



MONROE COUNTY BOARD OF SUPERVISORS

202 SOUTH K STREET, RM 1, SPARTA, WISCONSIN 54656

PHONE: 608-269-8705 FAX: 608-269-8747 www.co.monroe.wi.us

MONROE COUNTY BOARD AGENDA

Wednesday, May 20, 2020

American Legion Post #100

1116 Angelo Road Sparta, WI 54656

*(Please use the South Parking Lot Entrance)

Public, due to the COVID-19 Pandemic, please access the meeting remotely

Join by Phone (For Audio Only)

+1-408-418-9388 United States Toll

Meeting number (access code): 966 141 209

Join by Computer (For Audio and Video)

<https://monroecountywi.webex.com>

Meeting number (access code): 966 141 209

Meeting password: VCpQNQsN537

IT Point of Contact

Rick Folkedahl

608-633-2700

6:00 p.m.

Call to Order/Roll Call

Pledge of Allegiance

Approval of Minutes – February 26, March 19, and April 21, 2020

Public Comment Period

Appointments – (listed on a separate sheet)

Chairman's General Announcements

Budget Adjustments

- Health Department
- Health Department – WIC
- Human Services
- Land Conservation

Monthly Treasurers Report – Debra Carney

Monthly Finance Director Report – Diane Erickson

Monthly Administrators Report – Tina Osterberg

Resolution(s) – Discussion/Action (listed on separate sheet)

Closed Session per WI Stats 19.85 (1)(g) Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved – Monroe County Court Case 18 CV 72

Adjournment

Due to the COVID-19 Pandemic, the Monroe County Board will be following CDC recommendations. We will keep distancing of at least 6 feet, masks and hand sanitizers will be on location. We ask that if you are running a temperature or are not feeling well, please do not place others at risk.

The February meeting of the County Board of Supervisors convened in the Monroe County Board Assembly Room in the City of Sparta, Wisconsin, on Wednesday, February 26, 2020 at 6:00 p.m. Chair Pete Peterson presiding. Roll Call was called with 16 Supervisors present. The Pledge of Allegiance was recited.

Chairman's General Announcements – Chair Peterson explained that Trent Ziegler, Sheriff, Wes Revels and District Attorney, Kevin Croninger will be presenting Resolution 02-20-01. Following the presentation, public will be allowed to speak. Public will be allowed to speak in the following format, each individual once for three minutes with rotation of pro then con to balance the meeting.

RESOLUTION 02-20-01

RESOLUTION DECLARING MONROE COUNTY TO BE A SECOND AMENDMENT SANCTUARY COUNTY

The foregoing resolution was moved for adoption by Supervisor Habhegger second by Supervisor D. Peterson. Trent Ziegler explained. Sheriff, Wes Revels explained. District Attorney, Kevin Croninger further explained. Members of the public were allowed to address the board. Pros and cons were provided. Public comment ended at 7:10 p.m. Supervisor Habhegger explained. Discussion. Call the question by Supervisor Habhegger second by Supervisor D. Peterson. A roll call vote was taken. The discussion ended (13 Y - 3 N - 0 Absent).

McCoy voted: Y	Pierce voted: Y	VanWychen voted: Y	Schnitzler voted: Y
Habhegger voted: Y	Vinslauski voted: Y	Von Ruden voted: Y	Halverson voted: Y
Path voted: N	Sherwood voted: Y	Steele voted: N	Peterson, Pete voted: N
Peterson, Dean voted: Y	Folcey voted: Y	Schroeder voted: Y	Cook voted: Y

A roll call vote was taken. The resolution passed (15 Y - 1 N - 0 Absent).

McCoy voted: Y	Pierce voted: Y	VanWychen voted: Y	Schnitzler voted: Y
Habhegger voted: Y	Vinslauski voted: Y	Von Ruden voted: Y	Halverson voted: Y
Path voted: Y	Sherwood voted: Y	Steele voted: N	Peterson, Pete voted: Y
Peterson, Dean voted: Y	Folcey voted: Y	Schroeder voted: Y	Cook voted: Y

A recess was taken at 7:20 p.m., the meeting reconvened at 7:40 p.m.

Motion by Supervisor Von Ruden second by Supervisor Vinslauski to approve the minutes of the 01/22/2020 meeting. The minutes carried by voice vote.

Public Comment Period – One member of the public addressed the board.

Appointments – Chair Peterson announced the following appointments: Winding Rivers Library System, Mary Von Ruden for a 3 year term ending 12/31/22; Veterans Service Commission, Richard Coffin for a 3 year term ending 12/31/22; Local History Room Trustees, Rick Kast and Cheryl Weber for 3 year terms ending 02/01/23 and Annette Erickson for a term ending 02/01/21. Chair Peterson asked for any objections. No objections. Carried by voice vote.

Re-purpose of Funds:

Maintenance – Motion by Supervisor Path second by Supervisor Sherwood to approve re-purpose of funds. Garry Spohn, Property Manager explained the 2020 re-purpose of funds in the amount of \$10,744.00 for Administration Center roofing project. A roll call vote was taken. The re-purpose of funds passed with all Supervisors voting yes.

Highway – Motion by Supervisor Schnitzler second by Supervisor Pierce to approve re-purpose of funds. David Ohnstad, Highway Commissioner explained the 2020 re-purpose of funds in the amount of \$225,000.00 for machinery. A roll call vote was taken. The re-purpose of funds passed with all Supervisors voting yes.

Sheriff – Motion by Supervisor Habegger second by Supervisor Vinslauski to approve re-purpose of funds. Rob Conroy, Chief Deputy explained the 2020 re-purpose of funds in the amount of \$52,000.00 for transport vehicles. A roll call vote was taken. The re-purpose of funds passed with all Supervisors voting yes.

Budget Adjustments:

Justice Department – Motion by Supervisor Sherwood second by Supervisor Path to approve budget adjustment. Eric Weihe, Justice Department Coordinator explained the 2020 budget adjustment in the amount of \$12,000.00 for WI Department of Justice TAD grant to be used for OWI Court. A roll call vote was taken. The budget adjustment passed with all Supervisors voting yes.

Register of Deeds – Motion by Supervisor Von Ruden second by Supervisor Schnitzler to approve budget adjustment. Deb Brandt, Register of Deeds explained the 2019 budget adjustment in the amount of \$4,731.00 for health insurance. A roll call vote was taken. The budget adjustment passed with all Supervisors voting yes.

Information Technology – Motion by Supervisor Schnitzler second by Supervisor Von Ruden to approve budget adjustment. Rick Folkedahl, Information Systems Director explained the 2020 budget adjustment in the amount of \$9,928.94 for wireless point to point bridge from the Justice Center to Rolling Hills. Discussion. A roll call vote was taken. The budget adjustment passed (15 Y - 1 N - 0 Absent).

McCoy voted: Y	Pierce voted: Y	VanWychen voted: Y	Schnitzler voted: Y
Habegger voted: Y	Vinslauski voted: Y	Von Ruden voted: Y	Halverson voted: Y
Path voted: Y	Sherwood voted: Y	Steele voted: N	Peterson, Pete voted: Y
Peterson, Dean voted: Y	Folcey voted: Y	Schroeder voted: Y	Cook voted: Y

Rolling Hills – Motion by Supervisor Pierce second by Supervisor Von Ruden to approve budget adjustment. Linda Anderson, Nursing Home Administrator explained the 2019 budget adjustment in the amount of \$159,965.07 for year-end budget balance of expenses and revenue. A roll call vote was taken. The budget adjustment passed with all Supervisors voting yes.

Local History Room – Motion by Supervisor VanWychen second by Supervisor Pierce to approve budget adjustment. Supervisor Schnitzler explained the 2019 budget adjustment in the amount of \$1,349.20 for salaries. A roll call vote was taken. The budget adjustment passed with all Supervisors voting yes.

Local History Room – Motion by Supervisor VanWychen second by Supervisor Von Ruden to approve budget adjustment. Supervisor Schnitzler explained the 2019 budget adjustment in the amount of \$1,800.00 for student intern grant. A roll call vote was taken. The budget adjustment passed with all Supervisors voting yes.

Maintenance – Motion by Supervisor Path second by Supervisor D. Peterson to approve budget adjustment. Garry Spohn, Property Manager explained the 2020 budget adjustment in the amount of \$41,500.00 for Justice Center repair budget. Discussion. A roll call vote was taken. The budget adjustment passed with all Supervisors voting yes.

Health Department – Motion by Supervisor Pierce second by Supervisor Steele to approve budget adjustment. Sharon Nelson, Health Director explained the 2020 budget adjustment in the amount of \$15,000.00 for WI Division of Public Health grant to establish baseline water quality data. A roll call vote was taken. The budget adjustment passed with all Supervisors voting yes.

Health Department – Motion by Supervisor Pierce second by Supervisor Steele to approve budget adjustment. Sharon Nelson, Health Director explained the 2020 budget adjustment in the amount of \$11,000.00 for Bader Philanthropies, Inc. grant. A roll call vote was taken. The budget adjustment passed with all Supervisors voting yes.

Health Department – Motion by Supervisor Pierce second by Supervisor Cook to approve budget adjustment. Sharon Nelson, Health Director explained the 2020 budget adjustment in the amount of \$4,450.00 for WI Division of Public Health Preparedness Program. A roll call vote was taken. The budget adjustment passed with all Supervisors voting yes.

Human Services – Motion by Supervisor Pierce second by Supervisor McCoy to approve budget adjustment. Ron Hamilton, Human Services Director explained the 2020 budget adjustment in the amount of \$68,884.00 for Dementia Care Specialist grant. Discussion. A roll call vote was taken. The budget adjustment passed with all Supervisors voting yes.

Human Services – Motion by Supervisor Von Ruden second by Supervisor Pierce to approve budget adjustment. Ron Hamilton, Human Services Director explained the 2019 budget adjustment in the amount of \$300,000.00 for CCS program expansion. Discussion. A roll call vote was taken. The budget adjustment passed (15 Y - 1 N - 0 Absent).

McCoy voted: Y	Pierce voted: Y	VanWychen voted: Y	Schnitzler voted: Y
Habhegger voted: Y	Vinslauski voted: Y	Von Ruden voted: Y	Halverson voted: Y
Path voted: Y	Sherwood voted: Y	Steele voted: N	Peterson, Pete voted: Y
Peterson, Dean voted: Y	Folcey voted: Y	Schroeder voted: Y	Cook voted: Y

Jail – Motion by Supervisor Habhegger second by Supervisor Pierce to approve budget adjustment. Rob Conroy, Chief Deputy explained the 2020 budget adjustment in the amount of \$23,400.00 for SCAAP funds for Zuercher signature pads and time keeping system. A roll call vote was taken. The budget adjustment passed with all Supervisors voting yes.

Jail – Motion by Supervisor Sherwood second by Supervisor Path to approve budget adjustment. Rob Conroy, Chief Deputy explained the 2020 budget adjustment in the amount of \$2,649.68 for SCAAP awards. A roll call vote was taken. The budget adjustment passed with all Supervisors voting yes.

Jail – Motion by Supervisor Vinslauski second by Supervisor Path to approve budget adjustment. Rob Conroy, Chief Deputy explained the 2019 budget adjustment in the amount of \$23,000.00 for transport salaries. A roll call vote was taken. The budget adjustment passed with all Supervisors voting yes.

Sheriff – Motion by Supervisor Path second by Supervisor Vinslauski to approve budget adjustment. Rob Conroy, Chief Deputy explained the 2020 budget adjustment in the amount of \$5,800.00 for patrol SUV sale. A roll call vote was taken. The budget adjustment passed with all Supervisors voting yes.

Sheriff – Motion by Supervisor Habhegger second by Supervisor Sherwood to approve budget adjustment. Rob Conroy, Chief Deputy explained the 2020 budget adjustment in the amount of \$4,000.00 for Zuercher conference training. A roll call vote was taken. The budget adjustment passed with all Supervisors voting yes.

Sheriff – Motion by Supervisor Cook second by Supervisor Path to approve budget adjustment. Rob Conroy, Chief Deputy explained the 2020 budget adjustment in the amount of \$16,500.00 for Zuercher Guard 1 interface. A roll call vote was taken. The budget adjustment passed with all Supervisors voting yes.

Sheriff – Motion by Supervisor Sherwood second by Supervisor Von Ruden to approve budget adjustment. Rob Conroy, Chief Deputy explained the 2019 budget adjustment in the amount of \$2,500.00 for BOTS grant for vehicle set up equipment. A roll call vote was taken. The budget adjustment passed with all Supervisors voting yes.

Sheriff – Motion by Supervisor Von Ruden second by Supervisor Cook to approve budget adjustment. Rob Conroy, Chief Deputy explained the 2019 budget adjustment in the amount of \$4,000.00 for BOTS grant for vehicle set up equipment. A roll call vote was taken. The budget adjustment passed with all Supervisors voting yes.

Capital Outlay/Data Processing – Motion by Supervisor Schnitzler second by Supervisor Pierce to approve budget adjustment. Diane Erickson, Finance Director explained the 2020 budget adjustment in the amount of \$26,895.31 for work order portion of financial software implementation project. Discussion. A roll call vote was taken. The budget adjustment passed (15 Y - 1 N - 0 Absent).

McCoy voted: Y	Pierce voted: Y	VanWychen voted: Y	Schnitzler voted: Y
Habhegger voted: Y	Vinslauski voted: Y	Von Ruden voted: Y	Halverson voted: Y
Path voted: Y	Sherwood voted: Y	Steele voted: N	Peterson, Pete voted: Y
Peterson, Dean voted: Y	Folcey voted: Y	Schroeder voted: Y	Cook voted: Y

County Clerk Election – Motion by Supervisor Pierce second by Supervisor McCoy to approve budget adjustment. Shelley Bohl, County Clerk explained the 2020 budget adjustment in the amount of \$15,796.00 for Congressional District 7 Special Election. A roll call vote was taken. The budget adjustment passed with all Supervisors voting yes.

Finance/Retirement Fringe Pool – Motion by Supervisor Pierce second by Supervisor Schnitzler to approve budget. Diane Erickson, Finance Director explained the 2019 budget adjustment in the amount of \$2,526.26 for retirement payouts, health and dental insurance. A roll call vote was taken. The budget adjustment passed with all Supervisors voting yes.

Debra Carney provided the monthly Treasurer's report and answered questions.

Diane Erickson provided the monthly Finance report and answered questions.

Tina Osterberg provided the monthly Administrators report and answered questions.

A moment of silence was taken for past Supervisor, Carl Anderson.

A recess was taken at 8:55 p.m.; the meeting re-convened at 9:07 p.m.

RESOLUTION 02-20-02

RESOLUTION ESTABLISHING SHERIFF FEES AND DELEGATING MODIFICATION TO COMMITTEE

The foregoing resolution was moved for adoption by Supervisor Sherwood second by Supervisor Path. Rob Conroy, Chief Deputy explained. Discussion. A roll call vote was taken. The resolution passed with all Supervisors voting yes.

RESOLUTION 02-20-03

RESOLUTION AUTHORIZING CHANGES TO THE MONROE COUNTY CODE TO PROHIBIT NUISANCE USE OF A TELEPHONE FOR 911 CALLS

The foregoing resolution was moved for adoption by Supervisor Pierce second by Supervisor Vinslauski. Rob Conroy, Chief Deputy explained. A roll call vote was taken. The resolution passed with all Supervisors voting yes.

RESOLUTION 01-20-02

RESOLUTION SETTING SALARIES FOR COUNTY CLERK, REGISTER OF DEEDS AND COUNTY TREASURER FOR THE 2021 - 2024 TERM OF OFFICE

Chair Peterson explained that the Administration/Personnel Committee is looking to further study the three elected official positions. Motion by Supervisor Habegger second by Supervisor Pierce to postpone resolution until next month. Discussion. A roll call vote was taken. The motion to postpone passed (15 Y - 1 N - 0 Absent).

