

<p>Notice of Public Meeting  <b>Tuesday, February 17, 2026</b>  <b>11:00 a.m.</b></p>	<p><b>FINANCE COMMITTEE</b></p>	<p><b>Door County Government Center</b>  <b>County Board/ Chambers Room (C101-102) - 1st floor</b>  <b>421 Nebraska Street, Sturgeon Bay, WI</b></p>
<p><i>Oversight for Finance Department, Register of Deeds, and County Treasurer</i></p>		

## AGENDA

1. **Call Meeting to Order**
2. **Establish a Quorum ~ Roll Call**
3. **Adopt Agenda / Properly Noticed**
4. **Approve Minutes** of the January 20, 2026 Finance Committee Meeting
5. **Communications**
6. **Public Comment**
7. **Register of Deeds**
  - A. Strategic Initiative Grant – GIS Map/Recorded Documents
8. **Finance Director Department Update**
  - Investment Report
  - Comparison of Sales Tax Revenues
  - Unassigned Fund Balance & Contingency Fund Status
  - Health Insurance & Workers Comp
9. **New Business (Review / Action)**
  - A. Resolution 2026-\_\_\_\_ Transfer of Non-Budgeted Funds for Schauer Road Project
10. **Sustainability Matters to be Considered**
11. **Legislative Matters to be Considered**
12. **Matters To Be Placed on A Future Agenda or Referred to A Committee, Official, Or Employee**
13. **Next Meeting Date**
  - March 17, 2026 – 11:00 a.m.
14. **Adjourn**

This meeting will be conducted by teleconference or video conference. Members of the public may join the meeting remotely or in-person.

**To attend the meeting via computer:**

**Go To:**

<https://us02web.zoom.us/j/85923703025?pwd=9KGODSJY0yeQIEKmaBMQYBWIUkLSjO.1>

**Meeting/Webinar ID:** 859 2370 3025

**Passcode:** 553664

**To Connect via phone:**

1-312-626-6799

*Deviation from order shown may occur*

**MINUTES**  
**Tuesday, January 20, 2026**

**FINANCE COMMITTEE**

**Door County Government Center**  
**County Board/ Chambers Room (C101-102) - 1st floor**  
**421 Nebraska Street, Sturgeon Bay, WI**

*Oversight for Finance Department, Register of Deeds, and County Treasurer*

**Call Meeting to Order**

The Tuesday, January 20, 2026 Finance Committee was called to order by Chairman Jeff Miller at 11:03 a.m. at the Door County Government Center.

"These minutes have **not** been reviewed by the oversight committee and are subject to approval at the next regular committee meeting."

**Establish a Quorum ~ Roll Call**

Committee Members present: Jeff Miller, Hugh Zettel, Ken Fisher, Dale Vogel, and Morgan Rusnak. David Englebert, and Joel Gunnaugsson were excused.

Others in Attendance: Administrator Ken Pabich, Corporation Counsel Sean Donohue, Finance Director Steve Wipperfurth, Assistant Finance Director Brenda Hawkey, Register of Deeds Carey Petersilka, Real Property Lister Holly Hansen, and County Clerk Jill Lau.

Virtual Attendance: Staff & Public.

**Adopt Agenda / Properly Noticed**

Motion by Vogel, seconded by Fisher to adopt the agenda. Motion carried by voice vote.

**Approve Minutes of the December 16, 2025 Finance Committee Meeting**

Motion by Fisher, seconded by Zettel to approve the minutes of the December 16, 2025 Finance Committee meeting. Motion carried by voice vote.

**Communications**

No communications were presented.

**Public Comment**

None.

**Register of Deeds**

**Monument Maintenance Agreement**

Register of Deeds Carey Petersilka explained this is a 3-year agreement. Included in the contract is a 'not to exceed' dollar amount. The contract is with Stantec Consulting Services.

Motion by Vogel, seconded by Fisher to approve the 3-year agreement with Stantec Consulting Services as presented. Motion carried by voice vote.

**Finance Director Department Update**

**Investment Report**

**Comparison of Sales Tax Revenues**

**Unassigned Fund Balance & Contingency Fund Status**

**Health Insurance & Workers Comp**

Finance Director Steve Wipperfurth provided an overview of the reports which were included in the meeting packet. Wipperfurth noted sales tax revenue is expected to meet budgeted revenue. Staff will continue to monitor sales tax trends to determine future revenue budgeting. Medical Benefits Fund is currently below recommended balance. County is expected to receive Stop Loss payments for 2025 which will increase the fund balance. Staff will continue to monitor. 2026 adjustments were made; future adjustments may be needed and could include a transfer from the Unassigned Fund Balance.

