

NOTICE OF MEETING

FINANCE COMMITTEE

June 24, 2026 - 3:30 PM Central Time

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

Join Google Meeting: meet.google.com/nyw-pdpo-xvy
Phone Number: +1 218-460-1355
Pin: 983 060 165#

Members of the Committee may be appearing remotely. Persons wanting to observe the meeting may come to the Administration Building or listen remotely.

AGENDA

Call to Order

Certification of Compliance with Open Meeting Law

3:30 PM Awarding Bid(s) on Tax Foreclosed Property - Consideration of Awarding Bid(s) on Tax Foreclosed Property

Approval of Minutes

Finance Committee - June 10, 2026 - 3:30 PM

Correspondence – None

County Administrator Report

County Administrator Report is a summary of key activities. No action will be taken by the Finance Committee resulting from the report unless it is specific to an item on the agenda.

Finance Director Report

The Finance Director Report is a summary of key activities. No action will be taken by the Finance Committee resulting from the report unless it is specific to an item on the agenda.

Building Services

Consideration for Early Approval of the UW - Green Bay, Sheboygan Fine Arts Building Renovation Project Funded with use of Capital Project fund balance and General Fund Balance.

County Board Referrals

Consideration of Ordinance No. 01 -- Repealing and Recreating Chapter 45 - Meal and Mileage Reimbursement Rates.

Consideration of Ordinance No. 02 - Amending Chapter 50 - Increasing Public Bidding Threshold

Finance

Consideration of Headcount Exception Request: Accountant/Senior Accountant

Approval of Vouchers

Approval of Attendance at Other Meetings or Functions

Adjournment

Next Scheduled Meeting – JULY 08, 2026, 3:30 PM, Administration Building Room 302

Prepared by:
Gina Palmer
Recording Secretary

Vernon Koch
Committee Chairperson

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. Badtke 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 Administrative Assistant in the Finance Department at 920-459-3765 prior to the meeting so that accommodations may be arranged.

SHEBOYGAN COUNTY FINANCE COMMITTEE MINUTES

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

June 10, 2026

Called to Order: 3:31 P.M.

Adjourned: 3:50 P.M.

MEMBERS PRESENT: Vern Koch, Thomas Wegner, William Goehring, Curt Brauer

MEMBERS REMOTE: Gerald Jorgensen

ALSO PRESENT: **In Person:** James Webb, Jeremy Fetterer, Alayne Krause, Emily Stewart, Bryan Olson, Stefanie Albrecht, Gina Palmer

Remote: Crystal Fieber, Matthew Stritmatter, Brenda Hanson, Evelyn Wise

Chairperson Koch called the meeting to order at 3:31 P.M.

The Chairperson certified compliance with the open meeting law. The notice was posted at 11:30 AM on Monday, June 8, 2026.

Correspondence – None.

Supervisor Brauer moved to approve the minutes for May 27, 2026. Motion seconded by Supervisor Goehring. Motion carried.

County Administrator Alayne Krause updated the Committee on Rocky Knoll's May census data. She then provided an update on the status of county sales revenue, noting a year-to-date growth compared to the previous year. Finally, Administrator Krause commended Deputy Administrator Stewart for her role in successfully obtaining a renovation grant from the Wisconsin Economic Development Corporation (WEDC) for the University of Wisconsin Green Bay, Sheboygan Campus Theater.

Finance Director James Webb informed the Committee that the Finance Department continues to focus on operational stabilization, audit preparation, and early 2027 budget development efforts while supporting departments through the Tyler Munis transition. Webb also provided an update regarding Highway Department billing recovery efforts, including reconciliation of outstanding municipal invoices. Additional Finance Department activities included financial closeout coordination, preparation for the Tyler quarterly upgrade testing, resolution of voucher reporting issues, execution of annual audit statements of work, and continued collaboration with IT, HR, Payroll, and departmental leadership regarding internal controls, staffing transitions, and ERP optimization initiatives.

