

**NOTICE OF MEETING**  
**FINANCE COMMITTEE**  
**April 26, 2023 - 3:30 PM**

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

Finance Department is inviting you to a scheduled Zoom meeting.

Topic: Finance Department's Zoom Meeting  
Time: April 26, 2023 03:30 PM Central Time (US and Canada)

Join Zoom Meeting  
<https://us06web.zoom.us/j/84677217997?pwd=b05jbXdzMUlRSHBQME0vYUITWUt4UT09>

Meeting ID: 846 7721 7997  
Passcode: 015757

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

**\*Amended Agenda\***

Call to Order

Certification of Compliance with Open Meeting Law

Approval of Minutes  
Finance Committee – Regular Meeting – April 12, 3:30 PM

Correspondence

County Administrator Report  
*The 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 a specific item on the agenda.*

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

Sheboygan County Treasurer  
*Draft County Treasurer and Real Property Listing 2022 Annual Report*  
*2022 Sales Report*  
Consideration of Vacant Position Request – Limited Term Employee – Tax Collection  
Consideration of Vacant Position Request – Limited Term Employee X3 – Land Record Project

Rocky Knoll Nursing Home Administrator  
Consideration of Budget Adjustment – In-house Dining Services

Approval of Vouchers

Approval of Attendance at Other Meetings or Functions

Adjourn

Next Scheduled Meeting – May 10, 2023, 3:30 PM, Administration Building

Prepared by:  
Stacie Kuck  
Recording Secretary

Roger Te Stroete  
Committee Chairperson

Wearing a mask will be strongly encouraged. Room 302 has a capacity limit of 21 individuals using the current CDC guidance on COVID-19 social distancing. If the room exceeds capacity, the Committee Chair may ask attendees to leave and participate remotely or adjourn the meeting and reschedule for another time.

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 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

**April 12, 2023**

**Called to Order: 3:30 P.M.**

**Adjourned: 4:15 P.M.**

**MEMBERS PRESENT:** Roger Te Stroete, Kathleen Donovan, William Goehring, Thomas Wegner, Keith Abler,

**MEMBERS ABSENT:**

**ALSO PRESENT:** **In Person:** Vernon Koch, Edward Procek, Stefanie Albrecht, Jeremy Fetterer, Stacie Kuck

**Remote:** Jacob Verhelst, Natascha Rowell, Tara Duwe, Matt Strittmater, Wendy Schobert, Jerry Jorgensen, Alayne Krause,

Chairperson Te Stroete called the meeting to order at 3:30 P.M.

The Chairperson certified compliance with the open meeting law. The notice was posted at 4:30pm March 3, 2023.

Supervisor Goehring moved to approve the minutes of February 22, 2023. Motion seconded by Supervisor Wegner. Motion Carried

Correspondence – None

County Administrator, Alayne Krause informed the Committee of the status of the new Finance Director. Next, she informed the Committee of the utilization of GovHR for recruitment services for the vacant Human Resource Director position. She ended her report by summarizing her recent meetings with various community leaders and how she continues to build upon relationships for Sheboygan County.

Interim Finance Director, Jeremy Fetterer updated the Committee on the external audit starting April 17, 2023 running approximately two weeks. He then gave a brief overview of the Law Committee meeting regarding retirement payouts.

County Administrator Alayne Krause presented a request to appoint a County Finance Director. Supervisor Wegner moved to approve the request. Motion seconded by Supervisor Abler. Motion Carried

Interim Deputy Finance Director, Stefanie Albrecht presented the Financial Statements for February.

Interim Deputy Finance Director, Stefanie Albrecht presented the Investment Statements for February.

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

A request for approval of attendance at the University of Wisconsin – Green Bay STEM meeting on May 1st for Supervisor Wegner was discussed. Supervisor Goehring moved to approved. Motion seconded by Supervisor Donovan. Motion Carried.

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

The next scheduled meeting will be Wednesday, April 26, 2023 at 3:30 p.m.