**New Business (Review / Action)**  
**980 Housing – ADA Development**

A memo from Facilities & Parks Director Wayne Spritka was included in the meeting packet for review. CC Donohue explained the County owns 980 homes at the Justice Center. Those homes house sexually violent offenders who are being released. The County has received notification from the State that a 980 offender will be released and ADA housing will be required for the tenant. The plan is to place a new manufactured home on an existing pad at the Justice Center. County Staff are working with manufactured home dealers to determine if ADA modifications can be made to a new manufactured home. Estimated costs are \$160,000. Funding sources include the 980 Housing Fund and Special Projects account. Staff is taking into consideration the current tenants needs as well as future tenants of the home. If a manufactured home is unable to be ADA modified the County will need to look at other options including stick built or finding rental alternatives within the county. Time is of essence and Staff continues to actively work on obtaining or finding housing.

**Door County Fair Association Financial Records of the 12 Months Ended 10/31/2025**

The report was included in the meeting packet for review. Brenda Hawkey prepared the information. It was noted this is a review not an audit. Finance Director Wipperfurth and Hawkey highlighted issues found. Finance staff does meet with Fair Board personnel annually following the financial review to review the issues identified and offer fixes and clean-ups to move forward.

**Sustainability Matters to be Considered**

No matters were presented.

**Legislative Matters to be Considered**

No matters were presented.

**Matters To Be Placed on A Future Agenda or Referred to A Committee, Official, Or Employee**

Nothing as of this meeting.

**Next Meeting Date**

February 17, 2026 – 11:00 a.m.

**Adjourn**

Motion by Vogel, seconded by Fisher to adjourn. Motion carried. Time: 11:40 a.m.

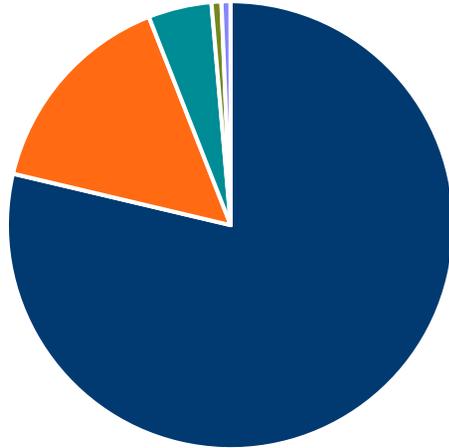
Respectfully submitted by Jill M. Lau, County Clerk

