

**Richland County  
Executive & Finance Standing Committee**

June 5, 2024

**NOTICE OF MEETING**

Please be advised that the Richland County Executive & Finance Standing Committee will convene on Tuesday, June 11, 2024 at 5 PM in the Richland County Board Room of the Courthouse at 181 West Seminary Street, Richland Center, WI 53581.

Information for attending the meeting virtually (if available) can be found at the following link:

<https://administrator.co.richland.wi.us/minutes/executive-and-finance-committee/>

If you have any trouble accessing the meeting, please contact MIS Director Barbara Scott at 608-649-5922 (phone) or [barbara.scott@co.richland.wi.us](mailto:barbara.scott@co.richland.wi.us) (email).

**Amended Agenda**

1. Call To Order
2. Roll Call
3. Verification Of Open Meetings Law Compliance
4. Approval Of Agenda
5. Approval Of Minutes From May 14, 2024
6. Public Comment
7. Resolution Approving Purchase of Finance, Payroll, And Human Resources Software From Tyler Technologies
8. Resolution Approving 2025 Capital Improvement Plan
9. Resolution Approving The Sheriff's Office's Purchase Of New Mobile And Portable Radios For The New Radio System
10. Discussion & Possible Action: Rental Of Office Space In Community Services Building
11. Discussion & Possible Action: Review Of ARPA Allocations
12. Discussion & Possible Action: Review Of Strategic Plan
13. Discussion & Possible Action: Corporation Counsel Services
14. Discussion & Possible Action: Memorandum Of Understanding With Neighborhood Housing Services
15. Discussion & Possible Action: Payment Method For County Board Supervisors
16. Discussion & Possible Action: Reading Of Resolutions At County Board Meeting
17. Discussion: Review Of Cost Share Revenue Formula
18. Discussion: Review Of Pine Valley Community Village 2023 Audit
19. Appointments: Board Of Adjustment
20. Correspondence
21. Future Agenda Items
22. Adjourn

A quorum may be present from other Committees, Boards, or Commissions. No committee, board or commission will exercise any responsibilities, authority or duties except for the Executive & Finance Standing Committee.

Derek S. Kalish  
County Clerk

# Richland County Executive & Finance Standing Committee

May 14, 2024

The Richland County Executive & Finance Standing Committee convened on Tuesday, May 14, 2024 in person and virtually at 5 PM in the County Boardroom of the Richland County Courthouse.

**Call To Order:** Committee Chair Williamson called the meeting to order at 5 PM.

**Roll Call:** Clerk Kalish conducted roll call. Committee members present: Turk, Williamson, Carrow, Rynes, Manning, Gill, Glasbrenner, and Couey. Committee member(s) absent: Frank.

**Verification Of Open Meetings Law Compliance:** Clerk Kalish confirmed the meeting had been properly noticed.

**Approval Of Agenda:** Motion by Manning second by Couey to approve agenda. Motion carried and agenda declared approved.

**Approval Of Minutes From April 2, 2024 Meeting:** Motion by Couey second by Turk to approve April 2, 2024 minutes. Motion carried and the April 2, 2024 minutes declared approved.

**Public Comment:** None.

**Administrator's Report:** Administrator Pesch provided updates on the following items: county staffing, CIP/budgeting process, Maintenance of Effort forms, review of exempt employee status, Venture Architects site work, upcoming meeting with La Valle Telephone Coop regarding broadband installation, county wage study, county board supervisor bios, and upcoming attendance at WCA COWS meeting.

**Surplus Items At Pine Valley Update:** Administrator Pesch noted that staff at PVCV identified a garage and shipping container on facilities that were filled with various items not currently being used. Administrator Pesch also noted that these items are being cleaned out and reviewed for future utilization.

**Resolution Relating To Cancelling Stale County Checks:** Treasurer Even provided brief overview of resolution. Motion by Rynes second by Carrow to approve resolution relating to the cancellation of stale county checks. Motion carried and resolution forwarded to County Board for approval.

**Resolution Relating To Cancelling Stale Tax Certificates For The Tax Year 2011 And Making An Appropriation:** Treasurer Even provided brief overview of resolution. Motion by Manning second by Glasbrenner to approve resolution relating to the cancellation of stale tax certificates for the tax year 2011 and making an appropriation. Motion carried and resolution forwarded to County Board for approval.

**Resolution Approving Purchase Of Finance, Payroll, and Human Resources Software From Tyler Technologies:** Administrator Pesch reviewed quote received from Tyler Technologies for finance, payroll, and human resources software. Administrator Pesch reviewed the cost of software currently in use and noted that the product from Tyler Technologies offers better usability and functionality than the software currently used. Discussion continued regarding current payroll practices and tracking of

Richland County  
Executive & Finance Standing Committee

documentation. Motion by Rynes second by Glasbrenner to approve a three-year contract with Tyler Technologies at a cost not to exceed \$250,173. Motion carried forwarded to County Board for approval.

**Discussion & Possible Action: Rental Of Office Space In Community Services Building – ADRC & Richland County Community Foundation:** Administrator Pesch noted that the ADRC and Richland County Community Foundation are interested in renting office space within the Community Services Building. Consensus was reached by members of the Executive & Finance Standing Committee to have Attorney Windle draft rental agreement and bring back to Executive & Finance Standing Committee for review and approval.

**Discussion & Possible Action: Relocation Of Extension Office - Updates Needed To Fair Office & Timeline:** Administrator Pesch noted that UW will be returning keys to Richland County for the campus buildings on July 1<sup>st</sup> and it is no longer ideal to heat/cool an entire building for the small amount of county staff currently using it. Administrator Pesch also noted that the office at the fairgrounds is a permanent county owned space that could be utilized by Extension staff. Administrator Pesch stated that the fairgrounds office is accessible, landing pads could be created for traveling staff, and that some modifications to the office may be needed to accommodate the increase in staff using the facilities. Supervisor Rynes noted the fairgrounds office space is currently underutilized and Area Extension Director Hady stated the office was not large enough for Extension operations. Supervisor Gill questioned whether the move would be permanent or not and Administrator Pesch answered by stating it was unknown at this time. Supervisor Glasbrenner questioned if a relocation decision could be made after more data was received from the facilities assessment currently underway. Administrative Secretary Campbell and 4-H Educator Craddock both noted the space was not large enough for Extension operations. Consensus was reached by Executive & Finance Standing Committee to revisit possible relocation at a later date. No action was taken on this item.


**Discussion & Possible Action: Grounds Maintenance At UW Campus – Lawn Care & General Maintenance:** Administrator Pesch noted that temporary summer help may be hired to assist with the lawn care and general maintenance of the campus grounds. Couey questioned whether or not the staff at Symon's could assist with lawn care/general maintenance. Administrator Pesch responded by saying that it was a possibility and she would look into it. No action taken on this item.

**Discussion & Possible Action – Setting Future Date(s) And Time(s):** Consensus was reached to hold regularly scheduled meetings for the Executive & Finance Standing Committee meetings at 5 PM on the second Tuesday of each month.

**Correspondence:** None

**Future Agenda Items:** Relocation of Extension Office, review ARPA allocations, review Strategic Plan, and possible review of cost share revenue formula.

**Adjourn:** Motion by Manning second by Rynes to adjourn. Motion carried and meeting adjourned at 6:23 PM.

  
Derek S. Kalish  
County Clerk



## SOFTWARE AS A SERVICE AGREEMENT

This Software as a Service Agreement is made between Tyler Technologies, Inc. and Client.

WHEREAS, Client selected Tyler to provide certain products and services set forth in the Investment Summary, including providing Client with access to Tyler's proprietary software products, and Tyler desires to provide such products and services under the terms of this Agreement;

WHEREAS, Client is a member of Sourcewell (formerly known as National Joint Powers Alliance) ("Sourcewell") under member number 199217.

WHEREAS, Tyler participated in the competitive bid process in response to Sourcewell RFP #090320 by submitting a proposal, on which Sourcewell awarded Tyler a Sourcewell contract, numbered 090320-TTI (hereinafter, the "Sourcewell Contract");

WHEREAS, documentation of the Sourcewell competitive bid process, as well as Tyler's contract with and pricing information for Sourcewell is available at <https://www.sourcewell-mn.gov/cooperative-purchasing/090320-tti>; and

WHEREAS, Client desires to purchase off the Sourcewell Contract to procure financial management and Time and Attendance management software functionality from Tyler, which Tyler agrees to deliver pursuant to the Sourcewell Contract and under the terms and conditions set forth below;

NOW THEREFORE, in consideration of the foregoing and of the mutual covenants and promises set forth in this Agreement, Tyler and Client agree as follows:

### SECTION A – DEFINITIONS

- **"Agreement"** means this Software as a Service Agreement.
- **"Business Travel Policy"** means our business travel policy. A copy of our current Business Travel Policy is attached as Schedule 1 to Exhibit B.
- **"Client"** means Richland County, Wisconsin.
- **"Data"** means your data necessary to utilize the Tyler Software.
- **"Data Storage Capacity"** means the contracted amount of storage capacity for your Data identified in the Investment Summary.
- **"Defect"** means a failure of the Tyler Software to substantially conform to the functional descriptions set forth in our written proposal to you, or their functional equivalent. Future functionality may be updated, modified, or otherwise enhanced through our maintenance and support services, and the governing functional descriptions for such future functionality will be set forth in our then-current Documentation.
- **"Defined Users"** means the number of users that are authorized to use the SaaS Services. The Defined Users for the Agreement are as identified in the Investment Summary. If Exhibit A



contains Enterprise Permitting & Licensing labeled software, defined users mean the maximum number of named users that are authorized to use the Enterprise Permitting & Licensing labeled modules as indicated in the Investment Summary.

- **“Developer”** means a third party who owns the intellectual property rights to Third Party Software.
- **“Documentation”** means any online or written documentation related to the use or functionality of the Tyler Software that we provide or otherwise make available to you, including instructions, user guides, manuals and other training or self-help documentation.
- **“Effective Date”** means the date by which both your and our authorized representatives have signed the Agreement.
- **“Force Majeure”** means an event beyond the reasonable control of you or us, including, without limitation, governmental action, war, riot or civil commotion, fire, natural disaster, or any other cause that could not with reasonable diligence be foreseen or prevented by you or us.
- **“Investment Summary”** means the agreed upon cost proposal for the products and services attached as Exhibit A.
- **“Invoicing and Payment Policy”** means the invoicing and payment policy. A copy of our current Invoicing and Payment Policy is attached as Exhibit B.
- **“Order Form”** means an ordering document that includes a quote or investment summary and specifying the items to be provided by Tyler to Client, including any addenda and supplements thereto.
- **“SaaS Fees”** means the fees for the SaaS Services identified in the Investment Summary.
- **“SaaS Services”** means software as a service consisting of system administration, system management, and system monitoring activities that Tyler performs for the Tyler Software, and includes the right to access and use the Tyler Software, receive maintenance and support on the Tyler Software, including Downtime resolution under the terms of the SLA, and Data storage and archiving. SaaS Services do not include support of an operating system or hardware, support outside of our normal business hours, or training, consulting or other professional services.
- **“SLA”** means the service level agreement. A copy of our current SLA is attached hereto as Exhibit C.
- **“Statement of Work”** means the industry standard implementation plan describing how our professional services will be provided to implement the Tyler Software, and outlining your and our roles and responsibilities in connection with that implementation. The Statement of Work is attached as Exhibit E.
- **“Support Call Process”** means the support call process applicable to all of our customers who have licensed the Tyler Software. A copy of our current Support Call Process is attached as Schedule 1 to Exhibit C.
- **“Third Party Hardware”** means the third party hardware, if any, identified in the Investment Summary.
- **“Third Party Products”** means the Third Party Software and Third Party Hardware.
- **“Third Party SaaS Services”** means software as a service provided by a third party, if any, identified in the Investment Summary.
- **“Third Party Services”** means the third party services, if any, identified in the Investment Summary.
- **“Third Party Software”** means the third party software, if any, identified in the Investment Summary.
- **“Third Party Terms”** means, if any, the end user license agreement(s) or similar terms for the Third Party Products or other parties’ products or services, as applicable, and attached or

indicated at Exhibit D.

- **“Tyler”** means Tyler Technologies, Inc., a Delaware corporation.
- **“Tyler Software”** means our proprietary software, including any integrations, custom modifications, and/or other related interfaces identified in the Investment Summary and licensed by us to you through this Agreement.
- **“we”, “us”, “our”** and similar terms mean Tyler.
- **“you”** and similar terms mean Client.

## SECTION B – SAAS SERVICES

1. Rights Granted. We grant to you the non-exclusive, non-assignable limited right to use the SaaS Services solely for your internal business purposes for the number of Defined Users only. The Tyler Software will be made available to you according to the terms of the SLA. You acknowledge that we have no delivery obligations and we will not ship copies of the Tyler Software as part of the SaaS Services. You may use the SaaS Services to access updates and enhancements to the Tyler Software, as further described in Section C(9). The foregoing notwithstanding, to the extent we have sold you perpetual licenses for Tyler Software, if and listed in the Investment Summary, for which you are receiving SaaS Services, your rights to use such Tyler Software are perpetual, subject to the terms and conditions of this Agreement including, without limitation, Section B(4). We will make any such software available to you for download.
2. SaaS Fees. You agree to pay us the SaaS Fees. Those amounts are payable in accordance with our Invoicing and Payment Policy. The SaaS Fees are based on the number of Defined Users and amount of Data Storage Capacity. You may add additional users or additional data storage capacity on the terms set forth in Section H(1). In the event you regularly and/or meaningfully exceed the Defined Users or Data Storage Capacity, we reserve the right to charge you additional fees commensurate with the overage(s).
3. Ownership.
  - 3.1 We retain all ownership and intellectual property rights to the SaaS Services, the Tyler Software, and anything developed by us under this Agreement. You do not acquire under this Agreement any license to use the Tyler Software in excess of the scope and/or duration of the SaaS Services.
  - 3.2 The Documentation is licensed to you and may be used and copied by your employees for internal, non-commercial reference purposes only.
  - 3.3 You retain all ownership and intellectual property rights to the Data. You expressly recognize that except to the extent necessary to carry out our obligations contained in this Agreement, we do not create or endorse any Data used in connection with the SaaS Services.
4. Restrictions. You may not: (a) make the Tyler Software or Documentation resulting from the SaaS Services available in any manner to any third party for use in the third party’s business operations; (b) modify, make derivative works of, disassemble, reverse compile, or reverse engineer any part of the SaaS Services; (c) access or use the SaaS Services in order to build or support, and/or assist a third party in building or supporting, products or services competitive to us; or (d) license, sell, rent, lease, transfer, assign, distribute, display, host, outsource, disclose, permit timesharing or service bureau use, or otherwise commercially exploit or make the SaaS Services, Tyler Software, or

Documentation available to any third party other than as expressly permitted by this Agreement.

