

NOTICE OF MEETING
SHEBOYGAN COUNTY FINANCE COMMITTEE
January 28, 2026 - 3:30 PM

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

Topic: Finance Committee Meeting
Time: January 28, 2026 03:30 PM Central Time (US and Canada)

Join Google Meeting:
meet.google.com/eac-jiib-ujj
Phone Number: +1-484-816-4476
Pin: 290 007 640#

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

Approval of Minutes

Finance Committee – January 14th, 2026 – 3:30 PM

Correspondence – None

Consideration of nomination of Finance Committee Vice-Chairperson and any subsequent positions if needed.

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

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 Referrals

Resolution No. 19 - Authorizing Purchase of 1.014 Acres (Northerly Part of Parcel 59281111390) from St. Clement's Congregation

Resolution No. 20 - Authorizing the Engagement of Outside Counsel on a Contingency Fee Basis to Initiate Lawsuit(s) against Companies that Designed, Manufactured, Marketed, Distributed, and/or sold Fluorosurfactant Products that Contaminated the Soil, Groundwater and Surface Water of Sheboygan County with Highly Toxic Compounds

Finance

Consideration of Finance Committee Voucher Review Acknowledgment Practice
Discussion on 2026 Bond Financing Process

Transportation

Consideration of Equipment Purchase - Highway

Approval of Vouchers
Approval of Attendance at Other Meetings or Functions

Adjournment

Next Scheduled Meeting – February 11th, 2026, 3:30 PM, Administration Building Room 302

Prepared by:

Michelle Sifuentes

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

January 14, 2026 **Called to Order: 3:31 P.M.** **Adjourned: 4:10 P.M.**

Called to Order: 3:31 P.M.

Adjourned: 4:10 P.M.

MEMBERS PRESENT: Vern Koch, Curt Brauer, William Goehring

MEMBERS REMOTE: Thomas Wegner

ALSO PRESENT: **In Person:** Jeremy Fetterer, Edward Procek, Keith Abler, Gerald Jorgensen, Aaron Brault, Katie Hanson, Stefanie Albrecht, James Webb, Alayne Krause, Emily Stewart, and Michelle Sifuentes

Remote: Crystal Fieber, Evelyn Wise, Rebecca Barritt, Tara Duwe, Matt Srittmatser

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 3:30 P.M. on Friday, January 9th, 2026.

Supervisor Goehring moved to approve the minutes of December 10th, 2025. Motion seconded by Supervisor Bauer. Motion Carried.

Correspondence – None.

County Administrator Alayne Krause reported that carpet replacement had recently been completed in the Administrator's Office and conference room 302 in the Administration Building. She then provided an update on the year-end sales tax revenue and the Rocky Knoll census. Administrator Krause then shared that the performance review process for employees is currently ongoing and will be complete by the end of February, with Pay for Performance increases occurring in April. Lastly she reported that a property foreclosed on by the County in 2022 is being appraised for potential sale.

Finance Director James Webb informed the Committee that the Tyler ERP system is now live and that the first payroll processed through the system was completed successfully. He reported that the Finance Department is currently working to close out the fiscal year using both the new Tyler system and information from the prior system. Director Webb also noted that upcoming coordination with auditors is planned, along with preliminary discussions regarding debt issuance. He concluded by stating that the Finance Department's focus during the transition to the Tyler ERP system remains on continuity, stabilization, and maintaining smooth operations.

The Committee discussed Resolution No. 17 (2025/26) Re: Authorizing Application for Department of Natural Resources Surface Water Grant. Planning and Conservation Director Aaron Brault gave an overview and answered questions. Supervisor Brauer moved to recommend that the Resolution be adopted. Motion seconded by Supervisor Goehring. Motion Carried.

The Committee discussed the accounts payable committee authorization process. Finance Director James Webb and County Administrator Alayne Krause gave an overview and answered questions. No action was taken.