Transportation Director Bryan Olson presented a request to reallocate capital outlay funds for major vehicle repairs. Supervisor Wegner moved to approve the request. Motion seconded by Supervisor Brauer. Motion carried.

Auditor/Analyst Stefanie Albrecht presented the Financial Statements for April.

Deputy Administrator Emily Stewart presented the Investment Statements for April.

Vouchers were reviewed. Supervisor Brauer moved to approve the expenditures. Motion seconded by Supervisor Wegner. Motion carried.

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

Supervisor Brauer moved to adjourn. Motion seconded by Supervisor Wegner. Motion carried.

Gina Palmer
Recording Secretary

William Goehring
Secretary



SHEBOYGAN COUNTY

Kevin Dulmes
Building Services Director

To: Members of the Finance Committee
From: Kevin Dulmes, Building Services Director

Date: Jun 24, 2026

Subject: Approval of UW-Green Bay, Sheboygan Fine Arts Building Renovation with use of Capital Project fund balance and General Fund Balance

Due to the removal of the Gymnasium and the Fine Arts Buildings from the UW-Green Bay, Sheboygan lease agreement, one of Building Services capital projects planned for 2027 is the renovation of the Fine Arts Building on the UW-Green Bay, Sheboygan Campus.

The UWGB-Sheboygan Fine Arts Building renovation project is focused on addressing critical deferred maintenance needs while improving ADA accessibility throughout the facility. These improvements will enhance the building's functionality, safety, and accessibility for community members who utilize the space for educational and cultural programming. To support the project, the Wisconsin Economic Development Corporation has awarded a reimbursable grant of \$1,999,065. Sheboygan County will provide an additional \$250,000 in local funding to complete the planned improvements. The project represents a significant investment in preserving a valuable community asset while ensuring the facility remains accessible and sustainable for future use.

The anticipated amended lease agreement would remove the building from the UW-Green Bay, Sheboygan Campus. With this separation, and in order to facilitate the overall WEDC-funded improvements, costs will be incurred as the building ownership interest is transferred to the County. Systems that will need to be addressed this year (before the 2027 Capital Plan is approved) will be re-coring the locks for new keys, new fire alarm panels, transition the Building Automation System (BAS) over to the County's platform, fiber optic connections to the County network, and design costs for deferred maintenance/ADA upgrades. These expenses are critical to furthering the overall grant-funded renovations, and as such, will constitute a portion of the local funding component of the grant award.

As Director of Building Services, I respectfully request the approval to utilize \$21,000 from the Capital Plan fund balance and \$79,000 from the general fund unassigned fund balance to fund the 2026 portion of this project, and amend the 2026 budget accordingly.

COMMITTEE REPORT TO THE COUNTY BOARD

WE, THE FINANCE COMMITTEE

TO WHOM WAS REFERRED ORDINANCE NO: 01

RE: **Repealing and Recreating Chapter 45 - Meal and Mileage Reimbursement**

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 21st DAY OF July 2026

FINANCE COMMITTEE

OPPOSED TO THE REPORT:

CONCURRING IN THE REPORT:

VERNON KOCH

VERNON KOCH

THOMAS WEGNER

THOMAS WEGNER

WILLIAM GOEHRING

WILLIAM GOEHRING

CURT BRAUER

CURT BRAUER

GERALD JORGENSEN

GERALD JORGENSEN

SHEBOYGAN COUNTY ORDINANCE NO. 01 (2026/27)

Re: **Repealing and Recreating Chapter 45 – Meal and Mileage Reimbursement Rates**

WHEREAS, Sheboygan County’s Reimbursement of Expenses Policy (Chapter 45) was originally enacted in 1998 to ensure employees and County Board Supervisors are reimbursed for necessary expenses incurred during the performance of their duties; and

WHEREAS, the current meal reimbursement rates have not been updated since their inception, despite a 145.6% increase in food prices and significant declines in purchasing power; and