5. Software Warranty. We warrant that the Tyler Software will perform without Defects during the term of this Agreement. If the Tyler Software does not perform as warranted, we will use all reasonable efforts, consistent with industry standards, to cure the Defect in accordance with the maintenance and support process set forth in Section C(9), below, the SLA and our then current Support Call Process.
6. SaaS Services.
  - 6.1 Our SaaS Services are audited at least yearly in accordance with the AICPA's Statement on Standards for Attestation Engagements ("SSAE") No. 21. We have attained, and will maintain, SOC 1 and SOC 2 compliance, or its equivalent, for so long as you are timely paying for SaaS Services. The scope of audit coverage varies for some Tyler Software solutions. Upon execution of a mutually agreeable Non-Disclosure Agreement ("NDA"), we will provide you with a summary of our compliance report(s) or its equivalent. Every year thereafter, for so long as the NDA is in effect and in which you make a written request, we will provide that same information. If our SaaS Services are provided using a 3rd party data center, we will provide available compliance reports for that data center.
  - 6.2 You will be hosted on shared hardware in a Tyler data center or in a third-party data center. In either event, databases containing your Data will be dedicated to you and inaccessible to our other customers.
  - 6.3 Our Tyler data centers have fully-redundant telecommunications access, electrical power, and the required hardware to provide access to the Tyler Software in the event of a disaster or component failure. In the event of a data center failure, we reserve the right to employ our disaster recovery plan for resumption of the SaaS Services. In that event, we commit to a Recovery Point Objective ("RPO") of 24 hours and a Recovery Time Objective ("RTO") of 24 hours. RPO represents the maximum duration of time between the most recent recoverable copy of your hosted Data and subsequent data center failure. RTO represents the maximum duration of time following data center failure within which your access to the Tyler Software must be restored.
  - 6.4 We conduct annual penetration testing of either the production network and/or web application to be performed. We will maintain industry standard intrusion detection and prevention systems to monitor malicious activity in the network and to log and block any such activity. We will provide you with a written or electronic record of the actions taken by us in the event that any unauthorized access to your database(s) is detected as a result of our security protocols. We will undertake an additional security audit, on terms and timing to be mutually agreed to by the parties, at your written request. You may not attempt to bypass or subvert security restrictions in the SaaS Services or environments related to the Tyler Software. Unauthorized attempts to access files, passwords or other confidential information, and unauthorized vulnerability and penetration test scanning of our network and systems (hosted or otherwise) is prohibited without the prior written approval of our IT Security Officer.
  - 6.5 We test our disaster recovery plan on an annual basis. Our standard test is not client-specific. Should you request a client-specific disaster recovery test, we will work with you to schedule

and execute such a test on a mutually agreeable schedule. At your written request, we will provide test results to you within a commercially reasonable timeframe after receipt of the request.

6.6 We will be responsible for importing back-up and verifying that you can log-in. You will be responsible for running reports and testing critical processes to verify the returned Data.

6.7 We provide secure Data transmission paths between each of your workstations and our servers.

6.8 Tyler data centers are accessible only by authorized personnel with a unique key entry. All other visitors to Tyler data centers must be signed in and accompanied by authorized personnel. Entry attempts to the data center are regularly audited by internal staff and external auditors to ensure no unauthorized access.

6.9 Where applicable with respect to our applications that take or process card payment data, we are responsible for the security of cardholder data that we possess, including functions relating to storing, processing, and transmitting of the cardholder data and affirm that, as of the Effective Date, we comply with applicable requirements to be considered PCI DSS compliant and have performed the necessary steps to validate compliance with the PCI DSS. We agree to supply the current status of our PCI DSS compliance program in the form of an official Attestation of Compliance, which can be found at <https://www.tylertech.com/about-us/compliance>, and in the event of any change in our status, will comply with applicable notice requirements.

## **SECTION C – PROFESSIONAL SERVICES**

1. Professional Services. We will provide you the various implementation-related services itemized in the Investment Summary and described in the Statement of Work.
2. Professional Services Fees. You agree to pay us the professional services fees in the amounts set forth in the Investment Summary. Those amounts are payable in accordance with our Invoicing and Payment Policy. You acknowledge that the fees stated in the Investment Summary are good-faith estimates of the amount of time and materials required for your implementation. We will bill you the actual fees incurred based on the in-scope services provided to you. Any discrepancies in the total values set forth in the Investment Summary will be resolved by multiplying the applicable hourly rate by the quoted hours.
3. Additional Services. The Investment Summary contains, and the Statement of Work describes, the scope of services and related costs (including programming and/or interface estimates) required for the project based on our understanding of the specifications you supplied. If additional work is required, or if you use or request additional services, we will provide you with an addendum or change order, as applicable, outlining the costs for the additional work. The price quotes in the addendum or change order will be valid for thirty (30) days from the date of the quote.
4. Cancellation. If you cancel services less than four (4) weeks in advance (other than for Force Majeure or breach by us), you will be liable for all (a) daily fees associated with cancelled professional services if we are unable to reassign our personnel and (b) any non-refundable travel expenses already incurred by us on your behalf. We will make all reasonable efforts to reassign

personnel in the event you cancel within four (4) weeks of scheduled commitments.

5. Services Warranty. We will perform the services in a professional, workmanlike manner, consistent with industry standards. In the event we provide services that do not conform to this warranty, we will re-perform such services at no additional cost to you.
6. Site Access and Requirements. At no cost to us, you agree to provide us with full and free access to your personnel, facilities, and equipment as may be reasonably necessary for us to provide implementation services, subject to any reasonable security protocols or other written policies provided to us as of the Effective Date, and thereafter as mutually agreed to by you and us.
7. Background Checks. For at least the past twelve (12) years, all of our employees have undergone criminal background checks prior to hire. All employees sign our confidentiality agreement and security policies.
8. Client Assistance. You acknowledge that the implementation of the Tyler Software is a cooperative process requiring the time and resources of your personnel. You agree to use all reasonable efforts to cooperate with and assist us as may be reasonably required to meet the agreed upon project deadlines and other milestones for implementation. This cooperation includes at least working with us to schedule the implementation-related services outlined in this Agreement. We will not be liable for failure to meet any deadlines and milestones when such failure is due to Force Majeure or to the failure by your personnel to provide such cooperation and assistance (either through action or omission).
9. Maintenance and Support. For so long as you timely pay your SaaS Fees according to the Invoicing and Payment Policy, then in addition to the terms set forth in the SLA and the Support Call Process, we will:
  - 9.1 perform our maintenance and support obligations in a professional, good, and workmanlike manner, consistent with industry standards, to resolve Defects in the Tyler Software (subject to any applicable release life cycle policy);
  - 9.2 provide support during our established support hours;
  - 9.3 maintain personnel that are sufficiently trained to be familiar with the Tyler Software and Third Party Software, if any, in order to provide maintenance and support services;
  - 9.4 make available to you all releases to the Tyler Software (including updates and enhancements) that we make generally available without additional charge to customers who have a maintenance and support agreement in effect; and
  - 9.5 provide non-Defect resolution support of prior releases of the Tyler Software in accordance with any applicable release life cycle policy.

We will use all reasonable efforts to perform support services remotely. Currently, we use a third-party secure unattended connectivity tool called Bomgar, as well as GotoAssist by Citrix. Therefore, you agree to maintain a high-speed internet connection capable of connecting us to your PCs and server(s). You agree to provide us with a login account and local administrative privileges as we may reasonably

require to perform remote services. We will, at our option, use the secure connection to assist with proper diagnosis and resolution, subject to any reasonably applicable security protocols. If we cannot resolve a support issue remotely, we may be required to provide onsite services. In such event, we will be responsible for our travel expenses, unless it is determined that the reason onsite support was required was a reason outside our control. Either way, you agree to provide us with full and free access to the Tyler Software, working space, adequate facilities within a reasonable distance from the equipment, and use of machines, attachments, features, or other equipment reasonably necessary for us to provide the maintenance and support services, all at no charge to us. We strongly recommend that you also maintain your VPN for backup connectivity purposes.

For the avoidance of doubt, SaaS Fees do not include the following services: (a) onsite support (unless Tyler cannot remotely correct a Defect in the Tyler Software, as set forth above); (b) application design; (c) other consulting services; or (d) support outside our normal business hours as listed in our then-current Support Call Process. Requested services such as those outlined in this section will be billed to you on a time and materials basis at our then current rates. You must request those services with at least one (1) weeks' advance notice.

## **SECTION D – THIRD PARTY PRODUCTS**

1. Third Party Hardware. We will sell, deliver, and install onsite the Third Party Hardware, if you have purchased any, for the price set forth in the Investment Summary. Those amounts are payable in accordance with our Invoicing and Payment Policy.
2. Third Party Software. As part of the SaaS Services, you will receive access to the Third Party Software and related documentation for internal business purposes only. Your rights to the Third Party Software will be governed by the Third Party Terms.
3. Third Party Products Warranties.
  - 3.1 We are authorized by each Developer to grant access to the Third Party Software.
  - 3.2 The Third Party Hardware will be new and unused, and upon payment in full, you will receive free and clear title to the Third Party Hardware.
  - 3.3 You acknowledge that we are not the manufacturer of the Third Party Products. We do not warrant or guarantee the performance of the Third Party Products. However, we grant and pass through to you any warranty that we may receive from the Developer or supplier of the Third Party Products.
4. Third Party Services. If you have purchased Third Party Services, those services will be provided independent of Tyler by such third-party at the rates set forth in the Investment Summary and in accordance with our Invoicing and Payment Policy.

## **SECTION E - INVOICING AND PAYMENT; INVOICE DISPUTES**

1. Invoicing and Payment. We will invoice you the SaaS Fees and fees for other professional services in the Investment Summary per our Invoicing and Payment Policy, subject to Section E(2).

2. Invoice Disputes. If you believe any delivered software or service does not conform to the warranties in this Agreement, you will provide us with written notice within thirty (30) days of your receipt of the applicable invoice. The written notice must contain reasonable detail of the issues you contend are in dispute so that we can confirm the issue and respond to your notice with either a justification of the invoice, an adjustment to the invoice, or a proposal addressing the issues presented in your notice. We will work with you as may be necessary to develop an action plan that outlines reasonable steps to be taken by each of us to resolve any issues presented in your notice. You may withhold payment of the amount(s) actually in dispute, and only those amounts, until we complete the action items outlined in the plan. If we are unable to complete the action items outlined in the action plan because of your failure to complete the items agreed to be done by you, then you will remit full payment of the invoice. We reserve the right to suspend delivery of all SaaS Services, including maintenance and support services, if you fail to pay an invoice not disputed as described above within fifteen (15) days of notice of our intent to do so.

## **SECTION F – TERM AND TERMINATION**

1. Term. The initial term of this Agreement is equal to the number of years indicated for SaaS Services in Exhibit A, commencing on the first day of the first month following the Effective Date, unless earlier terminated as set forth below. If no duration is indicated in Exhibit A, the initial term is one (1) year. Upon expiration of the initial term, this Agreement will renew automatically for additional one (1) year renewal terms at our then-current SaaS Fees unless terminated in writing by either party at least sixty (60) days prior to the end of the then-current renewal term. Your right to access or use the Tyler Software and the SaaS Services will terminate at the end of this Agreement.
2. Termination. This Agreement may be terminated as set forth below. In the event of termination, you will pay us for all undisputed fees and expenses related to the software, products, and/or services you have received, or we have incurred or delivered, prior to the effective date of termination. Disputed fees and expenses in all terminations other than your termination for cause must have been submitted as invoice disputes in accordance with Section E(2).
  - 2.1 Failure to Pay SaaS Fees. You acknowledge that continued access to the SaaS Services is contingent upon your timely payment of SaaS Fees. If you fail to timely pay the SaaS Fees, we may discontinue the SaaS Services and deny your access to the Tyler Software. We may also terminate this Agreement if you don't cure such failure to pay within forty-five (45) days of receiving written notice of our intent to terminate.
  - 2.2 For Cause. If you believe we have materially breached this Agreement, you will invoke the Dispute Resolution clause set forth in Section H(3). You may terminate this Agreement for cause in the event we do not cure, or create a mutually agreeable action plan to address, a material breach of this Agreement within the thirty (30) day window set forth in Section H(3).
  - 2.3 Force Majeure. Either party has the right to terminate this Agreement if a Force Majeure event suspends performance of the SaaS Services for a period of forty-five (45) days or more.
  - 2.4 Lack of Appropriations. If you should not appropriate or otherwise make available funds sufficient to utilize the SaaS Services, you may unilaterally terminate this Agreement upon thirty (30) days written notice to us. You will not be entitled to a refund or offset of previously paid, but unused SaaS Fees. You agree not to use termination for lack of appropriations as a



substitute for termination for convenience.

## **SECTION G – INDEMNIFICATION, LIMITATION OF LIABILITY AND INSURANCE**

### **1. Intellectual Property Infringement Indemnification.**

- 1.1 We will defend you against any third party claim(s) that the Tyler Software or Documentation infringes that third party's patent, copyright, or trademark, or misappropriates its trade secrets, and will pay the amount of any resulting adverse final judgment (or settlement to which we consent). You must notify us promptly in writing of the claim and give us sole control over its defense or settlement. You agree to provide us with reasonable assistance, cooperation, and information in defending the claim at our expense.
- 1.2 Our obligations under this Section G(1) will not apply to the extent the claim or adverse final judgment is based on your use of the Tyler Software in contradiction of this Agreement, including with non-licensed third parties, or your willful infringement.
- 1.3 If we receive information concerning an infringement or misappropriation claim related to the Tyler Software, we may, at our expense and without obligation to do so, either: (a) procure for you the right to continue its use; (b) modify it to make it non-infringing; or (c) replace it with a functional equivalent, in which case you will stop running the allegedly infringing Tyler Software immediately. Alternatively, we may decide to litigate the claim to judgment, in which case you may continue to use the Tyler Software consistent with the terms of this Agreement.
- 1.4 If an infringement or misappropriation claim is fully litigated and your use of the Tyler Software is enjoined by a court of competent jurisdiction, in addition to paying any adverse final judgment (or settlement to which we consent), we will, at our option, either: (a) procure the right to continue its use; (b) modify it to make it non-infringing; or (c) replace it with a functional equivalent. This section provides your exclusive remedy for third party copyright, patent, or trademark infringement and trade secret misappropriation claims.

### **2. General Indemnification.**

- 2.1 We will indemnify and hold harmless you and your agents, officials, and employees from and against any and all third-party claims, losses, liabilities, damages, costs, and expenses (including reasonable attorney's fees and costs) for (a) personal injury or property damage to the extent caused by our negligence or willful misconduct; or (b) our violation of PCI-DSS requirements or a law applicable to our performance under this Agreement. You must notify us promptly in writing of the claim and give us sole control over its defense or settlement. You agree to provide us with reasonable assistance, cooperation, and information in defending the claim at our expense.
- 2.2 To the extent permitted by applicable law, you will indemnify and hold harmless us and our agents, officials, and employees from and against any and all third-party claims, losses, liabilities, damages, costs, and expenses (including reasonable attorney's fees and costs) for (a) personal injury or property damage to the extent caused by your negligence or willful misconduct; or (b) your violation of a law applicable to your performance under this Agreement. We will notify you promptly in writing of the claim and will give you sole control over its defense



or settlement. We agree to provide you with reasonable assistance, cooperation, and information in defending the claim at your expense.

