided as a courtesy by the Federal Home Loan Bank of Chicago and is believed to be accurate. It does not constitute legal advice. Please consult your own legal advisor regarding the information presented here.

About the Federal Home Loan Bank of Chicago

The Federal Home Loan Bank of Chicago (FHLBank Chicago) is a wholesale bank and one of 11 district banks chartered in 1932 by the U.S. Congress to improve the availability of funds to support home ownership. Our mission is to partner with our member shareholders in Illinois and Wisconsin to provide them with competitively priced funding, a reasonable return on their investment in the FHLBank Chicago, and support for community investment activities. All federally insured depository institutions, insurance companies engaged in residential housing finance, credit unions, and community development financial institutions located in our district are eligible to apply for membership. The FHLBank System, which is regulated by the Federal Housing Finance Agency, has more than 7,000 members.



SHEBOYGAN COUNTY

Wendy A. Charnon
Finance Director

Jeremy J. Fetterer
Deputy Finance Director

To: Members of the Finance Committee
County Administrator Adam Payne

From: Wendy A. Charnon, Finance Director 

Date: March 20, 2020

Re: Reassignment of Fund Balance

Below is a listing of funds and their respective year-end fund balances and recommendations for your consideration to reassign.

Fund			Recommendation
General Fund	Unassigned Fund Balance	17,376,320	No action needed; unassigned fund balance is 20% of governmental expenditures
Health & Human Services	Assigned Fund Balance	35,693	Per policy, can't exceed \$500k per fund balance policy
Debt Services	Restricted Fund Balance	155,131	Legally restricted
Capital Project Fund	Restricted Fund Balance	859,274	Legally restricted
Transportation Fund	Committed Fund Balance	3,479,768	Committed by County Board Ordinance
Special Revenue Public Safety	Assigned Fund Balance	104,732	No recommendation - donations received for specific purpose
Revolving Loan Fund	Assigned Fund Balance	187,986	County RLF Proceeds received after State Close Out. Recommend to stay as is until the establishment of the Industrial Development & Revolving Loan Agency.
Rocky Knoll	Unrestricted Net Position	3,997,502	No recommendation
Employee Benefits	Unrestricted Net Position	5,761,926	No recommendation
Insurance	Unrestricted Net Position	(14,159)	No recommendation
Information Technology	Unrestricted Net Position	1,173,864	No recommendation
Highway	Unrestricted Net Position	4,210,663	No recommendation

Thank you.