McCoy voted: Y	Pierce voted: Y	VanWychen voted: Y	Schnitzler voted: Y
Habegger voted: Y	Vinslauski voted: Y	Von Ruden voted: Y	Halverson voted: Y
Path voted: Y	Sherwood voted: Y	Steele voted: N	Peterson, Pete voted: Y
Peterson, Dean voted: Y	Folcey voted: Y	Schroeder voted: Y	Cook voted: Y

Motion by Supervisor D. Peterson second by Supervisor Pierce to move into closed session. A roll call vote was taken. The motion passed (15 Y - 1 N - 0 Absent).

McCoy voted: Y	Pierce voted: Y	VanWychen voted: Y	Schnitzler voted: Y
Habegger voted: Y	Vinslauski voted: Y	Von Ruden voted: Y	Halverson voted: Y
Path voted: Y	Sherwood voted: Y	Steele voted: N	Peterson, Pete voted: Y
Peterson, Dean voted: Y	Folcey voted: Y	Schroeder voted: Y	Cook voted: Y

Closed Session per WI Stats 19.85(1)(g) - Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved - Monroe County Court Case 18 CV 72.

Motion by Supervisor D. Peterson second by Supervisor Cook to return to open session. A roll call vote was taken. The motion passed with all Supervisors voting yes.

No motions were made in closed session.

Chair Peterson adjourned the meeting at 9:45 p.m.

I, Shelley Bohl, Monroe County Clerk certify that to the best of my knowledge the foregoing is a correct copy of the February meeting of the Monroe County Board of Supervisors held on February 26, 2020.

The March meeting of the County Board of Supervisors convened in the Monroe County Board Assembly Room in the City of Sparta, Wisconsin, on Thursday, March 19, 2020 at 6:00 p.m. Chair Pete Peterson presiding. Roll Call was called with 16 Supervisors present. The Pledge of Allegiance was recited.

Budget Adjustments:

Health – Motion by Supervisor Pierce second by Supervisor Cook to approve budget adjustment. Tina Osterberg, County Administrator explained the 2020 budget adjustment in the amount of \$300.00 for funds from the First UMC United Piecemakers of Tomah. A roll call vote was taken. The budget adjustment passed with all Supervisors voting yes.

Emergency Management – Motion by Supervisor Habegger second by Supervisor Pierce to approve budget adjustment. Tina Osterberg, County Administrator explained the 2019 budget adjustment in the amount of \$2,284.00 for reallocation of budget for actual expenses. A roll call vote was taken. The budget adjustment passed with all Supervisors voting yes.

RESOLUTION 03-20-01

RESOLUTION DECLARING STATE OF EMERGENCY IN MONROE COUNTY DUE TO THE COVID-19 PANDEMIC

The foregoing resolution was moved for adoption by Supervisor Von Ruden second by Supervisor Schnitzler. Kevin Croninger, District Attorney explained. It was noted that the resolution had been amended at the Administration & Personnel meeting. A roll call vote was taken. The resolution passed with all Supervisors voting yes.

RESOLUTION 03-20-02

RESOLUTION SETTING SALARIES FOR COUNTY CLERK, REGISTER OF DEEDS AND COUNTY TREASURER FOR THE 2021-2024 TERM OF OFFICE

The foregoing resolution was moved for adoption by Supervisor Halverson second by Supervisor Vinslauski. Chair Peterson explained. Discussion. A roll call vote was taken. The resolution passed 12 yes, 4 no.

RESOLUTION 01-20-02

RESOLUTION SETTING SALARIES FOR COUNTY CLERK, REGISTER OF DEEDS AND COUNTY TREASURER FOR THE 2021-2024 TERM OF OFFICE

Chair Peterson removed the resolution from the agenda as the prior resolution, 03-20-02 passed the board.

Chair Peterson adjourned the meeting at 6:25 p.m.

I, Shelley Bohl, Monroe County Clerk certify that to the best of my knowledge the foregoing is a correct copy of the March meeting of the Monroe County Board of Supervisors held on March 19, 2020.

The April Organizational meeting of the County Board of Supervisors convened at the Sparta American Legion Post 100 in the City of Sparta, Wisconsin, on Tuesday, April 21, 2020 at 6:00 p.m. County Clerk, Shelley Bohl presiding. Roll Call was called with 16 Supervisors present. The pledge of allegiance to the flag was recited.

Judge Goodman conducted the swearing-in-ceremony. Supervisors signed their Oaths of Office.

Shelley Bohl, County Clerk announced the first item of business was election of a Board Chair. Tina Osterberg, County Administrator and Charles Weaver, Veteran's Service Director were appointed tellers. The County Clerk explained that elections for Chair and Vice-Chair will be done by secret ballot. Nominations do not require a second.

Chair

The following nominations were made:

Supervisor Pierce nominated Supervisor Schnitzler.

The County Clerk called three times for any more nominations. Nominations were closed.

1st Ballot
Schnitzler = 16

Supervisor Schnitzler was declared Chair and took the Chairman's seat.

Vice Chair

The following nominations were made:

Supervisor McCoy nominated Supervisor Habegger;
Supervisor VanWychen nominated Supervisor Sherwood.

Chair Schnitzler called three times for any more nominations. Nominations were closed.

1st ballot
Habegger = 10
Sherwood = 6

Supervisor Habegger was declared Vice-Chair.

Highway Committee Member #1

The following nominations were made:

Supervisor Folcey nominated Supervisor Pierce;
Supervisor Sherwood nominated Supervisor VanWychen;
Supervisor Pierce nominated Supervisor Folcey;
Supervisor Gomez nominated Supervisor Sherwood.

Chair Schnitzler called three times for any more nominations. Nominations were closed.

1st ballot
Pierce = 7 (Schnitzler, Cook, Luetha, Schmitz, Pierce, Sherwood, Habegger)
VanWychen = 1 (VanWychen)
Folcey = 5 (Halverson, Van Ruden, Folcey, Wisselstad, McCoy)
Sherwood = 3 (Larkin, Gomez, Balz)

Supervisor VanWychen and Supervisor Sherwood withdrew their names for consideration.

2nd ballot

Pierce = 9 (Luelhe, Schmitz, Cook, Pierce, Sherwood, VanWychen, Larkin, Schnitzler, Gomez)
Folcey = 7 (Balz, Wissestad, Von Ruden, Folcey, McCoy, Halverson, Habegger)

Supervisor Pierce was declared Highway Committee #1.

Highway Committee Member #2

The following nominations were made:

Supervisor Sherwood nominated Supervisor VanWychen;
Supervisor Pierce nominated Supervisor Cook;
Supervisor Von Ruden nominated Supervisor Folcey;
Supervisor Folcey nominated Supervisor McCoy.

Chair Schnitzler called three times for any more nominations. Nominations were closed.

1st ballot

VanWychen = 3 (VanWychen, Sherwood, Pierce)
Cook = 1 (Cook)
Folcey = 9 (Van Ruden, Balz, Folcey, Schmitz, Halverson, Luelhe, Schnitzler, McCoy, Wissestad)
McCoy = 3 (Larkin, Gomez, Habegger)

Supervisor Folcey was declared Highway Committee #2.

Highway Committee Member #3

The following nominations were made:

Supervisor Sherwood nominated Supervisor VanWychen;
Supervisor Von Ruden nominated Supervisor Sherwood, Supervisor Sherwood declined nomination;
Supervisor Pierce nominated Supervisor Cook;
Supervisor Gomez nominated Supervisor McCoy.

Chair Schnitzler called three times for any more nominations. Nominations were closed.

1st ballot

VanWychen = 6 (VanWychen, Schmitz, Halverson, Sherwood, Luelhe, Wissestad)
Cook = 3 (Pierce, Cook, Schnitzler)
McCoy = 7 (McCoy, Balz, Larkin, Von Ruden, Habegger, Gomez, Folcey)

2nd ballot

VanWychen = 5 (Sherwood, Luelhe, Schmitz, Wissestad, VanWychen)
Cook = 2 (Cook, Pierce)
McCoy = 9 (Habegger, Gomez, Folcey, McCoy, Larkin, Balz, VonRuden, Halverson, Schnitzler)

Supervisor McCoy was declared Highway Committee #3.

All Supervisors provided self-introductions.

Highway Committee Member #4

The following nominations were made:

Supervisor Sherwood nominated Supervisor VanWychen;
Supervisor McCoy nominated Supervisor Cook;
Supervisor Folcey nominated Supervisor Gomez.

Chair Schnitzler called three times for any more nominations. Nominations were closed.

1st ballot

VanWychen	=	7	(Luethe, Sherwood, Wissestad, Larkin, Pierce, Halverson, VanWychen)
Cook	=	3	(McCoy, Cook, Schnitzler)
Gomez	=	6	(Habhegger, Folcey, Gomez, Schmitz, Balz, Von Ruden)

2nd ballot

VanWychen	=	10	(VanWychen, Schnitzler, Halverson, Von Ruden, Larkin, Wissestad, Pierce, Sherwood, Luethe, Folcey)
Cook	=	2	(Cook, McCoy)
Gomez	=	4	(Gomez, Habhegger, Balz, Schmitz)

Supervisor VanWychen was declared Highway Committee #4.

Highway Committee Member #5

The following nominations were made:

Supervisor McCoy nominated Supervisor Cook;
Supervisor Folcey nominated Supervisor Gomez.

Chair Schnitzler called 3 times for any more nominations. Nominations were closed.

1st ballot

Cook	=	7	(McCoy, Sherwood, VanWychen, Pierce, Cook, Larkin, Schnitzler)
Gomez	=	9	(Folcey, Luethe, Gomez, Wissestad, Halverson, Balz, Von Ruden, Schmitz, Habhegger)

Supervisor Gomez was declared Highway Committee #5.

Budget Adjustments:

Sheriff Department – Motion by Supervisor Pierce second by Supervisor Sherwood to approve budget adjustment. Rob Conroy, Deputy Sheriff explained the 2020 budget adjustment in the amount of \$19,291.00 for transport vehicle. A roll call vote was taken. The budget adjustment passed with all Supervisors voting yes.

RESOLUTION 04-20-01

RESOLUTION RESTRUCTURING POSITIONS IN THE SHERIFF'S OFFICE TO CREATE AN ADDITIONAL PATROL SERGEANT POSITION EFFECTIVE MAY 1, 2020

The foregoing resolution was moved for adoption by Supervisor Luethe second by Supervisor Sherwood. Sheriff Wes Revels explained. Discussion. The resolution passed unanimously by voice vote.

Chair Schnitzler adjourned the meeting at 7:06 p.m. Carried by voice vote.

I, Shelley Bohl, Monroe County Clerk certify that to the best of my knowledge the foregoing is a correct copy of the April meeting of the Monroe County Board of Supervisors held on April 21, 2020.



MONROE COUNTY BOARD OF SUPERVISORS

202 SOUTH K STREET, RM 1
SPARTA, WISCONSIN 54656
PHONE 608-269-8705
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APPOINTMENT (S)

Date of meeting: May 20, 2020

Western Technical College District Board

Ed Lukasek

Wilton Joint Review Board

Ron Luethe

ITBEC

Nodji VanWychen & Sharon Folcey

Term ending 05/22

Housing Authority

Rose Eddy

Term ending 03/31/25

Monroe County-Warrens Sewer Commission

David Pierce

Term ending 04/22

Land Information Council Update

Rick Folkehahl, At Large Member

Term ending 10/20

Monroe County Justice Coordinating Council

Term ending 01/01/21

Monroe County Board Chair	WI DOC – P & P Field Supervisor
Health/Human Services Board Chair	Judge Mark Goodman
Monroe County Administrator	Judge Todd Ziegler
Monroe County Corporation Counsel	Judge Richard Radcliffe
City of Sparta Chief of Police	Justice Dept. Coordinator
City of Tomah Chief of Police	
Monroe County District Attorney	<u>Ex-Officio Members:</u>
Monroe County Sheriff	Monroe County Jail Administrator
WI Public Defenders Office Rep	Monroe Co. Human Services Director

Aging and Disability Resource Center of Monroe County Advisory Board

Term ending 03/31/2022

Barb Akers	Gary Nelson
Mary Cook	Tonya Olson
Tim Fuhrmann	Mary Von Ruden
Emma Ledbetter	Melissa Santell

Hidden Valleys Tourism

Rob Williams
Term ending 05/22

Transportation Coordinating Committee Updates

Term ending 03/01/21

Terrance Dwyer
Wallace Habegger
Ben Hein
Julie Leis
Linda Smith
Charles Weaver

Peter Fletcher
Ron Hamilton
Krista Heinz
Chris Poradish
Stephanie Squires

MONROE COUNTY
Notice of Budgetary Adjustment

Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: May 5, 2020
 Department: Health Department
 Amount: \$450.00
 Budget Year Amended: 2020

Source of Increase Decrease and affect on Program:
 (If needed attached separate brief explanation.)

Received \$450 from Region 4 Healthcare Emergency Readiness Coalition (HERC) to purchase preparedness related items to the COVID-19 Pandemic.

Revenue Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
24110000	435525		Preparedness Grant	\$ 52,540.00	\$ 450.00	\$ 52,990.00
Total Adjustment					\$ 450.00	

Expenditure Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
24110000	5434050		Block Grant Supplies	\$ 38,050.00	\$ 450.00	\$ 38,500.00
Total Adjustment					\$ 450.00	

Department Head Approval: Maurice Wilson May 5, 2020
 Date Approved by Committee of Jurisdiction: David A. Preece May 5 2020
 Following this approval please forward to the County Clerk's Office.

Date Approved by Finance Committee: _____
 Date Approved by County Board: _____
 Per WI Stats 65.90(5)(a) must be authorized by a vote of two-thirds of the entire membership of the governing body.

Date of publication of Class 1 notice of budget amendment: _____

Budget Adjustment

Purpose

MONROE COUNTY

Notice of Budgetary Adjustment

Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: April 28, 2020
 Department: Health Department - WIC
 Amount: \$21,842.00
 Budget Year Amended: 2020

Source of Increase / Decrease and affect on Program:
 (If needed attached separate brief explanation.)

DHS has awarded the actual funding for 2020 to local WIC programs for WIC, FMNP, and BFPC. We also received funding to purchase ipads and for Program Outreach. Reflective of increasing WIC Coordinator/Nutritionist and Nutrition Educator positions to full time. (Nutrition Educator retired earlier this year and have rehired for Nutrition Educator position.)

Revenue Budget Lines Amended:

Account #	Account Name	Current Budget	Budget Adjustment	Final Budget
24120000.435500	WIC CARS	\$ 163,710.00	\$ 15,442.00	\$ 179,152.00
24120000 485000	WIC Grants	\$ -	\$ 1,600.00	\$ 1,600.00
24120000 485000	WIC Interpreters	\$ -	\$ 4,800.00	\$ 4,800.00
				\$ -
Total Adjustment			\$ 21,842.00	

Expenditure Budget Lines Amended:

Account #	Account Name	Current Budget	Budget Adjustment	Final Budget
24120000 511000	Salaries	\$ 129,996.00	\$ 13,282.00	\$ 143,278.00
24120000 515005	Retirement	\$ 8,777.00	\$ (145.00)	\$ 8,632.00
24120000 515010	Social Security	\$ 8,061.00	\$ 110.00	\$ 8,171.00
24120000 515015	Medicare	\$ 1,887.00	\$ 151.00	\$ 2,038.00
24120000 515020	Health Ins	\$ 17,693.00	\$ (4,684.00)	\$ 13,009.00
24120000 515025	Dental Ins	\$ 380.00	\$ 72.00	\$ 452.00
24120000 515030	Life Ins	\$ 41.00	\$ 11.00	\$ 52.00
24120000 515040	Work Comp	\$ 79.00	\$ 6.00	\$ 85.00
24120000 531000	Office supplies	\$ 715.00	\$ 2,785.00	\$ 3,500.00
24120000 531050	Postage	\$ 500.00	\$ 500.00	\$ 1,000.00
24120000 522025	Telephone	\$ 520.00	\$ 980.00	\$ 1,500.00
24120000 533010	Conferences/Seminars	\$ 500.00	\$ 500.00	\$ 1,000.00
24120000 534150	Nutrition Educations supplies	\$ 2,230.00	\$ 3,270.00	\$ 5,500.00
24120000 534250	Medical Supplies	\$ 3,337.00	\$ 1,663.00	\$ 5,000.00
24120000 539090	Program Outreach	\$ -	\$ 3,341.00	\$ 3,341.00
Total Adjustment			\$ 21,842.00	

Department Head Approval:

Theresa Wilson May 5, 2020

Date Approved by Committee of Jurisdiction:

Carol A. Keele 5-5-2020

MONROE COUNTY
Notice of Budgetary Adjustment

Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: May 5, 2020
 Department: Human Services
 Amount: \$3,161.00
 Budget Year Amended: 2020

Source of Increase / Decrease and affect on Program:
 (If needed attached separate brief explanation.)