# Monthly Summary

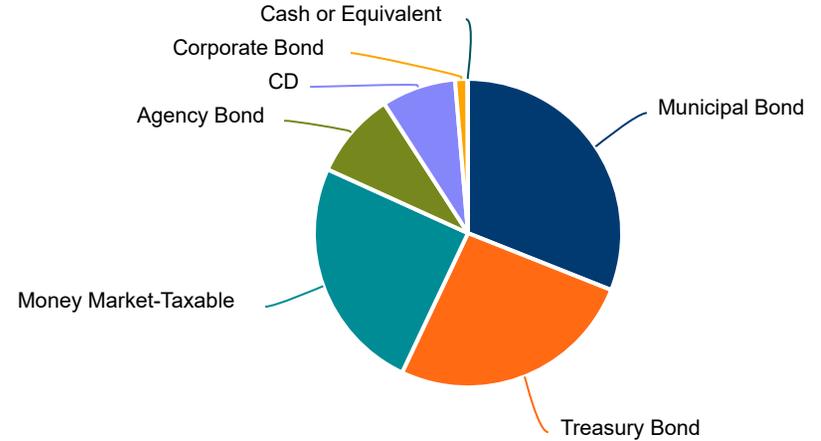
County of Door  
1/31/2026



## Account Overview



## Asset Class Allocation



## Accounts Overview

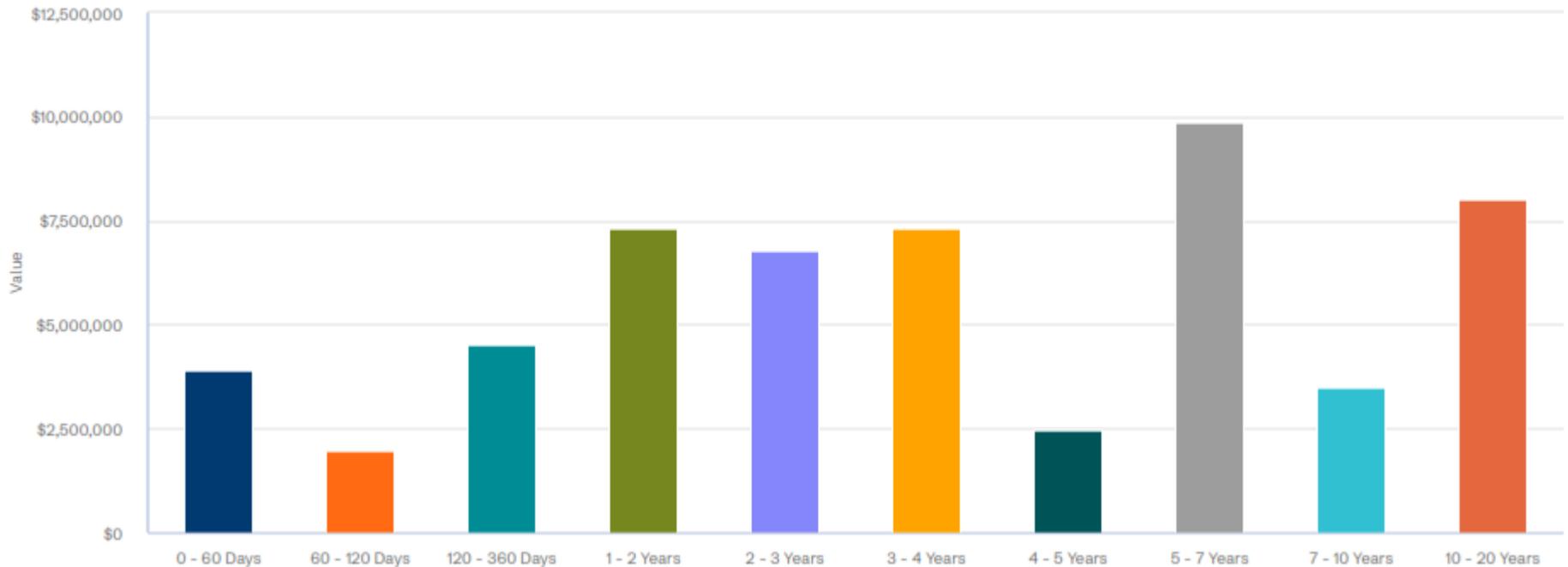
Account	Market Value	Allocation
County of Door - General Fund	\$59,070,232.32	78.71 %
County of Door - LGIP General	\$11,515,249.52	15.34 %
County of Door - Associated Bank ICS	\$3,440,877.73	4.58 %
County of Door - ADM	\$528,202.74	0.70 %
County of Door - Ampersand	\$498,000.00	0.66 %
<b>Table Total</b>	<b>\$75,052,562.31</b>	<b>100.00 %</b>

## Asset Class Allocation

Asset Class	Market Value	Allocation
Municipal Bond	\$23,277,961.44	31.02 %
Treasury Bond	\$19,536,354.20	26.03 %
Money Market-Taxable	\$18,566,029.02	24.74 %
Agency Bond	\$6,805,799.30	9.07 %
CD	\$5,858,516.91	7.81 %
Corporate Bond	\$983,692.23	1.31 %
Cash or Equivalent	\$24,209.21	0.03 %
<b>Table Total</b>	<b>\$75,052,562.31</b>	<b>100.00 %</b>

Maturity Year			
Maturity Year	Number of Securities	Maturity Amount	Allocation
2026	29	10,403,000.00	18.81 %
2027	28	7,312,000.00	13.24 %
2028	17	6,782,000.00	12.31 %
2029	14	7,302,000.00	13.26 %
2030	8	2,469,000.00	4.35 %
2031	4	5,050,000.00	9.11 %
2032	4	4,800,000.00	8.28 %
2033	3	1,500,000.00	2.75 %
2035	1	2,000,000.00	3.61 %
2038	1	2,000,000.00	3.62 %
2039	1	2,000,000.00	3.60 %
2040	1	2,000,000.00	3.47 %
2045	1	2,000,000.00	3.58 %
<b>Total:</b>		<b>55,618,000.00</b>	<b>100.00 %</b>