The Committee discussed Resolution No. (2025/26) Re: Carryover of Unexpended 2025 Appropriations to 2026. Auditor/Analyst Stefanie Albrecht gave an overview and answered questions. Supervisor Brauer moved to recommend that the Resolution be introduced. Motion seconded by Supervisor Goehring. Motion Carried.

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

Deputy Administrator Emily Stewart presented the Investment Statements for November.

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

Michelle Sifuentes
Recording Secretary

William Goehring
Secretary

COMMITTEE REPORT TO THE COUNTY BOARD

WE, THE FINANCE COMMITTEE
TO WHOM WAS REFERRED RESOLUTION NO: 19

RE: **Authorizing Purchase of 1.014 Acres (Northerly Part of Parcel 59281111390)
from St. Clement's Congregation**

HAVE CONSIDERED THE SAME AND RECOMMEND:

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

RESPECTFULLY SUBMITTED THIS 17th DAY OF February 2026

FINANCE COMMITTEE

OPPOSED TO THE REPORT:

VERN KOCH

VACANT

WILLIAM C. GOEHRING

CURT BRAUER

THOMAS WEGNER

CONCURRING IN THE REPORT:

VERN KOCH

VACANT

WILLIAM C. GOEHRING

CURT BRAUER

THOMAS WEGNER

SHEBOYGAN COUNTY RESOLUTION NO. 19 (2025/26)

Re: Authorizing Purchase of 1.014 Acres (Northerly Part of Parcel 59281111390) from St. Clement's Congregation

5 **WHEREAS**, St. Clement's Congregation, a Wisconsin religious corporation ("St. Clement"), owns
6 real estate located adjacent to the Sheboygan County Administration Building; and
7

9 **WHEREAS**, St. Clement wishes to sell 1.014 acres of such real estate (the "Property") and
10 Sheboygan County wishes to purchase such real estate for a purchase price of four hundred twenty-five
11 thousand dollars (\$425,000.00); and

12 **WHEREAS**, as a condition of the sale St. Clement has requested a ten-year right of first refusal
13 to repurchase the property (the "Right of First Refusal") and a license to use the property for parking and
14 access to the church hall/basement (the "License Agreement"), and in exchange St. Clement will provide
15 the County with an easement to access the Property from New York Avenue (the "Easement"); and

18 **WHEREAS**, the acquisition of the Property will serve the public interest as well as potential future
19 needs of County operations in close proximity to existing county structures.

20
21 **NOW, THEREFORE, BE IT RESOLVED**, Sheboygan County Board approves the Offer to
22 Purchase, Right of First Refusal, License Agreement, and Easement related to the Property, on file in the
23 County Clerk's Office;

24
25 **BE IT FURTHER RESOLVED**, the Sheboygan County Chairperson and County Clerk are
26 authorized to sign the Right of First Refusal, License Agreement and Easement on behalf of the County
27 and the County Administrator is authorized to sign any other documents necessary to complete the terms
28 of the purchase.

29
30 **BE IT FURTHER RESOLVED**, the 2026 Budget, as adopted by the Sheboygan County Board on
31 November 4, 2025, is hereby amended to provide for payment of the purchase price and related
32 transactional costs, as well as the costs of razing the existing building and associated site restoration on
33 the Property at an estimated cost of \$350,000, to come from General Fund Unassigned Fund Balance.

Respectfully submitted this 20th day of January, 2026

EXECUTIVE COMMITTEE

43 Keith Abler, Chairperson

Curt Brauer, Vice-Chairperson

46 William Goehring, Secretary

Edwards

Edward Procek

51 Opposed to Introduction:

52

53

54

FISCAL NOTE
January 2026

Resolution No. 19 (2025/26) RE: Authorizing Purchase of 1.014 Acres (Northerly Part of Parcel 5981111390) from St. Clements's Congregation)

Funding:

This resolution amends the 2026 Budget to authorize a purchase price of \$425,000 and related transactional, demolition, and site restoration costs estimated at \$350,000, to be funded from General Fund Unassigned Fund Balance..