Budget Adjustment for Q'Straint Incline System for ADRC.
Funding provided through DOT Trust Fund
This budget adjustment records the transfer of funds from the DOT Trust fund
and increases the Vehicle Expense budget to cover the cost of the Q'Straint Incline System.

Revenue Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
24966100	493000		Fund Balance Applied	\$ 22,400.00	\$ 3,161.00	\$ 25,561.00
Total Adjustment					\$ 3,161.00	

Expenditure Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
24966100	581100		Minibus Vehicles	\$ 112,000.00	\$ 3,161.00	\$ 115,161.00
						\$ -
						\$ -
						\$ -
Total Adjustment					\$ 3,161.00	

Department Head Approval: [Signature] 5/5/2020
 Date Approved by Committee of Jurisdiction: [Signature] 5/5/2020
Following this approval please forward to the County Clerk's Office.

Date Approved by Finance Committee: _____
 Date Approved by County Board: _____

Per WI Stats 65.90(5)(a) must be authorized by a vote of two-thirds of the entire membership of the governing body.

Date of publication of Class 1 notice of budget amendment: _____

MONROE COUNTY
Notice of Budgetary Adjustment

Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: April 9, 2020
 Department: Land Conservation
 Amount: \$4,144.50
 Budget Year Amended: 2020

Source of Increase / Decrease and affect on Program:
 (If needed attached separate brief explanation.)

This budget adjustment is to carry over the remaining funds from 2019 to 2020 for the Grant funds received from Compeer for the Comprehensive Planning Grant.
\$5,000 was received and \$855.50 was spent during 2019
A balance of \$4,144.50 remains

Revenue Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
16940000	485000	LW405	Grant - Compeer	\$ -	\$ 4,144.50	\$ 4,144.50
						\$ -
						\$ -
						\$ -
Total Adjustment					\$ 4,144.50	

Expenditure Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
16940000	521708		Comprehensive Planning	\$ -	\$ 4,144.50	\$ 4,144.50
						\$ -
						\$ -
						\$ -
						\$ -
Total Adjustment					\$ 4,144.50	

Department Head Approval: _____

Date Approved by Committee of Jurisdiction: _____

Following this approval please forward to the County Clerk's Office.

Date Approved by Finance Committee: _____

Date Approved by County Board: _____

Per WI Stats 65.90(5)(a) must be authorized by a vote of two-thirds of the entire membership of the governing body.

Date of publication of Class 1 notice of budget amendment: _____

Rev 2/18

Budget Adjustment

Purpose

To comply with State Statue 65.90 (5)

Policy

A budget adjustment should be made when increasing /(decreasing) both your revenue budget and expenditure budget or when requesting funds from an area of the budget outside it's originally budgeted department. These changes come from new grants or changes in grant monies, transfers from sources in the county outside a department's original budget, etc. No budget line item should exceed the adopted budget at any time during a fiscal year.

Procedure

To initiate a budget adjustment, the department head shall notice the review, discussion & action of this completed & signed form on the next monthly meeting agenda of their committee of jurisdiction. If the Budgetary Adjustment is approved by the committee of jurisdiction the signed copy of this form along with a copy of the meeting minutes shall be forward to the County Clerk to be noticed on the Finance Committee agenda for review, discussion & action. Upon Finance Committee approval the signed Budgetary Adjustment form shall be forwarded to the County Clerk to be notice on the County Board agenda for review, discussion and action. Per WI Stats 65.90(5)(a) the Budgetary Adjustment must be authorized by a vote of two-thirds of the entire membership of the County Board. A department representative must be available at each meeting to address any questions or concerns that may arise during review and discussion.

TREASURER'S REPORT
 For the period of April 1, 2020 to April 30, 2020
 Debra J Carney, County Treasurer

GENERAL FUND BALANCES

Month End Balance	\$ 120,233.58
Outstanding Checks	\$ (315,607.91)
Outstanding Deposits	\$ 20,999.42
General Fund Investments	\$ 25,453,317.17
Totals	\$ 25,278,942.26

RECEIPTS & DISBURSEMENTS

Receipts for Current Month:	\$ 7,225,816.84
Wires & Disbursements for Current Month:	\$ 7,898,584.47

INVESTMENTS - GENERAL FUND

Bank	ACCOUNT NUMBER	BALANCE	DUE DATES	INTEREST RATE
State Bank		\$ 8,813,397.42	none	1.19%
State Investment Pool		\$ 1,037,701.82	none	0.51%
Bremer Bank CD		\$ 500,000.00	5/19/2020	2.75%
Citizens First Bank CD		\$ 500,000.00	3/4/2021	1.85%
Citizens First Bank CD		\$ 245,000.00	9/6/2020	2.47%
Citizens First Bank MM		\$ 1,910,107.97	none	
River Bank CD		\$ 500,000.00	2/24/2021	1.85%
River Bank CD		\$ 500,000.00	3/7/2021	1.85%
River Bank CD		\$ 500,000.00	3/20/2021	1.25%
River Bank CD		\$ 513,922.81	6/18/2020	2.75%
River Bank CD		\$ 2,040,152.82	7/22/2020	2.65%
River Bank CD		\$ 860,738.71	8/16/2020	2.50%
River Bank CD		\$ 248,094.96	8/23/2020	2.50%
River Bank CD		\$ 1,011,987.38	9/27/2020	2.40%
River Bank CD		\$ 505,993.69	9/27/2020	2.40%
River Bank CD		\$ 247,936.91	9/27/2020	2.40%
River Bank CD		\$ 502,299.86	1/17/2021	1.86%
River Bank MM		\$ 1,274,390.89	none	1.25%
Timberwood Bank CD		\$ 500,000.00	3/6/2021	1.86%
Timberwood Bank CD		\$ 500,000.00	4/8/2020	2.65%
Timberwood Bank CD		\$ 1,000,000.00	7/22/2020	2.65%
Timberwood Bank Checking		\$ 503.96	none	0.02%
Timberwood Bank MM		\$ 1,741,087.97	none	1.31%
TOTAL GENERAL FUND =		\$ 25,453,317.17		

Total General Fund:	\$ 25,453,317.17
General Fund Reserve Balance:	\$ (11,879,462.00)
Restricted/Committed Fund Balance:	\$ (5,759,549.36)
	\$ 7,814,305.81

TOTAL GENERAL FUND AS OF APRIL 2019 WAS:	\$ 23,144,013.87
DIFFERENCE FROM ONE YEAR AGO:	\$ 2,309,303.30

Delinquent Taxes in April 2020 were:	\$ 872,488.52 *
Delinquent Taxes in April 2019 were:	\$ 942,368.81
Delinquent Taxes are down from one year ago:	\$ (69,880.29)

*This does not include the current 2019 delinquent taxes.

TREASURER'S REPORT
For the period of March 1, 2020 to March 31, 2020
Debra J Carney, County Treasurer

GENERAL FUND BALANCES

Month End Balance	\$ 341,953.91
Outstanding Checks	\$ (184,774.60)
Outstanding Deposits	\$ 341,213.41
General Fund Investments	\$ 25,111,208.87
Totals	\$ 25,609,601.59

RECEIPTS & DISBURSEMENTS

Receipts for Current Month:	\$ 13,514,095.74
Wires & Disbursements for Current Month:	\$ 12,311,675.80

INVESTMENTS - GENERAL FUND

Bank	ACCOUNT NUMBER	BALANCE	DUE DATES	INTEREST RATE
State Bank		\$ 8,492,969.32	none	1.68%
State Investment Pool		\$ 1,037,270.05	none	1.14%
Bremer Bank CD		\$ 500,000.00	5/19/2020	2.75%
Citizens First Bank CD		\$ 500,000.00	3/4/2021	1.85%
Citizens First Bank CD		\$ 245,000.00	9/6/2020	2.47%
Citizens First Bank MM		\$ 1,907,676.32	none	
River Bank CD		\$ 500,000.00	2/24/2021	1.85%
River Bank CD		\$ 500,000.00	3/7/2021	1.85%
River Bank CD		\$ 500,000.00	3/20/2021	1.25%
River Bank CD		\$ 513,922.81	6/18/2020	2.75%
River Bank CD		\$ 2,026,798.65	7/22/2020	2.65%
River Bank CD		\$ 860,738.71	8/16/2020	2.50%
River Bank CD		\$ 248,094.96	8/23/2020	2.50%
River Bank CD		\$ 1,011,987.38	9/27/2020	2.40%
River Bank CD		\$ 505,993.69	9/27/2020	2.40%
River Bank CD		\$ 247,936.91	9/27/2020	2.40%
River Bank CD		\$ 500,000.00	1/17/2021	1.86%
River Bank MM		\$ 1,273,086.50	none	1.25%
Timberwood Bank CD		\$ 500,000.00	3/6/2021	1.86%
Timberwood Bank CD		\$ 500,000.00	4/8/2020	2.65%
Timberwood Bank CD		\$ 1,000,000.00	7/22/2020	2.65%
Timberwood Bank Checking		\$ 503.95	none	0.02%
Timberwood Bank MM		\$ 1,739,229.62	none	1.54%
TOTAL GENERAL FUND =		\$ 25,111,208.87		

Total General Fund:	\$ 25,111,208.87
General Fund Reserve Balance:	\$ (11,879,462.00)
Restricted/Committed Fund Balance:	\$ (5,689,440.90)
	\$ 7,542,305.97

TOTAL GENERAL FUND AS OF March 2019 WAS:	\$ 23,980,259.83
DIFFERENCE FROM ONE YEAR AGO:	\$ 1,130,949.04

Delinquent Taxes in March 2020 were:	\$ 916,090.84 *
Delinquent Taxes in March 2019 were:	\$ 1,107,868.88
Delinquent Taxes are down from one year ago:	\$ (191,778.04)

*This does not include the current 2019 delinquent taxes.

TREASURER'S REPORT
For the period of April 1, 2020 to April 30, 2020
Debra J Carney, County Treasurer

INVESTMENTS				
BANK	ACCOUNT NUMBER	BALANCE	DUE DATES	INTEREST RATE
History Room				
Bremer Bank-History Room MMI		\$ 72,017.37	None	0.45%
Bremer Bank-History Room MMII		\$ 311,696.18	None	0.45%
Monroe Co Local History Room Endowment #3 Fidelity Investments		\$ 1,259,210.10	None	
Bremer Bank-Wegner Grotto Trust		\$ 189,709.65	None	0.45%
Wegner Grotto Endowment-Raymond James		\$ 243,776.04	None	
Haney Fund				
State Bank of Sparta CD		\$ 1,000.00	6/23/2020	2.15%
Transportation - ADRC				
Bremer Bank-ADRC Transportation		\$ 43,152.60	None	0.45%
Jail Assessment				
Timberwood Bank MM		\$ 444,410.11	None	0.45%
Monroe County Land Information Board				
Timberwood Bank of Tomah MM		\$ 231,995.02	None	1.06%
Solid Waste Management				
State Bank - Ridgeview II-Closure Escrow		\$ 210,577.41	6/4/2020	1.3114%
		\$ 220,905.09	6/4/2020	1.3114%
		\$ 206,244.54	6/4/2020	1.3114%
		\$ 208,524.53	6/4/2020	1.3114%
		\$ 206,782.29	7/30/2020	2.49863%
State Bank - Facility Reserve-MM		\$ 278,489.62	None	0.99%
Section 125 Plan				
State Bank of Sparta		\$ 22,889.25	None	0.99%
Worker's Comp				
State Bank of Sparta		\$ 1,982,849.91	None	0.99%
CCF Bank of Tomah		\$ 573,195.62	None	
TOTAL OF RESTRICTED FUNDS-NOT IN GENERAL FUND:		\$ 6,707,425.33		

SALES & USE TAX	
Sales Tax Received in January thru April 2020 Sales tax for the month of Nov 2019 thru Feb. 2020	\$ 1,126,278.03
Sales Tax Received in January thru April 2019 Sales tax for the month of Nov 2018 thru Feb. 2019	\$ 1,155,847.32
Sales tax received is down from one year ago	\$ (29,569.29)

TREASURER'S REPORT
For the period of March 1, 2020 to March 31, 2020
Debra J Carney, County Treasurer

INVESTMENTS				
BANK	ACCOUNT NUMBER	BALANCE	DUE DATES	INTEREST RATE
History Room				
Bremer Bank-History Room MMI		\$ 71,310.51	None	0.83%
Bremer Bank-History Room MMII		\$ 311,516.71	None	0.83%
Monroe Co Local History Room Endowment #3 Fidelity Investments		\$ 1,174,363.40	None	
Bremer Bank-Wegner Grotto Trust		\$ 188,712.56	None	0.83%
Wegner Grotto Endowment-Raymond James		\$ 220,076.88	None	
Haney Fund				
State Bank of Sparta CD		\$ 1,000.00	6/23/2020	2.15%
Transportation - ADRC				
Bremer Bank-ADRC Transportation		\$ 43,129.25	None	0.83%
Jail Assessment				
Timberwood Bank MM		\$ 442,613.51	None	1.54%
Monroe County Land Information Board				
Timberwood Bank of Tomah MM		\$ 226,565.38	None	1.17%
Solid Waste Management				
State Bank - Ridgeview II-Closure Escrow		\$ 210,350.56	6/4/2020	1.3114%
		\$ 220,667.72	6/4/2020	1.3114%
		\$ 206,022.36	6/4/2020	1.3114%
		\$ 208,299.89	6/4/2020	1.3114%
		\$ 206,358.08	7/30/2020	2.49863%
State Bank - Facility Reserve-MM		\$ 278,263.81	None	1.48%
Section 125 Plan				
State Bank of Sparta		\$ 25,200.17	None	1.48%
Worker's Comp				
State Bank of Sparta		\$ 2,013,787.08	None	1.48%
CCF Bank of Tomah		\$ 572,230.76	None	
TOTAL OF RESTRICTED FUNDS-NOT IN GENERAL FUND:		\$ 6,620,468.63		

SALES & USE TAX	
Sales Tax Received in January thru March 2020 Sales tax for the month of Nov 2019 thru Jan. 2020	\$ 848,448.45
Sales Tax Received in January thru March 2019 Sales tax for the month of Nov 2018 thru Jan. 2019	\$ 960,065.60
Sales tax received is down from one year ago	\$ (111,617.15)