Maturity Period

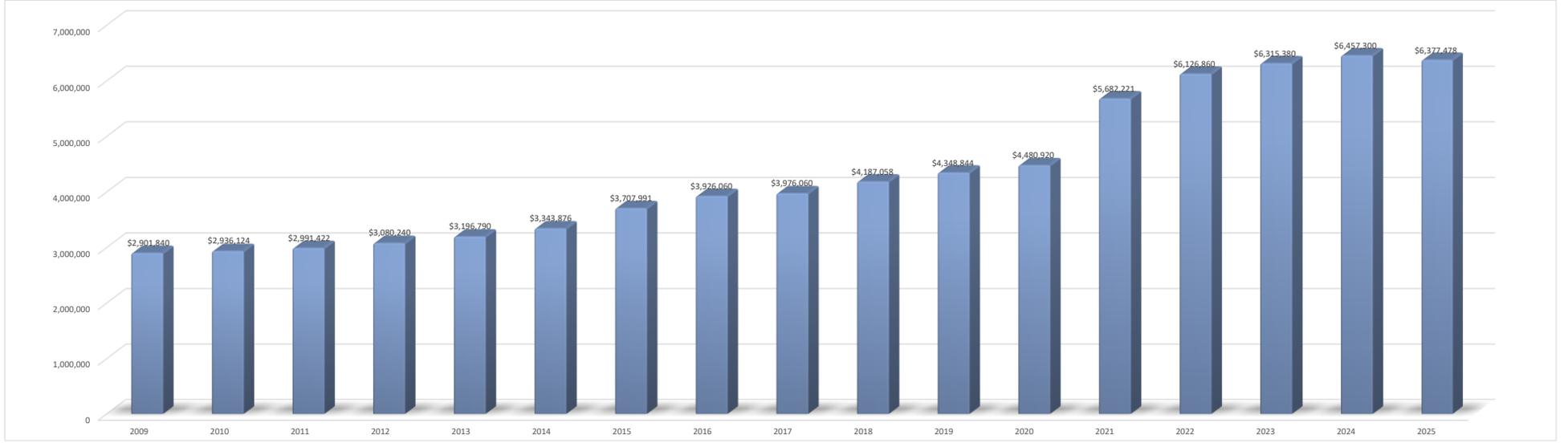


## DOOR COUNTY WISCONSIN

### 0.5% Sales Tax Rebate Collection History For, January, 2009 thru November, 2025

Month Received	2009	2010	2011	2012	2018	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	(Sales for Month of)
March	\$ 172,535	\$ 161,230	\$ 161,906	\$ 155,129	\$ 162,310	\$ 182,416	\$ 171,130	\$ 195,203	\$ 211,766	\$ 198,944	\$ 211,337	\$ 229,777	\$ 255,225	\$ 330,284	\$ 324,076	\$ 315,756	\$ 365,162	(Jan)
April	\$ 141,624	\$ 164,071	\$ 155,243	\$ 124,272	\$ 154,690	\$ 169,317	\$ 218,027	\$ 287,266	\$ 185,464	\$ 178,122	\$ 193,950	\$ 209,211	\$ 331,566	\$ 318,898	\$ 304,165	\$ 288,256	\$ 321,149	(Feb)
May	\$ 174,329	\$ 138,257	\$ 140,806	\$ 209,173	\$ 203,393	\$ 205,490	\$ 217,611	\$ 185,645	\$ 231,900	\$ 254,044	\$ 253,811	\$ 222,043	\$ 351,618	\$ 346,259	\$ 382,185	\$ 459,901	\$ 481,852	(March)
June	\$ 195,264	\$ 215,690	\$ 213,900	\$ 216,350	\$ 180,364	\$ 187,608	\$ 236,927	\$ 304,099	\$ 281,925	\$ 284,725	\$ 266,349	\$ 239,267	\$ 449,426	\$ 467,142	\$ 478,444	\$ 437,399	\$ 428,388	(April)
July	\$ 292,858	\$ 278,796	\$ 304,873	\$ 253,695	\$ 317,710	\$ 338,410	\$ 370,861	\$ 358,121	\$ 354,873	\$ 392,287	\$ 444,423	\$ 413,655	\$ 597,300	\$ 575,496	\$ 564,858	\$ 585,353	\$ 743,265	(May)
Aug	\$ 278,877	\$ 281,811	\$ 343,137	\$ 422,498	\$ 426,927	\$ 457,286	\$ 412,462	\$ 438,177	\$ 506,672	\$ 612,799	\$ 570,278	\$ 513,189	\$ 602,055	\$ 733,661	\$ 802,127	\$ 804,469	\$ 818,292	(June)
Sept	\$ 392,082	\$ 438,668	\$ 400,437	\$ 392,873	\$ 369,808	\$ 352,942	\$ 467,420	\$ 492,873	\$ 489,378	\$ 437,497	\$ 438,280	\$ 571,420	\$ 743,151	\$ 746,325	\$ 774,003	\$ 729,027	\$ 805,079	(July)
Oct	\$ 369,776	\$ 353,927	\$ 310,984	\$ 364,323	\$ 389,095	\$ 444,035	\$ 457,574	\$ 449,303	\$ 433,956	\$ 489,571	\$ 561,281	\$ 560,971	\$ 600,343	\$ 622,096	\$ 661,866	\$ 794,962	\$ 859,136	(Aug)
Nov	\$ 276,142	\$ 247,201	\$ 329,297	\$ 350,025	\$ 350,974	\$ 323,406	\$ 345,890	\$ 418,609	\$ 490,129	\$ 484,654	\$ 477,028	\$ 445,384	\$ 551,975	\$ 666,578	\$ 708,686	\$ 677,852	\$ 576,662	(Sept)
Dec	\$ 240,769	\$ 245,800	\$ 245,873	\$ 208,385	\$ 218,690	\$ 266,275	\$ 343,500	\$ 318,205	\$ 297,835	\$ 290,493	\$ 302,207	\$ 399,233	\$ 474,545	\$ 511,693	\$ 485,087	\$ 483,835	\$ 545,906	(Oct)
Jan	\$ 197,464	\$ 172,867	\$ 150,070	\$ 190,692	\$ 222,760	\$ 234,126	\$ 262,179	\$ 211,998	\$ 197,823	\$ 273,070	\$ 298,987	\$ 335,455	\$ 345,361	\$ 316,513	\$ 288,955	\$ 485,868	\$ 432,587	(Nov)
Feb	\$ 144,826	\$ 212,513	\$ 234,896	\$ 192,825	\$ 200,069	\$ 182,565	\$ 204,410	\$ 266,561	\$ 294,339	\$ 290,852	\$ 330,913	\$ 341,315	\$ 379,656	\$ 491,915	\$ 545,928	\$ 394,632		(Dec)
Annual	\$ 25,294	\$ 25,293	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total</b>	<b>\$ 2,901,840</b>	<b>\$ 2,936,124</b>	<b>\$ 2,991,422</b>	<b>\$ 3,080,240</b>	<b>\$ 3,196,790</b>	<b>\$ 3,343,876</b>	<b>\$ 3,707,991</b>	<b>\$ 3,926,060</b>	<b>\$ 3,976,060</b>	<b>\$ 4,187,058</b>	<b>\$ 4,348,844</b>	<b>\$ 4,480,920</b>	<b>\$ 5,682,221</b>	<b>\$ 6,126,860</b>	<b>\$ 6,315,380</b>	<b>\$ 6,457,300</b>	<b>\$ 6,377,478</b>	<b>\$ 314,910</b>
% to Budget	96.73%	97.87%	103.87%	104.41%	103.74%	106.30%	114.44%	116.50%	115.25%	111.66%	115.97%	119.49%	151.53%	153.17%	128.89%	104.15%	102.86%	Year-to-Date
Budgeted	\$ 3,000,000	\$ 3,000,000	\$ 2,880,000	\$ 2,950,000	\$ 3,081,590	\$ 3,145,590	\$ 3,240,000	\$ 3,370,000	\$ 3,450,000	\$ 3,750,000	\$ 3,750,000	\$ 3,750,000	\$ 3,750,000	\$ 4,000,000	\$ 4,900,000	\$ 6,200,000	\$ 6,200,000	2024 vs 2025
Subsequent Levy Offset	\$ -	\$ -	\$ 111,422	\$ 130,240	\$ 115,200	\$ 198,286	\$ 467,991	\$ 556,060	\$ 526,060	\$ 437,058	\$ 598,844	\$ 730,920	\$ 1,932,221	\$ 2,126,860	\$ 1,415,380	\$ 257,900	\$ 177,478	