Respectfully Submitted,



James Webb, Finance Director
January 20, 2026

COMMITTEE REPORT TO THE COUNTY BOARD

WE, THE FINANCE COMMITTEE
TO WHOM WAS REFERRED RESOLUTION NO: 20

RE: **Authorizing the Engagement of Outside Counsel on a Contingency Fee Basis to Initiate Lawsuit(s) against Companies that Designed, Manufactured, Marketed, Distributed, and/or sold Fluorosufactant Products that Contaminated the Soil, Groundwater and Surface Water of Sheboygan County with Highly Toxic Compounds**

HAVE CONSIDERED THE SAME AND RECOMMEND:

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

RESPECTFULLY SUBMITTED THIS 17th DAY OF February 2026

FINANCE COMMITTEE

OPPOSED TO THE REPORT:

CONCURRING IN THE REPORT:

VERN KOCH

VERN KOCH

VACANT

VACANT

WILLIAM C. GOEHRING

WILLIAM C. GOEHRING

CURT BRAUER

CURT BRAUER

THOMAS WEGNER

THOMAS WEGNER

SHEBOYGAN COUNTY RESOLUTION NO. 20 (2025/26)

Re: Authorizing the Engagement of Outside Counsel on a Contingency Fee Basis to Initiate Lawsuit(s) against Companies that Designed, Manufactured, Marketed, Distributed, and/or sold Fluorosurfactant Products that Contaminated the Soil, Groundwater and Surface Water of Sheboygan County with Highly Toxic Compounds

10 **WHEREAS**, Sheboygan County ("the County") is believed to be presently contaminated
11 with highly toxic compounds identified as per- and polyfluoroalkyl substances ("PFAS"),
12 including perfluorooctanoic acid ("PFOA") and perfluorooctane sulfonate ("PFOS"); and

13
14 **WHEREAS**, PFOA and PFOS have long been manufactured as components for
15 aqueous film-forming foam ("AFFF"), which is a product used to control and extinguish aviation,
16 marine, fuel, and other shallow spill fires by coating the ignited fuel source, preventing its
17 contact with oxygen and thereby suppressing combustion; and

18
19 **WHEREAS**, AFFF was stored, handled and used on Sheboygan County Memorial
20 International Airport property, allowing PFAS compounds to migrate into the environment,
21 contaminating soil, groundwater and surface water; and

22 **WHEREAS**, throughout the 1960s to the present time, certain companies designed,
23 manufactured, formulated, marketed, promoted, distributed Fluorosurfactant Products (i.e.
24 PFOA, PFOS, the chemical precursors of PFOA and/or PFOS, and/or AFFF containing PFOA,
25 PFOS, and/or their chemical precursors) throughout the United States; and

21
28 **WHEREAS**, the subject companies knew or reasonably should have known the risks
29 and dangers associated with the use of Fluorosurfactant Products, including the fact that PFAS
30 compounds contained in Fluorosurfactant Products are mobile in water, not easily
31 biodegradable, highly persistent in the environment and present significant and unreasonable
32 risks to human health and the environment; and

33
34 **WHEREAS**, the subject companies knowingly placed Fluorosurfactant Products like
35 AFFF into the United States stream of commerce for decades, while concealing their knowledge
36 of the toxic nature and harmful effects associated with these products; and

37
38 **WHEREAS**, the use of AFFF for fire protection, training and response activities,
39 released PFAS compounds into the environment, even when used as directed by the
40 manufacturer; and

41
42 **WHEREAS**, by the 1970s, the subject companies knew or reasonably should have
43 known that PFOA and PFOS were highly toxic compounds that resisted natural degradation,
44 and that would migrate through the subsurface when sprayed, easily mixing with the
45 groundwater; and