2020 MONTHLY GENERAL INFORMATION

MONTH	GENERAL FUND	SALES TAX	CONTINGENCY FUND	DELINQUENT TAXES
January	\$ 23,531,176.98	\$ 309,903.08 Sales Tax for Nov. 2019	\$ 190,740.96	\$ 1,180,671.02 *
February	\$ 26,090,630.60	\$ 283,313.44 Sales for Tax Dec. 2019	\$ 116,046.00	\$ 1,074,833.05 *
March	\$ 25,111,208.87	\$ 255,231.93 Sales for Tax Jan. 2020	\$ 196,777.09	\$ 916,090.84 *
April	\$ 25,453,317.17	\$ 277,829.58 Sales Tax for Feb. 2020	\$ 196,777.09	\$ 872,488.52 *
May		Sales Tax for Mar. 2020		*
June		Sales Tax for April 2020		*
July		Sales Tax for May 2020		*
August		Sales Tax for June 2020		NOW INCLUDES ALL YEARS DELINQUENT TAXES
September		Sales Tax for July 2020		
October		Sales Tax for Aug. 2020		
November		Sales Tax for Sept. 2020		
December		Sales Tax for Oct. 2020		

\$ 1,126,278.03 ← Sales Tax Received in 2020

*THESE DELINQUENT TAX AMOUNTS DO NOT INCLUDE THE TAX YEAR 2019

2019 MONTHLY GENERAL INFORMATION

MONTH	GENERAL FUND	SALES TAX	CONTINGENCY FUND	DELINQUENT TAXES
January	\$ 21,618,692.15	\$ 286,864.42 Sales Tax for Nov. 2018	\$ 166,181.00	\$ 1,225,663.48 *
February	\$ 24,465,395.65	\$ 333,606.14 Sales for Tax Dec. 2018	\$ 165,171.00	\$ 1,186,428.34 *
March	\$ 23,980,259.83	\$ 339,595.04 Sales for Tax Jan. 2019	\$ 165,171.00	\$ 1,107,868.88 *
April	\$ 23,144,013.87	\$ 195,781.72 Sales Tax for Feb. 2019	\$ 295,376.98	\$ 942,368.81 *
May	\$ 22,608,473.97	\$ 344,883.09 Sales Tax for Mar. 2019	\$ 210,838.60	\$ 912,619.59 *
June	\$ 22,433,970.78	\$ 279,414.91 Sales Tax for April 2019	\$ 210,838.60	\$ 867,338.35 *
July	\$ 31,292,683.74	\$ 353,396.26 Sales Tax for May 2019	\$ 229,251.60	\$ 838,017.38 *
August	\$ 23,304,591.23	\$ 424,015.22 Sales Tax for June 2019	\$ 215,740.96	\$ 1,755,800.42
September	\$ 23,193,309.77	\$ 246,487.15 Sales Tax for July 2019	\$ 190,740.96	\$ 1,573,233.08
October	\$ 21,591,119.23	\$ 376,118.72 Sales Tax for Aug. 2019	\$ 190,740.96	\$ 1,477,752.44
November	\$ 22,734,563.74	\$ 362,845.31 Sales Tax for Sept. 2019	\$ 190,740.96	\$ 1,370,802.61
December	\$ 21,449,901.73	\$ 243,504.71 Sales Tax for Oct. 2019	\$ 190,740.96	\$ 1,258,297.04

NOW
INCLUDES
ALL YEARS
DELINQUENT
TAXES

\$ 3,786,512.69 ← Sales Tax Received in 2019

*THESE DELINQUENT TAX AMOUNTS DO NOT INCLUDE THE TAX YEAR 2018

RESOLUTIONS AND ORDINANCES – MAY 27, 2020

1. RESOLUTION AUTHORIZING A TAXATION DISTRICT TO WAIVE INTEREST ON PROPERTY TAX PAYMENT INSTALLMENTS DUE ON OR AFTER APRIL 1, 2020

Offered by the Finance Committee

2. RESOLUTION AUTHORIZING RESTRICTED CLIMATE CHANGE TASK FORCE DONATIONS TO A NON-LAPSING ACCOUNT FOR THE MONROE COUNTY LAND CONSERVATION DEPARTMENT

Offered by the Natural Resources & Extension Committee

3. RESOLUTION AUTHORIZING CHANGE TO SCHOOL WOODS AGREEMENT

Offered by the Natural Resources & Extension Committee

RESOLUTION NO. 05-20-01

RESOLUTION AUTHORIZING A TAXATION DISTRICT TO WAIVE INTEREST ON
PROPERTY TAX PAYMENT INSTALLMENTS DUE ON OR AFTER
APRIL 1, 2020

1 **WHEREAS**, in December, 2019, a novel strain of coronavirus known as COVID-19 was
2 detected, and COVID-19 has continued to spread throughout the world, including to the United
3 States and the State of Wisconsin ("COVID-19 Pandemic"); and
4

5 **WHEREAS**, the federal government, state governments, and local governments are
6 working together to contain the further spread of the disease and treat existing cases; and
7

8 **WHEREAS**, on January 31, 2020, the United States Department of Health and Human
9 Services declared a Public Health Emergency, on March 11, 2020, the World Health Organization
10 declared COVID-19 a pandemic, on March 12, 2020 the Governor of the State of Wisconsin
11 declared a Health Emergency in the State, and on March 19, 2020 County (the "County") declared
12 a state of emergency under authority granted by Wis. Stats. Chap. 323; and
13

14 **WHEREAS**, the federal government has enacted various laws and regulations in response
15 to the COVID-19 Pandemic including, without limitation, the Families First Coronavirus
16 Response Act and the Coronavirus Aid, Relief, and Economic Security Act; and
17

18 **WHEREAS**, because of the COVID-19 Pandemic, on March 24, 2020, Secretary-designee
19 Andrea Palm of the Wisconsin Department of Health Services issued Emergency Order #12, Safer
20 at Home Order ("Safer at Home Order") requiring that everyone in Wisconsin stay at their home
21 or place of residence except in limited circumstances until April 24, 2020; and
22

23 **WHEREAS**, on April 16, 2020, Secretary-designee Palm extended the Safer at Home
24 Order, with certain modifications, to May 26, 2020, pursuant to Emergency Order #28; and
25

26 **WHEREAS**, the federal, state, local and individual responses to the COVID-19 Pandemic
27 and the uncertainty as to the effectiveness of those responses in mitigating the duration of the
28 COVID-19 Pandemic have created economic hardship and uncertainty in the County's business
29 community, households throughout the County and for every County property taxpayer; and
30

31 **WHEREAS**, prominent economists have predicted record level unemployment rates for
32 the coming months and this prediction suggests that County residents will also experience record
33 level unemployment rates in the coming months, and an unprecedented number of businesses and
34 employers throughout the State and in the County have been required to suspend operations; and
35

36 **WHEREAS**, in response to the COVID-19 Pandemic, the various federal laws and
37 regulations implemented as a result of the COVID-19 Pandemic, and the various emergency orders
38 and regulations implemented by state and local governments, on April 15, 2020, the Wisconsin
39 Legislature enacted 2019 Wisconsin Act 185 ("Act 185"), which Governor Evers signed on April
40 16, 2020; and

41 **WHEREAS**, Section 105(25) of Act 185 authorizes, among other things, the County to
42 adopt a resolution enabling taxation districts in the County to waive interest and penalties on 2020
43 property tax installment payments due and payable after April 1, 2020, until October 1, 2020; and
44

45 **WHEREAS**, a resolution authorizing the above referenced waiver must also establish
46 criteria for determining hardship that would qualify a property tax payer for the waiver; and
47

48 **WHEREAS**, the County's authorization for a taxation district to implement the above
49 referenced waiver is contingent upon a taxation district adopting a resolution in similar form and
50 content as to the County's resolution; and
51

52 **WHEREAS**, this Resolution is intended to (1) serve as the County's enabling resolution
53 for purposes of Section 105(25) of Act 185; (2) authorize any taxation district located in the County
54 to waive interest and penalties on installment payments of property taxes due and payable after
55 April 1, 2020, in a manner consistent with Act 185 provided the taxation district adopts a similar
56 resolution and otherwise satisfies all conditions precedent to waiver contained in Act 185 and this
57 Resolution; and (3) declare that all property taxpayers in the County are experiencing hardship as
58 a result of the economic conditions associated with the COVID-19 Pandemic, the various federal
59 laws and regulations implemented as a result of the COVID-19 Pandemic, the various emergency
60 orders and regulations implemented by state and local governments, and Act 185; and
61

62 **WHEREAS**, while the plain language of Section 105(25) of Act 185 allows for either a
63 general or a "case-by-case" finding of hardship to qualify for the above referenced waiver of
64 interest and penalties, the County intends by this Resolution to authorize a taxation district to waive
65 interest and penalties for all property taxpayers in the County otherwise eligible for waiver under
66 Section 105(25) of Act 185 on a finding of general hardship based upon the economic conditions
67 described in this Resolution, which the Board determines has adversely affected all taxpayers in
68 the County; and
69

70 **WHEREAS**, this Resolution is not intended to be construed as authorizing any sort of
71 "case-by-case" finding of hardship by a taxation district; and
72

73 **NOW THEREFORE BE IT RESOLVED** that pursuant to Section 105(25) of Act 185,
74 the Board hereby finds and authorizes the following:
75

- 76 1. Because of the COVID-19 Pandemic, the various federal laws and regulations
77 implemented as a result of the COVID-19 Pandemic, the various emergency orders
78 and regulations implemented by state and local governments, and Act 185, the
79 Board finds that all property taxpayers are experiencing hardship as that term is
80 used in Section 105(25) of Act 185.
- 81 2. A taxation district is authorized to waive interest and penalties for property taxes
82 payable in 2020 for an installment payment that is due and payable after April 1,
83 2020. This Resolution authorizes a taxation district to waive interest and penalties
84 as provided in Section 105(25) of Act 185 for all property taxpayers in the taxation
85 district such that if a taxation district authorizes the waiver under Section 105(25)
86 of Act 185, it must offer the waiver to all property taxpayers in the taxation district.
87 Notwithstanding the foregoing, nothing in this Resolution authorizes a taxation
88

89 district to waive interest and penalties for property taxes payable in 2020 for an
90 installment payment that was due and payable prior to April 1, 2020, except as
91 otherwise permitted under applicable law.

92
93 3. As provided under Section 105(25) of Act 185, the County shall deviate from the
94 settlement procedure set forth in Wis. Stat. § 74.29 and, instead the County shall
95 settle property taxes, interest and penalties collected on or before July 31, 2020, on
96 August 20, 2020, as provided under Wis. Stat. § 74.29(1), and settle the remaining
97 unpaid taxes, interest, and penalties on September 20, 2020. The August 20, 2020,
98 settlement shall be distributed proportionally to the underlying taxing jurisdictions
99 according to payments collected on or before July 31, 2020.

100
101 4. Notwithstanding Wis. Stat. § 74.57, the County Treasurer is authorized, but not
102 required, to omit from the tax certificate delivered to the County on September 1,
103 2020, all parcels of real property for which a taxation district has waived interest
104 and penalties as provided in this Resolution.

105
106 5. The County Treasurer is directed to consult with the Wisconsin Department of
107 Revenue, all taxation districts in the County, and corporation counsel regarding the
108 implementation of this Resolution and the procedures associated with, or
109 contemplated by, this Resolution.

110
111 6. Other County officers are authorized and directed to assist the Treasurer in the
112 interpretation, application and implementation of this Resolution and Section
113 105(25) of Act 185.


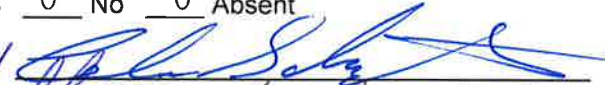

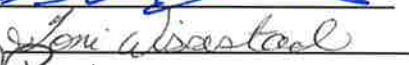

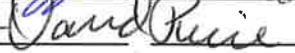
114
115 **BE IT FURTHER RESOLVED** that all actions heretofore taken by the Board and other
116 appropriate public officers and agents of the County with respect to the matters contemplated under
117 this Resolution are hereby ratified, confirmed and approved.

118
119 Offered this XX day of May, 2020 by the Finance Committee.

120
121 Fiscal note: This resolution authorizes waiver of interest and penalties on installment payments of
122 property taxation districts that so choose. Interest on delinquent property tax payments have
123 averaged \$50,306.85 over the last three years from August 1st to September 30th. In addition
124 settlement with municipalities and school districts will continue on August 20th for those taxes
125 collected and the balance will be on September 20th. This will leave the County covering the
126 payments until collected. A decrease in investment interest income and increased software
127 programming may result due to this waiver.

128
129 Statement of purpose: This Resolution is intended to (1) serve as the County's enabling resolution
130 for purposes of Section 105(25) of Act 185; (2) authorize any taxation district located in the County
131 to waive interest and penalties on installment payments of property taxes due and payable after
132 April 1, 2020, until October 1, 2020 consistent with Act 185 provided the taxation district adopts a
133 similar resolution and otherwise satisfies all conditions precedent to waiver contained in Act 185
134 and this Resolution; and (3) declare that all property taxpayers in the County are experiencing
135 hardship as a result of the economic conditions associated with the COVID-19 Pandemic, the

136 various federal laws and regulations implemented as a result of the COVID-19 Pandemic, the
 137 various emergency orders and regulations implemented by state and local governments, and Act
 138 185. The County intends by this Resolution to authorize a taxation district to waive interest and
 139 penalties for all property taxpayers in the County otherwise eligible for waiver under Section
 140 105(25) of Act 185 on a finding of general hardship based upon the economic conditions described
 141 in this Resolution, which the Board determines has adversely affected all taxpayers in the County.

<p>Finance Vote (If required): <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Absent</p> <hr/> <p>Approved as to form:  Andrew C. Kaftan, Corporation Counsel</p>	<p>Committee of Jurisdiction Forwarded on: <u>May 6</u>, 20<u>20</u></p> <p>VOTE: <u>5</u> Yes <u>0</u> No <u>0</u> Absent</p> <p>Committee Chair:     </p>
<p><input type="checkbox"/> ADOPTED <input type="checkbox"/> FAILED <input type="checkbox"/> AMENDED</p> <p><input type="checkbox"/> OTHER _____</p> <p>County Board Vote on: _____ 20__</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Absent</p>	<p>STATE OF WISCONSIN COUNTY OF MONROE I, SHELLEY R. BOHL, Monroe County Clerk, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution # _____ acted on by the Monroe County Board of Supervisors at the meeting held on _____.</p> <hr/> <p>SHELLEY R. BOHL, MONROE COUNTY CLERK <i>A raised seal certifies an official document.</i></p>

Possible Impacts of ACT-185 (AB-1038/SB-932)

<p>The date for the payment, without interest, could be extended to October 1st (October 7th with 5 day grace period)</p>	<p align="center">POSSIBLE IMPACT TO MONROE COUNTY</p>
<p>The August Settlement would only be for the amount collected thru <u>July 31st</u>. <i>Which won't be as much because taxpayers could wait until October 1st (October 7th with 5 day grace period) to pay.</i></p>	<p>Last year between June 10th and the grace period after July 31st we collected \$7,704,960. If we don't receive the majority of those payments until October 1st will this leave us short on paying the municipalities and school districts in August and September?</p> <p>Departments in Monroe County have not been receiving as much revenue right now because of COVID-19.</p> <p>I have checked with one bank and there would be a penalty for cashing in CD's early.</p> <p>Possibility of short-term borrowing?</p> <p>Loss of interest income for the County.</p>
<p>Interest on someone delinquent will not start until five working days after the October 1st date (so October 9th). If someone was late on their second installment they will be paying 1% interest starting in October with an additional one percent added on each month. Someone who was already delinquent will be paying 9% interest in October with and additional one percent going forward.</p>	<p>The interest <u>cannot</u> be waived for taxpayers that were delinquent prior to April 1st or the date of when a resolution might be passed.</p> <p>There may be complaints regarding inequality on the interest rate for different taxpayers.</p>

<p>The City of Sparta and City of Tomah have 4 installment plans. This could potentially mean that their 3rd or 4th installments could be paid by October 1st (October 7th with 5 day grace period) without interest. This would mean that Monroe County would be collecting those installments because their tax roll is still turned over to us after the July 31st.</p>	<p>We might not have all the money from the Cities to use to pay out the August & September settlements.</p> <p>The cities have 2-3 employees who collect taxes. Monroe County has 3 employees who collect taxes for the rest of the County, we already hire 1-2 people to help us collect the rest of the County. The Treasurer would probably have to hire additional staff beyond what they already hire to help collect. This is not in the Treasurer's budget. Also, not sure when to hire extra staff – July/August or September/October or both?</p> <p>There will be confusion from taxpayers in the two cities on where the payment should be sent on October 1st</p>
<p>Departments in Monroe County are already collecting less revenue because of the stay-at-home order.</p>	<p>This will also leave less revenue for the County to use to pay out the balance of the</p>
<p>Another county brought up the fact that banks may hold onto their escrow payment until October 1st after the County passes a resolution and keep that money in their bank and earn interest leaving us even shorter on funds.</p>	<p>This may cause confusion because if one municipality passes a resolution and on doesn't and they wait until October 1st to send all their escrow payments some may end up being delinquent.</p>

<p>Programming Cost Tax Program & Settlement Program</p>	<p>The company that provides our tax collection program and tax settlement program will not even give a cost yet. There are so many changes to make to the collection program for each municipality and taxpayers that were previously delinquent, extended the collection date on other taxpayers, changing interest on those after October to be different from the other delinquent. Changing delinquent notices to accommodate the different rates for the next 3 years. This is just a few of the changes-there are probably many more.</p> <p>Programming costs to create an August & September settlement. When the county does the settlement in February that settlement shows the amounts that need to be paid for the August settlement. Now the company will have to do two new settlements showing what is due in August based on what we collected thru July. Then, another Settlement in September for the balance due to the different entities.</p>
<p>I had one municipal treasurer comment “how are we helping taxpayers by extending the date to October 1st (October 7th with the 5 day grace period) and then sending them the next year’s tax bill 2 months later”</p>	<p>Tax bills usually start getting mailed sometime around the first part of December.</p>

September 1st is the time of year we issue tax certificates and create and save tax rolls. This has to be done by State Statute on any unpaid tax. This mailing will be much larger and take us much longer to mail out and it will include the postponed taxes that can be paid before October 1st (October 7th with 5 day grace period). People will be confused as to why they are getting a letter saying we could be taking their property in two years for unpaid taxes.