Ahead (behind) same month in prior year \$ (53,271)  
 Average % to Date for this time period should be 91.67%



**DOOR COUNTY**  
**UNASSIGNED FUND BALANCE (located within the General Fund)**  
**As of December 31, 2025**

The following information on the General Fund is being provided to the Door County Board of Supervisors pursuant to Rule 19:

Unassigned Fund Balance--General Fund as of 12/31/2024 *Audited*  
\$ 33,441,650.48

**2025 Approved Changes to Unassigned Fund Balance:**

2025 CIP Project - Rural Addressing	(201,120.00)
Millers Art Foundation - Building Occupancy Agreement	(500,000.00)
Land Use Services Special Project	(650,000.00)
	(1,351,120.00)

Projected 2025 Unassigned Fund Balance **\$ 32,090,530.48** *Unaudited*

**Steve Wipperfurth, Finance Director**

	<u>As of 12/31/2022</u>	<u>As of 12/31/2023</u>	<u>As of 12/31/2024</u>	<u>As of 12/31/2025</u>
Unassigned Fund Balance	\$ 26,571,920.84	\$ 27,383,135.48	\$ 33,441,650.48	\$ 32,090,530.48

**Unassigned Fund Balance is designed to serve as a measure of the fund's financial resources available for appropriation and has a direct impact on bond ratings and borrowing power of the county.**

Current Unassigned Fund Balance	\$ 32,090,530.48
General Fund Budgeted Expenditures - 2025	\$ 43,964,392.00
All Other Budgeted Funds Requiring Tax Levy - 2025	\$ 43,528,325.00

The County's current unassigned fund balance of \$ 32,090,530.48 represents approximately **36.67794%** of its governmental funds budgeted expenditures. This level of funding is above the the 12%-15% reserve funding levels set forth in Resolution 72-03 adopted August 26, 2003.

**From the policy: 12% is the base per County Board Policy at which point the County would never want to let the unassigned fund balance reserved for working capital go below.**

<b>Note:</b>	
The amount above (below) the upper limit of 15% which, if above, could be a consideration for unforeseen expenditures	\$ 18,966,622.93
15% Upper Limit would equate to an unassigned fund balance of	\$ 13,123,907.55
12% Lower Limit would equate to an unassigned fund balance of	\$ 10,499,126.04

**DOOR COUNTY**  
**UNASSIGNED FUND BALANCE (located within the General Fund)**  
**As of January 31, 2026**

The following information on the General Fund is being provided to the Door County Board of Supervisors pursuant to Rule 19:

Unassigned Fund Balance--General Fund as of 12/31/2025 Unaudited  
\$ 32,090,530.48