Stacie Kuck  
Recording Secretary

William C. Goehring  
Secretary



# SHEBOYGAN COUNTY

**Laura Henning-Lorenz**  
*Treasurer and Real Property Listing*

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February 16, 2023

Honorable Members of the Sheboygan County Board and Interim County Administrator Alayne Krause:

On behalf of the County Treasurer and Real Property Listing Office, I am pleased to present our 2022 Annual Report.

Major milestones were accomplished, collaborative efforts with other County departments were successful, mindful outreach to property owners, and education was both received and provided. I ask that you read our annual report, which will define these accomplishments in more detail.

I am proud of all of our team members. Everyone worked especially hard in 2022 to attain our accomplishments even during a period when we were short staffed. This office's team members go above and beyond each day to help our customers, whether it relates to property taxes, real property listing, assessments, or a mixture of all of those items.

Additionally, I want to say "thank you" for providing our office with the resources and the support that allows us to carry out our mission. Carrying out our mission means that we are able to provide important statutory services to our customers and many units of government on a daily basis.

Respectfully Submitted,

Laura Henning-Lorenz  
County Treasurer/Real Property Listing

## **Mission Statement and Summary of Responsibilities**

The mission statement of the Sheboygan County Treasurer and 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 listing 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, section 70.09. Those two divisions blend extremely well together in our office, providing our taxpayers with a one-stop-shop experience. The responsibilities include public service, treasury management, land records administration, reporting, and organization and retention of records.

## **Goals and Objectives Achieved in 2022**

- Submitted XML (Extendable Markup Language) Assessment and Tax Roll Files to DOR (Department of Revenue) – In 2021 the law changed from elective submission of assessment and tax roll files to the DOR by counties to being mandatory. It is important to know that the DOR schema for each real estate and personal property file is quite complex. As an example, a real estate parcel could be providing over 300 individual pieces of information and personal property is over 100. Although our software takes care of some data issues that would cause a file to be rejected, our team members went through all errors not handled by our software and made required changes in order to comply with the DOR data schema requirements. That meant that by March 15, 2022 our office finished submittal of 28 real estate files and 28 personal property files for a total of 56 files to the DOR. This was a major milestone for our office and was an historical date to remember. Tens of thousands of pieces of data were changed in order to comply with this law change. We are happy to report that it happened successfully. This added workload is required of our office twice per year.
- Land Record Enterprise System Preliminary Migration – Steps were taken to set the stage for our migration to a new platform with regard to our land record enterprise system called LandNav. There were many internal discussions as well as meetings with our software company during the year. Approximately 100 questions were submitted to our software company with responses being received. Decisions needed to be made and our office will continue to move forward with assistance from Corporation Counsel and the IT Department in 2023.
- Audited Sanitary District – The Town of Lyndon Sanitary District No. 1 was audited and the audit concluded after nine months of work had been done by our office, the district, an attorney for the district, the Town of Lyndon, and a surveyor. Boundary lines were re-defined in areas of question and records on file now reconcile with the intent of the district's boundary. Coding was updated in our land record enterprise system. This truly was a collaborative effort that had a positive ending. It was important to audit this specific sanitary district due to the fact that the sanitary district levied taxes for the first time in 2022.
- Land Record Enterprise Software System Updates – Our office went through 3 software updates during 2022 with the assistance of the IT Department and our software company.
- Continuing Education – Several team members in our office were able to attend in-person educational seminars. Additionally, a webinar from one of the largest mortgage servicing companies was attended virtually by several team members with regard to their new web portal. Our office also planned and provided the October Municipal Treasurer Education sessions. We held 3 individual sessions; two daytime and one evening. Our office also put a great deal of effort into planning and providing an all-day educational session, New Treasurer

Orientation Education, in November specifically geared towards our new municipal treasurers with hands-on educational material that was well received.

