

NOTICE OF MEETING

FINANCE COMMITTEE

July 22, 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

Correspondence – None

Approval of Minutes

Finance Committee - July 08, 2026 - 3:30 PM

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.

County Board Referral

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

Finance

Initial Review of the Five-Year Capital Plan

Approval of Vouchers

Approval of Attendance at Other Meetings or Functions

Adjournment

Next Scheduled Meeting – August 12, 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

July 08, 2026

Called to Order: 03:30 P.M.

Adjourned: 04:23 P.M.

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

MEMBERS REMOTE: Gerald Jorgensen

ALSO PRESENT: **In Person:** Alayne Krause, Emily Stewart, Keith Abler, James Webb, Stefanie Albrecht, Crystal Fieber, Justice Moore, Christopher Lewinski, Jennifer Fischer, Aaron Brault, Bryan Olson

Remote: Jeremy Fetterer, Stephanie Arndt, Evelyn Wise, Tara Duwe, Matthew Strittmater

Chairperson Koch called the meeting to order at 03:30 P.M.

The Chairperson certified compliance with the open meeting law. The notice was posted at 01:45PM on Thursday, July 02, 2026.

Supervisor Brauer moved to approve the minutes for June 10, 2026. Motion seconded by Supervisor Goehring. Motion carried.

Correspondence – None

County Administrator Alayne Krause informed the Committee on the Rocky Knoll census for June. Administrator Krause also provided an update on the sales tax revenue through June, and the 2027 budget development.

Supervisor Jorgensen joined the meeting remotely at 03:46 P.M.

Finance Director James Webb updated the Committee on the 2027 Budget goals, including creating new processes and improvement of reporting tools due to system change-over. Director Webb also provided an update regarding Highway Department billing recovery efforts. Additional Finance Department activities include reviewing the fund balance through year end to update variance reports.

Information Technology Director Chris Lewinski presented the Five Year Capital Project Plan. Supervisor Brauer moved to approve the capital projects as presented. Motion seconded by Supervisor Wegner. Motion carried.

Planning and Conservation Director Aaron Brault presented the 2027 Land Information Council Budget. Supervisor Brauer moved to approve the budget as presented. Motion seconded by Supervisor Goehring. Motion carried.

Transportation Director Bryan Olson presented a request to amend the 2026 budget to include the purchase of land from the Department of Transportation for a remote brine storage location. Supervisor Brauer moved to approve the request. Motion seconded by Supervisor Goehring. Motion carried.

Director Olson presented a request to amend the 2026 budget to include the purchase of land on State Highway 28 and County Road "U" for a remote brine storage location. Supervisor Brauer moved to approve the request. Motion seconded by Supervisor Wegner. Motion carried.

Director Olson presented a request to reallocate capital outlay funds for the purchase of a snowblower. Supervisor Brauer moved to approve the request. Motion seconded by Supervisor Goehring. Motion carried.

Director Olson presented a request to utilize capital outlay funds to order two-truck chassis and plow equipment in 2026 for delivery in 2027. Supervisor Brauer moved to approve the request. Motion seconded by Supervisor Wegner. Motion carried.

The Committee discussed Ordinance No. 01 - Repealing and Recreating Chapter 45 - Meal and Mileage Reimbursement Rates. The Ordinance was deferred to the next Finance Committee Meeting. No action was taken.

Finance Director James Webb presented Resolution No. ____ - Approving Standard Intergovernmental Agreement for 2027 County Sales Tax Revenue Sharing. Supervisor Brauer moved to approve the resolution. Motion seconded by Supervisor Wegner. Motion carried.

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

Deputy Administrator Emily Stewart presented the Investment Statements for May.

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

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

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

Gina Palmer
Recording Secretary

William Goehring
Secretary

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:

VERNON KOCH

THOMAS WEGNER

WILLIAM GOEHRING

CURT BRAUER

GERALD JORGENSEN

CONCURRING IN THE REPORT:

VERNON KOCH

THOMAS WEGNER

WILLIAM GOEHRING

CURT BRAUER

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.

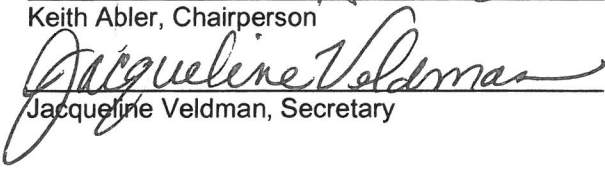
Section 2. **Effective Date.** The herein Ordinance shall take effect upon enactment.

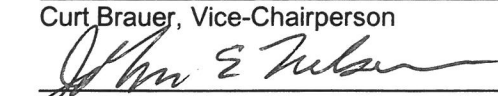
Respectfully submitted this 16th day of June, 2026.

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

C:8443\485797

June 10, 2026, draft

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:

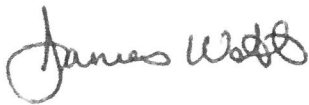
FISCAL NOTE
May 2026

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,

A handwritten signature in dark ink, appearing to read "James Webb", is written over a horizontal line.

James Webb, Finance Director
June 12, 2026