2026 Approved Changes to Unassigned Fund Balance:

CIP Project - Tower/Communication Project (13,000,000.00)  
 Transfer to Building Equipment Replacement Fund for JC Roof Project in 2030 (2,600,000.00)

(15,600,000.00)

Projected 2026 Unassigned Fund Balance **\$ 16,490,530.48** Unaudited

**Steve Wipperfurth, Finance Director**

	<u>As of 12/31/2022</u>	<u>As of 12/31/2023</u>	<u>As of 12/31/2024</u>	<u>As of 1/31/2026</u>
Unassigned Fund Balance	\$ 26,571,920.84	\$ 27,383,135.48	\$ 33,441,650.48	\$ 16,490,530.48

**Unassigned Fund Balance is designed to serve as a measure of the fund's financial resources available for appropriation and has a direct impact on bond ratings and borrowing power of the county.**

Current Unassigned Fund Balance	\$ 16,490,530.48
General Fund Budgeted Expenditures - 2026	\$ 59,074,587.00
All Other Budgeted Funds Requiring Tax Levy - 2026	\$ 28,475,111.00

The County's current unassigned fund balance of \$ 16,490,530.48 represents approximately

**18.83562%**

From the policy: 12% is the base per County Board Policy at which point the County would never want to let the unassigned fund balance reserved for working capital go below.

<b>Note:</b>	
The amount above (below) the upper limit of 15% which, if above, could be a consideration for unforeseen expenditures	\$ 3,358,075.78
15% Upper Limit would equate to an unassigned fund balance of	\$ 13,132,454.70
12% Lower Limit would equate to an unassigned fund balance of	\$ 10,505,963.76

## Door County Contingency Accounts January 31, 2026

### General Contingency

#100.06.1161.59103

2025 Contingency Balance Carryforward (Estimated)	<b><u>Unaudited</u></b>	\$ 398,337.68
2026 Budget for Contingency Expense		\$ 100,000.00
Total General Contingency Available for 2026		\$ 498,337.68

**NOTE:** The 2025 Contingency Balance Carryforward (Estimated)" shown above does not include the close out of final expenses for 2025 to the General Contingency Balance; this should be completed in May, 2026.

Uses - 2026

Subtotal		\$ -
<b>Available Balance--General Contingency Expense</b>	<b><u>Unaudited</u></b>	<b>\$ 498,337.68</b>

### Payroll Contingency

Payroll Reserve - #100.32106	<b><u>Unaudited</u></b>	\$ 4,871,597.28
2026 Budget for Payroll Contingency - #100.06.1161.59101		\$ 1,329,795.00
Total Payroll Contingency Available for 2026		\$ 6,201,392.28

Uses - 2026

Estimated Cost for 2026 of Compensation Plan and Increases for General Municipal Employees \$ (519,370.00)

Subtotal		\$ (519,370.00)
<b>Available Balance--Payroll Contingency Expense/Payroll Reserve</b>	<b><u>Unaudited</u></b>	<b>\$ 5,682,022.28</b>

## Door County Medical Benefits Fund For Period thru December 31, 2025

As of 01/13/2026

<b>2024 Ending Balance</b>	<b><u>Audited</u></b>	<b>\$ 5,426,118.29</b>
 <u>2025 Revenues:</u>		
Retired Employees Medical	\$ 83,494.75	
County Share Medical	\$ 7,152,887.51	
Employee Share Medical	\$ 872,379.62	
County Share Dental	\$ 328,773.68	
Pro-rated Employee Dental (part-time)	\$ 2,185.44	
Miscellaneous	\$ -	
Sub-Total All Contributions	\$ 8,439,721.00	
Insurance Reimbursements	\$ 362,792.70	
Total Revenues to Date		\$ 8,802,513.70
 <u>2025 Expenditures:</u>		
Claims Paid Medical	\$ 7,089,320.01	
Claims Paid Dental	\$ 390,254.74	
Prescription/Drug Claims	\$ 106.96	
Total Claims	\$ 7,479,681.71	
Specific Premium (Stop Loss Insurance)	\$ 1,636,143.91	
Administrative and Miscellaneous Fees	\$ 144,786.43	
Wellness Program	\$ 14,626.70	
Transfers to Other Funds	\$ -	
Total Expenditures to Date	\$ 9,275,238.75	
2025 Net Gain/(Loss) to Date		\$ (472,725.05)
<b>Current Fund Balance to Date</b>	<b><u>Unaudited</u></b>	<b>\$ 4,953,393.24</b>

Notes:

2024 -- Same Time Period Net Gain or (Loss) \$ (357,987.67)

Difference between same time period--  
current year verses prior year

\$ (114,737.38)

Target Reserve to be maintained--based on  
consultant's recommendations 7/22/2024 \$ 5,200,000.00