46
47 **WHEREAS**, the subject companies continued to manufacture, distribute and sell AFFF
48 with the knowledge that AFFF could be made without PFOA or PFOS, and that such
49 fluorine-free foams would not release harmful PFOA or PFOS into the environment; and

50
51 **WHEREAS**, PFOA and PFOS are known carcinogens that can be absorbed into the
52 lungs and gastrointestinal tract, potentially causing severe damage to the liver, kidneys and
53 central nervous system, as well as genetic damage; and

54
55 **WHEREAS**, by the early 1980s the industry noticed a correlation between PFOA
56 exposure and human health, including birth defects in children; and

57
58 **WHEREAS**, despite knowing the dangers and risks, the subject companies designed,
59 manufactured, marketed and sold AFFF with instructions on how to dispose of AFFF by
60 washing the foam into the soil and wastewater system; and

61
62 **WHEREAS**, the subject companies failed to warn users of AFFF of the dangers inherent
63 in its use, and failed to issue warnings or recalls of AFFF despite knowing the identity of its
64 purchasers; and

65
66 **WHEREAS**, the County is the owner, operator, and actual possessor of real property
67 and improvements – including the Sheboygan County Memorial International Airport and
68 adjacent property; and

69
70 **WHEREAS**, the invasion of the County with PFOA and PFOS is continuous and
71 recurring as new contamination flows into the soil and water daily; and

72
73 **WHEREAS**, the County seeks to recover damages arising from the continuous and
74 ongoing contamination of its property by Fluorosurfactant Products, including the past and
75 future costs associated with the investigation, monitoring, remediation and restoration of the
76 County; and

77
78 **WHEREAS**, the County provides a multitude of programs and services to its citizens,
79 taxpayers, residents and visitors, and the resources that the County directs toward PFAS
80 remediation cannot be used for other essential programs and services; and

81
82 **WHEREAS**, the County is aware that other counties and local governments have filed
83 lawsuits against the responsible companies to force those companies to assume financial
84 responsibility for the costs that otherwise must be borne by the governments and their citizens;
85 and

86
87 **WHEREAS**, it is prudent for the County to explore every option available to recover
88 damages and avoid the necessary expenditure of potentially millions of dollars in unexpected
89 and unbudgeted resources related to PFAS remediation; and

90
91 **NOW, THEREFORE, BE IT RESOLVED** the Sheboygan County Board of Supervisors
92 ("County Board") hereby makes the following resolutions:

93
94 1. The County engages the outside counsel according to the terms and conditions
95 set forth in the proposed engagement letter, a copy of which is on file in the County
96 Clerk's Office, and authorizes the County Board Chair to execute the engagement letter
97 on behalf of the County.

99 2. As set forth in the engagement letter, (a) outside counsel will not be
100 compensated unless the County receives a financial benefit as a result of the proposed
101 claims; and (b) outside counsel is authorized to conduct contaminant testing and to file a
102 lawsuit on behalf of the County against any company that designed, manufactured,
103 marketed, distributed, and/or sold Fluorosurfactant Products that contributed to the
104 PFAS contamination within the County whether now known or discovered after the date
105 of this resolution.

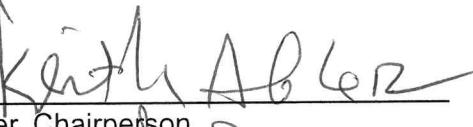
106 3. Outside counsel shall proceed with the litigation effort under direction of the
107 Corporation Counsel and shall keep the County reasonably apprised as to the status of
108 the litigation.

109 **BE IT FURTHER RESOLVED:** County officials and employees are hereby directed to
110 provide support to outside counsel in the litigation effort.

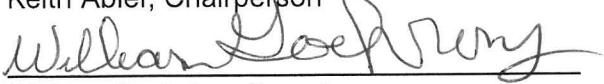
111 **BE IT FURTHER RESOLVED:** that all actions heretofore taken by the Board of
112 Supervisors and other appropriate public officers and agents of the County with respect to the
113 matters contemplated under this Resolution are hereby ratified, confirmed and approved.