3. **DISCLAIMER.** EXCEPT FOR THE EXPRESS WARRANTIES PROVIDED IN THIS AGREEMENT AND TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, WE HEREBY DISCLAIM ALL OTHER WARRANTIES AND CONDITIONS, WHETHER EXPRESS, IMPLIED, OR STATUTORY, INCLUDING, BUT NOT LIMITED TO, ANY IMPLIED WARRANTIES, DUTIES, OR CONDITIONS OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. CLIENT UNDERSTANDS AND AGREES THAT TYLER DISCLAIMS ANY LIABILITY FOR ERRORS THAT RELATE TO USER ERROR.
4. **LIMITATION OF LIABILITY.** EXCEPT AS OTHERWISE EXPRESSLY SET FORTH IN THIS AGREEMENT, OUR LIABILITY FOR DAMAGES ARISING OUT OF THIS AGREEMENT, WHETHER BASED ON A THEORY OF CONTRACT OR TORT, INCLUDING NEGLIGENCE AND STRICT LIABILITY, SHALL BE LIMITED TO YOUR ACTUAL DIRECT DAMAGES, NOT TO EXCEED (A) DURING THE INITIAL TERM, AS SET FORTH IN SECTION F(1), TOTAL FEES PAID AS OF THE TIME OF THE CLAIM; OR (B) DURING ANY RENEWAL TERM, THE THEN-CURRENT ANNUAL SAAS FEES PAYABLE IN THAT RENEWAL TERM. THE PARTIES ACKNOWLEDGE AND AGREE THAT THE PRICES SET FORTH IN THIS AGREEMENT ARE SET IN RELIANCE UPON THIS LIMITATION OF LIABILITY AND TO THE MAXIMUM EXTENT ALLOWED UNDER APPLICABLE LAW, THE EXCLUSION OF CERTAIN DAMAGES, AND EACH SHALL APPLY REGARDLESS OF THE FAILURE OF AN ESSENTIAL PURPOSE OF ANY REMEDY. THE FOREGOING LIMITATION OF LIABILITY SHALL NOT APPLY TO CLAIMS THAT ARE SUBJECT TO SECTIONS G(1) AND G(2).
5. **EXCLUSION OF CERTAIN DAMAGES.** TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, IN NO EVENT SHALL WE BE LIABLE FOR ANY SPECIAL, INCIDENTAL, PUNITIVE, INDIRECT, OR CONSEQUENTIAL DAMAGES WHATSOEVER, EVEN IF WE HAVE BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.
6. **Insurance.** During the course of performing services under this Agreement, we agree to maintain the following levels of insurance: (a) Commercial General Liability of at least \$1,000,000; (b) Automobile Liability of at least \$1,000,000; (c) Professional Liability of at least \$1,000,000; (d) Workers Compensation complying with applicable statutory requirements; and (e) Excess/Umbrella Liability of at least \$5,000,000. We will add you as an additional insured to our Commercial General Liability and Automobile Liability policies, which will automatically add you as an additional insured to our Excess/Umbrella Liability policy as well. We will provide you with copies of certificates of insurance upon your written request.

## **SECTION H – GENERAL TERMS AND CONDITIONS**

1. **Additional Products and Services.** You may purchase additional products and services at the rates set forth in the Investment Summary for twelve (12) months from the Effective Date by executing a mutually agreed addendum. If no rate is provided in the Investment Summary, or those twelve (12) months have expired, you may purchase additional products and services at our then-current list price, also by executing a mutually agreed addendum. The terms of this Agreement will control any such additional purchase(s), unless otherwise specifically provided in the addendum.
2. **Optional Items.** Pricing for any listed optional products and services in the Investment Summary will be valid for twelve (12) months from the Effective Date.

3. Dispute Resolution. You agree to provide us with written notice within thirty (30) days of becoming aware of a dispute. You agree to cooperate with us in trying to reasonably resolve all disputes, including, if requested by either party, appointing a senior representative to meet and engage in good faith negotiations with our appointed senior representative. Senior representatives will convene within thirty (30) days of the written dispute notice, unless otherwise agreed. All meetings and discussions between senior representatives will be deemed confidential settlement discussions not subject to disclosure under Federal Rule of Evidence 408 or any similar applicable state rule. If we fail to resolve the dispute, then the parties shall participate in non-binding mediation in an effort to resolve the dispute. If the dispute remains unresolved after mediation, then either of us may assert our respective rights and remedies in a court of competent jurisdiction. Nothing in this section shall prevent you or us from seeking necessary injunctive relief during the dispute resolution procedures.
4. Taxes. The fees in the Investment Summary do not include any taxes, including, without limitation, sales, use, or excise tax. If you are a tax-exempt entity, you agree to provide us with a tax-exempt certificate. Otherwise, we will pay all applicable taxes to the proper authorities and you will reimburse us for such taxes. If you have a valid direct-pay permit, you agree to provide us with a copy. For clarity, we are responsible for paying our income taxes, both federal and state, as applicable, arising from our performance of this Agreement.
5. Nondiscrimination. We will not discriminate against any person employed or applying for employment concerning the performance of our responsibilities under this Agreement. This discrimination prohibition will apply to all matters of initial employment, tenure, and terms of employment, or otherwise with respect to any matter directly or indirectly relating to employment concerning race, color, religion, national origin, age, sex, sexual orientation, ancestry, disability that is unrelated to the individual's ability to perform the duties of a particular job or position, height, weight, marital status, or political affiliation. We will post, where appropriate, all notices related to nondiscrimination as may be required by applicable law.
6. E-Verify. We have complied, and will comply, with the E-Verify procedures administered by the U.S. Citizenship and Immigration Services Verification Division for all of our employees assigned to your project.
7. Subcontractors. We will not subcontract any services under this Agreement without your prior written consent, not to be unreasonably withheld.
8. Binding Effect; No Assignment. This Agreement shall be binding on, and shall be for the benefit of, either your or our successor(s) or permitted assign(s). Neither party may assign this Agreement without the prior written consent of the other party; provided, however, your consent is not required for an assignment by us as a result of a corporate reorganization, merger, acquisition, or purchase of substantially all of our assets.
9. Force Majeure. Except for your payment obligations, neither party will be liable for delays in performing its obligations under this Agreement to the extent that the delay is caused by Force Majeure; provided, however, that within ten (10) business days of the Force Majeure event, the party whose performance is delayed provides the other party with written notice explaining the cause and extent thereof, as well as a request for a reasonable time extension equal to the estimated duration of the Force Majeure event.

10. No Intended Third Party Beneficiaries. This Agreement is entered into solely for the benefit of you and us. No third party will be deemed a beneficiary of this Agreement, and no third party will have the right to make any claim or assert any right under this Agreement. This provision does not affect the rights of third parties under any Third Party Terms.
11. Entire Agreement; Amendment. This Agreement represents the entire agreement between you and us with respect to the subject matter hereof, and supersedes any prior agreements, understandings, and representations, whether written, oral, expressed, implied, or statutory. Purchase orders submitted by you, if any, are for your internal administrative purposes only, and the terms and conditions contained in those purchase orders will have no force or effect. This Agreement may only be modified by a written amendment signed by an authorized representative of each party.
12. Severability. If any term or provision of this Agreement is held invalid or unenforceable, the remainder of this Agreement will be considered valid and enforceable to the fullest extent permitted by law.
13. No Waiver. In the event that the terms and conditions of this Agreement are not strictly enforced by either party, such non-enforcement will not act as or be deemed to act as a waiver or modification of this Agreement, nor will such non-enforcement prevent such party from enforcing each and every term of this Agreement thereafter.
14. Independent Contractor. We are an independent contractor for all purposes under this Agreement.
15. Notices. All notices or communications required or permitted as a part of this Agreement, such as notice of an alleged material breach for a termination for cause or a dispute that must be submitted to dispute resolution, must be in writing and will be deemed delivered upon the earlier of the following: (a) actual receipt by the receiving party; (b) upon receipt by sender of a certified mail, return receipt signed by an employee or agent of the receiving party; (c) upon receipt by sender of proof of email delivery; or (d) if not actually received, five (5) days after deposit with the United States Postal Service authorized mail center with proper postage (certified mail, return receipt requested) affixed and addressed to the other party at the address set forth on the signature page hereto or such other address as the party may have designated by proper notice. The consequences for the failure to receive a notice due to improper notification by the intended receiving party of a change in address will be borne by the intended receiving party.
16. Client Lists. You agree that we may identify you by name in client lists, marketing presentations, and promotional materials.
17. Confidentiality. Both parties recognize that their respective employees and agents, in the course of performance of this Agreement, may be exposed to confidential information and that disclosure of such information could violate rights to private individuals and entities, including the parties. Confidential information is nonpublic information that a reasonable person would believe to be confidential and includes, without limitation, personal identifying information (e.g., social security numbers) and trade secrets, each as defined by applicable state law. Each party agrees that it will not disclose any confidential information of the other party and further agrees to take all reasonable and appropriate action to prevent such disclosure by its employees or agents. The confidentiality covenants contained herein will survive the termination or cancellation of this Agreement. This

obligation of confidentiality will not apply to information that:

- (a) is in the public domain, either at the time of disclosure or afterwards, except by breach of this Agreement by a party or its employees or agents;
- (b) a party can establish by reasonable proof was in that party's possession at the time of initial disclosure;
- (c) a party receives from a third party who has a right to disclose it to the receiving party; or
- (d) is the subject of a legitimate disclosure request under the open records laws or similar applicable public disclosure laws governing this Agreement; provided, however, that in the event you receive an open records or other similar applicable request, you will give us prompt notice and otherwise perform the functions required by applicable law.

18. Quarantining of Client Data. Some services provided by Tyler require us to be in possession of your Data. In the event we detect malware or other conditions associated with your Data that are reasonably suspected of putting Tyler resources or other Tyler clients' data at risk, we reserve the absolute right to move your Data from its location within a multi-tenancy Tyler hosted environment to an isolated "quarantined" environment without advance notice. Your Data will remain in such quarantine for a period of at least six (6) months during which time we will review the Data, and all traffic associated with the Data, for signs of malware or other similar issues. If no issues are detected through such reviews during the six (6) month period of quarantine, we will coordinate with you the restoration of your Data to a non-quarantined environment. In the event your Data must remain in quarantine beyond this six (6) month period through no fault of Tyler's, we reserve the right to require payment of additional fees for the extended duration of quarantine. We will provide an estimate of what those costs will be upon your request.
19. Business License. In the event a local business license is required for us to perform services hereunder, you will promptly notify us and provide us with the necessary paperwork and/or contact information so that we may timely obtain such license.
20. Governing Law. This Agreement will be governed by and construed in accordance with the laws of your state of domicile, without regard to its rules on conflicts of law.
21. Multiple Originals and Authorized Signatures. This Agreement may be executed in multiple originals, any of which will be independently treated as an original document. Any electronic, faxed, scanned, photocopied, or similarly reproduced signature on this Agreement or any amendment hereto will be deemed an original signature and will be fully enforceable as if an original signature. Each party represents to the other that the signatory set forth below is duly authorized to bind that party to this Agreement.
22. Cooperative Procurement. To the maximum extent permitted by applicable law, we agree that this Agreement may be used as a cooperative procurement vehicle by eligible jurisdictions. We reserve the right to negotiate and customize the terms and conditions set forth herein, including but not limited to pricing, to the scope and circumstances of that cooperative procurement.
23. Data & Insights Solution Terms. Your use of certain Tyler solutions includes Tyler's Data & Insights data platform. Your rights, and the rights of any of your end users, to use Tyler's Data & Insights data platform is subject to the Data & Insights SaaS Services Terms of Service, available at <https://www.tylertech.com/terms/data-insights-saas-services-terms-of-service>. By signing a Tyler Agreement or Order Form, or accessing, installing, or using any of the Tyler solutions listed at the

linked terms, you certify that you have reviewed, understand, and agree to said terms.

24. Contract Documents. This Agreement includes the following exhibits:

Exhibit A	Investment Summary
Exhibit B	Invoicing and Payment Policy
	Schedule 1: Business Travel Policy
Exhibit C	Service Level Agreement
	Schedule 1: Support Call Process
Exhibit D	Third Party Terms
Exhibit E	Statement of Work

IN WITNESS WHEREOF, a duly authorized representative of each party has executed this Agreement as of the date(s) set forth below.

Tyler Technologies, Inc.

Richland County, WI

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

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

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

Address for Notices:

Tyler Technologies, Inc.  
One Tyler Drive  
Yarmouth, ME 04096  
Attention: Chief Legal Officer

Address for Notices:

Richland County  
181 West Seminary Street  
Richland Center, WI 53581  
Attention: Derek Kalish



## **Exhibit A**

### **Investment Summary**

The following Investment Summary details the software and services to be delivered by us to you under the Agreement. This Investment Summary is effective as of the Effective Date, despite any expiration date in the Investment Summary that may have lapsed as of the Effective Date.

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**Sales Quotation For:**

Richland County  
 181 W. Seminary Street  
 Richland Center WI 53581-0310  
 Derek Kalish  
 +1 (608) 647-2197  
 derek.kalish@co.richland.wi.us

Quoted BY Scott Isaacs  
 Quote Expiration 9/28/24  
 Quote Name Tyler Investment Summary

Tyler Annual Software – SaaS			
Description	List Price	Discount	Annual
<b>ERP Pro</b>			
<b>ERP Pro 10 Financial Management Suite</b>			
Applicant Tracking	\$ 3,900	\$ 1,053	\$ 2,847
Invoice Approvals	\$ 0	\$ 0	\$ 0
Core Financials	\$ 18,001	\$ 4,860	\$ 13,141
Benefits Enrollment	\$ 14,025	\$ 3,787	\$ 10,238
Electronic Time Clock Interface (Kronos - Import/Export)	\$ 2,829	\$ 764	\$ 2,065
Grants Management	\$ 1,800	\$ 486	\$ 1,314
Human Resources Management (Includes Position Budgeting)	\$ 25,717	\$ 6,944	\$ 18,773
Employee Access Pro	\$ 0	\$ 0	\$ 0
Project Accounting	\$ 4,202	\$ 1,135	\$ 3,067
ePurchasing	\$ 2,000	\$ 540	\$ 1,460
Purchasing	\$ 5,602	\$ 1,513	\$ 4,089
Accounts Receivable	\$ 4,598	\$ 1,241	\$ 3,357

Tyler Annual Software – SaaS			
Description	List Price	Discount	Annual
ERP Pro 10 Customer Relationship Management Suite			
Cashiering	\$ 1,415	\$ 382	\$ 1,033
Tyler One			
Identity			
Identity Workforce Advanced [350]	\$ 2,100	\$ 0	\$ 2,100
Time & Attendance			
Time & Attendance Mobile Access License	\$ 1,503	\$ 406	\$ 1,097
Advanced Scheduling	\$ 15,683	\$ 4,234	\$ 11,449
Time & Attendance	\$ 16,334	\$ 4,410	\$ 11,924
Data & Insights			
Open Budget	\$ 3,500	\$ 945	\$ 2,555
Finance Insights	\$ 9,000	\$ 2,430	\$ 6,570
Finance Insights Expenditures	\$ 2,750	\$ 743	\$ 2,007
Open Payroll	\$ 2,750	\$ 743	\$ 2,007
Content Manager Suite			
Content Manager Enterprise	\$ 15,432	\$ 4,167	\$ 11,265
Content Manager Employee Onboarding	\$ 5,787	\$ 1,562	\$ 4,225
TOTAL:			
Term # of Years: 3			
	\$ 158,928	\$ 42,345	\$ 116,583

Tyler Annual Services			
Description	List Price	Discount	Annual
ERP			
Other Services			
Tyler University	\$ 4,998	\$ 2,499	\$ 2,499



TOTAL: \$ 4,998 \$ 2,499 \$ 2,499

Tyler Fees per Transaction	
Description	Net Unit Price
ERP Pro	
ERP Pro 10 Financial Management Suite	
AP Automation	\$ 0.00

Third Party Software & Hardware				
Description	Quantity	Unit Price	Extended Price	Annual
Tyler One				
Time & Attendance				
Touchscreen 10: Biometric and Mag Stripe Reader	1	\$ 3,010	\$ 3,010	\$ 301
TOTAL:			\$ 3,010	\$ 301

Services		
Description	Hours/Units	Extended Price
ERP Pro 10 Financial Management Suite		
Professional Services	552	\$ 80,040
Data Conversion Services		\$ 11,000
Project Management	1	\$ 2,000
ERP Pro 9 Financial Management Suite		
Professional Services	4	\$ 580
Project Management	1	\$ 2,000

Services		
Description	Hours/Units	Extended Price
ERP Pro 10 Customer Relationship Management Suite		
Professional Services	20	\$ 2,900
Project Management	1	\$ 1,250
Time & Attendance		
Project Management	1	\$ 2,000
Professional Services	192	\$ 27,840
Data & Insights		
Professional Services	51	\$ 7,395
Content Manager Suite		
Professional Services	162	\$ 23,490
TOTAL:		\$ 160,495

Summary	One Time Fees	Recurring Fees
Total SaaS		\$ 116,583
Total Third Party Hardware, Software, Services	\$ 3,010	\$ 301
Total Tyler Services	\$ 160,495	\$ 2,499
Summary Total	\$ 163,505	\$ 119,383

**Comments**

Work will be delivered remotely unless otherwise noted in this agreement.  
SaaS is considered a term of one year unless otherwise indicated.