- Shared Drive – Expanded upon our shared drive folder access with other County departments.
- Cross Training – Worked to cross train several team members throughout the year on some key processes that must be done daily.
- Tax Foreclosures – After all tax foreclosure processes were finalized, the County foreclosed on 2 parcels. This extremely low number is partially a result of funds that had been provided to property owners during the pandemic, but is also a testament to the result of our office's outreach to those who are facing this process and efforts that go into helping property owner's find appropriate help to get back on track.
- Compliance – The Statewide Parcel Map data was submitted to the State of Wisconsin and passed compliance measures.
- Team Meetings – We continued to conduct monthly team meetings, allowing for an opportunity to communicate and keep apprised of updates.

### **Budget**

The total 2022 operating budget for the Treasurer and Real Property Listing Office was \$760,194, of which \$581,536 was property tax levy. Our office ended 2022 with a \$69,739.19 positive variance. The positive variance was mainly attributed to an omitted tax payment, gain on the sale of a pre-2021 Act 216 property, and wages due to staffing changes. There were no significant budget modifications.

	<b>2022 Budget</b>	<b>2022 Results</b>	<b>Variance</b>
<b>Revenues</b>	\$741,269	\$764,491	\$23,222
<b>Expenses</b>	\$760,194	\$709,962	\$50,232
<b>Transfers In (from the Land Information Council)</b>	\$18,925	\$15,210	\$3,715
	\$0	\$69,739	\$69,739

Additionally, the Treasurer and Real Property Listing Office was successful in achieving the 2023 budget target. The total operating budget for our office for 2023 is \$756,692, of which \$607,829 is property tax levy. 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**

It is a difficult balancing act between wages/benefits and levies. I think we all understand that. Our office experienced a vacancy in our office during 2022, where the person leaving was able to procure a job similar, but not as technically detailed, for \$3.90 more per hour in an entry position. Although Sheboygan County did their very best to try to retain this individual, we could not. I am happy that this individual is able to do better financially and be closer to family, but it was an eye-opening experience. I had heard how difficult it is to compete with the private sector at this time, and now know what that means. I think one of our biggest challenges ahead will be providing the best wages/benefits to our employees in order to retain them. I for one, have a great team and don't want to lose any of them.

Our office also experienced difficulty receiving equipment that had been ordered at the beginning of the year. This is mainly attributed to continued supply chain shortages. I want to thank our County Board Supervisors for their foresight and ability to allow for certain equipment to be ordered ahead of the new year in an effort to receive it timely.

### **Goals and Objectives for 2023**

- Test the new LandNav Web.
- Migrate to the new LandNav Web.
- Commence updating LandNav Web instructions.
- Continuing education for new team members.



2022 In Rem Sales Report to Finance Committee  
Parcel Number Order  
April 26, 2023

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
Award Date	11/9/2022	11/9/2022	9/28/2022
Sale Date	11/21/2022	11/21/2022	10/3/2022
Parcel No.	59131612653	59281312900	59281711540
Former Owner	Meinerz	Wensauer	McDonald
Asset No.	11002	11023	11024
Asset Type	E	E	E
In Rem	47	48	48
Total Revenue	19,280.00	4,680.00	38,000.00
Total County Costs	(5,408.89)	(3,412.07)	(15,150.46)
Payment to Municipality for Specials	(754.20)	-	(3,833.76)
Payment to Former Owner	-	(1,267.93)	(19,015.78)
	<u>13,116.91</u>	<u>-</u>	<u>-</u>
<b>Reconciliation to JDE Asset</b>	Pre 2021 Act 216	2021 Act 216	2021 Act 216
Total gain/loss on Sale (County and Muni)	13,116.91	-	-
Add maintenance costs not paid	-	-	-
Add interest not paid	-	-	-
Add penalties not paid	-	-	-
Add labor not paid	-	-	-
Other adjustments	-	-	-
JDE Asset Gain(+)/Loss(-)	<u>13,116.91</u>	<u>-</u>	<u>-</u>



# Sheboygan County

## VACANT POSITION REQUEST

(To be completed for all vacant positions)

**Date:** 4/21/2023  
**To:** Finance Committee Members  
**From:** Laura Henning-Lorenz

**Position Request:**

**Position:** Limited Term Employee - Tax Collection  
**Reason for Vacancy:** NA

**Justification:**

One limited term employee from July 10 - August 7th to assist our office with the collection and receipting of second installment real property taxes.

