

# **MARQUETTE COUNTY BOARD OF SUPERVISORS**

Agenda for March 17, 2026, at 7:00 p.m.

Virtual by use of WebEx and in-person

County Board Room – Services Center – 480 Underwood Avenue, Montello, Wisconsin

The MIS Director will place the remote access information on the Marquette County Government page on Facebook at least one day prior to this meeting.

<https://marquettecounty.my.webex.com/marquettecounty.my/j.php?MTID=md07904ef847f7a8809109554713e86dc>

Meeting number (access code): 2557 184 8449

Meeting password: PhZYjtpu433 (74995878 when dialing from a phone or video system)

Phone: 1-408-418-9388

Note: A citizen wishing to address the Committee/Board and attending the in-person meeting shall place his or her name on a sign-in sheet before the meeting is called to order and indicate in which town, city, or village the citizen resides or owns property prior to making a citizen comment. Those citizens attending remotely will ask to be recognized under the citizen comment portion of the meeting and will adhere to the same reporting process as those attending on-site. Civil discourse will be observed at all times.

Note: All agenda items below involve the potential for discussion and action unless stated otherwise. Reports will have no action taken unless noted.

1. Call to Order and Roll Call
2. Moment of Silence and Pledge of Allegiance
3. Review and Approve Agenda
4. Review and Approve Minutes from the February 17, 2026 County Board Meeting
5. Citizen Inquiries and Concerns, Introductions, Employee Recognition
6. Standing Committee Reports and Other Informational Reports:
  - A. Agriculture & Extension Education Committee
  - B. Land & Water Conservation Committee
  - C. Highway Committee
  - D. Executive & Finance Committee
  - E. Parks & Rural Planning Committee
  - F. Property Committee
  - G. Judicial & Public Safety Committee
  - H. Planning & Zoning Committee
  - I. Human Services Board
  - J. Board of Health
  - K. Other Reports by Members of the Board
7. Consideration of Resolutions 5-2026 through 7-2026
8. Fiscal and Personnel Reports, Correspondence, Grant Updates
9. Corporation Counsel Report
10. Announcements & Calendar Planning for April 2026- Determine Date and Time for Annual Reports (2024 and 2025 Annual Reports were split between one regular county board meeting and one Annual Reports meeting the week after), County Board Orientation April 14<sup>th</sup> 6 p.m., and County Board Organizational Meeting April 21<sup>st</sup> 10 a.m.
11. Adjournment Subject to the Call of the Chairperson

Anyone who requires special accommodation because of disability please contact the County Clerk's office, (608) 297-3016, at least 24 hours before the scheduled meeting time so appropriate arrangements can be made.

**Agenda item # 7- Consideration of Separate Resolutions**

Resolution 5-2026: If adopted, the Marquette County Board of Supervisors approves the amendment to Chapter 99- Fees of the Marquette County Ordinances by updating the REHA Master Fee Schedule for 2026-2027, with the updated fees to go into effect two weeks after publication.

Resolution 6-2026: If adopted, the Marquette County Board of Supervisors approves the addition of Provision 1.21 Governing Cash Only Payment Rounding and Cash Rounding Variance Accounting to Chapter 1- General Provisions, Records Sales Tax, and Unclaimed Funds of the Marquette County Code of Ordinances, with changes to go into effect two weeks after publication.

Resolution 7-2026: If adopted, the Marquette County Board of Supervisors approves the wages to be established for the offices of the Clerk of Circuit Court and Sheriff for the 2027-2030 term.

POSTED 3/11/2026  
1. Courthouse  
2. Service Center  
3. Health & Human Service

NOW THEREFORE BE IT RESOLVED, the Marquette County Board of Supervisors approves the 2026-2027 REHA Master Fee List attached as Exhibit A, with changes to go into effect 2 weeks after publication.