<b>Cashiering</b>	Cashiering supports credit/debit cards, is PCI Compliant, and includes a cash collection interface and a cashiering receipt import.
<b>Core Financials</b>	Core Financials includes general ledger, budget prep, bank recon, AP, CellSense, a standard forms pkg, output director, positive pay, secure signatures.
<b>Identity Workforce Advanced [350]</b>	Tyler’s Identity Workforce currently supports the following identity providers (IdP’s) for use with Tyler back-office solutions: Microsoft Active Directory through Azure AD, ADFS or Okta AD agent, Google Cloud Identity, Identity Automation RapidIdentity, and Okta. Any requirement by you to use an IdP not supported by Tyler may require additional costs, available upon request. Identity Workforce SaaS Fees are based on user counts. Year one SaaS Fee is based on estimated user count as indicated in this order. Unless otherwise agreed by the parties, the SaaS Fee for each subsequent annual term is based on the preceding annual term’s annual user count.
<b>Invoice Approvals</b>	Invoice Approvals, included with AP Automation, automates invoice workflows by routing them to the appropriate departments for completion and approval.
<b>Content Manager Enterprise</b>	Includes Employee Onboarding
<b>Advanced Scheduling</b>	Advanced Scheduling includes Advanced Scheduling Mobile Access
<b>Human Resources Management Data Conversion</b>	Human Resources Management conversion includes employee master, deductions/taxes, retirement, current leave totals, current direct deposit, current calendar year transactions, and unlimited history.

<b>General Ledger Data Conversion</b>	General Ledger conversion includes Chart of Accounts, current fiscal year transactions, and unlimited history.
<b>Accounts Payable Data Conversion</b>	Accounts Payable conversion includes Vendor Master records, current fiscal year transactions, and unlimited history.
<b>Accounts Receivable Data Conversion</b>	Accounts Receivable conversions include master files (contacts properties)
<b>AP Automation</b>	AP Automation pricing quoted reflects processing via check or Virtual Card. Processing checks will incur a fee and an invoice will be provided annually based on actual usage. Please refer to the Terms of Use for Fee Structure and to agree to terms: <a href="https://www.tylertech.com/client-terms/ap-automation-payment-terms-of-use">https://www.tylertech.com/client-terms/ap-automation-payment-terms-of-use</a>



## Exhibit B

### Invoicing and Payment Policy

We will provide you with the software and services set forth in the Investment Summary of the Agreement. Capitalized terms not otherwise defined will have the meaning assigned to such terms in the Agreement.

**Invoicing:** We will invoice you for the applicable software and services in the Investment Summary as set forth below. Your rights to dispute any invoice are set forth in the Agreement.

1. **SaaS Fees.** SaaS Fees, for the entire three (3) year initial term, will be invoiced upon the commencement of the initial term as set forth in Section F (1) of this Agreement. Your annual SaaS fees for the initial term are set forth in the Investment Summary. Upon expiration of the initial term, your annual SaaS fees are invoiced on an annual basis and will be at our then-current rates.
2. **Other Tyler Software and Services.**
  - 2.1 *Implementation and Other Professional Services (including training):* Implementation and other professional services (including training) are billed and invoiced as delivered, at the rates set forth in the Investment Summary.
  - 2.2 *Consulting Services:* If you have purchased any Business Process Consulting services, if they have been quoted as fixed-fee services, they will be invoiced 50% upon your acceptance of the Best Practice Recommendations, by module, and 50% upon your acceptance of custom desktop procedures, by module. If you have purchased any Business Process Consulting services and they are quoted as an estimate, then we will bill you the actual services delivered on a time and materials basis.
  - 2.3 *Conversions:* Fixed-fee conversions are invoiced 50% upon initial delivery of the converted Data, by conversion option, and 50% upon Client acceptance to load the converted Data into Live/Production environment, by conversion option. Where conversions are quoted as estimated, we will bill you the actual services delivered on a time and materials basis.
  - 2.4 *Requested Modifications to the Tyler Software:* Requested modifications to the Tyler Software are invoiced 50% upon delivery of specifications and 50% upon delivery of the applicable modification. You must report any failure of the modification to conform to the specifications within thirty (30) days of delivery; otherwise, the modification will be deemed to be in compliance with the specifications after the 30-day window has passed. You may still report Defects to us as set forth in this Agreement.
  - 2.5 *Other Fixed Price Services:* Other fixed price services are invoiced as delivered, at the rates set forth in the Investment Summary. For the avoidance of doubt, where "Project Planning Services" are provided, payment will be due upon delivery of the Implementation Planning document. Dedicated Project Management services, if any, will be billed monthly in arrears, beginning on the first day of the month immediately following initiation of project planning.
  - 2.6 *Web Services:* Annual fees for web services are payable in advance, commencing upon the

availability of the service. Your annual fees for the initial term are set forth in the Investment Summary. Upon expiration of the initial term, your annual fees will be at our then-current rates.

2.7 *Annual Services*: Unless otherwise indicated in this Exhibit B, fees for annual services are due annually, in advance, commencing on the availability of the service. Your annual fees for the initial term are set forth in the Investment Summary. Upon expiration of the initial term, your annual fees will be at our then-current rates.

3. Third Party Products and Hardware.

3.1 *Third Party Software License Fees*: License fees for Third Party Software, if any, are invoiced when we make it available to you for downloading.

3.2 *Third Party Software Maintenance*: The first year maintenance fee for the Third Party Software is invoiced when we make it available to you for downloading. Subsequent annual maintenance fees for Third Party Software are invoiced annually, in advance, at then-current rates, upon each anniversary thereof.

3.3 *Hardware*: Third Party Hardware costs, if any, are invoiced upon delivery.

3.4 *Hardware Maintenance*: The first year maintenance fee for Hardware is invoiced upon delivery of the hardware. Subsequent annual maintenance fees for hardware are invoiced annually, in advance, at then-current rates, upon each anniversary thereof.

3.5 *Third Party Services*: Fees for Third Party Services, if any, are invoiced as delivered, along with applicable expenses, at the rates set forth in the Investment Summary. For the avoidance of doubt, Finite Matters will invoice Client directly for any services fees for Pattern Stream.

3.6 *Third Party SaaS*: Third Party SaaS Services fees, if any, are invoiced annually, in advance, commencing with availability of the respective Third Party SaaS Services. Pricing for the first year of Third Party SaaS Services is indicated in the Investment Summary. Pricing for subsequent years will be at the respective third party's then-current rates.

4. Transaction Fees. Unless paid directly by an end user at the time of transaction, per transaction (call, message, etc.) fees are invoiced on a quarterly basis. Fees are indicated in the Investment Summary and may be increased by Tyler upon notice of no less than thirty (30) days.

5. Expenses. The service rates in the Investment Summary do not include travel expenses. Expenses for Tyler delivered services will be billed as incurred and only in accordance with our then-current Business Travel Policy, plus a 10% travel agency processing fee. Our current Business Travel Policy is attached to this Exhibit B as Schedule 1. Copies of receipts will be provided upon request; we reserve the right to charge you an administrative fee depending on the extent of your requests. Receipts for miscellaneous items less than twenty-five dollars and mileage logs are not available.

**Payment**. Payment for undisputed invoices is due within forty-five (45) days of the invoice date. We prefer to receive payments electronically. Our electronic payment information is available by contacting [AR@tylertech.com](mailto:AR@tylertech.com).



**Exhibit B**  
**Schedule 1**  
**Business Travel Policy**

**1. Air Travel**

**A. Reservations & Tickets**

The Travel Management Company (TMC) used by Tyler will provide an employee with a direct flight within two hours before or after the requested departure time, assuming that flight does not add more than three hours to the employee's total trip duration and the fare is within \$100 (each way) of the lowest logical fare. If a net savings of \$200 or more (each way) is possible through a connecting flight that is within two hours before or after the requested departure time and that does not add more than three hours to the employee's total trip duration, the connecting flight should be accepted.

Employees are encouraged to make advanced reservations to take full advantage of discount opportunities. Employees should use all reasonable efforts to make travel arrangements at least two (2) weeks in advance of commitments. A seven (7) day advance booking requirement is mandatory. When booking less than seven (7) days in advance, management approval will be required.

Except in the case of international travel where a segment of continuous air travel is six (6) or more consecutive hours in length, only economy or coach class seating is reimbursable. Employees shall not be reimbursed for "Basic Economy Fares" because these fares are non-refundable and have many restrictions that outweigh the cost-savings.

**B. Baggage Fees**

Reimbursement of personal baggage charges are based on trip duration as follows:

- Up to five (5) days = one (1) checked bag
- Six (6) or more days = two (2) checked bags

Baggage fees for sports equipment are not reimbursable.

## 2. Ground Transportation

### A. Private Automobile

Mileage Allowance – Business use of an employee's private automobile will be reimbursed at the current IRS allowable rate, plus out of pocket costs for tolls and parking. Mileage will be calculated by using the employee's office as the starting and ending point, in compliance with IRS regulations. Employees who have been designated a home office should calculate miles from their home.

### B. Rental Car

Employees are authorized to rent cars only in conjunction with air travel when cost, convenience, and the specific situation reasonably require their use. When renting a car for Tyler business, employees should select a "mid-size" or "intermediate" car. "Full" size cars may be rented when three or more employees are traveling together. Tyler carries leased vehicle coverage for business car rentals; except for employees traveling to Alaska and internationally (excluding Canada), additional insurance on the rental agreement should be declined.

### C. Public Transportation

Taxi or airport limousine services may be considered when traveling in and around cities or to and from airports when less expensive means of transportation are unavailable or impractical. The actual fare plus a reasonable tip (15-18%) are reimbursable. In the case of a free hotel shuttle to the airport, tips are included in the per diem rates and will not be reimbursed separately.

### D. Parking & Tolls

When parking at the airport, employees must use longer term parking areas that are measured in days as opposed to hours. Park and fly options located near some airports may also be used. For extended trips that would result in excessive parking charges, public transportation to/from the airport should be considered. Tolls will be reimbursed when receipts are presented.

## 3. Lodging

Tyler's TMC will select hotel chains that are well established, reasonable in price, and conveniently located in relation to the traveler's work assignment. Typical hotel chains include Courtyard, Fairfield Inn, Hampton Inn, and Holiday Inn Express. If the employee has a discount rate with a local hotel, the hotel reservation should note that discount and the employee should confirm the lower rate with the hotel upon arrival. Employee memberships in travel clubs such as AAA should be noted in their travel profiles so that the employee can take advantage of any lower club rates.

"No shows" or cancellation fees are not reimbursable if the employee does not comply with the hotel's cancellation policy.

Tips for maids and other hotel staff are included in the per diem rate and are not reimbursed separately.



Employees are not authorized to reserve non-traditional short-term lodging, such as Airbnb, VRBO, and HomeAway. Employees who elect to make such reservations shall not be reimbursed.

#### 4. Meals and Incidental Expenses

Employee meals and incidental expenses while on travel status within the continental U.S. are in accordance with the federal per diem rates published by the General Services Administration. Incidental expenses include tips to maids, hotel staff, and shuttle drivers and other minor travel expenses. Per diem rates are available at [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem).

Per diem for Alaska, Hawaii, U.S. protectorates and international destinations are provided separately by the Department of State and will be determined as required.

##### A. Overnight Travel

For each full day of travel, all three meals are reimbursable. Per diems on the first and last day of a trip are governed as set forth below.

###### Departure Day

Depart before 12:00 noon	Lunch and dinner
Depart after 12:00 noon	Dinner

###### Return Day

Return before 12:00 noon	Breakfast
Return between 12:00 noon & 7:00 p.m.	Breakfast and lunch
Return after 7:00 p.m.*	Breakfast, lunch and dinner

\*7:00 p.m. is defined as direct travel time and does not include time taken to stop for dinner.

The reimbursement rates for individual meals are calculated as a percentage of the full day per diem as follows:

Breakfast	15%
Lunch	25%
Dinner	60%

##### B. Same Day Travel

Employees traveling at least 100 miles to a site and returning in the same day are eligible to claim lunch on an expense report. Employees on same day travel status are eligible to claim dinner in the event they return home after 7:00 p.m.\*

\*7:00 p.m. is defined as direct travel time and does not include time taken to stop for dinner.

5. Internet Access – Hotels and Airports

Employees who travel may need to access their e-mail at night. Many hotels provide free high speed internet access and Tyler employees are encouraged to use such hotels whenever possible. If an employee's hotel charges for internet access it is reimbursable up to \$10.00 per day. Charges for internet access at airports are not reimbursable.

6. International Travel

All international flights with the exception of flights between the U.S. and Canada should be reserved through TMC using the "lowest practical coach fare" with the exception of flights that are six (6) or more consecutive hours in length. In such event, the next available seating class above coach shall be reimbursed.

When required to travel internationally for business, employees shall be reimbursed for photo fees, application fees, and execution fees when obtaining a new passport book, but fees related to passport renewals are not reimbursable. Visa application and legal fees, entry taxes and departure taxes are reimbursable.

The cost of vaccinations that are either required for travel to specific countries or suggested by the U.S. Department of Health & Human Services for travel to specific countries, is reimbursable.

Section 4, Meals & Incidental Expenses, and Section 2.b., Rental Car, shall apply to this section.



## Exhibit C

### SERVICE LEVEL AGREEMENT

#### I. Agreement Overview

This SLA operates in conjunction with, and does not supersede or replace any part of, the Agreement. It outlines the information technology service levels that we will provide to you to ensure the availability of the application services that you have requested us to provide. All other support services are documented in the Support Call Process. This SLA does not apply to any Third Party SaaS Services. All other support services are documented in the Support Call Process.

**II. Definitions.** Except as defined below, all defined terms have the meaning set forth in the Agreement.

*Actual Attainment:* The percentage of time the Tyler Software is available during a calendar month, calculated as follows:  $(\text{Service Availability} - \text{Downtime}) \div \text{Service Availability}$ .

*Client Error Incident:* Any service unavailability resulting from your applications, content or equipment, or the acts or omissions of any of your service users or third-party providers over whom we exercise no control.

*Downtime:* Those minutes during Service Availability, as defined below, when all users cannot launch, login, search or save primary data in the Tyler Software. Downtime does not include those instances in which only a Defect is present.

*Emergency Maintenance Window:* (1) maintenance that is required to patch a critical security vulnerability; (2) maintenance that is required to prevent an imminent outage of Service Availability; or (3) maintenance that is mutually agreed upon in writing by Tyler and the Client.

*Planned Downtime:* Downtime that occurs during a Standard or Emergency Maintenance window.

*Service Availability:* The total number of minutes in a calendar month that the Tyler Software is capable of receiving, processing, and responding to requests, excluding Planned Downtime, Client Error Incidents, denial of service attacks and Force Majeure. Service Availability only applies to Tyler Software being used in the live production environment.

*Standard Maintenance:* Routine maintenance to the Tyler Software and infrastructure. Standard Maintenance is limited to five (5) hours per week.

#### III. **Service Availability**

##### a. Your Responsibilities

Whenever you experience Downtime, you must make a support call according to the procedures outlined in the Support Call Process. You will receive a support case number.

b. Our Responsibilities

When our support team receives a call from you that Downtime has occurred or is occurring, we will work with you to identify the cause of the Downtime (including whether it may be the result of Planned Downtime, a Client Error Incident, denial of service attack or Force Majeure). We will also work with you to resume normal operations.

c. Client Relief

Our targeted Attainment Goal is 100%. You may be entitled to credits as indicated in the Client Relief Schedule found below. Your relief credit is calculated as a percentage of the SaaS Fees paid for the calendar month.