WHEREAS, the current total daily meal cap is significantly lower than the US General Services Administration (GSA) daily per diem for Wisconsin and rates set by other Wisconsin municipalities; and

WHEREAS, internal analysis suggests that a 50% increase in total meal reimbursement rates aligns more closely with market rates; and

WHEREAS, the current mileage reimbursement rate no longer aligns with the actual costs of operating a personal vehicle or market averages; and

WHEREAS, a staggered increase to mileage reimbursement will allow for proactive budgeting while remaining competitive as an organization; and

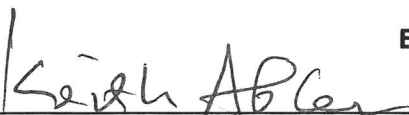
NOW, THEREFORE, the County Board of Supervisors of the County of Sheboygan does ordain as follows:

Section 1. **Repealing and Recreating Code.** Chapter 45 of the Sheboygan County Code of Ordinances is hereby repealed and recreated as attached.

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

Respectfully submitted this 16th day of June, 2026.

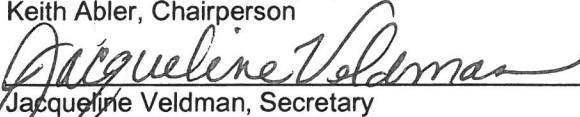
EXECUTIVE COMMITTEE



Keith Abler, Chairperson




Curt Brauer, Vice-Chairperson



Jacqueline Veldman, Secretary



John Nelson



Jay Vander Weele

Opposed to Introduction:

Countersigned by:

Keith Abler, Chairperson

CHAPTER 45
REIMBURSEMENT OF EXPENSES POLICY

- 45.01 REIMBURSEMENT ALLOWED
- 45.02 MEAL REIMBURSEMENT
- 45.03 MILEAGE ALLOWANCE
- 45.04 LODGING
- 45.05 MISCELLANEOUS INCIDENTALS
- 45.06 AUDITS
- 45.07 EMPLOYEE TRAVEL
- 45.08 DISCHARGE
- 45.09 CONSTRUCTION
- 45.10 COUNTY BOARD TRAVEL

45.01 REIMBURSEMENT ALLOWED. Pursuant to the provisions of Wis. Stat. § 59.22(3), employees and elected officials of Sheboygan County shall be reimbursed for all necessary expenses incurred in the performance of their duties subject to the following conditions and limitations. If a bargaining unit contract provides different conditions or limitations, the contract provisions shall apply.

45.02 MEAL REIMBURSEMENT. Reimbursement for meal expenses actually incurred, including tips, shall be made only under the following conditions:

(a) In County. No meal reimbursement shall be permitted for any meals within Sheboygan County.

(b) Out of County. Meal expenses incurred out of Sheboygan County in connection with carrying out an employee or elected official's duties shall be eligible for reimbursement. Meal expenses in excess of Eleven Dollars (\$11.00) for breakfast, Fourteen Dollars (\$14.00) for lunch, or Twenty-three Dollars (\$23.00) for dinner shall not be allowed. If an employee or elected official attends a conference, seminar, or meeting for which one or more meals are provided as part of the registration fee, no reimbursement for such meal shall be allowed, unless the employee or elected official is subject to dietary restrictions that prevent the employee or elected official from accepting the meal provided.

45.03 MILEAGE ALLOWANCE. Mileage shall be reimbursed at a rate of Sixty-one cents (\$0.61) per mile, effective October 1, 2026, and a rate of Seventy-two and a half cents (\$0.725) per mile, effective January 1, 2028, and at the business mileage rate determined by the IRS for tax year 2029 and every calendar year thereafter. The claim for mileage reimbursement shall be made upon forms developed for such purpose by the Finance Department.

Notwithstanding the previous paragraph, reimbursement shall not be paid unless the mileage claimant shall have filed with the Human Resources Department proof that he or she has in effect personal car insurance which provides equal to or greater than \$100,000/\$300,000/\$50,000 liability insurance coverage.