## Door County Medical Benefits Fund For Period thru January 31, 2026

As of 02/11/2026

<b>2025 Ending Balance</b>	<b><u>Unaudited</u></b>	<b>\$ 4,953,393.24</b>
 <u>2026 Revenues:</u>		
Retired Employees Medical	\$ 9,185.24	
County Share Medical	\$ 584,417.88	
Employee Share Medical	\$ 69,935.02	
County Share Dental	\$ 26,967.24	
Pro-rated Employee Dental (part-time)	\$ 214.08	
Miscellaneous	\$ -	
Sub-Total All Contributions	\$ 690,719.46	
Insurance Reimbursements	\$ -	
Total Revenues to Date	\$ -	\$ 690,719.46
 <u>2026 Expenditures:</u>		
Claims Paid Medical	\$ 431,282.51	
Claims Paid Dental	\$ 29,965.61	
Prescription/Drug Claims	\$ -	
Total Claims	\$ 461,248.12	
Specific Premium (Stop Loss Insurance)	\$ 38,296.60	
Administrative and Miscellaneous Fees	\$ 27,363.70	
Wellness Program	\$ -	
Transfers to Other Funds	\$ -	
Total Expenditures to Date	\$ -	\$ 526,908.42
2026 Net Gain/(Loss) to Date		\$ 163,811.04
<b>Current Fund Balance to Date</b>	<b><u>Unaudited</u></b>	<b><u>\$ 5,117,204.28</u></b>

Notes:

2025 -- Same Time Period Net Gain or (Loss)	\$ 4,542.29	
Difference between same time period-- current year verses prior year	\$ 159,268.75	

Target Reserve to be maintained--based on  
consultant's recommendations 7/22/2024      \$ 5,200,000.00

## Door County Workers' Compensation Fund For Period thru January 31, 2026

As of 2/11/26

<b>2025 Ending Fund Balance</b>		<b><u>Unaudited</u></b>	<b><u>\$ 1,326,658.42</u></b>
Revenues	\$ 37,475.60		
Insurance Reimbursements/Dividends	\$ -		
Total 2026 Revenues to Date	\$ 37,475.60		
Expenditures	\$ (433,590.00)		
Transfers Out	\$ -		
Total 2026 Expenditures and Transfers Out to Date	\$ (433,590.00)		
2026 Net Gain/(Loss) to Date			\$ (396,114.40)
<b>Current Fund Balance, to Date</b>		<b><u>Unaudited</u></b>	<b><u>\$ 930,544.02</u></b>

**Notes:** The Workers' Compensation Modification Rate of 1.0 represents the industry average.

A lower rate indicates better safety performance, while a higher rate indicates more frequent or costly claims. The Modification Rates from prior 10 years are shown below:

2016 - 0.76	2021 - 0.75
2017 - 0.78	2022 - 0.77
2018 - 0.77	2023 - 0.77
2019 - 0.80	2024 - 0.81
2020 - 0.68	2025 - 0.83



**DOOR COUNTY**

**Resolution No. 2026-\_\_\_\_**

**SCHAUER ROAD REDESIGN AND RECONSTRUCTION PROJECT  
TRANSFER OF NON-BUDGETED FUNDS**

**TO THE DOOR COUNTY BOARD OF SUPERVISORS:**

ROLL CALL Board Members	Aye	Nay	Exc.
Dist. 1 D. Englebert			
Dist. 2 T. Thayse			
Dist. 3 <i>vacant</i>			
Dist. 4 N. Robillard			
Dist. 5 J. Miller			
Dist. 6 K. Fisher			
Dist. 7 C. Morkin			
Dist. 8 C. Jeanquart			
Dist. 9 R. Shaw			
Dist. 10 P. Rockwell			
Dist. 11 M. Rusnak			
Dist. 12 N. Norton			
Dist. 13 D. Vogel			
Dist. 14 H. Zettel			
Dist. 15 E. Gauger			
Dist. 16 D. Enigl			
Dist. 17 B. Bultman			
Dist. 18 V. Hancock			
Dist. 19 <i>vacant</i>			
Dist. 20 W. Kalms			
Dist. 21 J. Gunnlaugsson			

**BOARD ACTION**

Vote Required: Two Thirds of Members Elect

---

Motion to Approve      Adopted

1st \_\_\_\_\_      Defeated

2nd \_\_\_\_\_

Yes: \_\_\_\_\_ No: \_\_\_\_\_ Exc: \_\_\_\_\_

Reviewed by: \_\_\_\_\_, Corp. Counsel

Reviewed by: \_\_\_\_\_, Administrator

**FISCAL IMPACT:** The fiscal impact is a decrease of \$40,000 to the CIP Highway Reserve which leaves a balance in this line item of \$1,001,701.84. STW

**Certification:**

I, Jill M. Lau, Clerk of Door County, hereby certify that the above is a true and correct copy of a resolution that was adopted on the 24th day of February, 2025 by the Door County Board of Supervisors.