In order to receive relief credits, you must submit a request through one of the channels listed in our Support Call Process within fifteen days (15) of the end of the applicable month. We will respond to your relief request within thirty (30) day(s) of receipt.

The total credits confirmed by us will be applied to the SaaS Fee for the next billing cycle. Issuing of such credit does not relieve us of our obligations under the Agreement to correct the problem which created the service interruption.

Credits are only payable when Actual Attainment results in eligibility for credits in consecutive months and only for such consecutive months.

Client Relief Schedule	
Actual Attainment	Client Relief
99.99% - 99.70%	Remedial action will be taken
99.69% - 98.50%	2% of SaaS Fees paid for applicable month
98.49% - 97.50%	4% of SaaS Fees paid for applicable month
97.49% - 96.50%	6% of SaaS Fees paid for applicable month
96.49% - 95.50%	8% of SaaS Fees paid for applicable month
Below 95.50%	10% of SaaS Fees paid for applicable month

\* Notwithstanding language in the Agreement to the contrary, Recovery Point Objective is one (1) hour.

**IV. Maintenance Notifications**

We perform Standard Maintenance during limited windows that are historically known to be reliably low-traffic times. If and when maintenance is predicted to occur during periods of higher traffic, we will provide advance notice of those windows and will coordinate to the greatest extent possible with you.

Not all maintenance activities will cause application unavailability. However, if Tyler anticipates that activities during a Standard or Emergency Maintenance window may make the Tyler Software unavailable, we will provide advance notice, as reasonably practicable, that the Tyler Software will be unavailable during the maintenance window.



## Exhibit C Schedule 1 Support Call Process

### Support Channels

Tyler Technologies, Inc. provides the following channels of software support for authorized users\*:

- (1) On-line submission (portal) – for less urgent and functionality-based questions, users may create support incidents through the Tyler Customer Portal available at the Tyler Technologies website. A built-in Answer Panel provides users with resolutions to most “how-to” and configuration-based questions through a simplified search interface with machine learning, potentially eliminating the need to submit the support case.
- (2) Email – for less urgent situations, users may submit emails directly to the software support group.
- (3) Telephone – for urgent or complex questions, users receive toll-free, telephone software support.

*\* Channel availability may be limited for certain applications.*

### Support Resources

A number of additional resources are available to provide a comprehensive and complete support experience:

- (1) Tyler Website – [www.tylertech.com](http://www.tylertech.com) – for accessing client tools, documentation, and other information including support contact information.
- (2) Tyler Search -a knowledge based search engine that lets you search multiple sources simultaneously to find the answers you need, 24x7.
- (3) Tyler Community –provides a venue for all Tyler clients with current maintenance agreements to collaborate with one another, share best practices and resources, and access documentation.
- (4) Tyler University – online training courses on Tyler products.

### Support Availability

Tyler Technologies support is available during the local business hours of 8 AM to 5 PM (Monday – Friday) across four US time zones (Pacific, Mountain, Central and Eastern). Tyler’s holiday schedule is outlined below. There will be no support coverage on these days.

New Year’s Day	Labor Day
Martin Luther King, Jr. Day	Thanksgiving Day
Memorial Day	Day after Thanksgiving
Independence Day	Christmas Day

For support teams that provide after-hours service, we will provide you with procedures for contacting



support staff after normal business hours for reporting Priority Level 1 Defects only. Upon receipt of such a Defect notification, we will use commercially reasonable efforts to meet the resolution targets set forth below.

We will also make commercially reasonable efforts to be available for one pre-scheduled Saturday of each month to assist your IT staff with applying patches and release upgrades, as well as consulting with them on server maintenance and configuration of the Tyler Software environment.

## Incident Handling

### *Incident Tracking*

Every support incident is logged into Tyler's Customer Relationship Management System and given a unique case number. This system tracks the history of each incident. The case number is used to track and reference open issues when clients contact support. Clients may track incidents, using the case number, through Tyler's Customer Portal or by calling software support directly.

### *Incident Priority*

Each incident is assigned a priority level, which corresponds to the Client's needs. Tyler and the Client will reasonably set the priority of the incident per the chart below. This chart is not intended to address every type of support incident, and certain "characteristics" may or may not apply depending on whether the Tyler software has been deployed on customer infrastructure or the Tyler cloud. The goal is to help guide the Client towards clearly understanding and communicating the importance of the issue and to describe generally expected response and resolution targets in the production environment only.

References to a "confirmed support incident" mean that Tyler and the Client have successfully validated the reported Defect/support incident.

Priority Level	Characteristics of Support Incident	Resolution Targets*
1 Critical	Support incident that causes (a) complete application failure or application unavailability; (b) application failure or unavailability in one or more of the client's remote location; or (c) systemic loss of multiple essential system functions.	Tyler shall provide an initial response to Priority Level 1 incidents within one (1) business hour of receipt of the incident. Once the incident has been confirmed, Tyler shall use commercially reasonable efforts to resolve such support incidents or provide a circumvention procedure within one (1) business day. For non-hosted customers, Tyler's responsibility for lost or corrupted data is limited to assisting the Client in restoring its last available database.

Priority Level	Characteristics of Support Incident	Resolution Targets*
2 High	Support incident that causes (a) repeated, consistent failure of essential functionality affecting more than one user or (b) loss or corruption of data.	Tyler shall provide an initial response to Priority Level 2 incidents within four (4) business hours of receipt of the incident. Once the incident has been confirmed, Tyler shall use commercially reasonable efforts to resolve such support incidents or provide a circumvention procedure within ten (10) business days. For non-hosted customers, Tyler's responsibility for loss or corrupted data is limited to assisting the Client in restoring its last available database.
3 Medium	Priority Level 1 incident with an existing circumvention procedure, or a Priority Level 2 incident that affects only one user or for which there is an existing circumvention procedure.	Tyler shall provide an initial response to Priority Level 3 incidents within one (1) business day of receipt of the incident. Once the incident has been confirmed, Tyler shall use commercially reasonable efforts to resolve such support incidents without the need for a circumvention procedure with the next published maintenance update or service pack, which shall occur at least quarterly. For non-hosted customers, Tyler's responsibility for lost or corrupted data is limited to assisting the Client in restoring its last available database.
4 Non-critical	Support incident that causes failure of non-essential functionality or a cosmetic or other issue that does not qualify as any other Priority Level.	Tyler shall provide an initial response to Priority Level 4 incidents within two (2) business days of receipt of the incident. Once the incident has been confirmed, Tyler shall use commercially reasonable efforts to resolve such support incidents, as well as cosmetic issues, with a future version release.

*\*Response and Resolution Targets may differ by product or business need*

### *Incident Escalation*

If Tyler is unable to resolve any priority level 1 or 2 defect as listed above or the priority of an issue has elevated since initiation, you may escalate the incident to the appropriate resource, as outlined by each product support team. The corresponding resource will meet with you and any Tyler staff to establish a mutually agreeable plan for addressing the defect.

### *Remote Support Tool*

Some support calls may require further analysis of the Client's database, processes or setup to diagnose a problem or to assist with a question. Tyler will, at its discretion, use an industry-standard remote support tool. Tyler's support team must have the ability to quickly connect to the Client's system and view the site's setup, diagnose problems, or assist with screen navigation. More information about the remote support tool Tyler uses is available upon request.



## Exhibit D Third Party Terms

Cornerstone OnDemand Terms. Your use of Cornerstone OnDemand software and services is subject to terms found here: <https://s3.us-east-1.amazonaws.com/sumtotalsystems.com/prod/images/cornerstone-terms-of-use.pdf>. By signing a Tyler Agreement or Order Form including Cornerstone software or services, or accessing, installing, or using Cornerstone software or services, you agree that you have read, understood, and agree to such terms.

DocOrigin Terms. Your use of Tyler Forms software and forms is subject to the DocOrigin End User License Agreement available for download here: <https://eclipsecorp.us/eula/>. By signing a Tyler Agreement or Order Form including Tyler forms software or forms, or accessing, installing, or using Tyler Forms software or forms, you agree that you have read, understood, and agree to such terms.

Emphasys Terms. Your use of SymPro software and services is governed by terms available here: <https://tylertech.com/portals/0/terms/Emphasys-Software-Agreement/Emphasys-Software-Agreement.pdf>. By signing a Tyler Agreement or Order Form containing such software or services, or accessing, installing, or using SymPro software or services, you agree that you have read, understood, and agree to such terms.

Fire Prevention Mobile Terms. Your use of Tyler's Fire Prevention Mobile solutions is subject to the terms found here: <https://www.tylertech.com/terms/fire-prevention-mobile-third-party-terms>. By signing a Tyler Agreement or Order Form, or accessing, installing, or using the Fire Prevention Mobile solution, you agree that you have read, understood, and agree to such terms.

Pattern Stream Terms. Your use of Pattern Stream software and services is subject to the terms found here: <https://www.tylertech.com/terms/finite-matters-ltd-consolidated-terms>. By signing a Tyler Agreement or Order Form, or accessing, installing, or using Pattern Stream software or services, you agree that you have read, understood, and agree to such terms.

Quatred Terms. Your use of Quatred solutions is subject to the End User License Agreement terms found here: <https://www.quatred.com/eula>. By signing a Tyler Agreement or Order Form, or accessing, installing, or using Quatred solutions provided to you by Tyler, you agree that you have read, understood, and agree to such terms.

ThinPrint Terms. Your use of Tyler Forms software and forms is subject to the End User License Agreement terms for ThinPrint Engine, ThinPrint License Server, and Connected Gateway found here: <https://www.thinprint.com/en/legal-notes/eula/>. By signing a Tyler Agreement or Order Form, or accessing, installing, or using Tyler Forms software or forms, you agree that you have read, understood, and agree to such terms.





Twilio Acceptable Use Policy. Your use of the Tyler solutions listed below includes functionality provided by a Third Party Developer, Twilio. Your rights, and the rights of any of your end users, to use said functionality are subject to the terms of the Twilio Acceptable Use Policy, available at <http://www.twilio.com/legal/aup>. By signing a Tyler Agreement or Order Form, or accessing, installing, or using any such Tyler solution, you certify that you have reviewed, understand and agree to said terms. Tyler hereby disclaims any and all liability related to your or your end user's failure to abide by the terms of the Twilio Acceptable Use Policy. Any liability for failure to abide by said terms shall rest solely with the person or entity whose conduct violated said terms.

- Electronic Warrants
- Online Dispute Resolution
- Enterprise Justice Notifications Add On (text notifications)
- Absence & Substitute
- Notify
- Enterprise Jury Manager
- Enterprise Supervision
- Virtual Court



**Exhibit E**  
**Statement of Work**

# Richland County

SOW from Tyler Technologies, Inc.

5/6/2024

Presented to:  
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# Part 1: Executive Summary

## 1. Project Overview

### 1.1 Introduction

Tyler Technologies (“Tyler”) is the largest and most established provider of integrated software and technology services focused solely on the public sector. Tyler’s end-to-end solutions empower public sector entities including local, state, provincial and federal government, to operate more efficiently and connect more transparently with their constituents and with each other. By connecting data and processes across disparate systems, Tyler’s solutions transform how clients gain actionable insights that solve problems in their communities.

### 1.2 Project Goals

This Statement of Work (“SOW”) documents the methodology, implementation stages, activities, and roles and responsibilities, and project scope listed in the Investment Summary of the Agreement between Tyler and the County (collectively the “Project”).

The overall goals of the project are to:

- Successfully implement the contracted scope on time and on budget
- Increase operational efficiencies and empower users to be more productive
- Improve accessibility and responsiveness to external and internal customer needs
- Overcome current challenges and meet future goals
- Providing a single, comprehensive, and integrated solution to manage business functions
- Streamline business processes through automation, integration, and workflows
- Provide a user-friendly user interface to promote system use and productivity
- Eliminate redundant data entry

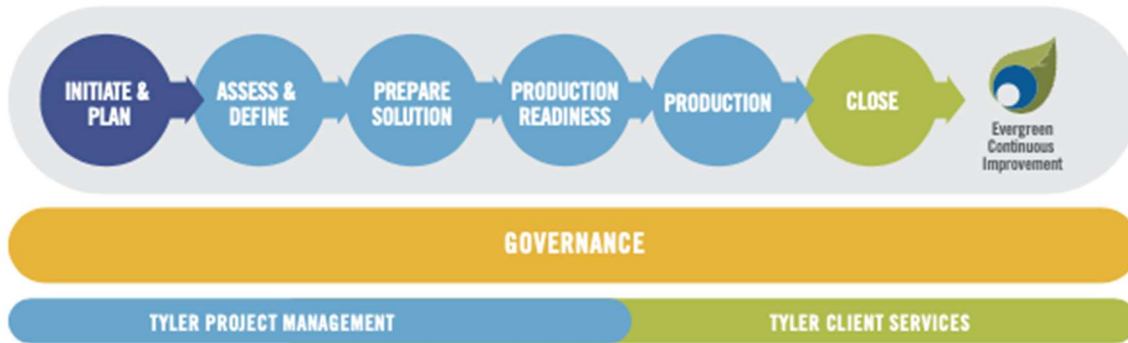
### 1.3 Methodology

This is accomplished by the County and Tyler working as a partnership and Tyler utilizing its depth of implementation experience. While each Project is unique, all will follow Tyler’s six-stage methodology. Each of the six stages is comprised of multiple work packages, and each work package includes a narrative description, objectives, tasks, inputs, outputs/deliverables, assumptions, and a responsibility matrix.

Tailored specifically for Tyler’s public sector clients, the project methodology contains Stage Acceptance Control Points throughout each Phase to ensure adherence to scope, budget, timeline controls, effective communications, and quality standards. Clearly defined, the project methodology repeats consistently across Phases, and is scaled to meet the County’s complexity and organizational needs.



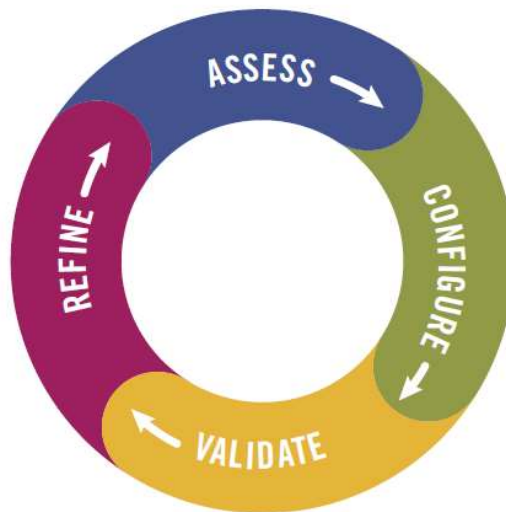
## Tyler's Six Stage Project Methodology



The methodology adapts to both single-phase and multiple-phase projects.

To achieve Project success, it is imperative that both the County and Tyler commit to including the necessary leadership and governance. During each stage of the Project, it is expected that the County and Tyler Project teams work collaboratively to complete tasks. An underlying principle of Tyler's Implementation process is to employ an iterative model where the County's business processes are assessed, configured, validated, and refined cyclically in line with the project budget. This approach is used in multiple stages and work packages as illustrated in the graphic below.

## Iterative Project Model



The delivery approach is systematic, which reduces variability and mitigates risks to ensure Project success. As illustrated, some stages, along with work packages and tasks, are intended to be overlapping by nature to complete the Project efficiently and effectively.