45.04 LODGING. All lodging expenses outside of Sheboygan County shall be reimbursed in full when necessarily incurred in the performance of duties, but must be supported by receipted statements. If spouses occupy a room, the County shall reimburse only at the single room rate and the supporting statements must indicate such single rate.

45.05 MISCELLANEOUS INCIDENTALS. All expenses incurred, such as transportation expenses when traveling by common carrier, parking fees, or registration fees, etc., shall be reimbursed within reasonable limitations as may be set by the Finance Director under any given circumstances, except that air travel shall not be at first class rates.

45.06 AUDITS. No expenses not actually incurred shall be payable and all requested reimbursements shall be by itemized sworn statement which shall have been approved by the employee's supervisor. Reimbursements are subject to audit at any time.

45.07 EMPLOYEE TRAVEL. Out-of-county travel (both in and out of state) by an employee must be approved by the Head of the employee's Department. Department Heads shall consider requiring

employees in their Department to use a County vehicle rather than a personal vehicle when appropriate. Any travel by an employee that is out of state must also have the pre-approval from the Liaison Committee for the Department. In the event funds for such travel have not been provided for in the budget, then such travel shall not be permitted except as allowed through a budget adjustment pursuant to the process set forth in Chapter 5 of the County Code.

45.08 DISCHARGE. Any employee who shall intentionally seek reimbursement for expenses not actually incurred or shall otherwise fraudulently apply for reimbursement of expenses shall be subject to immediate discharge by the Department Head without further notice of any kind.

45.09 CONSTRUCTION. The construction of the hereinabove provisions shall be liberal to carry out the intent of the County Board to provide reimbursement to all employees for expenses they may have incurred in connection with their employment for Sheboygan County.

45.10 COUNTY BOARD TRAVEL. Subject to the provisions of Section 45.07 of this Code, County Board travel to conventions, seminars, and meetings shall be subject to advance approval pursuant to the following procedure:

(a) The members who may attend any out-of-state events at County expense, including the number of members, shall be decided by the Executive Committee unless advance approval therefore has been approved by County Board action, except that the County Board Chairperson shall always be eligible to attend such meetings.

(b) Attendance at County Board Committee meetings when not a member thereof, or attendance at public functions or hearings as a representative of a committee of the Board, will entitle the Supervisor to mileage reimbursement if such attendance is authorized or ratified by majority vote of the Committee being represented or by the Executive Committee.

History:

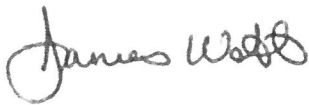
FISCAL NOTE
May 2026

Ordinance No. 01 (2026/27) RE: Repealing and Recreating Chapter 45 – Meal and Mileage Reimbursement Rates

Funding:

This ordinance increases meal and mileage reimbursement rates for County employees and County Board Supervisors. The fiscal impact for 2026 is expected to be absorbed within existing budgeted appropriations. Future costs will depend on travel and reimbursement activity and will be incorporated into departmental budgets through the annual budget process.

Respectfully Submitted,



James Webb, Finance Director
June 12, 2026

COMMITTEE REPORT TO THE COUNTY BOARD

WE, THE FINANCE COMMITTEE

TO WHOM WAS REFERRED ORDINANCE NO: 02

RE: **Amending Chapter 50 - Increasing Public Bidding Threshold**

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 21st DAY OF July 2026

FINANCE COMMITTEE

OPPOSED TO THE REPORT:

CONCURRING IN THE REPORT:

VERNON KOCH

VERNON KOCH

THOMAS WEGNER

THOMAS WEGNER

WILLIAM GOEHRING

WILLIAM GOEHRING

CURT BRAUER

CURT BRAUER

GERALD JORGENSEN

GERALD JORGENSEN

SHEBOYGAN COUNTY ORDINANCE NO. 02 (2026/27)

Re: **Amending Chapter 50 – Increasing Public Bidding Threshold**

WHEREAS, the Wisconsin legislature recently passed 2025 WI Act 188 increasing the minimum required bidding threshold; and