## EXHIBIT A

**2026-2027 REHA Master Fee Schedule**

| <b>RECREATIONAL FACILITIES</b>                         |                       |
|--------------------------------------------------------|-----------------------|
| <b>Establishments</b>                                  | <b>REHA 26-27 Fee</b> |
| Hotel/Motel (5-30 rooms) (LH1)                         | \$350.00              |
| Hotel/Motel (31-99 rooms) (LH2)                        | \$520.00              |
| Hotel/Motel (100-249 rooms) (LH3)                      | \$680.00              |
| Hotel/Motel (250-499 rooms) (LH4)                      | \$813.00              |
| Tourist Rooming House (1 keyed entry) (LTR)            | \$248.00              |
| Tourist Rooming House (2-4 Keyed entry) (LTR)          | \$496.00              |
| Tourist Rooming House (5-9 keyed entry) (LTR)          | \$620.00              |
| Tourist Rooming House (10-19 keyed entry) (LTR)        | \$690.00              |
| Tourist Rooming House (20-39 keyed entry) (LTR)        | \$720.00              |
| Specialty Lodging (1 keyed entry) (SL)                 | \$248.00              |
| Specialty Lodging (2-4 keyed entry) (SL)               | \$496.00              |
| Bed & Breakfast (8 or less rooms) (LBB)                | \$159.00              |
| Recreational/Educational Camp - Simple                 | \$510.00              |
| Recreational/Educational Camp - Simple w/Hospitality   | \$562.00              |
| Recreational/Educational Camp - Moderate               | \$555.00              |
| Recreational/Educational Camp - Moderate w/Hospitality | \$661.00              |
| Recreational/Educational Camp - Complex                | \$593.00              |
| Recreational/Educational Camp - Complex w/Hospitality  | \$744.00              |
| Campground (1-25 sites) (RC1)                          | \$260.00              |
| Campground (26-50 sites) (RC2)                         | \$360.00              |
| Campground (51-100 sites) (RC3)                        | \$423.00              |
| Campground (101-199 sites) (RC4)                       | \$472.00              |
| Campground (200+ sites) (RC5)                          | \$544.00              |
| Special Event Campground (1-25 sites) (RT1)            | \$260.00              |
| Special Event Campground (26-50 sites) (RT2)           | \$360.00              |
| Special Event Campground (51-100 sites) (RT3)          | \$423.00              |
| Special Event Campground (101-199 sites) (RT4)         | \$472.00              |
| Special Event Campground (200+ sites) (RT5)            | \$544.00              |
| Pools - Simple                                         | \$358.00              |
| Pools - Simple w/Features                              | \$505.00              |
| Pools - Moderate                                       | \$471.00              |
| Pools - Moderate w/Features                            | \$618.00              |
| Pools - Complex                                        | \$556.00              |
| Pools - Complex w/Features                             | \$703.00              |

**RETAIL FOOD SERVING MEALS**

| <b>Establishments</b>                                                   | <b>REHA 26-27 Fee</b> |
|-------------------------------------------------------------------------|-----------------------|
| Retail Food Serving Meals / Prepackaged (FRP & equivalent)              | \$187.00              |
| Retail Food Serving Meals Mobile Service Base No Food Preparation (FMP) | \$75.00               |
| Retail Food Serving Meals / Simple (FRL & equivalent)                   | \$361.00              |
| Retail Food Serving Meals / Moderate (FRM & equivalent)                 | \$507.00              |
| Retail Food Serving Meals / Complex (FRC & equivalent)                  | \$702.00              |

**RETAIL FOOD NOT SERVING MEALS**

| <b>ANNUAL FOOD SALES</b>                                             | <b>REHA 26-27 Fee</b> |
|----------------------------------------------------------------------|-----------------------|
| Retail Food Not Serving Meals / Complex (11)                         | \$1,076.00            |
| Retail Food Not Serving Meals / Moderate (22)                        | \$423.00              |
| Retail Food Not Serving Meals / Simple (33)                          | \$203.00              |
| Retail Food Not Serving Meals / Simple / No PHF (44)                 | \$102.00              |
| Retail Food Not Serving Meals / Prepackaged (55)                     | \$77.00               |
| Retail Food Not Serving Meals Mobile Retail Base No Food Preparation | \$75.00               |
| Micro-Market 1 unit                                                  | \$40.00               |
| Micro-Market 2+ units                                                | \$60.00               |

**TRANSIENT/TEMPORARY FOOD ESTABLISHMENTS**

| <b>ANNUAL FOOD SALES</b>                                              | <b>REHA 26-27 Fee</b> |
|-----------------------------------------------------------------------|-----------------------|
| Retail Food Transient / TCS per Permit issued                         | \$150.00              |
| Retail Food Transient / Not TCS/Prepackaged                           | \$100.00              |
| Retail Food Transient / TCS Licensed REHA Food Establishment 1-3 days | \$50.00               |
| Retail Food Transient /TCS Non-Profit Organization (w/training)       | \$100.00              |
| Retail Food Transient / TCS Non-Profit Organization (w/o training)    | \$130.00              |
| Retail Food Transient Facility Onsite Inspection-Not licensed by REHA | \$50.00               |

**TATTOO AND BODY PIERCING FACILITIES**

| <b>Esablishments</b>        | <b>REHA 26-27 Fee</b> |
|-----------------------------|-----------------------|
| Tattoo Establishment        | \$243.00              |
| Body Piercing Establishment | \$243.00              |

**ADDITIONAL FEES**

| SERVICE                                                      | REHA 26-27 Fee |
|--------------------------------------------------------------|----------------|
| Pre-inspection fee                                           | Permit Fee     |
| First Re-Inspection                                          | \$100.00       |
| Second Re-Inspection                                         | \$200.00       |
| Third Re-Inspection                                          | \$400.00       |
| Late Fee                                                     | \$100.00       |
| Operating without a Certified Food Protection Manager (CFPM) | \$150.00       |
| Operating without a License                                  | \$500.00       |
| Plan Review/ Consultation Fee (beyond pre-inspections)       | \$150.00       |

#### ENVIRONMENTAL SERVICE

| Service                                                 | 26-27 Fee |
|---------------------------------------------------------|-----------|
| Radon Short Term Test Kit                               | \$8.00    |
| Radon Short Term Test Kit Discount (radon action month) | \$5.00    |
| Radon Long Term Test Kit                                | \$21.00   |

#### WATER LAB TESTING SERVICE

| Service                                                 | 26-27 Fee |
|---------------------------------------------------------|-----------|
| Coliform and E.Coli Bacteria (Presence/Absence) Testing | \$30.00   |
| Nitrate (NO3) Testing                                   | \$30.00   |
| Nitrate + Nitrite (NO3+NO2) Testing                     | \$35.00   |

#### CERTIFIED FOOD PROTECTION MANAGER

| Service                                          | 26-27 Fee |
|--------------------------------------------------|-----------|
| CFPM CLASS & EXAM FOR REHA LICENSED FACILITY     | \$145.00  |
| CFPM CLASS & EXAM FOR NON-REHA LICENSED FACILITY | \$165.00  |
| CFPM EXAM PROCTORED                              | \$65.00   |
| CFPM TEXT BOOK                                   | \$60.00   |

## MARQUETTE COUNTY, WISCONSIN

**March 17, 2026, Session Resolution 6-2026**

## ROLL CALL

**ADDITION OF PROVISION 1.21 TO CHAPTER 1-  
GENERAL PROVISIONS, RECORDS, SALES TAX,  
AND UNCLAIMED FUNDS- OF THE MARQUETTE  
COUNTY ORDINANCES**

WHEREAS, on November 12, 2014, Marquette County enacted a Code of Ordinances, and

WHEREAS, due to the United States Mint discontinuing the production of the penny, the Executive & Finance Committee has recommended to the County Board of Supervisors that Chapter 1 of the Marquette County Code of Ordinances now include Provision 1.21, Governing Cash Only Payment Rounding and Cash Rounding Variance Accounting, and

WHEREAS, Provision 1.21 establishes a uniform and efficient method for processing cash only transactions by adopting a standard round up rule to the nearest five-cent increment for cash payments, and

NOW THEREFORE BE IT RESOLVED, the Marquette County Board of Supervisors approves the addition of Provision 1.21 attached as Exhibit A, to Chapter 1 of the Marquette County Code of Ordinances, with changes to go into effect 2 weeks after publication.

| <u>SUPERVISORS</u> | <u>YES</u>               | <u>NO</u>                |
|--------------------|--------------------------|--------------------------|
| Achterberg         | <input type="checkbox"/> | <input type="checkbox"/> |
| Bennett            | <input type="checkbox"/> | <input type="checkbox"/> |
| Benson             | <input type="checkbox"/> | <input type="checkbox"/> |
| Borzick            | <input type="checkbox"/> | <input type="checkbox"/> |
| Bornhoeft          | <input type="checkbox"/> | <input type="checkbox"/> |
| Fenner             | <input type="checkbox"/> | <input type="checkbox"/> |
| Frazier            | <input type="checkbox"/> | <input type="checkbox"/> |
| Kempley            | <input type="checkbox"/> | <input type="checkbox"/> |
| Krause             | <input type="checkbox"/> | <input type="checkbox"/> |
| Krentz             | <input type="checkbox"/> | <input type="checkbox"/> |
| Locke              | <input type="checkbox"/> | <input type="checkbox"/> |
| McGwin             | <input type="checkbox"/> | <input type="checkbox"/> |
| Nigbor             | <input type="checkbox"/> | <input type="checkbox"/> |
| Raddatz            | <input type="checkbox"/> | <input type="checkbox"/> |
| Sorensen           | <input type="checkbox"/> | <input type="checkbox"/> |
| Swan               | <input type="checkbox"/> | <input type="checkbox"/> |
| Walters            | <input type="checkbox"/> | <input type="checkbox"/> |

ADOPTED ☐

DEFEATED ☐

### VOTE TALLY

YES \_\_\_\_\_

NO \_\_\_\_\_

ABSENT \_\_\_\_\_

ABSTAIN \_\_\_\_\_

INTRODUCED BY:

Committee Recommendation:  
Executive and Finance Committee

[illegible]

I, Kiley Lloyd, County Clerk of Marquette County, Wisconsin do hereby certify that the above is a true and correct copy of the resolution passed by the Marquette County Board of Supervisors on this date.

Date \_\_\_\_\_ > \_\_\_\_\_  
Kiley Lloyd, County Clerk

## **Exhibit A**

### **AN ORDINANCE GOVERNING CASH-ONLY PAYMENT ROUNDING AND CASH ROUNDING VARIANCE ACCOUNTING**

**WHEREAS**, pursuant to Wisconsin Statutes Chapter 59, the Marquette County Board of Supervisors is vested with the legislative and administrative powers necessary to manage county business and financial operations;

**WHEREAS**, the County Treasurer and designated collectors in other county departments regularly receive in-person payments tendered in physical United States currency (paper bills and coins);

**WHEREAS**, the United States Mint has discontinued production of the penny, and as a result County Board finds it necessary and beneficial to establish a uniform and efficient method for processing cash-only transactions;

**WHEREAS**, the County seeks to adopt a standard round up rule to the nearest five-cent (\$0.05) increment for cash payments while maintaining exact, to-the-cent processing for all non-cash payment methods, such as checks and electronic transfers;

**WHEREAS**, the implementation of a dedicated "Cash Rounding Variance Account" within the general ledger will ensure that all de minimis differences resulting from this rounding method are tracked, reconciled, and reported with full transparency; and

**WHEREAS**, this rounding policy is intended solely as an administrative payment processing tool and does not alter any taxpayer's underlying substantive tax liability, levy, or rate;

**THE COUNTY BOARD OF SUPERVISORS OF MARQUETTE COUNTY,  
WISCONSIN, ESTABLISHES CHAPTER 1.21 AS FOLLOWS:**

#### **SECTION A: AUTHORITY AND PURPOSE**

**A.01 Authority.** This ordinance is adopted pursuant to the powers granted to counties and county boards under Wisconsin Statutes Chapter 59, including the vesting of local, legislative, and administrative powers in the county board.

**A.02 Purpose.** The purpose of this ordinance is to:

- (a) Establish a uniform, cash-only rounding method for in-person payments made in physical United States currency;
- (b) Maintain exact, to-the-cent processing for non-cash payments; and
- (c) Establish an internal accounting mechanism to record, reconcile, and report de minimis rounding differences for transparent tracking.

## **SECTION B: DEFINITIONS**

**B.01 Cash Payment:** means a payment made in physical United States currency (paper bills and coins) tendered in person to the County.

**B.02 Non-Cash Payment:** means any payment method other than a Cash Payment, including but not limited to checks, escrow payouts, and electronic payments.

**B.03 Transaction Total:** means the total amount due in a single collection transaction before rounding.

**B.04 Rounding Increment:** means five cents (\$0.05).

**B.05 Rounded Cash Total:** means the Transaction Total after application of the rounding rule, expressed in multiples of the Rounding Increment.

**B.06 Cash Rounding Variance:** means the arithmetic difference between the Rounded Cash Total received and the amount posted.

**B.07 Cash Rounding Variance Account:** means the specific general ledger account established to accumulate and track Cash Rounding Variances.

**2.09 Collector:** means the County office and staff responsible for receiving payments, which shall be the County Treasurer unless otherwise designated.

## **SECTION C: SCOPE AND APPLICABILITY**

**C.01 Cash-Only Applicability.** This ordinance applies only to Cash Payments.

**C.02 Non-Cash Payments.** Non-cash payments shall be processed at the exact, to-the-cent amount.

**C.03 No Change to Liability.** This ordinance does not change any underlying tax levy, tax rate, or substantive tax obligation.

#### **SECTION D: CASH ROUNDING RULE**

**D.01 Adopted Rounding Method.** The County adopts the following rounding rule:

(a) Round up: The County shall round the Transaction Total up to the next higher multiple of the Rounding Increment.

**D.02 Issuance of Receipt.** The County shall issue a receipt for the Rounded Cash Total actually received.

**D.03 Posting.** The County shall record the payment at the exact, to-the-cent amount owed and separately record the Cash Rounding Variance.

#### **SECTION E: ACCOUNTING TREATMENT**

**E.01 Establishment of Account.** The County shall maintain a Cash Rounding Variance Account in the general ledger.

**E.02 Recording Variances.** Excess amounts from rounding up shall be recorded as a credit.

**E.03 Use and Limits.** This account shall be used only as an internal balancing mechanism to document de minimis variances attributable to the rounding method.

#### **SECTION F: RECONCILIATION AND CONTROLS**

**F.01 Daily Reconciliation.** The County shall reconcile total cash receipts, total amounts posted, and the net daily Cash Rounding Variance.

**F.02 Audit Trail.** Daily deposit documentation shall be maintained to permit a clear audit trail from individual receipts to payment and posting totals.

**F.03 Periodic Reporting.** The County Treasurer shall prepare a summary reporting at least annually reflecting aggregate activity in the Cash Rounding Variance Account.

## **SECTION G: CONSTRUCTION AND SEVERABILITY**

**G.01 Construction.** This ordinance shall be construed to complement, and not conflict with, applicable state tax-collection statutes and procedures.

**G.02 Severability.** If any provision of this ordinance is held invalid, the invalidity shall not affect other provisions that can be given effect without the invalid provision.

# ROLL CALL - COUNTY BOARD OF SUPERVISORS

## MARQUETTE COUNTY, WISCONSIN

March 17, 2026, Session Resolution 7-2026

### ROLL CALL

| SUPERVISORS | YES                      | NO                       |
|-------------|--------------------------|--------------------------|
| Achterberg  | <input type="checkbox"/> | <input type="checkbox"/> |
| Bennett     | <input type="checkbox"/> | <input type="checkbox"/> |
| Benson      | <input type="checkbox"/> | <input type="checkbox"/> |
| Borzick     | <input type="checkbox"/> | <input type="checkbox"/> |
| Bornhoeft   | <input type="checkbox"/> | <input type="checkbox"/> |
| Fenner      | <input type="checkbox"/> | <input type="checkbox"/> |
| Frazer      | <input type="checkbox"/> | <input type="checkbox"/> |
| Kempley     | <input type="checkbox"/> | <input type="checkbox"/> |
| Krause      | <input type="checkbox"/> | <input type="checkbox"/> |
| Krentz      | <input type="checkbox"/> | <input type="checkbox"/> |
| Locke       | <input type="checkbox"/> | <input type="checkbox"/> |
| McGwin      | <input type="checkbox"/> | <input type="checkbox"/> |
| Nigbor      | <input type="checkbox"/> | <input type="checkbox"/> |
| Raddatz     | <input type="checkbox"/> | <input type="checkbox"/> |
| Sorensen    | <input type="checkbox"/> | <input type="checkbox"/> |
| Swan        | <input type="checkbox"/> | <input type="checkbox"/> |
| Walters     | <input type="checkbox"/> | <input type="checkbox"/> |

### RESOLUTION TO ESTABLISH COMPENSATION FOR FULL-TIME MARQUETTE COUNTY CONSTITUTIONAL OFFICERS

WHEREAS, Wisconsin statutes direct the County Board to establish compensation for elected offices prior to the first date for filing nomination papers in an election year with such compensation effective upon taking office for the new term; and

WHEREAS, the Executive and Finance Committee has examined compensation for Marquette County elected constitutional offices;

NOW, THEREFORE, BE IT RESOLVED, that the Marquette County Board approves that salaries for the following Marquette County Constitutional Offices are set as follows for the next term of office:

|                |         |
|----------------|---------|
| OFFICE         | 2027    |
| Clerk of Court | 79,695  |
| Sheriff        | 106,290 |

Years 2028-2030 will include the application of the prevailing cost of living adjustment (COLA) as determined and approved by the Marquette County Board of Supervisors for each respective year.

BE IT FURTHER RESOLVED, that the Sheriff and Clerk of Court will be eligible to participate in the health and dental insurance plans as offered to the full-time employees of the county.

ADOPTED ☐  
DEFEATED ☐

#### VOTE TALLY

YES \_\_\_\_\_  
NO \_\_\_\_\_  
ABSENT \_\_\_\_\_  
ABSTAIN \_\_\_\_\_

INTRODUCED BY:

Committee Recommendation:  
Executive and Finance Committee

STATE OF WISCONSIN     )  
                                      ) SS  
County of Marquette     )

I, Kiley Lloyd, County Clerk of Marquette County, Wisconsin do hereby certify that the above is a true and correct copy of the resolution passed by the Marquette County Board of Supervisors on this date.

\_\_\_\_\_  
Date                      Kiley Lloyd, County Clerk