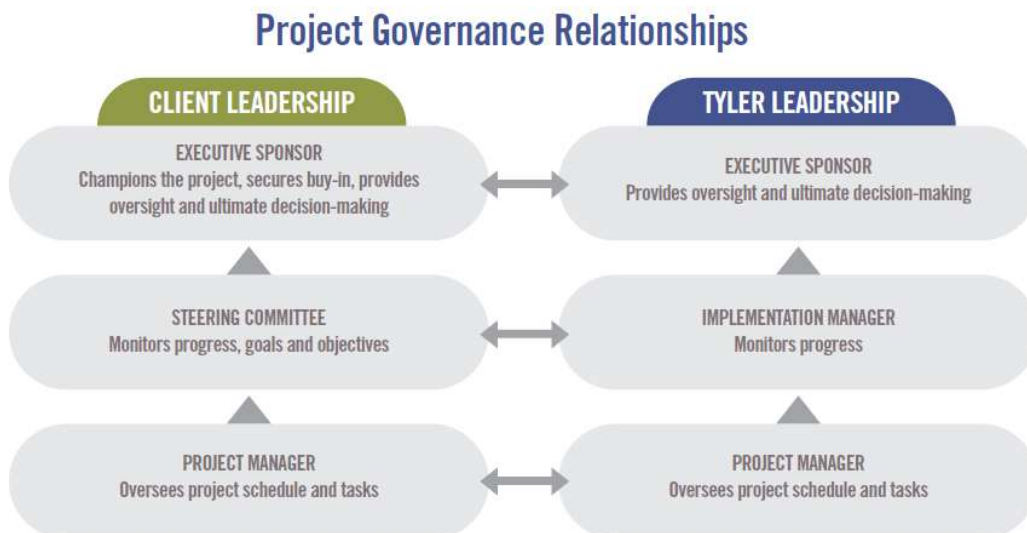
# Part 2: Project Foundation

## 2. Project Governance

Project governance is the management framework within which Project decisions are made. The role of Project governance is to provide a decision-making approach that is logical, robust, and repeatable. This allows organizations to have a structured approach for conducting its daily business in addition to project related activities.

This section outlines the resources required to meet the business needs, objectives, and priorities for the Project, communicate the goals to other Project participants, and provide support and guidance to accomplish these goals. Project governance defines the structure for escalation of issues and risks, Change Control review and authority, and Organizational Change Management activities. Throughout the Statement of Work Tyler has provided RACI Matrices for activities to be completed throughout the implementation which will further outline responsibilities of different roles in each stage. Further refinement of the governance structure, related processes, and specific roles and responsibilities occurs during the Initiate & Plan Stage.

The chart below illustrates an overall team perspective where Tyler and the County collaborate to resolve Project challenges according to defined escalation paths. If project managers do not possess authority to determine a solution, resolve an issue, or mitigate a risk, Tyler implementation management and the County Steering Committee become the escalation points to triage responses prior to escalation to the County and Tyler executive sponsors. As part of the escalation process, each Project governance tier presents recommendations and supporting information to facilitate knowledge transfer and issue resolution. The County and Tyler executive sponsors serve as the final escalation point.



## 3. Project Scope Control

### 3.1 Managing Scope and Project Change

Project Management governance principles contend that there are three connected constraints on a Project: budget, timeline, and scope. These constraints, known as the “triple constraints” or project management triangle, define budget in terms of financial cost, labor costs, and other resource costs. Scope is defined as the work performed to deliver a product, service or result with the specified features and functions, while time is simply defined as the schedule. The Triple Constraint theory states that if you change one side of the triangle, the other two sides must be correspondingly adjusted. For example, if the scope of the Project is increased, cost and time to complete will also need to increase. The Project and executive teams will need to remain cognizant of these constraints when making impactful decisions to the Project. A simple illustration of this triangle is included here, showing the connection of each item and their relational impact to the overall Scope.



A pillar of any successful project is the ability to properly manage scope while allowing the appropriate level of flexibility to incorporate approved changes. Scope and changes within the project will be managed using the change control process outlined in the following section.

### 3.2 Change Control

It may become necessary to change the scope of this Project due to unforeseeable circumstances (e.g., new constraints or opportunities are discovered). This Project is being undertaken with the understanding that Project scope, schedule, and/or cost may need to change to produce optimal results for stakeholders. Changes to contractual requirements will follow the change control process specified in the final contract, and as described below.

### 3.3 Change Request Management

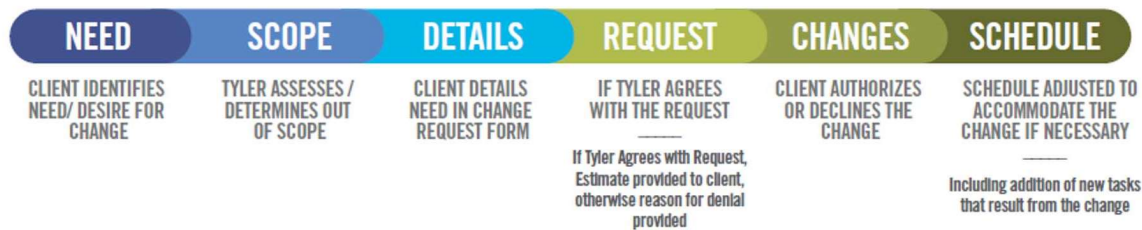
Should the need for a change to Project scope, schedule, and/or cost be identified during the Project, the change will be brought to the attention of the Steering Committee and an assessment of the change will occur. While such changes may result in additional costs and delays relative to the schedule, some changes may result in less cost to the County; for example, the County may decide it no longer needs a deliverable originally defined in the Project. The Change Request will include the following information:



- The nature of the change.
- A good faith estimate of the additional cost or associated savings to the County, if any.
- The timetable for implementing the change.
- The effect on and/or risk to the schedule, resource needs or resource responsibilities.

The County will use its good faith efforts to either approve or disapprove any Change Request within ten (10) Business Days (or other period as mutually agreeable between Tyler and the County). Any changes to the Project scope, budget, or timeline must be documented and approved in writing using a Change Request form. These changes constitute a formal amendment to the Statement of Work and will supersede any conflicting term in the Statement of Work.

## Change Request Process



## 4. Acceptance Process

The implementation of a Project involves many decisions to be made throughout its lifecycle. Decisions will vary from higher level strategy decisions to smaller, detailed Project level decisions. It is critical to the success of the Project that each County office or department designates specific individuals for making decisions on behalf of their offices or departments.

Both Tyler and the County will identify representative project managers. These individuals will represent the interests of all stakeholders and serve as the primary contacts between the two organizations.

The coordination of gaining County feedback and approval on Project deliverables will be critical to the success of the Project. The County project manager will strive to gain deliverable and decision approvals from all authorized County representatives. Given that the designated decision-maker for each department may not always be available, there must be a designated proxy for each decision point in the Project. Assignment of each proxy will be the responsibility of the leadership from each County department. The proxies will be named individuals that have the authorization to make decisions on behalf of their department.

The following process will be used for accepting Deliverables and Control Points:

- The County shall have five (5) business days from the date of delivery, or as otherwise mutually agreed upon by the parties in writing, to accept each Deliverable or Control Point. If the County does not provide acceptance or acknowledgement within five (5) business days, or the otherwise agreed upon timeframe, not to be unreasonably withheld, Tyler deems the Deliverable or Control Point as accepted.
- If the County does not agree the Deliverable or Control Point meets requirements, the County shall notify Tyler project manager(s), in writing, with reasoning within five (5) business days, or the otherwise agreed-upon timeframe, not to be unreasonably withheld, of receipt of the Deliverable.
- Tyler shall address any deficiencies and redeliver the Deliverable or Control Point. The County shall then have two (2) business days from receipt of the redelivered Deliverable or Control Point to accept or again submit written notification of reasons for rejecting the milestone. If the County does not provide acceptance within two (2) business days, or the otherwise agreed upon timeframe, not to be unreasonably withheld, Tyler deems the Deliverable or Control Point as accepted.

## 5. Roles and Responsibilities

The following defines the roles and responsibilities of each Project resource for the County and Tyler. Roles and responsibilities may not follow the organizational chart or position descriptions at the County, but are roles defined within the Project. It is common for individual resources on both the Tyler and County project teams to fill multiple roles. Similarly, it is common for some roles to be filled by multiple people.

### 5.1 Tyler Roles & Responsibilities

Tyler assigns a project manager prior to the start of each Phase of the Project (some Projects may only be one Phase in duration). Additional Tyler resources are assigned as the schedule develops and as needs arise.



### 5.1.1 Tyler Executive Manager

Tyler executive management has indirect involvement with the Project and is part of the Tyler escalation process. This team member offers additional support to the Project team and collaborates with other Tyler department managers as needed to escalate and facilitate implementation Project tasks and decisions.

- Provides clear direction for Tyler staff on executing on the Project Deliverables to align with satisfying the County's overall organizational strategy.
- Authorizes required Project resources.
- Resolves all decisions and/or issues not resolved at the implementation management level as part of the escalation process.
- Acts as the counterpart to the County's executive sponsor.

### 5.1.2 Tyler Implementation Manager

- Tyler implementation management has indirect involvement with the Project and is part of the Tyler escalation process. The Tyler project managers consult implementation management on issues and outstanding decisions critical to the Project. Implementation management works toward a solution with the Tyler Project Manager or with County management as appropriate. Tyler executive management is the escalation point for any issues not resolved at this level.
- Assigns Tyler Project personnel.
- Provides support for the Project team.
- Provides management support for the Project to ensure it is staffed appropriately and staff have necessary resources.
- Monitors Project progress including progress towards agreed upon goals and objectives.

### 5.1.3 Tyler Project Manager

- The Tyler project manager(s) provides oversight of the Project, coordination of Tyler resources between departments, management of the Project budget and schedule, effective risk, and issue management, and is the primary point of contact for all Project related items. As requested by the County, the Tyler Project Manager provides regular updates to the County Steering Committee and other Tyler governance members. Tyler Project Manager's role includes responsibilities in the following areas:

#### 5.1.3.1 Contract Management

- Validates contract compliance throughout the Project.
- Ensures Deliverables meet contract requirements.
- Acts as primary point of contact for all contract and invoicing questions.
- Prepares and presents contract milestone sign-offs for acceptance by the County project manager(s).
- Coordinates Change Requests, if needed, to ensure proper Scope and budgetary compliance.

#### 5.1.3.2 Planning

- Delivers project planning documents.
- Defines Project tasks and resource requirements.
- Develops initial Project schedule and Project Management Plan.
- Collaborates with the County project manager(s) to plan and schedule Project timelines to achieve on-time implementation.



#### 5.1.3.3 Implementation Management

- Tightly manages Scope and budget of Project to ensure Scope changes and budget planned versus actual are transparent and handled effectively and efficiently.
- Establishes and manages a schedule and Tyler resources that properly support the Project Schedule and are also in balance with Scope/budget.
- Establishes risk/issue tracking/reporting process between the County and Tyler and takes all necessary steps to proactively mitigate these items or communicate with transparency to the County any items that may impact the outcomes of the Project.
- Collaborates with the County 's project manager(s) to establish key business drivers and success indicators that will help to govern Project activities and key decisions to ensure a quality outcome of the project.
- Collaborates with the County 's project manager(s) to set a routine communication plan that will aide all Project team members, of both the County and Tyler, in understanding the goals, objectives, status, and health of the Project.

#### 5.1.3.4 Resource Management

- Acts as liaison between Project team and Tyler manager(s).
- Identifies and coordinates all Tyler resources across all applications, Phases, and activities including development, forms, installation, reports, implementation, and billing.
- Provides direction and support to Project team.
- Manages the appropriate assignment and timely completion of tasks as defined in the Project Schedule, task list, and Go-Live Checklist.
- Assesses team performance and adjusts as necessary.
- Consulted on in Scope 3rd party providers to align activities with ongoing Project tasks.

#### 5.1.4 Tyler Implementation Consultant

- Completes tasks as assigned by the Tyler project manager(s).
- Documents activities for services performed by Tyler.
- Guides the County through software validation process following configuration.
- Assists during Go-Live process and provides support until the County transitions to Client Services.
- Facilitates training sessions and discussions with the County and Tyler staff to ensure adequate discussion of the appropriate agenda topics during the allotted time.
- May provide conversion review and error resolution assistance.

#### 5.1.5 Tyler Sales

- Supports Sales to Implementation knowledge transfer during Initiate & Plan.
- Provides historical information, as needed, throughout implementation.
- Participates in pricing activities if additional licensing and/or services are needed.

#### 5.1.6 Tyler Technical Services

- Maintains Tyler infrastructure requirements and design document(s).
- Involved in system infrastructure planning/review(s).
- Provides first installation of licensed software with initial database on servers.
- Supports and assists the project team with technical/environmental issues/needs.
- Deploys Tyler products.



- Provides technical training.

### 5.1.7 Tyler Cloud Operations

- Sets up Tyler-hosted servers.
- Provides maintenance of hosted infrastructures
- Provides IT-related services for server environment.
- Provides remote technical assistance and tracks issues.
- Provides system management and disaster recovery services within hosting services.

## 5.2 County Roles & Responsibilities

County resources will be assigned prior to the start of each Phase of the Project. One person may be assigned to multiple Project roles.

### 5.2.1 County Executive Sponsor

The County executive sponsor provides support to the Project by providing strategic direction and communicating key issues about the Project and its overall importance to the organization. When called upon, the executive sponsor also acts as the final authority on all escalated Project issues. The executive sponsor engages in the Project, as needed, to provide necessary support, oversight, guidance, and escalation, but does not participate in day-to-day Project activities. The executive sponsor empowers the County steering committee, project manager(s), and functional leads to make critical business decisions for the County.

- Champions the project at the executive level to secure buy-in.
- Authorizes required project resources.
- Actively participates in organizational change communications.

### 5.2.2 County Steering Committee

The County steering committee understands and supports the cultural change necessary for the Project and fosters an appreciation for the Project's value throughout the organization. The steering committee oversees the County project manager and Project through participation in regular internal meetings. The County steering committee remains updated on all Project progress, Project decisions, and achievement of Project milestones. The County steering committee also serves as primary level of issue resolution for the Project.

- Works to resolve all decisions and/or issues not resolved at the project manager level as part of the escalation process.
- Attends all scheduled steering committee meetings.
- Provides support for the project team.
- Assists with communicating key project messages throughout the organization.
- Prioritizes the project within the organization.
- Ensures the project staffed appropriately and that staff have necessary resources.
- Monitors project progress including progress towards agreed upon goals and objectives.
- Has the authority to approve or deny changes impacting the following areas:
  - Cost
  - Scope
  - Schedule
  - Project Goals
  - County Policies



- Needs of other client projects

### 5.2.3 County Project Manager

The County shall assign project manager(s) prior to the start of this project with overall responsibility and authority to make decisions related to Project Scope, scheduling, and task assignment. The County Project Manager should communicate decisions and commitments to the Tyler project manager(s) in a timely and efficient manner. When the County project manager(s) do not have the knowledge or authority to make decisions, he or she engages the necessary resources to participate in discussions and make decisions in a timely fashion to avoid Project delays. The County project manager(s) are responsible for reporting to the County steering committee and determining appropriate escalation points.

#### 5.2.3.1 Contract Management

- Validates contract compliance throughout the project.
- Ensures that invoicing and Deliverables meet contract requirements.
- Acts as primary point of contact for all contract and invoicing questions. Collaborates on and approves Change Requests, if needed, to ensure proper scope and budgetary compliance.

#### 5.2.3.2 Planning

- Reviews and accepts project planning documents.
- Defines project tasks and resource requirements for the County project team.
- Collaborates in the development and approval of the project schedule.
- Collaborates with Tyler project manager(s) to plan and schedule project timelines to achieve on-time implementation.