**Staffing Consideration:**

Department has considered all alternate options as it relates to overall staff needs? Yes ☒ No ☐

**Budget Consideration:**

Is this position within the Department's annual operation budget? Yes ☒ No ☐

If not, please state the amount over budget as well as the proposed source of funds: [Click here to enter text.](#)

**Costs:**

**The annual costs associated with the position (current year's wage & benefit rates):**

Wages	Benefits	Total
2,621.00	375.00	2,996.00

(Note: Costs for health and dental benefits should be net costs, after subtracting revenue from employee contributions.)

County Administrator/Department Head Signature Laura Henning-Lorenz Date: 04/21/2023

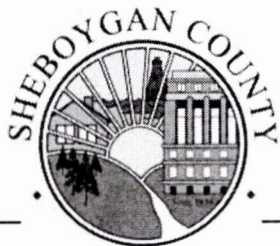
Human Resources Director Signature \_\_\_\_\_ Date: \_\_\_\_\_

Liaison Committee Signature \_\_\_\_\_ Date: \_\_\_\_\_

Human Resources Committee Signature \_\_\_\_\_ Date: \_\_\_\_\_

**Form Process:**

1. County Administrator/Department Head completes VPR.
2. County Administrator/Department Head refers to Human Resources Director for approval.
3. County Administrator/Department Head presents VPR to Liaison Committee for approval/signature.
4. County Administrator/Department Head forwards VPR to HR for Human Resources Committee approval/signature (*Salaried Positions Only*.)
5. HR begins recruitment process.



# Sheboygan County

## VACANT POSITION REQUEST

(To be completed for all vacant positions)

**Date:** 4/21/2023  
**To:** Finance Committee Members  
**From:** Laura Henning-Lorenz

**Position Request:**

**Position:** Limited Term Employee - x 3 - Land Record Project  
**Reason for Vacancy:** NA

**Justification:**

Three limited term employees from June 1 - December 31, 2023 to work on land record projects. Individuals would be working intermittently throughout the remainder of the year.

**Note:** The funding for this project is coming from the Land Information Council. Funds have been budgeted for 2023 for this project.

Additionally, this Vacant Position Request nullifies and replaces the one approved by the Finance Committee on 11/23/22.

**Staffing Consideration:**

Department has considered all alternate options as it relates to overall staff needs? Yes ☒ No ☐

**Budget Consideration:**

Is this position within the Department's annual operation budget? Yes ☒ No ☐

If not, please state the amount over budget as well as the proposed source of funds: [Click here to enter text.](#)

**Costs:**

**The annual costs associated with the position (current year's wage & benefit rates):**

Wages	Benefits	Total
14,080.00	2,018.00	16,098.00

(Note: Costs for health and dental benefits should be net costs, after subtracting revenue from employee contributions.)

County Administrator/Department Head Signature Laura Henning-Lorenz Date: 04/21/2023

Human Resources Director Signature \_\_\_\_\_ Date: \_\_\_\_\_

Liaison Committee Signature \_\_\_\_\_ Date: \_\_\_\_\_

Human Resources Committee Signature \_\_\_\_\_ Date: \_\_\_\_\_

**Form Process:**

1. County Administrator/Department Head completes VPR.
2. County Administrator/Department Head refers to Human Resources Director for approval.
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5. HR begins recruitment process.