People will be confused as to why they are getting a letter saying we could be taking their property in two years if their taxes aren't paid.

A much bigger mailing and expense to county in paper and postage that is not in the budget.

Tax certificates and delinquent letters are run in September, but we will also have to mail delinquent letters again in October, after the collection, to let taxpayers know they are delinquent. Additional paper and postage for the mailing. Currently not in the Treasurer's budget.

September/October (October 7th with 5 day grace period) is also the time of year the County Treasurer's office is getting things ready to start printing tax bills in **November**.

Just a few of the items we need to get ready are: tax rolls created, change of address inserts printed and counted out, dog license inserts printed and counted out, envelopes purchased and counted out, mailings to Municipal Treasurers, Mailings to Municipal Clerks, create and print mill rate work sheets, create and print special assessment forms, enter all special assessments, delinquent charges and special charges, create and print instructions for downloading the tax file from the county, verify school levies and referendums with school districts and WTC, verify lottery credit amounts from state and enter into computer, verify first dollar credits and enter into computer, give municipalities aggregate ratios and enter into computer, etc...there are many more duties.

Also, trying to collect taxes while we are doing tax certificate and these other jobs. *These times don't normally overlap.* Additional help may be needed. This is not in the Treasurer's budget.

<p>The date for the payment, without interest, could be extended to October 1st (October 7th with 5 day grace period)</p>	<p>POSSIBLE IMPACT TO SCHOOL DISTRICTS</p>
<p>The August Settlement would only be for the amount collected thru July 31st, which won't be as much because they have until October 1st to pay, and the school district would receive the balance in September.</p>	<p>A school district would not have the full amount of the settlement to be used in August. If a school district invests the settlement money or has an interest bearing checking they could potentially lose some interest as well.</p> <p>A few districts have talked about the possibility of having to do short-term borrowing.</p>

<p>The date for the payment, without interest, could be extended to October 1st (October 7th with 5 day grace period)</p>	<p>POSSIBLE IMPACT TO MUNICIPALITIES</p>
<p>The August Settlement would only be for the amount collected thru July 31st. <i>Which won't be as much because taxpayers could wait until October 1st to pay. The balance will not be paid until September 20th.</i></p>	<p>Municipalities would not have the full amount available in August to use and if they invest the settlement money, or have an interest bearing checking, they could potentially lose some interest.</p> <p>Possibly of short-term borrowing?</p>
<p>TID</p>	<p>Potential problems for TIDS if their debt service needs to be paid before they receive the cash because of the delayed settlements.</p> <p>Possibility of short-term borrowing.</p>

If you have a municipality that has Personal Property that has improvements on leased land they are also eligible to pay, without interest, by October 1st.

The municipality would still have to collect this, but it would be extended until October 1st.



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2019 WISCONSIN ACT 185
Q & A REGARDING PROPERTY TAX INSTALLMENT PAYMENTS
April 20, 2020

On April 15, 2020, Governor Evers signed 2019 Wisconsin Act 185 (“Act 185”) into law, with an effective date of April 17, 2020. Act 185 provides a number of relief measures addressing the ongoing COVID-19 pandemic. One relief measure that particularly impacts counties is the provision in Section 105(25) of Act 185 that allows a taxation district (city, village or town) to waive interest and penalties on property tax installment payments due on April 1 or after so long as the payments are made on or before October 1. The waiver is only available if both a county and a taxation district adopt a resolution authorizing the waiver. Importantly, if a county adopts a resolution authorizing the waiver, the August 20 settlement is not for the full amount of taxes owed each taxing jurisdiction (every entity authorized by law to impose a tax), but only those amounts actually collected by July 31. As one might imagine, a delay in property tax installment payments and the statutory August settlement impacts other statutory deadlines and requirements.

The Wisconsin Counties Association and its general counsel, von Briesen & Roper, s.c., have received many questions surrounding Act 185’s implementation. As well, the Association has engaged in extensive discussions with our counterparts at the League of Wisconsin Municipalities and the Wisconsin Towns Association, as well as the Department of Revenue. Our general counsel has prepared the Q & A below to provide information related to Section 105(25) of Act 185. Based upon the discussions with the Department of Revenue, the Association expects the Department to agree with the analysis below. The Association would like to thank the League and Towns Association for their work in collaborating on the analysis.

This information below should be reviewed carefully with corporation counsel to ensure county compliance with other applicable laws and regulations, including its own policies and procedures.

Q: What does Act 185 say with respect to waiving interest and penalties on property tax installment payments?

A: *The language is found in Section 105(25), Nonstatutory Provisions, on page 23 of Act 185 and provides as follows:*

(25) INTEREST ON LATE PROPERTY TAX PAYMENTS. Notwithstanding ss. 74.11, 74.12, and 74.87, for property taxes payable in 2020, after making a general or case-by-case finding of hardship, a taxation district may provide that an installment payment that is due and payable after April 1, 2020, and is received after its due date shall not accrue interest or penalties if the total amount due and payable in 2020 is paid on or before October 1, 2020. Interest and penalties shall accrue from October 1, 2020, for any property taxes payable in 2020 that are delinquent after October 1, 2020. A taxation district may not waive interest and

penalties as provided in this subsection unless the county board of the county where the taxation district is located first adopts a resolution authorizing such waiver and establishing criteria for determining hardship, and the taxation district subsequently adopts a similar resolution. A county that has adopted a resolution authorizing the waiver of interest and penalties under this subsection shall settle any taxes, interest, and penalties collected on or before July 31, 2020, on August 20, 2020, as provided under s. 74.29 (1), and settle the remaining unpaid taxes, interest, and penalties on September 20, 2020. The August 20, 2020, settlement shall be distributed proportionally to the underlying taxing jurisdictions.

Q: Is the waiver available to all property taxpayers or only those who can show “hardship?”

A: The provision allows communities to make a “general or case-by-case finding of hardship” and on that basis provide that late installment payments due and payable after April 1, 2020, do not accrue interest or penalties as long as the total amount owed is paid by October 1, 2020. Accordingly, the decision to waive interest and penalties can be applied “generally” across the entire community or for individual taxpayers on a case-by-case basis. As noted below, however, the Association is strongly urging counties seeking to authorize the waiver to authorize only a general (across-the-board) waiver because case-by-case waiver present significant legal and administrative challenges.

Q: May a city, village or town unilaterally determine to waive interest and penalties on late property tax installment payments due after April 1 without any action by the county board?

A: No. A municipality can only choose to waive interest and penalties if the county board in which the property is located first adopts a resolution that allows for such a waiver. The county resolution must identify criteria to determine hardship justifying the waiver. A city, village or town that wants to waive interest and penalties on a late installment payment must then adopt a similar resolution. It is important to note that Act 185 requires approval from both the county and the “taxation district,” which is defined as the city, village or town. Even though Act 185 impacts all “taxing jurisdictions,” (defined as those entities, including school districts, authorized to impose a tax) all taxing jurisdictions need not approve the waiver for the waiver to become effective.

Q: Is it better for a county to authorize a general waiver or a case-by-case waiver?

A: While Act 185 allows a county to authorize a city, village or town to engage in a case-by-case determination of hardship that would qualify a property taxpayer for the waiver, the Association recommends against waiving interest and penalties on a case-by-case basis. In addition to the administrative burdens associated with the application and evaluation process associated with a case-by-case approach, there are constitutional concerns surrounding tax uniformity and application of principles of equal protection under the law.

Q: In communities that have not adopted a multiple installment option under Wis. Stat. § 74.12, where a taxpayer has chosen to pay his or her taxes in two equal installments (one on January 31 and the remainder on July 31), does the waiver provision in Act

185 allow a community to waive interest and penalties on the July 31 installment payment?

A: *Yes. Section 74.11 is the statute allowing a property taxpayer to pay in two equal installments (January 31 and July 31.) Act 185 explicitly identifies Wis. Stat. §74.11 as a section subject to Act 185's waiver provision. Therefore, the July 31 second payment is considered an "installment" that is eligible for delay under Act 185. However, it is important to note that Act 185 does not apply to installments due prior to April 1 and does not excuse prior or existing delinquencies.*

Q: May a property taxpayer that missed or was late paying a property tax payment installment due prior to April 1 have the interest and penalties that have accrued as a result of the delinquency waived or refunded?

A: *No. Act 185 does not apply retroactively to missed or late payments for installment payments due and payable prior to April 1. The interest and penalties on those delinquencies cannot be waived and continue to accrue until the property tax bill is paid.*

Q: If a county adopts a resolution authorizing a taxation district (city, village or town) to waive interest and penalties on late property tax installment payments due after April 1, what happens to the required August 20 settlement when the county treasurer distributes property tax revenues to the other taxing jurisdictions?

A: *A county that has adopted a resolution authorizing the waiver of interest and penalties must settle any taxes, interest, and penalties collected on or before July 31 on August 20, the usual settlement date, as provided under Wis. Stat. § 74.29 (1). The August 20 settlement must be distributed proportionally to all the underlying taxing jurisdictions based upon the payments actually received by July 31. The county must then settle the remaining unpaid taxes, interest, and penalties on September 20. While Act 185 does not specifically provide that a county may, in its discretion, choose to settle on the full tax roll on August 20 as would be the normal procedure, there seems to be little to no risk in doing so if that is what a county chooses to do. No matter what process is chosen, counties are encouraged to consult with all taxing jurisdictions in the county to understand the ramifications associated with modifying the August settlement procedure.*

Q: What happens if a county adopts a resolution authorizing the waiver, but one or more taxation districts do not grant the waiver?

A: *If a taxation district does not adopt a resolution authorizing the waiver similar to the county's resolution, property taxes on properties within that taxation district are due according to the normal schedule. However, the county's resolution will trigger the change in the August 20 settlement such that the county will be required to settle on only those property tax payments collected on or before July 31. The balance of taxes will then be settled on September 20. The delay in settlement could cause cash flow issues for taxing jurisdictions in the county.*

Q: If a property taxpayer takes advantage of the interest and penalties waiver authorized under Act 185 (and the county and municipal resolutions) and pays an installment(s) by October 1, but after the previously-established deadline, are the property taxes still considered “delinquent” because they were not received by the previously-established deadline?

A: Act 185 provides that for property tax payments delayed as authorized in Act 185, “an installment payment that is due and payable after April 1, 2020, and is received after its due date shall not accrue interest or penalties if the total amount due and payable in 2020 is paid on or before October 1, 2020.” Act 185 does not address delinquencies or the tax certificate process in Wis. Stat. § 74.57(1), which states that “[a]nnually, on September 1, the county treasurer shall issue to the county a tax certificate which includes all parcels of real property included in the tax roll for which real property taxes, special charges, special taxes or special assessments remain unpaid at the close of business on August 31.” While the statutory language is mandatory in that a county treasurer “shall” issue the certificate on September 1, including in the certificate those parcels for which tax payments have been delayed as authorized under Act 185, doing so would frustrate the purpose of Act 185. Therefore, despite the seemingly plain language of Wis. Stat. § 74.57(1), the Association believes that a county treasurer would be authorized to omit those parcels from the tax certificate issued on September 1.

Q: What options exist for counties to address short-term cash flow needs as a result of the delay in property tax payments?

A: The Association is working with von Briesen & Roper, s.c., financial professionals, BCPL and the State Treasurer’s office to review options for cash flow and short-term borrowing. The Association will keep you apprised as those discussions unfold.



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ACT 185 UPDATE – SPECIFIC QUESTIONS ON PROPERTY TAX

April 23, 2020

On April 20, 2020, the Association published guidance in Q & A format regarding the changes to the property tax collection process brought about by 2019 Wisconsin Act 185 (“Act 185”). Since that time, the Association and its general counsel, von Briesen & Roper, s.c., have engaged in extensive discussions with our county treasurers to identify, review and discuss several outstanding issues associated with the new law that were not completely addressed in the previous guidance. We offer the guidance below based upon the analysis conducted by the Wisconsin County Treasurers’ Association and reviewed by our general counsel.

As indicated in previous guidance, the issues associated with Act 185 implementation are complex and different counties may choose to proceed down different paths. It is imperative that counties work closely with their treasurer, corporation counsel, administration and their municipal partners in implementing Act 185.

Q: What is the step-by-step process to implement a waiver of interest and penalties on tax installment payments due after April 1, 2020?

A: Step One: County adopts resolution to allow installment payments to be deferred interest/penalty free until October 1, 2020. This automatically alters the August settlement from full settlement to a settlement of only those taxes paid on or before July 31, 2020, unless the county chooses to fully settle on August 20 as set forth in Wis. Stat. § 74.29.

Step Two: Municipality adopts a similar (mirrored) resolution. This provides that all remaining installment payments are now interest free until October 1, 2020.

- A county may have one, none or some municipalities that adopt such a resolution.

Step Three: If Step One and Step Two occur then:

- Interest and penalty calculation begins as of October 1, 2020, at a rate of 1% per month by statute (penalty) and potentially up to 0.5% (penalty) if the county has previously adopted the appropriate penalty ordinance.

Step Four: Any parcel for which taxes remain unpaid at the close of business on August 31 is included in the tax certificate issued under Wis. Stat. § 74.57. Act 185 did not alter the tax certificate process or qualifications. Counties are encouraged to consider providing notice to property owners of the tax certificate process, and to otherwise review the timelines associated with the tax certificate process, to avoid confusion when the certificate issues and notice is provided to the property owners. The Association and Treasurers’ Association are working on the content of the notice and plan to distribute further information in this regard shortly.

Q: What about delinquent installments that were due before April 1 or are otherwise due before a county and municipality adopt the required resolutions?

A: *If the property is already delinquent in installments due prior to April 1, Act 185 has no impact. Act 185's authorization to waive interest and penalties only applies to installments due after April 1 for both real and personal property installment payments. Act 185 does not provide retroactive relief related to an installment due date and both the county and municipal resolutions must be in place before the installment due date for the property taxpayer to qualify for the waiver.*

By way of example, several municipalities have an installment due date of May 31, 2020, which is fast approaching. If the county adopts the authorizing resolution on May 28, but the municipality does not adopt the corresponding resolution until June 5, any payments not made by May 31 are considered delinquent and the property taxpayer will be charged interest and penalty (as applicable) retroactive to February 1, 2020.

To avoid these timing issues, we strongly encourage counties and municipalities to coordinate their resolution adoption timetables such that the resolutions are both adopted long before the due date for the next installment payment.

Q: What happens if a municipality or group of municipalities in a county all adopt a resolution authorizing the Act 185 waiver, but the county fails to adopt a resolution?

A: *Nothing – the statutory process for assessment of interest and penalties, collection and settlement will be the same in 2020 as it was in 2019. A county authorizing resolution is required and serves as an absolute prerequisite to the waiver being granted. Neither a county treasurer nor any other county officer is able to authorize the waiver – it must be authorized through county board resolution.*

Q: If a property taxpayer receives a waiver to October 1, to make payment but fails to make the October 1 payment when due, are interest and penalties calculated from February 1?

A: *No. Assuming both county and municipality have authorized the waiver and the waiver is granted, property taxpayers in that municipality have until October 1 to pay any installment due after the date of the resolutions. Act 185 specifically provides: "Interest and penalties shall accrue from October 1, 2020, for any property taxes payable in 2020 that are delinquent after October 1, 2020." The interest and penalties calculation will never reach back to February 1 for qualifying installment payments that become delinquent after October 1.*

By way of example, suppose Calumet County adopts the appropriate authorizing resolution on May 11 and the Village of Harrison (January and July installment (standard) municipality) adopts the similar resolution on May 12. Property taxpayer Crash Davis has paid the January 31 installment of \$500 by January 31, but chooses not to pay the \$500 installment due on July 31. Crash can pay Calumet County \$500 as payment in full as long as the County receives the money by October 1. If Crash does not pay in full by October 1, the amount Crash owes as of October 2 is \$507.50 (1% statutory interest of \$5

plus the 0.5% County penalty of \$2.50). The amounts owed by Crash do not include interest and penalties retroactive to February 1.

If, however, Crash did not make the required January installment payment and thereafter makes no further payments until October 1, Crash owes interest and penalties on the full amount retroactive to February 1 (nine months). In other words, the current process of calculating interest and penalties is unchanged because Crash missed a required installment before April 1 or the effective date of the authorizing resolutions.

It should also be noted that Act 185 did not alter the statutory grace period associated with the receipt of tax payments – the grace period remains in effect for payments now due on October 1.

Q: What is the process for municipalities that have adopted a multiple (three or more) installment system?

A: *As indicated above, the county in which the municipality is located must first enact a resolution authorizing a municipality to adopt a similar waiver resolution. If both resolutions are effective before the due date of an installment, any payments received by the municipality from April 1 to July 31 are interest and penalty free. Likewise, delinquent installment payments received by the county on August 1 and after will be interest and penalty free until October 1, at which point interest and penalties assessed.*

It is important to note that the collection process in multiple installment municipalities is not changed under Act 185. Until July 31, the municipality collects installment payments. Consistent with current practice, installments remaining delinquent after August 1 (including grace period), are turned over to the county for collection without regard to the original due date for the installments.

By way of example, suppose Calumet County adopts the appropriate authorizing resolution on May 11 and the City of Appleton (4 installment payments) adopts the similar resolution on May 12. Property taxpayer Crash Davis chooses not to pay the \$500 tax bill on his property due on May 31 and the \$500 tax bill due on his property on July 31. Crash can pay Calumet County \$1,000 as payment in full as long as the County receives the money by October 1. If Crash does not pay in full by October 1, the amount Crash owes as of October 2 is \$1,015 (1% statutory interest of \$10 plus the 0.5% County penalty of \$5). The amounts owed by Crash do not include interest and penalties retroactive to February 1.

It is clear that the software programs supporting these calculations will need to be modified. It is the Association's understanding that the providers are aware of the need for changes and have indicated a desire and willingness to support the changes. If your county encounters software issues that cannot be resolved by your provider, please contact the Association or the Treasurers' Association.

Q: What happens with installment payments that are already delinquent prior to April 1 or the effective date of the county and municipal resolutions?

A: *The delinquencies remain. Act 185 did not erase existing delinquencies. Several counties have inquired about the ability to apply the Act 185 enabling resolutions retroactively to installments that were due after April 1 but before the effective date of the resolutions. Counties are encouraged to consult with corporation counsel and their municipal counterparts before giving a resolution retroactive effect as there are legal and practical consequences.*

Q: If the settlement process changes because a county adopts the Act 185 authorizing resolution, doesn't this create a cash flow issue for the county and potentially other taxing jurisdictions?

A: *Yes. With the adoption of the authorizing resolution, a county is not required to settle in full on August 20. Instead, the county settles with the underlying taxing jurisdiction only with those tax proceeds that have been collected on or before July 31. The full settlement is not required to occur until September 20.*

Even though a county receives a one-month reprieve from the full settlement obligation, there is still an 11-day gap between the date of full settlement and the tax due date. This is likely to create a short-term cash flow issue for the county. Likewise, several of the underlying taxing jurisdictions (primarily school districts) count on the August 20 full settlement for their own budgetary and cash flow purposes. Given these challenges, counties are strongly encouraged to work with their taxing jurisdictions to understand the respective cash flow challenges and determine how to conduct the settlement process. There is nothing in Act 185 prohibiting full settlement on August 20 even if a county adopts the authorizing resolution, but as noted above, this may simply exacerbate the existing cash flow issue for the county.

The Association is actively discussing these challenges with finance professionals and the state. Further information surrounding potential solutions to the problems will be coming.

Q: Where can I find additional information regarding Act 185 and the changes in the property tax collection process?

A: *The Treasurers' Association has compiled information previously discussed and distributed to its members. To access the information, please contact the Treasurers' Association's President, Val Etzel, at (262) 741-4321 or Legislative Chair, Mike Schlaak at (920) 849-1457.*

The Association has previously published guidance on Act 185 that can be accessed on the Association's COVID-19 website at covid19.wicounties.org. Please also feel free to call Kyle Christianson or Chelsea Fibert at the Association for further assistance at (608) 663-7188. Finally, you may also contact Attorney Andy Phillips, the Association's general counsel, by email at aphillips@vonbriesen.com.

COUNTY'S DECISION ON ACT 185

COUNTY	YES/ NO	DATE PASSED
ADAMS	NO	
ASHLAND	NO	
BARRON	YES	4/21/2020
BAYFIELD	NO	
BROWN		
BUFFALO		
BURNETT		
CALUMET	NO	
CHIPPEWA		
CLARK	NO	
COLUMBIA		
CRAWFORD		Going to County Board 5/21/20
DANE	YES	5/7/2020
DODGE		
DOOR		Going to County Board 5/14/20
DOUGLAS	NO	
DUNN	NO	
EAU CLAIRE	NO	
FLORENCE		
FOND DU LAC	NO	
FOREST	NO	
GRANT	NO	
GREEN	NO	
GREEN LAKE		
IOWA		Going to County Board 5/19/20
IRON		
JACKSON	NO	
JEFFERSON	NO	
JUNEAU	NO	
KENOSHA		
KEWAUNEE	NO	
LACROSSE		Going to committee on 5/21/20
LAFAYETTE		Going to committee on 6/9/20
LANGLADE	NO	
LINCOLN	NO	
MANITOWOC		Going to committee on 5/19/20
MARATHON	NO	
MARINETTE		Committee NO, Corp Counsel wants it taken to the board
MARQUETTE		Going to committee on 5/11
MENOMINEE		
MILWAUKEE		
MONROE		Going to County Board on 5/20/20
OCONTO	NO	
ONEIDA	NO	
OUTAGAMIE	YES	Passed 5/12/20
OZAUKEE	NO	
PEPIN		
PIERCE	NO	
POLK		
PORTAGE	YES	4/22/2020
PRICE	NO	
RACINE	NO	
RICHLAND	NO	
ROCK		Going to County Board on 5/14/20
RUSK		
SAUK		
SAWYER		
SHAWANO		
SHEBOYGAN	NO	
ST CROIX		
TAYLOR		
TREMPEALEAU	NO	
VERNON		
VILAS	NO	
WALWORTH	NO	
WASHBURN		
WASHINGTON		
WAUKESHA	NO	
WAUPACA	NO	
WAUSHARA		
WINNEBAGO		Committee NO, 4 Board members bringing it to Board
WOOD	NO	

YES - 4

NO - 33

Municipality	Total Real Estate to collect from tax roll - 2019	Total Postponed turned over for the County to collect	Percentage of Real Estate turned over to the County to collect	Balance of Real Estate left for County to collect (as of 5/13/20 @ 2:53 pm)	Percentage of Real Estate left to collect from the amount turned over to the County
				Possible amount we might not collect until October 1st	Possible percentage we might not collect until October 1st
Town of Adrian	\$ 1,262,454.74	\$ 221,831.47	17.57%	\$ 219,675.94	99.03%
Town of Angelo	\$ 1,383,339.78	\$ 226,473.13	16.37%	\$ 218,506.77	96.48%
Town of Byron	\$ 1,871,587.70	\$ 367,012.74	19.61%	\$ 347,784.16	94.76%
Town of Clifton	\$ 801,198.32	\$ 186,954.49	23.33%	\$ 187,473.98	100.28%
Town of Glendale	\$ 997,647.97	\$ 192,753.04	19.32%	\$ 185,728.62	96.36%
Town of Grant	\$ 774,211.41	\$ 124,946.51	16.14%	\$ 124,483.47	99.63%
Town of Greenfield	\$ 1,873,092.49	\$ 576,791.29	30.79%	\$ 575,576.09	99.79%
Town of Jefferson	\$ 1,168,556.20	\$ 307,748.61	26.34%	\$ 306,597.10	99.63%
Town of LaFayette	\$ 494,891.35	\$ 100,542.82	20.32%	\$ 99,083.99	98.55%
Town of LaGrange	\$ 2,677,747.08	\$ 388,065.63	14.49%	\$ 377,089.54	97.17%
Town of Leon	\$ 1,843,306.80	\$ 325,163.45	17.64%	\$ 317,842.39	97.75%
Town of Lincoln	\$ 1,417,964.88	\$ 234,442.85	16.53%	\$ 233,815.26	99.73%
Town of Little Falls	\$ 2,450,791.99	\$ 379,791.98	15.50%	\$ 365,855.13	96.33%
Town of New Lyme	\$ 463,706.11	\$ 48,124.72	10.38%	\$ 47,943.87	99.62%
Town of Oakdale	\$ 1,858,008.78	\$ 530,062.67	28.53%	\$ 528,786.39	99.76%
Town of Portland	\$ 1,328,884.43	\$ 251,212.05	18.90%	\$ 242,003.52	96.33%
Town of Ridgeville	\$ 823,559.08	\$ 181,178.01	22.00%	\$ 178,357.14	98.44%
Town of Scott	\$ 204,734.18	\$ 22,958.24	11.21%	\$ 22,084.50	96.19%
Town of Sheldon	\$ 805,861.48	\$ 179,142.38	22.23%	\$ 179,143.97	100.00%
Town of Sparta	\$ 4,817,402.32	\$ 754,860.80	15.67%	\$ 731,676.67	96.93%
Town of Tomah	\$ 1,972,428.68	\$ 321,178.60	16.28%	\$ 306,833.58	95.53%
Town of Wellington	\$ 811,461.18	\$ 146,385.59	18.04%	\$ 140,436.46	95.94%
Town of Wells	\$ 1,043,139.19	\$ 202,505.05	19.41%	\$ 198,442.30	97.99%
Town of Wilton	\$ 895,593.94	\$ 175,135.76	19.56%	\$ 174,985.61	99.91%
Village of Cashton	\$ 2,049,720.84	\$ 669,852.20	32.68%	\$ 659,619.84	98.47%
Village of Kendall	\$ 448,654.77	\$ 80,813.74	18.01%	\$ 79,157.69	97.95%
Village of Melvina	\$ 59,858.31	\$ 12,451.45	20.80%	\$ 9,918.89	79.66%
Village of Norwalk	\$ 427,295.98	\$ 65,445.18	15.32%	\$ 64,275.44	98.21%
Village of Oakdale	\$ 449,754.88	\$ 60,416.29	13.43%	\$ 59,234.80	98.04%
Village of Rockland	\$ 79,138.78	\$ 37,700.74	47.64%	\$ 37,700.74	100.00%
Village of Warrens	\$ 1,771,946.36	\$ 471,394.88	26.60%	\$ 456,967.21	96.94%
Village of Wilton	\$ 875,236.01	\$ 207,993.46	23.76%	\$ 200,259.95	96.28%
Village of Wyeville	\$ 90,656.59	\$ 10,140.82	11.19%	\$ 10,140.82	100.00%
	\$ 40,293,832.60	\$ 8,061,470.64		\$ 7,887,481.83	This does not include the amount we would have to collect for the Cities of Sparta & Tomah

POSSIBLE OPTIONS FOR BUSINESSES IF COUNTY DOESN'T PASS ACT 185[HOME](#) [COVID-19--Small Business Resources](#) [About Us](#) [The Gig](#) [Co Starters](#) [More](#)

CouleeCO is a small business development service offered by Couleecap Inc.

Please be patient with us and our staff capacity as we work to add resource information to this page. In the meantime, contact Aaron Reimler with questions at (608) 797-5746 or aaron.reimler@couleecap.org. For information on housing, food security, home weatherization and other resources, please visit <https://www.couleecap.org/>.

Below are various resources designed to aid small businesses during times of closure and diminished operations as a result of the COVID-19 Pandemic. We will continue to update this page as new resources are developed and announced.

Financial resources from Couleecap Inc.