#### 5.2.3.3 Implementation Management

- Tightly manages project budget and scope.
- Collaborates with Tyler project manager(s) to establish a process and approval matrix to ensure that scope changes and budget (planned versus actual) are transparent and handled effectively and efficiently.
- Collaborates with Tyler project manager to establish and manage a schedule and resource plan that properly supports the project schedule as a whole and is also in balance with scope and budget.
- Collaborates with Tyler project manager(s) to establish risk and issue tracking and reporting process between the County and Tyler and takes all necessary steps to proactively mitigate these items or communicate with transparency to Tyler any items that may impact the outcomes of the project.
- Collaborates with Tyler project manager(s) to establish key business drivers and success indicators that will help to govern project activities and key decisions to ensure a quality outcome of the project.
- Routinely communicates with both the County staff and Tyler, aiding in the understanding of goals, objectives, current status, and health of the project by all team members.
- Manages the requirements gathering process and ensure timely and quality business requirements are being provided to Tyler.

#### 5.2.3.4 Resource Management

- Acts as liaison between project team and stakeholders.
- Identifies and coordinates all County resources across all modules, phases, and activities including data conversions, forms design, hardware and software installation, reports building, and satisfying invoices.





- Provides direction and support to project team.
- Builds partnerships among the various stakeholders, negotiating authority to move the project forward.
- Manages the appropriate assignment and timely completion of tasks as defined.
- Assesses team performance and takes corrective action, if needed.
- Provides guidance to County technical teams to ensure appropriate response and collaboration with Tyler Technical Support Teams to ensure timely response and appropriate resolution.
- Owns the relationship with in-Scope 3rd party providers and aligns activities with ongoing project tasks.
- Ensures that users have appropriate access to Tyler project toolsets as required.
- Conducts training on proper use of toolsets.
- Validates completion of required assignments using toolsets.

#### 5.2.4 County Functional Leads

- Makes business process change decisions under time sensitive conditions.
- Communicates existing business processes and procedures to Tyler consultants.
- Assists in identifying business process changes that may require escalation.
- Contributes business process expertise for Current & Future State Analysis.
- Identifies and includes additional subject matter experts to participate in Current & Future State Analysis.
- Validates that necessary skills have been retained by end users.
- Provides End Users with dedicated time to complete required homework tasks.
- Acts as an ambassador/champion of change for the new process and provide business process change support.
- Identifies and communicates any additional training needs or scheduling conflicts to the County project manager.
- Actively participates in all aspects of the implementation, including, but not limited to, the following key activities:
  - Task completion
  - Stakeholder Meeting
  - Project Management Plan development
  - Schedule development
  - Maintenance and monitoring of risk register
  - Escalation of issues
  - Communication with Tyler project team
  - Coordination of County resources
  - Attendance at scheduled sessions
  - Change management activities
  - Modification specification, demonstrations, testing and approval assistance
  - Data analysis assistance
  - Decentralized end user training
  - Process testing
  - Solution Validation

#### 5.2.5 County Power Users

- Participate in project activities as required by the project team and project manager(s).
- Provide subject matter expertise on the County business processes and requirements.
- Act as subject matter experts and attend Current & Future State Analysis sessions as needed.



- Attend all scheduled training sessions.
- Participate in all required post-training processes as needed throughout project.
- Test all application configuration to ensure it satisfies business process requirements.
- Become application experts.
- Participate in Solution Validation.
- Adopt and support changed procedures.
- Complete all deliverables by the due dates defined in the project schedule.
- Demonstrate competency with Tyler products processing prior to Go-live.
- Provide knowledge transfer to the County staff during and after implementation.
- Participate in conversion review and validation.

### 5.2.6 County End Users

- Attend all scheduled training sessions.
- Become proficient in application functions related to job duties.
- Adopt and utilize changed procedures.
- Complete all deliverables by the due dates defined in the project schedule.
- Utilize software to perform job functions at and beyond Go-live.

### 5.2.7 County Technical Lead

- Coordinates updates and releases with Tyler as needed.
- Coordinates the copying of source databases to training/testing databases as needed for training days.
- Coordinates and adds new users, printers and other peripherals as needed.
- Validates that all users understand log-on process and have necessary permission for all training sessions.
- Coordinates interface development for County third party interfaces.
- Develops or assists in creating reports as needed.
- Ensures on-site system meets specifications provided by Tyler.
- Assists with software installation as needed.
- Extracts and transmits conversion data and control reports from the County's legacy system per the conversion schedule set forth in the project schedule.

#### 5.2.7.1 County Upgrade Coordination

- Becomes familiar with the software upgrade process and required steps.
- Becomes familiar with Tyler's releases and updates.
- Utilizes Tyler resources to stay abreast of the latest Tyler releases and updates, as well as the latest helpful tools to manage the County's software upgrade process.
- Assists with the software upgrade process during implementation.
- Manages software upgrade activities post-implementation.
- Manages software upgrade plan activities.
- Coordinates software upgrade plan activities with County and Tyler resources.
- Communicates changes affecting users and department stakeholders.
- Obtains department stakeholder acceptance to upgrade production environment.

### 5.2.8 County Change Management Lead

- Validates that users receive timely and thorough communication regarding process changes.



- Provides coaching to supervisors to prepare them to support users through the project changes.
- Identifies the impact areas resulting from project activities and develops a plan to address them proactively.
- Identifies areas of resistance and develops a plan to reinforce the change.
- Monitors post-production performance and new process adherence.



# Part 3: Project Plan

## 6. Project Stages

### Work Breakdown Structure

The Work Breakdown Structure (WBS) is a hierarchical representation of a Project or Phase broken down into smaller, more manageable components. The top-level components are called “Stages” and the second level components are called “Work Packages”. The work packages, shown below each stage, contain the high-level work to be done. The detailed Project Schedule, developed during Project/Phase Planning and finalized during subsequent stages, lists the tasks to be completed within each work package. Each stage ends with a “Control Point”, confirming the work performed during that stage of the Project has been accepted by the County.

### Work Breakdown Structure (WBS)

1. Initiate & Plan	2. Assess & Define	3. Prepare Solution	4. Production Readiness	5. Production	6. Close
1.1 Initial Coordination	2.1 Solution Orientation	3.1 Initial System Deployment	4.1 Solution Validation	5.1 Go Live	6.1 Phase Close Out
1.2 Project/Phase Planning	2.2 Current & Future State Analysis	3.2 Configuration	4.2 Go Live Readiness	5.2 Transition to Client Services	6.2 Project Close Out
1.3 GIS Planning*	2.3 Modification Analysis	3.3 Process Refinement	4.3 End User Training	5.3 Post Go Live Activities	
1.4 Infrastructure Planning	2.4 Conversion Assessment	3.4 Conversion Delivery			
1.5 Stakeholder Meeting	2.5 Data Assessment	3.5 Data Delivery			
		3.6 Modifications*			

*\*Items noted with an asterisk in the graphic above relate to specific products and services. If those products and services are not included in the scope of the contract, these specific work packages will be noted as “This work package is not applicable” in Section 6 of the Statement of Work.*



## 6.1 Initiate and Plan

The Initiate and Plan stage involves Project initiation, infrastructure, and planning. This stage creates a foundation for the Project by identifying and establishing sequence and timing for each Phase as well as verifying scope for the Project. This stage will be conducted at the onset of the Project, with a few unique items being repeated for the additional Phases as needed.

### 6.1.1 Initial Coordination

Prior to Project commencement, Tyler management assigns project manager(s). Additional Project resources will be assigned later in the Project as a Project schedule is developed. Tyler provides the County with initial Project documents used to gather names of key personnel, their functional role as it pertains to the Project, as well as any blackout dates to consider for future planning. the County gathers the information requested by the provided deadline ensuring preliminary planning and scheduling can be conducted moving the Project forward in a timely fashion. Internally, the Tyler Project Manager(s) coordinate with sales to ensure transfer of vital information from the sales process prior to scheduling a Project Planning Meeting with the County's team. During this step, Tyler will work with the County to establish the date(s) for the Project and Phase Planning session.

#### Objectives:

- Formally launch the project.
- Establish project governance.
- Define and communicate governance for Tyler.
- Identify County project team.

STAGE 1	Initial Coordination																
	Tyler								County								
RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed	Executive Manager	Implementation Manager	Project Manager	Implementation Consultant	Data Experts	Modification Services	Technical Services	Client Services	Executive Sponsor	Steering Committee	Project Manager	Functional Leads	Change Management Leads	Subject Matter Experts (Power	Department Heads	End Users	Technical Leads
Tyler project team is assigned	A	R	C	I	I	I	I		I		I						
County project team is assigned									A	I	R	I	I	I			
Provide initial project documents to the County		A	R	C			C		I		I						
Gather preliminary information requested			I						A		R	C		C		C	C
Sales to implementation knowledge transfer		A	R	I	I	I	I				I						
Create Project Portal to store project artifacts and facilitate communication		A	R								I						



Inputs	Contract documents
	Statement of Work

Outputs/Deliverables	Working initial project documents
	Project portal

#### Work package assumptions:

- Project activities begin after the agreement has been fully executed.

### 6.1.2 Project/Phase Planning

Project and Phase planning provides an opportunity to review the contract, software, data conversions and services purchased, identify applications to implement in each Phase (if applicable), and discuss implementation timeframes.

During this work package Tyler will work with the County to coordinate and plan a formal Project planning meeting(s). This meeting signifies the start of the Project and should be attended by all County Project team members and the Tyler Project Manager. The meeting provides an opportunity for Tyler to introduce its implementation methodology, terminology, and Project management best practices to the County's Project Team. This will also present an opportunity for project managers and Project sponsors to begin to discuss Project communication, metrics, status reporting and tools to be used to measure Project progress and manage change.

Tyler will work with the County Project Team to prepare and deliver the Project Management Plan as an output of the planning meeting. This plan will continue to evolve and grow as the Project progresses and will describe how the project will be executed, monitored, and controlled.

During project planning, Tyler will introduce the tools that will be used throughout the implementation. Tyler will familiarize the County with these tools during project planning and make them available for review and maintenance as applicable throughout the project. Some examples are Solution validation plan, issue log, and go-live checklist.

STAGE 1	Project/Phase Planning																
	Tyler								County								
RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed	Executive Manager	Implementation Manager	Project Manager	Implementation Consultant	Data Experts	Modification Services	Technical Services	Client Services	Executive Sponsor	Steering Committee	Project Manager	Functional Leads	Change Management Leads	Subject Matter Experts (Power	Department Heads	End Users	Technical Leads
		A	R						I		C	C	I				
	Schedule and conduct planning session(s)																



Develop Project Management Plan		A	R						I		C	C	I				
Develop initial project schedule		A	R	I	I	I	I		I	I	C	C	I	I	C		I

Inputs	Contract documents
	Statement of Work
	Guide to Starting Your Project

Outputs / Deliverables		Acceptance Criteria [only] for Deliverables
	Project Management Plan	Delivery of document
	Project Operational Plan	Delivery of document
	Initial Project Schedule	County provides acceptance of schedule based on resource availability, project budget, and goals.

#### Work package assumptions:

- County has reviewed and completed the Guide to Starting Your Project document.

### 6.1.3 Infrastructure Planning

Procuring required hardware and setting it up properly is a critical part of a successful implementation. Tyler will be responsible for building the environments for a hosted/SaaS deployment, unless otherwise identified in the Agreement. The County is responsible for the installation, setup, and maintenance of all peripheral devices.

#### Objectives:

- Ensure the County's infrastructure meets Tyler's application requirements.
- Ensure the County's infrastructure is scheduled to be in place and available for use on time.

STAGE 1	Infrastructure Planning																
	Tyler							County									
RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed	Executive Manager	Implementation Manager	Project Manager	Implementation Consultant	Data Experts	Modification Services	Technical Services	Client Services	Executive Sponsor	Steering Committee	Project Manager	Functional Leads	Change Management Leads	Subject Matter Experts	Department Heads	End Users	Technical Leads
Initial Infrastructure Communication		A	R		C		C				C						C
Schedule Environment Availability		A	R				C				I						



Inputs	Initial Infrastructure Requirements	
Outputs / Deliverables		Acceptance Criteria [only] for Deliverables
	Completed Infrastructure Requirements	Delivery of Requirements

#### 6.1.4 Stakeholder Meeting

Communication of the Project planning outcomes to the County Project team, executives and other key stakeholders is vital to Project success. The Stakeholder meeting is a strategic activity to inform, engage, gain commitment, and instill confidence in the County team. During the meeting, the goals and objectives of the Project will be reviewed along with detail on Project scope, implementation methodology, roles and responsibilities, Project timeline and schedule, and keys to Project success.

##### Objectives:

- Formally present and communicate the project activities and timeline.
- Communicate project expectations.

STAGE 1	Stakeholder Meeting																
	Tyler								County								
RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed	Executive Manager	Implementation Manager	Project Manager	Implementation Consultant	Data Experts	Modification Services	Technical Services	Client Services	Executive Sponsor	Steering Committee	Project Manager	Functional Leads	Change Management Leads	Subject Matter Experts (Power	Department Heads	End Users	Technical Leads
Create Stakeholder Meeting Presentation	I	A	R	I	I				I	I	C		I				
Review Stakeholder Meeting Presentation		I	C						A		R		C				
Perform Stakeholder Meeting Presentation	I	A	R	I	I				I	I	C	I	I	I	I	I	I

Inputs	Agreement
	SOW
	Project Management Plan

Outputs / Deliverables		Acceptance Criteria [only] for Deliverables
	Stakeholder Meeting Presentation	

##### Work package assumptions:





- None

### 6.1.5 This work package is not applicable.

### 6.1.6 Control Point 1: Initiate & Plan Stage Acceptance

Acceptance criteria for this stage includes completion of all criteria listed below.

Note: Advancement to the Assess & Define stage is not dependent upon Tyler's receipt of this stage acceptance.

#### Initiate & Plan Stage Deliverables:

- Project Management Plan
- Initial Project Schedule

#### Initiate & Plan stage acceptance criteria:

- All stage deliverables accepted based on acceptance criteria previously defined
- Project governance defined
- Project portal made available to the County
- Stakeholder meeting complete

## 6.2 Assess & Define

The Assess & Define stage will provide an opportunity to gather information related to current County business processes. This information will be used to identify and define business processes utilized with Tyler software. The County collaborates with Tyler providing complete and accurate information to Tyler staff and assisting in analysis, understanding current workflows and business processes.

### 6.2.1 Solution Orientation

The Solution Orientation provides the Project stakeholders a high-level understanding of the solution functionality prior to beginning the current and future state analysis. The primary goal is to establish a foundation for upcoming conversations regarding the design and configuration of the solution.

Tyler utilizes a variety of tools for the Solution Orientation, focusing on County team knowledge transfer such as: eLearning, documentation, or walkthroughs. The County team will gain a better understanding of the major processes and focus on data flow, the connection between configuration options and outcome, integration, and terminology that may be unique to Tyler's solution.

#### Objectives:

- Provide a basic understanding of system functionality.
- Prepare the County for current and future state analysis.

STAGE 2	Solution Orientation	
	Tyler	County



<b>RACI MATRIX KEY:</b> R = Responsible A = Accountable C = Consulted I = Informed	Executive Manager	Implementation Manager	Project Manager	Implementation Consultant	Data Experts	Modification Services	Technical Services	Client Services	Executive Sponsor	Steering Committee	Project Manager	Functional Leads	Change Management Leads	Subject Matter Experts (Power Users)	Department Heads	End Users	Technical Leads
Provide pre-requisites			A	R							I	I		I	I		I
Complete pre-requisites											A	R		C			C
Conduct orientation			A	R							I	I		I	I		I

Inputs	Solution orientation materials
	Training Plan

### 6.2.2 Current & Future State Analysis

The Current & Future State Analysis provides the Project stakeholders and Tyler an understanding of process changes that will be achieved with the new system.