\_\_\_\_\_  
Jill M. Lau  
County Clerk, Door County

1           **WHEREAS**, In accordance with Section 65.90(5)(ar) Wisconsin Statutes and  
2 Rules of Order #19 the amounts of the various appropriations and the purposes for  
3 such appropriations stated in a budget may not be changed unless authorized by a  
4 vote of two-thirds of the entire membership of the County Board of Supervisors; and

5  
6           **WHEREAS**, On December 16, 2026, the Door County Board of Supervisors  
7 approved an Intergovernmental Agreement with the Towns of Jacksonport and  
8 Sevastopol pertaining to the redesign and reconstruction of Schauer Road ("Project");  
9 and

10  
11           **WHEREAS**, The Intergovernmental Agreement required monetary contributions  
12 toward the Project from each party as follows:  
13           •Town of Jacksonport:           \$18,000  
14           •Town of Sevastopol:           \$50,000  
15           •County of Door:           \$25,000,  
16 with the remainder of the Project to be grant funded; and

17  
18           **WHEREAS**, Grant funding is insufficient to complete the Project; and

19  
20           **WHEREAS**, The Towns of Jacksonport and Sevastopol have informally agreed  
21 to increase their total monetary contribution to the following amounts:  
22           •Town of Jacksonport:           \$53,000  
23           •Town of Sevastopol:           \$70,000; and

24  
25           **WHEREAS**, the County of Door must increase its total monetary contribution from  
26 \$25,000 to \$90,000 in order to provide the estimated funding necessary to complete  
27 the Project; and

28  
29           **WHEREAS**, The Administrative Committee has reviewed and recommends  
30 approval of the Amendment to the Intergovernmental Agreement (attached as  
31 Addendum A), providing for the additional funding; and

32  
33           **WHEREAS**, The County of Door budgeted \$50,000 for the Project, requiring an  
34 additional appropriation of \$40,000 to meet the funding needs; and

35  
36           **WHEREAS**, The Finance Committee recommends that \$40,000 be transferred  
37 from the CIP Highway Reserve Account #401.32137 to the Capital Outlay Expense  
38 County Roads and Bridges Account #401.51.7190.71101.205 to fund the increased  
39 contribution to the Project.

40  
41           **NOW, THEREFORE, BE IT RESOLVED**, That the Door County Board of  
42 Supervisors does hereby approve the transfer of \$40,000 from the CIP Highway  
43 Reserve Account #401.32137 to the Capital Outlay Expense County Roads and  
44 Bridges Account #401.51.7190.71101.205 to fund the increased contribution to the  
45 Project.

46  
47           **BE IT FURTHER RESOLVED**, That the Door County Board of Supervisors does  
48 hereby approve the Amendment to the Intergovernmental Agreement attached hereto  
49 as Addendum A.

**SUBMITTED BY: FINANCE COMMITTEE**

_____	_____
Jeff Miller, Chairperson	Joel Gunnlaugsson
_____	_____
David Englebert	Dale Vogel
_____	_____
Ken Fisher	Hugh Zettel
_____	_____
Morgan Rusnak	

**AMENDMENT TO INTERGOVERNMENTAL AGREEMENT REGARDING THE SCHAUER ROAD REDESIGN AND RECONSTRUCTION PROJECT**

This Amendment ("Amendment") is made and entered into by and between the County of Door, the Town of Sevastopol, and the Town of Jacksonport (individually a "Party" and collectively the "Parties").

**RECITALS**

WHEREAS, the Parties entered into an Intergovernmental Agreement last signed on \_\_\_\_\_ ("Agreement") regarding the redesign and reconstruction of Schauer Road; and

WHEREAS, the Agreement set forth the contributions of each Party toward the cost of the project; and

WHEREAS, the Parties have determined that increased contributions are necessary to make up the difference between grant funding obtained and the total cost of the project; and

WHEREAS, the Parties desire to amend the Agreement to reflect the increased contributions.

**AMENDMENT**

1. Section 2(b) of the Agreement (Town of Sevastopol) is hereby amended to read as follows:

- To contribute Seventy Thousand Dollars (\$70,000) toward the cost of the project.

2. Section 3(b) of the Agreement (Town of Jacksonport) is hereby amended to read as follows:

- To contribute Fifty-Three Thousand Dollars (\$53,000) toward the cost of the project.

3. Section 4(c) of the Agreement (County of Door) is hereby amended to read as follows:

- To contribute Ninety Thousand Dollars (\$90,000) toward the cost of the project.

4. Except as expressly amended herein, all other terms and conditions of the Agreement remain in full force and effect.

[This Space Left Intentionally Blank]

**AUTHORIZATION**

Each Party represents that it has duly approved this Amendment and is authorized to execute it.

IN WITNESS WHEREOF, the Parties have executed this Amendment as of the dates set forth below.

County of Door

By: \_\_\_\_\_

Name:

Title:

Date:

Town of Sevastopol

By: \_\_\_\_\_

Name:

Title:

Date:

Town of Jacksonport

By: \_\_\_\_\_

Name:

Title:

Date: