# MARQUETTE COUNTY BOARD OF SUPERVISORS

WebEx Remote/Virtual and County Board Room of the Services Center
March 17, 2026

Pursuant to notice duly given in the manner established by the Board of Supervisors and in compliance with Sub-Chapter V of Chapter 19 of the Wisconsin Statutes, a lawfully held regular meeting of the Board of Supervisors of the County of Marquette, Wisconsin was called to order by Chairperson Borzick at 7:00 p.m. on March 17, 2026, at Montello, Wisconsin, at the time and place established by the Board of Supervisors or in accordance with law.

The Clerk called the roll and the following members answered roll call:
District No. 1 Abby Swan (absent)
District No. 2 Dennis Fenner
District No. 3 David Krentz
District No. 4 John Bennett
District No. 5 Kathy Jo Locke
District No. 6 David Benson (virtual)
District No. 7 Ken Borzick
District No. 8 Mike Raddatz
District No. 9 Gary Sorensen
District No. 10 Mary P. Walters
District No. 11 Lance Achterberg
District No. 12 Chuck Bornhoeft
District No. 13 Kathleen McGwin (virtual)
District No. 14 Jeff Frazer (virtual)
District No. 15 Peggy Krause (virtual)
District No. 16 Scott Kempley
District No. 17 Judi Nigbor

A quorum of the Board of Supervisors was declared present and open meetings law compliance was established.

Also present were Administrator Ron Barger and Corporation Counsel Representative Atty. Ben Letendre.

A moment of silence was observed followed by the reciting of the Pledge of Allegiance.

Motion/second by Bennett/Raddatz to approve the agenda as presented. Motion carried.

Motion/second by Fenner/Bennett to approve the minutes of the February 17, 2026 meeting as printed. Motion carried.

There were no citizen inquiries, introductions, or employee recommendations.

The chairperson of the respective standing committees gave committee reports. Highway Committee Chairperson Raddatz noted there would be no April 2026 Highway Committee meeting.

Separate consideration of Resolutions 5-2026 through 7-2026 per agenda item #7.

**Resolution No. 5-2026 AMENDMENT TO CHAPTER 99- FEES- OF THE MARQUETTE COUNTY ORDINANCES**

(Introduced by Gary Sorensen AND Michael Raddatz)

Upon roll call Resolution No. 5-2026 was adopted as follows: Ayes 16; Noes 0; Absent 1

WHEREAS, the Marquette County Board of Supervisors adopted Resolution 30-2022 for the purpose of establishing Chapter 99, a new central location for county regulated fees, and

WHEREAS, the Marquette County Board of Supervisors adopted Resolution 57-2022, adopting Exhibit A setting forth the new Marquette County Fee Schedule and rescinding all previously adopted fee schedules, and

WHEREAS, the Board of Health has recommended to the County Board of Supervisors that upon review the Health Department/REHA Master Fee Schedule be updated throughout, and

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:**

| RECREATIONAL FACILITIES | |
|---|---|
| **Establishments** | **REHA 26-27 Fee** |
| 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

| Establishments | REHA 26-27 Fee |
|---|---|
| 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

| ANNUAL FOOD SALES | REHA 26-27 Fee |
|---|---|
| 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

| ANNUAL FOOD SALES | REHA 26-27 Fee |
|---|---|
| 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

| Establishments | REHA 26-27 Fee |
|---|---|
| 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 TEXTBOOK | $60.00 |

**Resolution No. 6-2026 ADDITION OF PROVISION 1.21 TO CHAPTER 1- GENERAL PROVISIONS, RECORDS, SALES TAX, AND UNCLAIMED FUNDS- OF THE MARQUETTE COUNTY ORDINANCES**

(Introduced by Ken Borzick AND Mary P. Walters)

Upon roll call Resolution No. 6-2026 was adopted as follows: Ayes 16; Noes 0; Absent 1

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.

**Exhibit A:**

**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 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.

Upon the introduction of Resolution 7-2026, Vice Chairperson Nigbor expressed concerns with language within the resolution, noting she would like to clarify that the COLA mentioned within the resolution specifically refer to non-union employees. She also noted she would like the final paragraph establishing compensation for full-time Marquette County Constitutional Officers where health and dental insurance coverage is noted, to be vetted through the Executive & Finance Committee in the future. Motion/Second by Bornhoeft/Achterberg to add the language 'that is given to all non-union employees' after COLA. Lengthy discussion followed. Supervisor Sorensen reminded the Board that elected officials do not get step increases or severance and discussed the differences between union and non-union employees. COLA's versus flat pay increase for employees and elected officials was discussed. Carlson Dettmann wage study from 2018 was discussed. Supervisor Fenner requested a verbal roll call vote be taken.
Motion carried 13:3 (Noes: Benson, Sorensen, Walters)

Motion/Second by Bennett/Sorensen to amend the presently amended Resolution 7-2026 by setting the salary for the next 4-year term with an annual increase of $2,000/each year for Clerk of Court and Sheriff. Motion failed 6:10 (Noes: Achterberg, Bornhoeft, Frazer, Kempley, Krause, Krentz, Locke, McGwin, Nigbor, Raddatz)

***Amended* Resolution No. 7-2026 RESOLUTION TO ESTABLISH COMPENSATION FOR FULL-TIME MARQUETTE COUNTY CONSTITUTIONAL OFFICERS**
(Introduced by Ken Borzick AND Mary P. Walters)
Upon roll call Amended Resolution No. 7-2026 was adopted as follows: Ayes 10; Noes 6; Absent 1
(Noes: Bennett, Benson, Fenner, Krentz, McGwin, Walters)

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) ***that is given to all non-union employees***, 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.

The fiscal and personnel reports, grant updates, and correspondence were reviewed as presented by Administrator Barger. Administrator Barger reported that the Executive & Finance Committee directed him to cut what equates to 2.1 million dollars for the 2027 budget, noting that would cover the 2026 General Fund draw of 1.1 million combined with the predicted increase for steps/COLA/health insurance. Supervisor Achterberg reported the motion that was passed at the Executive & Finance Committee was to utilize the max tax levy with no draw on the General Fund to see where cuts are at and to work forward from there.

Corporation Counsel Representative Atty. Ben Letendre shared Corporation Counsel's report.

Calendar planning was discussed for April 2026, with the reminder that County Board Orientation is to be held April 14th at 6:00 p.m. and the Organizational Board Meeting is to be held April 21st at 10:00 a.m. The meeting was declared adjourned subject to the call of the Chairperson. The meeting was adjourned at 8:20 p.m.

CERTIFICATE
STATE OF WISCONSIN )
) SS
County of Marquette )

I, Kiley Lloyd, County Clerk in and for Marquette County, Wisconsin, do hereby certify that the foregoing is a true copy of the proceedings of the County Board of Supervisors of said County at their meeting held in-person and remotely by using WebEx by me as such officer.

Kiley Lloyd, County Clerk

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REGULAR BUSINESS MEETING

| NAME: | ADDRESS: | TOPIC TO COMMENT ON: |
|---|---|---|
| John Larkin | Buffalo Town | — |
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