Vernon, Crawford, and Monroe Counties

Businesses in rural areas in Vernon, Crawford, Monroe and La Crosse Counties may be eligible for a USDA Revolving Loan Fund through Couleecap Inc. [Click here for more info.](#)

La Crosse County

Couleecap, Downtown Mainstreet Inc., and other local partners have created the Launch La Crosse Small Business Recovery Program for micro-enterprise businesses (businesses with less than 5 employees) or traditional brick and mortar businesses (1 to 20 employees) for small businesses in central commercial districts and traditional neighborhood districts in La Crosse County. This privately funded grant fund is seeking donations and applications. For more info, see:

<https://www.couleecap.org/business-recovery.html>

In coordination with Downtown Mainstreet Inc., and other local partners, we're asking La Crosse County Small Businesses to take a survey that will allow us to collect information on changes to your operations, as well as the challenges you're currently facing. This information will be used to help spread awareness to the public, and learn how we can concentrate our efforts to best assist you during this time:

Survey link: <https://forms.gle/tpUWzY56H3vU7Eve8>

Answers to the survey will be used to cultivate listings on the website linked below. Please use the survey form for accurate information gathering. This survey and website are for all small businesses in the La Crosse community. This is a time for us to work together to support each other. Please fill out the information and share with other businesses:

www.BeLocalLaCrosse.com

Financial resources for small businesses

The CARES Act established the Paycheck Protection Program (PPP). [Click here for more information.](#)
For a list of local lenders, [click here.](#)

For information on SBA Disaster Loan Program ****NOW AVAILABLE FOR WISCONSIN BUSINESSES:**

<https://disasterloan.sba.gov/ela/>

For updates on WEDC and other small business resources from local, state, and federal agencies:

<https://wedc.org/programs-and-resources/covid-19-response/>

For information on WEDC's 20/20 small business program which will provide grants to cover payroll expenses (including paid sick leave, family leave, or other leave related to Covid-19) and rent for up to two months or a maximum of \$20,000:

<https://wedc.org/wp-content/uploads/2020/03/Small-Business-2020.pdf>

Kiva is a crowd lending platform that offers zero interest small business loans. They've expanded eligibility in response to COVID-19:

<https://www.kiva.org/blog/faqs-kivas-response-to-covid-19>

Other useful information

La Crosse Area Chamber of Commerce with information for small business, as well as for general public health and safety:

<https://www.lacrossechamber.com/lacrosse-covid-update/>

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Municipality responses to ACT 185 Updated 5-14-20 @10:30 am

<p>Town of Adrian</p>	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st?</p> <p>If so, approximately how many?</p> <p>Do you feel the County should pass a resolution?</p> <p>Do you feel your municipality will pass a resolution after the County does?</p>
<p>Town of Angelo</p>	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st?</p> <p>If so, approximately how many?</p> <p>Do you feel the County should pass a resolution?</p> <p>Do you feel your municipality will pass a resolution after the County does?</p>
<p>Town of Byron</p>	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st?</p> <p>If so, approximately how many?</p> <p>Do you feel the County should pass a resolution?</p> <p>Do you feel your municipality will pass a resolution after the County does?</p>
<p>Town of Clifton</p>	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st? NO</p> <p>If so, approximately how many? NONE</p> <p>Do you feel the County should pass a resolution? NO</p> <p>Do you feel your municipality will pass a resolution after the County does? If they County passes they might.</p>

<p>Town of Glendale</p>	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st? NO</p> <p>If so, approximately how many? NONE</p> <p>Do you feel the County should pass a resolution? NO – Town Board unanimously voted no</p> <p>Do you feel your municipality will pass a resolution after the County does? NO – They may reconsider if there is taxpayer push back</p>
<p>Town of Grant</p>	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st? NO</p> <p>If so, approximately how many? NONE</p> <p>Do you feel the County should pass a resolution? NO – Town Board voted unanimously no</p> <p>Do you feel your municipality will pass a resolution after the County does? NO</p>
<p>Town of Greenfield</p>	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st?</p> <p>If so, approximately how many?</p> <p>Do you feel the County should pass a resolution?</p> <p>Do you feel your municipality will pass a resolution after the County does?</p>
<p>Town of Jefferson</p>	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st?</p> <p>If so, approximately how many?</p> <p>Do you feel the County should pass a resolution? NO</p> <p>Do you feel your municipality will pass a resolution after the County does? NO – drafted a resolution in opposition to ACT-185</p>

Town of LaFayette	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st?</p> <p>If so, approximately how many?</p> <p>Do you feel the County should pass a resolution?</p> <p>Do you feel your municipality will pass a resolution after the County does?</p>
Town of LaGrange	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st?</p> <p>If so, approximately how many?</p> <p>Do you feel the County should pass a resolution?</p> <p>Do you feel your municipality will pass a resolution after the County does?</p>
Town of Leon	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st?</p> <p>If so, approximately how many?</p> <p>Do you feel the County should pass a resolution?</p> <p>Do you feel your municipality will pass a resolution after the County does?</p>
Town of Lincoln	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st?</p> <p>If so, approximately how many?</p> <p>Do you feel the County should pass a resolution?</p> <p>Do you feel your municipality will pass a resolution after the County does?</p>

<p>Town of Little Falls</p>	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st?</p> <p>If so, approximately how many?</p> <p>Do you feel the County should pass a resolution?</p> <p>Do you feel your municipality will pass a resolution after the County does?</p>
<p>Town of New Lyme</p>	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st?</p> <p>If so, approximately how many?</p> <p>Do you feel the County should pass a resolution?</p> <p>Do you feel your municipality will pass a resolution after the County does?</p>
<p>Town of Oakdale</p>	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st? NO</p> <p>If so, approximately how many? NO</p> <p>Do you feel the County should pass a resolution? NO</p> <p>Do you feel your municipality will pass a resolution after the County does? Unsure, the Oakdale Town Board will discuss later in the even Monroe County Passes a resolution</p>
<p>Town of Portland</p>	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st?</p> <p>If so, approximately how many?</p> <p>Do you feel the County should pass a resolution? NO</p> <p>Do you feel your municipality will pass a resolution after the County does? NO</p>

Town of Ridgeville	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st?</p> <p>If so, approximately how many?</p> <p>Do you feel the County should pass a resolution?</p> <p>Do you feel your municipality will pass a resolution after the County does?</p>
Town of Scott	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st?</p> <p>If so, approximately how many?</p> <p>Do you feel the County should pass a resolution?</p> <p>Do you feel your municipality will pass a resolution after the County does?</p>
Town of Sheldon	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st?</p> <p>If so, approximately how many?</p> <p>Do you feel the County should pass a resolution?</p> <p>Do you feel your municipality will pass a resolution after the County does?</p>
Town of Sparta	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st?</p> <p>If so, approximately how many?</p> <p>Do you feel the County should pass a resolution?</p> <p>Do you feel your municipality will pass a resolution after the County does?</p>

<p>Town of Tomah</p>	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st? NO</p> <p>If so, approximately how many? NONE</p> <p>Do you feel the County should pass a resolution? NO</p> <p>Do you feel your municipality will pass a resolution after the County does? NO – We feel that this would create confusion with the taxpayers as well as put a burden on and add unneeded expense to the treasurer’s office. The taxpayer that would not pay by July 31 would also not pay by October 1. This was discussed at our town board meeting held on May 11, 2020.</p>
<p>Town of Wellington</p>	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st?</p> <p>If so, approximately how many?</p> <p>Do you feel the County should pass a resolution?</p> <p>Do you feel your municipality will pass a resolution after the County does?</p>
<p>Town of Wells</p>	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st?</p> <p>If so, approximately how many?</p> <p>Do you feel the County should pass a resolution?</p> <p>Do you feel your municipality will pass a resolution after the County does? They would go along with the majority.</p>
<p>Town of Wilton</p>	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st?</p> <p>If so, approximately how many?</p> <p>Do you feel the County should pass a resolution?</p> <p>Do you feel your municipality will pass a resolution after the County does?</p>

Village of Cashton	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st?</p> <p>If so, approximately how many?</p> <p>Do you feel the County should pass a resolution?</p> <p>Do you feel your municipality will pass a resolution after the County does?</p>
Village of Kendall	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st?</p> <p>If so, approximately how many?</p> <p>Do you feel the County should pass a resolution?</p> <p>Do you feel your municipality will pass a resolution after the County does?</p>
Village of Melvina	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st?</p> <p>If so, approximately how many?</p> <p>Do you feel the County should pass a resolution?</p> <p>Do you feel your municipality will pass a resolution after the County does?</p>
Village of Norwalk	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st?</p> <p>If so, approximately how many?</p> <p>Do you feel the County should pass a resolution?</p> <p>Do you feel your municipality will pass a resolution after the County does?</p>

<p>Village of Oakdale</p>	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st?</p> <p>If so, approximately how many?</p> <p>Do you feel the County should pass a resolution?</p> <p>Do you feel your municipality will pass a resolution after the County does?</p>
<p>Village of Rockland</p>	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st? NO – they only have two parcels</p> <p>If so, approximately how many? NONE</p> <p>Do you feel the County should pass a resolution? Cannot say either way if the county should or shouldn't pass</p> <p>Do you feel your municipality will pass a resolution after the County does? May pass if the county does.</p>
<p>Village of Warrens</p>	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st?</p> <p>If so, approximately how many?</p> <p>Do you feel the County should pass a resolution?</p> <p>Do you feel your municipality will pass a resolution after the County does?</p>
<p>Village of Wilton</p>	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st?</p> <p>If so, approximately how many?</p> <p>Do you feel the County should pass a resolution? NO – Very much opposed to extending the deadline. It would create a cash flow nightmare for our village which has a TID.</p> <p>Do you feel your municipality will pass a resolution after the County does? NO</p>

<p>Village of Wyeville</p>	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st?</p> <p>If so, approximately how many?</p> <p>Do you feel the County should pass a resolution?</p> <p>Do you feel your municipality will pass a resolution after the County does?</p>
<p>City of Sparta</p>	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st?</p> <p>YES</p> <p>If so, approximately how many?</p> <p>A number of taxpayers</p> <p>Do you feel the County should pass a resolution?</p> <p>YES</p> <p>Do you feel your municipality will pass a resolution after the County does?</p> <p>YES – hotels, restaurants & small businesses affected by covid-19. Believe it is the right thing to do.</p>
<p>City of Tomah</p>	<p>Have you had any taxpayers contact you regarding extending the payment to October 1st?</p> <p>YES</p> <p>If so, approximately how many?</p> <p>Hotels & one person (that person is already delinquent so they will be paying a higher interest rate if passed)</p> <p>Do you feel the County should pass a resolution?</p> <p>YES</p> <p>Do you feel your municipality will pass a resolution after the County does?</p> <p>YES</p>

SETTLEMENT 2019 TAXES COLLECTIBLE IN 2020

MUNICIPALITY	VENDOR NUMBER	ACCOUNT NUMBER	2019 TOTAL TAXES Postponed & Delinquent	AMOUNT TO BE COLLECTED DUE TO THE COUNTY	AMOUNT DUE TO DISTRICT (Municipality)	MFL Munc. share 80%	ACCOUNT NUMBER FOR MFL	AMOUNT DUE TO DISTRICT (minus MFL)	AMOUNT DUE STATE NONE FOR 2019 TAXES	BANGOR SCHOOL DIST	BRF SCHOOL DIST	CASHTON SCHOOL DIST	HILLSBORO SCHOOL DIST	MELROSE-MINDORO SCHOOL DIST	NEW LISBON SCHOOL DIST	NORWALK-ONTARIO-WILTON SCHOOL DIST	ROYALL SCHOOL DIST	SPARTA SCHOOL DIST	TOMAH SCHOOL DIST	WESTBY SCHOOL DIST	DUE TO SCHOOLS	DUE TO WTC	LOTTERY CREDIT PAID IN APRIL				
										VENDOR #2409	VENDOR #2410	VENDOR #2411	VENDOR #2417	VENDOR #2418	VENDOR #2422	VENDOR #2425	VENDOR #10030	VENDOR #2408	VENDOR #2426	VENDOR #2427	VENDOR #4268						
002	TOWN OF ADRIAN	7206	1000000-121000-12210	\$ 427,632.52	\$ 128,527.74	\$ 43,538.84	10000000-244400	\$ 43,538.84													\$ 49,167.84	\$ 132,245.67	\$ 181,413.51	\$ 33,788.54	\$ 40,363.89		
004	TOWN OF ANGELO	2310	1000000-121000-12211	\$ 487,671.36	\$ 136,169.51	\$ 20,903.70	10000000-244400	\$ 20,848.67										\$ 226,983.65				\$ 226,983.65	\$ 35,717.39	\$ 67,842.08			
005	TOWN OF BYRON	2483	1000000-121000-12212	\$ 747,740.10	\$ 250,069.35	\$ 48,966.56	10000000-244400	\$ 48,506.49														\$ 332,794.68	\$ 65,558.67	\$ 49,890.77			
008	TOWN OF CLIFTON	2484	1000000-121000-12213	\$ 317,687.92	\$ 85,260.13	\$ 53,868.53	10000000-244400	\$ 53,001.43							\$ 12,075.39		\$ 71,161.16					\$ 48,682.43	\$ 131,918.98	\$ 22,024.70	\$ 23,748.48		
010	TOWN OF GLENDALE	2311	1000000-121000-12214	\$ 404,641.09	\$ 89,953.08	\$ 85,621.67	10000000-244400	\$ 85,143.62				\$ 4,349.57					\$ 158,217.21						\$ 96,514.56	\$ 19,012.82	\$ 23,719.32		
012	TOWN OF GRANT	2486	1000000-121000-12215	\$ 248,759.27	\$ 72,322.61	\$ 37,189.96	10000000-244400	\$ 37,189.96															\$ 96,514.56	\$ 19,012.82	\$ 23,719.32		
014	TOWN OF GREENFIELD	2312	1000000-121000-12216	\$ 826,944.11	\$ 269,624.66	\$ 97,119.36	10000000-244400	\$ 97,119.36															\$ 359,814.20	\$ 70,881.37	\$ 29,504.52		
016	TOWN OF JEFFERSON	1342	1000000-121000-12217	\$ 474,071.95	\$ 112,646.72	\$ 109,569.01	10000000-244400	\$ 109,569.01			\$ 191,680.33												\$ 86,236.67	\$ 13,569.91	\$ 17,743.88		
018	TOWN OF LA FAYETTE	2488	1000000-121000-12218	\$ 182,593.61	\$ 51,618.41	\$ 12,618.94	10000000-244400	\$ 11,813.14															\$ 86,236.67	\$ 13,569.91	\$ 17,743.88		
020	TOWN OF LA GRANGE	2313	1000000-121000-12219	\$ 838,675.96	\$ 252,568.37	\$ 89,951.75	10000000-244400	\$ 89,951.75															\$ 336,688.41	\$ 66,325.71	\$ 93,141.72		
022	TOWN OF LEON	2314	1000000-121000-12220	\$ 630,802.74	\$ 169,792.74	\$ 64,489.86	10000000-244400	\$ 64,477.78		\$ 19,986.18	\$ 20,742.23							\$ 244,161.32				\$ 284,889.73	\$ 44,714.68	\$ 67,143.65			
024	TOWN OF LINCOLN	1863	1000000-121000-12221	\$ 466,220.57	\$ 146,757.56	\$ 47,730.32	10000000-244400	\$ 47,730.32															\$ 195,848.03	\$ 38,580.95	\$ 37,303.71		
026	TOWN OF LITTLE FALLS	1864	1000000-121000-12222	\$ 870,632.76	\$ 232,731.84	\$ 62,490.53	10000000-244400	\$ 61,613.66						\$ 101,213.84				\$ 315,642.58				\$ 416,856.42	\$ 60,985.66	\$ 96,691.44			
028	TOWN OF NEW LYME	2489	1000000-121000-12223	\$ 115,654.33	\$ 33,261.92	\$ 7,081.55	10000000-244400	\$ 5,985.55											\$ 45,564.50				\$ 55,339.60	\$ 8,744.20	\$ 10,131.06		
030	TOWN OF OAKDALE	2315	1000000-121000-12224	\$ 788,424.48	\$ 262,646.99	\$ 76,839.81	10000000-244400	\$ 76,839.81							\$ 1,388.75								\$ 347,819.63	\$ 68,757.68	\$ 30,971.62		
032	TOWN OF PORTLAND	2316	1000000-121000-12225	\$ 456,281.58	\$ 105,352.53	\$ 97,387.90	10000000-244400	\$ 96,685.50				\$ 171,798.11										\$ 207.65	\$ 8,279.51	\$ 180,285.27	\$ 27,696.02	\$ 44,361.61	
034	TOWN OF RIDGEVILLE	1030	1000000-121000-12226	\$ 327,985.26	\$ 84,805.21	\$ 64,582.80	10000000-244400	\$ 64,535.55											\$ 95,659.74				\$ 18,049.03	\$ 16,693.26	\$ 130,402.03	\$ 22,101.24	\$ 26,046.73
036	TOWN OF SCOTT	1257	1000000-121000-12227	\$ 50,806.01	\$ 17,102.94	\$ 3,651.88	10000000-244400	\$ 3,581.88																\$ 22,509.68	\$ 4,434.28	\$ 3,037.23	
038	TOWN OF SHELDON	2317	1000000-121000-12228	\$ 342,974.87	\$ 84,615.71	\$ 77,297.45	10000000-244400	\$ 75,130.26				\$ 10,550.90											\$ 121,588.49	\$ 132,139.39	\$ 21,932.09	\$ 24,823.04	
040	TOWN OF SPARTA	2490	1000000-121000-12229	\$ 1,512,795.17	\$ 411,743.14	\$ 125,072.04	10000000-244400	\$ 124,591.62		\$ 11,642.99													\$ 677,331.69	\$ 688,974.68	\$ 108,242.75	\$ 178,282.14	
042	TOWN OF TOMAH	1387	1000000-121000-12230	\$ 664,623.14	\$ 205,141.71	\$ 68,172.47	10000000-244400	\$ 68,172.47																\$ 272,956.24	\$ 53,770.84	\$ 64,581.88	
044	TOWN OF WELLINGTON	2318	1000000-121000-12231	\$ 293,857.35	\$ 75,555.02	\$ 46,720.79	10000000-244400	\$ 46,720.79				\$ 4,557.38					\$ 87,440.25	\$ 31,066.12						\$ 123,063.75	\$ 19,775.71	\$ 28,742.08	
046	TOWN OF WELLS	2319	1000000-121000-12232	\$ 363,955.90	\$ 95,072.54	\$ 51,229.31	10000000-244400	\$ 51,229.31				\$ 26,331.31					\$ 2,902.55							\$ 129,901.29	\$ 159,135.15	\$ 24,993.52	\$ 33,525.38
048	TOWN OF WILTON	2491	1000000-121000-12233	\$ 370,802.42	\$ 97,612.95	\$ 67,747.04	10000000-244400	\$ 67,747.04																\$ 149,545.75	\$ 25,159.47	\$ 30,737.21	
111	VILLAGE OF CASHTON	2030	1000000-121000-12234	\$ 871,707.92	\$ 95,063.20	\$ 521,605.72	10000000-244400	\$ 521,605.72				\$ 174,561.41												\$ 174,561.41	\$ 26,968.80	\$ 51,783.71	
141	VILLAGE OF KENDALL	1789	1000000-121000-12235	\$ 193,136.81	\$ 35,800.85	\$ 49,832.45	10000000-244400	\$ 49,832.45																\$ 66,214.65	\$ 9,635.03	\$ 26,336.33	
151	VILLAGE OF MELVINA	2493	1000000-121000-12236	\$ 27,120.01	\$ 6,968.24	\$ -	10000000-244400	\$ -				\$ 11,857.19													\$ 11,857.19	\$ 11,831.88	\$ 4,057.24
161	VILLAGE OF NORWALK	2399	1000000-121000-12237	\$ 171,432.36	\$ 28,371.83	\$ 61,811.07	10000000-244400	\$ 61,811.07																\$ 46,680.31	\$ 7,794.37	\$ 25,765.13	
165	VILLAGE OF OAKDALE	1348	1000000-121000-12238	\$ 118,084.95	\$ 29,021.14	\$ 30,348.12	10000000-244400	\$ 30,348.12																\$ 40,111.36	\$ 40,111.36	\$ 7,901.71	\$ 10,702.62
176	VILLAGE OF ROCKLAND	15449	1000000-121000-12245	\$ 41,438.02	\$ 4,722.46	\$ 26,766.99	10000000-244400	\$ 26,766.99				\$ 8,707.08												\$ 8,707.08	\$ 1,241.49	\$ -	
185	VILLAGE OF WARRENS	2494	1000000-121000-12239	\$ 622,160.76	\$ 31,182.91	\$ 519,346.11	10000000-244400	\$ 519,346.11																\$ 43,099.27	\$ 43,099.27	\$ 8,490.31	\$ 11,981.37
191	VILLAGE OF WILTON	1320	1000000-121000-12240	\$ 290,050.97	\$ 26,160.88	\$ 188,067.77	10000000-244400	\$ 188,067.77																	\$ 44,447.21	\$ 7,421.67	\$ 23,546.94
192	VILLAGE OF WYEVILLE	2495	1000000-121000-12241	\$ 29,737.57	\$ 8,490.04	\$ 1,843.14	10000000-244400	\$ 1,843.14																	\$ 11,377.83	\$ 2,241.36	\$ 5,785.20
TOTAL				\$ 14,577,103.84	\$ 3,736,734.93	\$ 2,859,463.44	\$ 8,118.26	\$ 2,851,345.18	\$ -	\$ 40,336.25	\$ 9,775.10	\$ 607,521.48	\$ 8,906.95	\$ 101,213.84	\$ 13,464.14	\$ 505,399.32	\$ 347,977.65	\$ 1,793,246.22	\$ 2,278,701.72	\$ 8,279.51	\$ 5,714,822.18	\$ 993,316.08	\$ 1,250,544.31				
281	CITY OF SPARTA	1136	1000000-121000-12242				10000000-244400																	\$ -	\$ -	\$ -	
286	CITY OF TOMAH	1164	1000000-121000-12243				10000000-244400																	\$ -	\$ -	\$ -	
GRAND TOTAL				\$ 14,577,103.84	\$ 3,736,734.93	\$ 2,859,463.44	\$ 8,118.26	\$ 2,851,345.18	\$ -	\$ 40,336.25	\$ 9,775.10	\$ 607,521.48	\$ 8,906.95	\$ 101,213.84	\$ 13,464.14	\$ 505,399.32	\$ 347,977.65	\$ 1,793,246.22	\$ 2,278,701.72	\$ 8,279.51	\$ 5,714,822.18	\$ 993,316.08	\$ 1,250,544.31				