WHEREAS, Section 59.52(29), Wis. Stats., now requires public bidding for county public construction projects only when the estimated cost exceeds Fifty Thousand Dollars (\$50,000.00); and

WHEREAS, the County Board deems it necessary and appropriate to amend Chapter 50 of the Sheboygan County Code of Ordinances to conform the County’s purchasing procedures to current Wisconsin law;

NOW, THEREFORE, the County Board of Supervisors of the County of Sheboygan does ordain as follows:

Section 1. **Amending Chapter 50.** Section 50.02 (1) of the Sheboygan County Code of Ordinances is hereby amended as follows (additions indicated by shading, deletions by strikeouts):


50.02 WHEN PUBLIC BIDDING REQUIRED

(1) Public construction projects, including construction, repair, remodeling, or improving any structure or road when the estimated cost thereof shall exceed ~~Twenty-five~~ **Fifty** Thousand Dollars (~~\$25,000.00~~) (**\$50,000.00**) and as required by Wis. Stat. §§ 59.52(29) and 66.0901.

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

Respectfully submitted this 16th day of June, 2026.

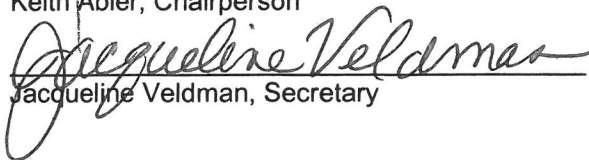
EXECUTIVE COMMITTEE



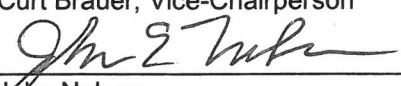
Keith Abler, Chairperson




Curt Brauer, Vice-Chairperson



Jacqueline Veldman, Secretary



John Nelson



Jay Vander Weele

Opposed to Introduction:

Countersigned by:

Keith Abler, Chairperson

C:8443\486586

June 10, 2026, draft

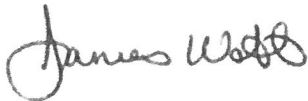
FISCAL NOTE
May 2026

Ordinance No. 02 (2026/27) RE: Amending Chapter 50 – Increasing Public Bidding Threshold

Funding:

This ordinance amends the County Code to conform public bidding requirements to current Wisconsin law. This action does not appropriate County funds or increase the tax levy.

Respectfully Submitted,

A handwritten signature in cursive script that reads "James Webb".

James Webb, Finance Director
June 12, 2026



Memorandum

To: HR Committee; Finance Committee

From: James Webb, Finance Director; David Loomis, HR Director

Date: June 22, 2026

Subject: **Consideration of Headcount Exception Request: Accountant/Senior Accountant**

Purpose This memorandum seeks formal approval from the HR Committee and the Finance Committee for a temporary headcount exception regarding the Accountant/Senior Accountant position that supports the Transportation Department.

Background & Rationale The current Senior Accountant has submitted a formal retirement notice with an effective departure date of October 1st. Given the specialized nature of this role, which requires extensive knowledge of Transportation specific financial protocols, procedures, and internal departmental systems, a seamless knowledge transfer is critical to maintaining operational continuity and mitigating risk to ongoing operations.

To ensure comprehensive training and sufficient overlap, we are requesting approval to recruit and hire a successor prior to the current senior accountant's departure. This strategic overlap will allow the incoming employee to receive hands-on training directly from the incumbent, ensuring that vital institutional knowledge is preserved and that there is no disruption in service during the transition.

Strategic Alignment This request aligns with the County's goal of maintaining operational excellence and proactive risk mitigation. By facilitating this overlap, we protect the integrity of our financial processes and uphold the County's standards for professional service and fiscal responsibility.

Recommendation We request that the HR and Finance Committees approve this headcount exception to allow for the recruitment and onboarding of a new Accountant/Senior Accountant immediately, providing for the necessary training period prior to October 1st.