*Listed In Order of Priority*

**Department:** Rocky Knoll Health Care Center

		TOTAL COST		REIMBURSEMENT				ODOMETER		SOURCE OF		REIMBURSE		REPLACED		ANTICIPATED	
ACCOUNT NO.	ITEM DESCRIPTION	OF ITEM(S)	AMOUNT		JUSTIFICATION	READING	REIMBURSEMENT	ACCOUNT	A / R	ASSET #	DATE						
320.565005	Vital Signs Monitor (3)	\$ 9,000.00			Vital Signs Monitors are aging and reaching the end of its useful life after 6 years				R								1/31/2023
320.565010	Bariatric Beds (9)	\$ 19,350.00			Replace aging Standard beds that are reaching end of its useful life after 15 years with Bariatric Beds				R								1/31/2023
320.565010	Lift - Sit to Stand	\$ 5,550.00			Lift is reaching the end of its useful life after 12 years				R								1/31/2023
320.565010	Bath Chair Lift	\$ 7,850.00			Bath Chair Lift is reaching the end of its useful life after 12 years				R								1/31/2023
320.565010	Washer 60lb Capacity	\$ 20,750.00			Washer has reaching the end of its useful life after 22 years				R	1014612 or 1014613							1/31/2023
320.565010	Power Lift Recliners (4)	\$ 6,400.00			Power Lift Recliners are aging and reaching the end of its useful life after 10 years				R								1/31/2023
320.565005	iMop	\$ 6,000.00	\$ 6,000.00		The iMop was reached the end of its useful life after 5 year.		Increase in the Medicaid Rate		R								5/31/2023
320.565005	Robot Coup Food Processor	\$ 1,960.00	\$ 1,960.00		The Robot Coup Food Processor has reached the end of its useful life after 5 year.		Increase in the Medicaid Rate		R								4/30/2023
320.565010	Mobile Heated Cabinet	\$ 3,475.00	\$ 3,475.00		Transfer food from the kitchen to the Woodland Village dining room		Increase in the Medicaid Rate		A								4/30/2023
320.565010	Mobile Induction Range	\$ 16,000.00	\$ 16,000.00		To finish cooking and keep food warm while service the Residents on the Ground Floor dining room		Increase in the Medicaid Rate		A								5/31/2023
Grand Total Amounts		\$ 96,335.00	\$ 27,435.00														



TO: Finance Committee Members

FROM: Katherine Clinton, Nursing Home Administrator *Kmc*

DATE: April 26, 2023

RE: Consideration of Budget Adjustment – In-house Dining Services

**Action Requested** – Authorize Rocky Knoll to reduce the contractual allowance for room & board by \$172,519. This amount is only 3.5% of the additional 11% increase of the Medicaid Rate that was not budgeted for in 2023. 2023 budgeted contracted services funds (325.531905) will be moved to cover in-house dining costs.

**Justification for transferring Contracted Services funds** – On December 8, 2022 the Health Care Center Committee approved to move Rocky Knoll Dining Services to Sheboygan County Ownership. This transition was completed on February 9, 2023

**Fiscal Impact** – Budget neutral. Rocky Knoll did not budget for the additional increase in the Medicaid rate for 2023 and the transfer of budgeted contacted services funds to the other dining accounts will cover the cost of the 2023 dining department.

ACCOUNT NUMBER	AMOUNT	REMARK	ACCOUNT
bu.object.subsidiary	debit or (credit)		DESCRIPTION
326.454307	(172,519.00)	In-House Dietary	CA Room & Board -Medicaid
325.531905	(1,408,476.00)	In-House Dietary	Contracted Services
325.531105	12,393.00	In-House Dietary	Consulting
325.511105	759,054.00	In-House Dietary	Regular
325.511110	27,054.00	In-House Dietary	Overtime
325.512105	58,200.00	In-House Dietary	Social Security
325.512110	49,336.00	In-House Dietary	Retirement (Employer)
325.533505	30,410.00	In-House Dietary	General
325.533540	399,101.00	In-House Dietary	Food
325.533720	485.00	In-House Dietary	Shipping
325.533815	10,032.00	In-House Dietary	Cleaning
325.533930	9,290.00	In-House Dietary	Equipment Under \$500
325.551105	181,657.00	In-House Dietary	Health Insurance
325.551110	4,850.00	In-House Dietary	Dental Insurance
325.551115	430.00	In-House Dietary	Group Life Insurance
325.551125	11,268.00	In-House Dietary	Worker Compensation Insurance
320.565000	27,435.00	In-House Dietary	Capital Outlay