Amount due to Municipalities	\$ 2,859,463.44	plus approximate amount due for C. Tomah	\$ 40,000.00	\$ 2,899,463.44
Amount due to School Districts	\$ 5,714,822.18	plus approximate amount due for C. Tomah	\$ 34,000.00	\$ 5,748,822.18
Amount due to WTC	\$ 993,316.08	plus approximate amount due for C. Tomah	\$ 7,000.00	\$ 1,000,316.08
				\$ 9,648,601.70 *

* This figure does not include the amount we may have to pay out for collecting the City of Sparta. The approximate figures for the City of Tomah are based on last year and do not show the extra amount we may have to pay out if we collect the balance of their taxes too.

RESOLUTION NO. 05-20-02

RESOLUTION AUTHORIZING RESTRICTED CLIMATE CHANGE TASK FORCE DONATIONS
TO A NON-LAPSING ACCOUNT FOR THE MONROE COUNTY LAND CONSERVATION
DEPARTMENT

1 WHEREAS, Resolution 09-19-02 Climate Change in Monroe County was approved by the Monroe
2 County Board acknowledging that climate change is occurring in Monroe County, therefore the
3 establishment of the Monroe County Climate Change Task Force (CCTF) would address these historic
4 events through planning and education; and
5

6 WHEREAS, the Monroe County CCTF defined 10 goals/objectives of the task force. The first goal of
7 the task force is to implement monitoring devices (weather stations) and warning systems in real time by
8 coordinating with emergency management and the national weather service.; and
9

10 WHEREAS, the Monroe County CCTF has been offered donations to use towards the purchase of
11 monitoring devices; and
12

13 WHEREAS, the Land Conservation Department is requesting a non-lapsing account be set up to account
14 for these donations; and
15

16 NOW, THEREFORE, BE IT RESOLVED by the Monroe County Board of Supervisors that the Finance
17 Department Shall establish a non-lapsing account in the Land Conservation Department to hold the
18 donations received for Climate Change Task Force goals/objectives expenditures.
19

20 FURTHER BE IT RESOLVED that such funds shall be accepted in trust as donations restricted for use
21 of CCTF goals/objectives. A non-lapsing revenue and expenditure line item would be created in the
22 Land Conservation Department budget for the acceptance and use of donations. Use of donation funds
23 would be approved by the CCTF members.
24

25 FURTHER BE IT RESOLVED that if Monroe County discontinues the CCTF all remaining funds
26 would be available for use by the Land Conservation Department for conservation practices until
27 depleted and no additional funds would be accepted.
28

Offered this 25th day of March, 2020 by the Natural Resources & Extension Committee.

Fiscal note: This resolution will authorize the carrying forward of surplus funds from year to year into the Monroe
County non-lapsing CCTF account. This resolution will require a majority vote of the entire membership of the
Monroe County Board of Supervisors for approval. No levy dollars to be used.

Statement of purpose: This Resolution will authorize non-lapsing revenue and expenditure line item accounts in
the Land Conservation Department budget to receive donations restricted to use as established by this
resolution.

<p>Finance Vote (if required): <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Absent</p> <p>.....</p> <p>Approved as to form: _____ Andrew C. Kaftan, Corporation Counsel</p>	<p>Committee of Jurisdiction Forwarded on: <u>March 10th</u>, 20<u>20</u> VOTE: <u>6</u> Yes <u>0</u> No <u>0</u> Absent</p> <p>Committee Chair: <u>Nadya Vardanyan</u> <u>Alexis M. Goy</u> <u>David A. Preece</u> <u>Mallan Hattis</u> <u>James J. Schroeder</u> <u>R. Johnson</u></p>
<p><input type="checkbox"/> ADOPTED <input type="checkbox"/> FAILED <input type="checkbox"/> AMENDED</p> <p><input type="checkbox"/> OTHER _____</p> <p>County Board Vote on: _____ 20____ <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Absent</p>	<p>STATE OF WISCONSIN COUNTY OF MONROE I, SHELLEY R. BOHL, Monroe County Clerk, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution # _____ acted on by the Monroe County Board of Supervisors at the meeting held on _____.</p> <p>_____ SHELLEY R. BOHL, MONROE COUNTY CLERK <i>A raised seal certifies an official document.</i></p>

RESOLUTION AUTHORIZING CHANGE TO SCHOOL WOODS AGREEMENT

Whereas: In 1948, Monroe County conveyed 80 acres of forest land to the Sparta Area School District (formerly known as School District No. 1) for the purpose of educating and training students in the planting, care, management and harvesting of forest crop; and

Whereas: The Agreement, in lieu of payment at the conveyance, established that when the school district harvested the trees thereon, it shall pay to the County Treasurer, 25% of net proceeds from the harvest and 75% shall go to the school district; and

Whereas: The property has been utilized for recreational and educational purposes by the Sparta Area School District for many years and recently, under oversight of the Sparta School District, the Friends of the Sparta School Woods, a local civic group, has become involved; and

Whereas: The goals and objectives of the Sparta Area School District is to provide students and the general public with outdoor educational opportunities as well as providing educators with curriculum options through improvement of access, shelters, trail systems and forest management; and

Whereas: the Zoning Committee and the Natural Resource and Extension Committee have reviewed the original Agreement and determined the Agreement needs updating and recommends approval of the attached Amended Agreement.

Now Therefore Be It Resolved, that the Monroe County Board of Supervisors hereby approves the Amended Agreement and authorizes the County Board Chair to execute the document.

Dated this 25th day of March, 2020 as offered by the Zoning Committee and the Natural Resources and Extension Committee.

Purpose: This resolution revises the original 1948 Agreement and has the school district keep all timber harvest proceeds for use on the School Woods project.

Fiscal note: The resolution foregoes undetermined future timber harvest proceeds by revision of the original agreement. The last known timber harvest in 2011 grossed \$2,262.00. As no budget line item is affected, it requires simple majority.

Finance Vote (if required): <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Absent ----- Approved as to form: _____ Andrew C. Kaftan, Corporation Counsel	Zoning Committee forwarded on: <u>MARCH 16</u> , 20 <u>20</u> VOTE: <u>5</u> Yes <u>0</u> No <u>0</u> Absent Committee Chair: <u>[Signature]</u> <u>[Signature]</u> <u>[Signature]</u> <u>[Signature]</u> <u>[Signature]</u>
<input type="checkbox"/> ADOPTED <input type="checkbox"/> FAILED <input type="checkbox"/> AMENDED <input type="checkbox"/> OTHER _____ County Board Vote on: _____ 20__ <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Absent	STATE OF WISCONSIN COUNTY OF MONROE I, SHELLEY R. BOHL, Monroe County Clerk, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution # _____ acted on by the Monroe County Board of Supervisors at the meeting held on _____ <hr/> SHELLEY R. BOHL, MONROE COUNTY CLERK <i>A raised seal certifies an official document.</i>

Finance Vote (if required): <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Absent ----- Approved as to form: _____ Andrew C. Kaftan, Corporation Counsel	Land Conservation Committee forwarded on: <u>March 10th</u> , 20 <u>20</u> VOTE: <u>6</u> Yes <u>0</u> No <u>0</u> Absent Committee Chair: <u>[Signature]</u> <u>[Signature]</u> <u>[Signature]</u> <u>[Signature]</u> <u>[Signature]</u>
<input type="checkbox"/> ADOPTED <input type="checkbox"/> FAILED <input type="checkbox"/> AMENDED <input type="checkbox"/> OTHER _____ County Board Vote on: _____ 20__ <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Absent	STATE OF WISCONSIN COUNTY OF MONROE I, SHELLEY R. BOHL, Monroe County Clerk, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution # _____ acted on by the Monroe County Board of Supervisors at the meeting held on _____ <hr/> SHELLEY R. BOHL, MONROE COUNTY CLERK <i>A raised seal certifies an official document.</i>

AMENDED AGREEMENT

Whereas, in 1948, Monroe County conveyed to School District No. 1, n/k/a Sparta Area School District, by Agreement recorded at the Monroe County Register of Deeds in Misc. Book 27 at Page 433, lands for the purpose of educating and training students in the planting, care, management and harvesting of forest crop. The lands, known as the School Woods, are described as follows:

Southeast Quarter of Northeast Quarter, and the Northeast Quarter of the Southeast Quarter, of Section 6, township 18, North, Range 4 West, Monroe County, Wisconsin.

Whereas, the practices of forest management have evolved since 1948; and

Whereas, the School Woods has been utilized for recreational and educational purposes by the Sparta Area School District; and

Whereas, the goals and objectives of the Sparta Area School District are to provide students and the general public with outdoor educational opportunities as well as providing educators with curriculum options through improvement of access, shelters, trail systems and forest management; and

Whereas Monroe County and the Sparta Area School District agree to amend the original Agreement effective as of January 1, 2020 as follows:

THEREFORE IT IS AGREED, the Sparta Area School District shall, at its expense, have proper forest management in the operation of the School Woods project and shall plant, care for the trees and the forest in accordance with current forest management practices and for the education and recreational benefit of the students and the general public; and

IT IS AGREED that the net proceeds from the harvest of the trees thereon and shall be used by the Sparta Area School District for the projects conducted at the School Woods; and

IT IS AGREED that the Sparta Area School District shall, at no time, encumber the School Woods, or convey it, except to the County of Monroe, State of Wisconsin; and

IT IS AGREED under mutual understanding that the School Woods is primarily a school project for the purpose of educating and training students of said High School and the School District in the planting, care, management and harvesting of forest crop; and

IT IS AGREED that a further educational opportunity for students would be to present information to the Monroe County Board on School Woods activities and outdoor educational programs and experiences found at the School Woods. The Sparta Area School District and the Monroe County Board agree to cooperate in regards to offering that opportunity to students in the future.

IT IS FURTHER AGREED, that in the event the Sparta Area School District decides to abandon the project, then, in that event the Sparta Area School District agrees to re-convey the School Woods to the County of Monroe, State of Wisconsin; the said conveyance shall be on the same terms as the conveyance herein given. Any funds generated from timber harvest held for the School Woods would be split with Twenty-five (25%) percent going to Monroe County and Seventy-five (75%) percent going to the Sparta School District.

Monroe County:

Sparta School District:

Pete Peterson, County Board Chair


Amy Van Deuren, Superintendent


State of Wisconsin)
) ss.
Monroe County)

State of Wisconsin)
) ss.
Monroe County)

Subscribed and sworn to before me on
this ____ day of _____, 2020.

Subscribed and sworn to before me on
this 5 day of March, 2020.

_____, Notary Public
Monroe County, Wisconsin
My commission expires: _____


_____, Notary Public
Monroe County, Wisconsin
My commission expires: 03-31-2023

This instrument was drafted by:
Andrew C. Kaftan
State Bar No. 1017822