114 Respectfully submitted this January 20, 2026.

115 **EXECUTIVE COMMITTEE**

116 
117 Keith Abler, Chairperson

118 
119 Curt Brauer, Vice-Chairperson

120 
121 William Goehring, Secretary

122 
123 Vacant

124 Edward Procek

125 Opposed to Introduction:

FISCAL NOTE
January 2026

Resolution No. 20 (2025/26) RE: Authorizing the Engagement of Outside Counsel on a Contingency Fee Basis to Initiate Lawsuit(s) against Companies that Designed, Manufactured, Marketed, Distributed, and/or sold Fluorosurfactant Products that Contaminated the oil, Groundwater and Surface Water of Sheboygan County with Highly Toxic Compounds

Funding:

No additional County levy is required by this action.

Respectfully Submitted,



James Webb, Finance Director
January 20, 2026



Sheboygan County

Tentative Financing Timetable
As of October 23, 2025*



January 2026							February 2026							March 2026							April 2026									
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S			
			1	2	3		1	2	3	4	5	6	7	1	2	3	4	5	6	7		1	2	3	4		1	2	3	4
4	5	6	7	8	9	10	8	9	10	11	12	13	14	8	9	10	11	12	13	14	5	6	7	8	9	10	11			
11	12	13	14	15	16	17	15	16	17	18	19	20	21	15	16	17	18	19	20	21	12	13	14	15	16	17	18			
18	19	20	21	22	23	24	22	23	24	25	26	27	28	22	23	24	25	26	27	28	19	20	21	22	23	24	25			
25	26	27	28	29	30	31								29	30	31					26	27	28	29	30					

Monday, January 26, 2026.....Request for information sent to the County for the preparation of the Preliminary Official Statement (“POS”).

Monday, February 9, 2026.....Finance Committee considers plan of finance and Parameters Resolution.

Thursday, February 12, 2026.....Requested information returned to Baird for the preparation of the POS. POS numbers due.

Tuesday, February 17, 2026.....County Board considers Finance Committee recommendation and refers to Executive Committee.

Thursday, February 19, 2026.....Draft POS to Support Banker and Brad Viegut for review. Draft POS sent to rating agency for review.

Tuesday, February 24, 2026.....Executive Committee considers plan of finance.

Thursday, February 26, 2026.....Comments on POS received from Support Banker and Brad Viegut. Draft POS e-mailed to the County and Bond Counsel for review.

Thursday, March 5, 2026.....Comments on POS received from the County and Bond Counsel.

March 10 - 12, 2026.....Rating agency conference call scheduled. (Firm date and time to be determined.)
Due diligence call with Baird.

Tuesday, March 17, 2026.....County Board considers recommendation of Executive Committee and adopts Parameters Resolution.

Thursday, March 19, 2026.....Rating report due.

Monday, March 23, 2026.....POS printed and distributed.

Monday, March 30, 2026.....Authorized Officer(s) signs Approving Certificate.

Monday, April 20, 2026.....Settlement.

*Baird will be closed Monday, February 16 in observance of Washington's Birthday and Friday, April 3 in observance of Good Friday.

Sheboygan County Transportation Department - Highway Division

Memo

To: Sheboygan County Finance Committee
From: Bryan Olson, Transportation Director
Date: January 21, 2026
RE: Purchase Equipment from auction

Action Requested: Consideration to purchase two box blades from auction

Rationale: Box blades to be used to plow shop yards, airport, and along with use on cul de sacs.

Financial Impact: The financial impact is \$1,600 for the purchase of two units from the General Operating Budget compared to purchasing two units brand new for \$9,000 a piece.

In closing: We purchased the box blades at a price point that allowed the department to take advantage of the cost savings.

Thank you for your time and support as we continue to build our team and enhance our capabilities.