The County and Tyler will evaluate current state processes, options within the new software, pros and cons of each based on current or desired state and make decisions about the future state configuration and processing. This may occur before or within the same timeframe as the configuration work package. The options within the new software will be limited to the scope of this implementation and will make use of standard Tyler functionality.

The County will adopt the existing Tyler solution wherever possible to avoid project schedule and quality risk from over customization of Tyler products. It is the County's responsibility to verify that in-scope requirements are being met throughout the implementation if functional requirements are defined as part of the contract. The following guidelines will be followed when evaluating if a modification to the product is required:

- A reasonable business process change is available.
- Functionality exists which satisfies the requirement.
- Configuration of the application satisfies the requirement.
- An in-scope modification satisfies the requirement.

Requirements that are not met will follow the agreed upon change control process and can have impacts on the project schedule, scope, budget, and resource availability.

<b>STAGE 2</b>	<b>Current &amp; Future State Analysis</b>	
	Tyler	County



<b>RACI MATRIX KEY:</b> R = Responsible A = Accountable C = Consulted I = Informed	Executive Manager	Implementation Manager	Project Manager	Implementation Consultant	Data Experts	Modification Services	Technical Services	Client Services	Executive Sponsor	Steering Committee	Project Manager	Functional Leads	Change Management Leads	Subject Matter Experts (Power Users)	Department Heads	End Users	Technical Leads
Current State process review			A	R	I	I	I				C	C	C	C			C
Discuss future-state options			A	R	C	C	C				C	C	C	C			C
Make future-state decisions (non-COTS)			C	C	C	C	C				A	R	I	C			C
Document anticipated configuration options required to support future state			A	R	C	C	C				I	I	I	I			I

Inputs	County current state documentation
	Solution Orientation completion

Outputs / Deliverables		<b>Acceptance Criteria [only] for Deliverables</b>
	Documentation that describes future-state decisions and configuration options to support future-state decisions.	Delivery of document

#### Work package assumptions:

- County attendees possess sufficient knowledge and authority to make future state decisions.
- The County is responsible for any documentation of current state business processes.
- The County can effectively communicate current state processes.

### 6.2.3 Data Assessment

Given the completion of the Current & Future State Analysis, the Data Assessment will provide the implementation team the design for data delivery prior to configuration. The data Assessment will also allow the Tyler and the County teams to identify the data that will be configured within the Tyler System. The team will develop and map out dataset structures to ensure that data is structured in a way that allows maximum utility.

The teams will review any existing data publish and metadata standards for the County's current data program to determine any necessary adjustments or configuration needs. Finally, the implementation team develops data workflows to map data from the source system(s) into the Tyler system, discussing any additional data requirements as needed.

#### Objectives:



- Communicate a common understanding of the project goals with respect to data.
- Ensure complete and accurate source data is available for review/transfer.
- Map the data from the source to the Tyler system.
- Document the data conversion/loading approach.

STAGE 2	Data Conversion Assessment																
	Tyler								County								
RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed	Executive Manager	Implementation Manager	Project Manager	Implementation Consultant	Data Experts	Modification Services	Technical Services	Client Services	Executive Sponsor	Steering Committee	Project Manager	Functional Leads	Change Management Leads	Subject Matter Experts (Power	Department Heads	End Users	Technical Leads
Extract Data from Source Systems			I		C						A						R
Complete Data Analysis/Mapping		A	R	C	C						I	C		C			I
Review and Scrub Source Data			I	I	I						A	R		C			I
Build/Update Data Conversion Plan			R	C	C						C	I	I	I			I

Inputs	County Source data
	County Source data Documentation (if available)

Outputs / Deliverables		Acceptance Criteria [only] for Deliverables
	Data Conversion Plan built/updated (if applicable)	County Acceptance of Data Conversion Plan, if Applicable
		County acceptance of Solution Design Document

#### Work package assumptions:

- Tyler will be provided with data from the Legacy system(s) in a mutually agreed upon format.
- Tyler will work with the County representatives to identify business rules before writing the conversion.
- County subject matter experts and resources most familiar with the current data will be involved in the data conversion planning effort.



## 6.2.4 Conversion Assessment

Data Conversions are a major effort in any software implementation. Tyler's conversion tools facilitate the predictable, repeatable conversion process that is necessary to support a successful transition to the Tyler system. The first step in this process is to perform an assessment of the existing ("legacy") system(s), to better understand the source data, risks, and options available. Once the data has been analyzed, the plan for data conversion is completed and communicated to the appropriate stakeholders.

### Objectives:

- Communicate a common understanding of the project goals with respect to data.
- Ensure complete and accurate source data is available for review/transfer.
- Map the data from the source to the Tyler system.
- Document the data conversion/loading approach.

STAGE 2	Data Conversion Assessment																
	Tyler								County								
RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed	Executive Manager	Implementation Manager	Project Manager	Implementation Consultant	Data Experts	Modification Services	Technical Services	Client Services	Executive Sponsor	Steering Committee	Project Manager	Functional Leads	Change Management Leads	Subject Matter Experts (Power Users)	Department Heads	End Users	Technical Leads
Extract Data from Source Systems			I		C						A						R
Review and Scrub Source Data			I	I	I						A	R		C			I
Build/Update Data Conversion Plan			R	C	C						C	I	I	I			I

Inputs	County Source data
	County Source data Documentation (if available)

Outputs / Deliverables		Acceptance Criteria [only] for Deliverables
	Data Conversion Plan built/updated	County Acceptance of Data Conversion Plan, if Applicable

### Work package assumptions:

- Tyler will be provided with data from the Legacy system(s) in a mutually agreed upon format.
- Tyler will work with the County representatives to identify business rules before writing the conversion.



- County subject matter experts and resources most familiar with the current data will be involved in the data conversion planning effort.

### 6.2.5 This work package is not applicable.

### 6.2.6 This work package is not applicable.

### 6.2.7 Control Point 2: Assess & Define Stage Acceptance

Acceptance criteria for this Stage includes completion of all criteria listed below.

Note: Advancement to the Prepare Solution Stage is dependent upon Tyler's receipt of the Stage Acceptance.

#### Assess & Define Stage Deliverables:

- Documentation of future state decisions and configuration options to support future state decisions.
- Modification specification document.
- Assess & Define Stage Acceptance Criteria:
- All stage deliverables accepted based on criteria previously defined.
- Solution Orientation is delivered.
- Conversion data extracts are received by Tyler.
- Data conversion plan built.

## 6.3 Prepare Solution

During the Prepare Solution stage, information gathered during the Initiate & Plan and Assess & Define stages will be used to install and configure the Tyler software solution. Software configuration will be validated by the County against future state decisions defined in previous stages and processes refined as needed to ensure business requirements are met.

### 6.3.1 Initial System Deployment

The timely availability of the Tyler Solution is important to a successful Project implementation. The success and timeliness of subsequent work packages are contingent upon the initial system deployment of Tyler Licensed Software on an approved network and infrastructure. Delays in executing this work package can affect the project schedule.

#### Objectives:

- All licensed software is installed and operational.
- The County can access the software.

STAGE 3	Initial System Deployment (Hosted/SaaS)*	
	Tyler	County



<b>RACI MATRIX KEY:</b> R = Responsible A = Accountable C = Consulted I = Informed	Executive Manager	Implementation Manager	Project Manager	Implementation Consultant	Data Experts	Modification Services	Technical Services	Client Services	Executive Sponsor	Steering Committee	Project Manager	Functional Leads	Change Management Leads	Subject Matter Experts (Power Users)	Department Heads	End Users	Technical Leads
Prepare hosted environment			A				R				I						C
Install Licensed Software for Included Environments			A				R				I						C
Install Licensed Software on County Devices (if applicable)			I				C				A						R
Tyler System Administration Training (if applicable)			A				R				I						C

Outputs / Deliverables		Acceptance Criteria [only] for Deliverables
	Licensed Software is Installed on the Server(s)	Software is accessible
	Licensed Software is Installed on County Devices (if applicable)	Software is accessible
	Installation Checklist/System Document	

#### Work package assumptions:

- The most current available version of the Tyler Licensed Software will be installed.
- The County will provide network access for Tyler modules, printers, and Internet access to all applicable County and Tyler Project staff.
- The County has technical infrastructure in place that meets Tyler requirements to ensure sufficient speed and operability of Tyler Licensed Software. Tyler will not support the user of Licensed Software if the County does not meet the minimum standards of Tyler's published specifications.

### 6.3.2 Configuration

The purpose of Configuration is to prepare the software product for validation.

Tyler staff collaborates with the County to complete software configuration based on the outputs of the future state analysis performed during the Assess and Define Stage. The County collaborates with Tyler staff iteratively to validate software configuration.

#### Objectives:



- Software is ready for validation.
- Educate the County Power User how to configure and maintain software.
- Prepare standard interfaces for process validation (if applicable).

STAGE 3	Configuration																
	Tyler							County									
RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed	Executive Manager	Implementation Manager	Project Manager	Implementation Consultant	Data Experts	Modification Services	Technical Services	Client Services	Executive Sponsor	Steering Committee	Project Manager	Functional Leads	Change Management Leads	Subject Matter Experts (Power Users)	Department Heads	End Users	Technical Leads
Conduct configuration training			A	R							I	C		C			
Complete Tyler configuration tasks (where applicable)			A	R							I	I		I			
Complete County configuration tasks (where applicable)			I	C							A	R		C			
Standard interfaces configuration and training (if applicable)			A	R			C				I	C		C			C
Updates to Solution Validation testing plan			C	C							A	R		C			C

Inputs	Documentation that describes future state decisions and configuration options to support future state decisions.
--------	--

Outputs / Deliverables		Acceptance Criteria [only] for Deliverables
	Configured System	

#### Work package assumptions:

- Tyler provides guidance for configuration options available within the Tyler software. The County is responsible for making decisions when multiple options are available.

### 6.3.3 Process Refinement

Tyler will educate the County users on how to execute processes in the system to prepare them for the validation of the software. The County collaborates with Tyler staff iteratively to validate software configuration options to support future state.

#### Objectives:





- Ensure that the County understands future state processes and how to execute the processes in the software.
- Refine each process to meet the business requirements.
- Validate standard interfaces, where applicable.
- Validate forms and reports, where applicable.

STAGE 3	Process Refinement																
	Tyler								County								
RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed	Executive Manager	Implementation Manager	Project Manager	Implementation Consultant	Data Experts	Modification Services	Technical Services	Client Services	Executive Sponsor	Steering Committee	Project Manager	Functional Leads	Change Management Leads	Subject Matter Experts (Power Users)	Department Heads	End Users	Technical Leads
Conduct process training			A	R							I	C	I	C			
Confirm process decisions			I	C						A	R	C	I	C			
Test configuration			I	C							A	R		C			
Refine configuration (County Responsible)			I	C							A	R		C			
Refine configuration (Tyler Responsible)			A	R							I	I		I			
Validate interface process and results			I	C			C				A	R		C			C
Update County-specific process documentation (if applicable)			I	C							A	R		C			
Updates to Solution Validation testing plan			C	C							A	R		C			C

Inputs	Initial Configuration
	Documentation that describes future state decisions and configuration options to support future state decisions.
	Solution validation test plan

Outputs / Deliverables		Acceptance Criteria [only] for Deliverables
	Updated solution validation test plan	
	Completed County-specific process documentation (completed by County)	



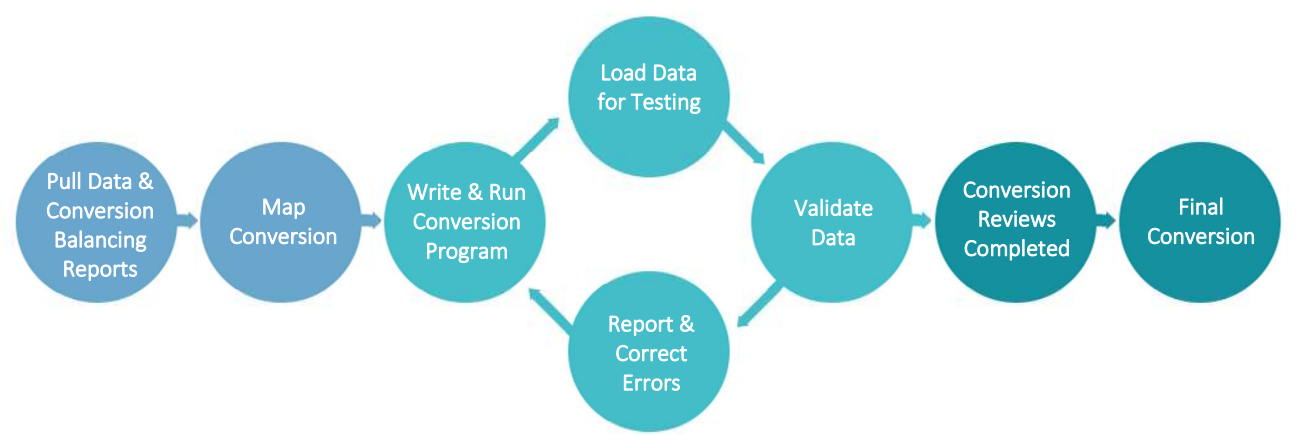
Work package assumptions:

- None

6.3.4 Conversion Delivery

The purpose of this task is to transition the County’s data from their source (“legacy”) system(s) to the Tyler system(s). The data will need to be mapped from the legacy system into the new Tyler system format. A well-executed data conversion is key to a successful cutover to the new system(s).

With guidance from Tyler, the County will review specific data elements within the system and identify / report discrepancies. Iteratively, Tyler will collaborate with the County to address conversion discrepancies. This process will allow for clean, reconciled data to transfer from the source system(s) to the Tyler system(s). Reference Conversion Appendix for additional detail.



Objectives:

- Data is ready for production (Conversion).

STAGE 3	Data Delivery & Conversion																
	Tyler								County								
RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed	Executive Manager	Implementation Manager	Project Manager	Implementation Consultant	Data Experts	Modification Services	Technical Services	Client Services	Executive Sponsor	Steering Committee	Project Manager	Functional Leads	Change Management Leads	Subject Matter Experts (Power Users)	Department Heads	End Users	Technical Leads
Provide data crosswalks/code mapping tool			A	C	R						I	I		I			



Populate data crosswalks/code mapping tool			I	C	C						A	R		C			
Iterations: Conversion Development			A	C	R						I						I
Iterations: Deliver converted data			A		R		I				I						I
Iterations: Proof/Review data and reconcile to source system			C	C	C						A	R		C			C

Inputs	
	Data Conversion Plan
	Configuration

Outputs / Deliverables		Acceptance Criteria [only] for Deliverables
	Code Mapping Complete / Validated	
	Conversion Iterations / Reviews Complete	Conversion complete, verified, and ready for final pass

#### Work package assumptions:

- The County will provide a single file layout per source system as identified in the investment summary.
- The County subject matter experts and resources most familiar with the current data will be involved in the data conversion effort.
- The County project team will be responsible for completing the code mapping activity, with assistance from Tyler.

#### 6.3.5 This work package is not applicable.

#### 6.3.6 This work package is not applicable.

#### 6.3.7 Control Point 3: Prepare Solution Stage Acceptance

Acceptance criteria for this Stage includes all criteria listed below in each Work Package.

Note: Advancement to the Production Readiness Stage is dependent upon Tyler's receipt of the Stage Acceptance.

#### Prepare Solution Stage Deliverables:

- Licensed software is installed.
- Installation checklist/system document.
- Conversion iterations and reviews complete.



## Prepare Solution Stage Acceptance Criteria:

- All stage deliverables accepted based on criteria previously defined.
- Software is configured.
- Solution validation test plan has been reviewed and updated if needed.

## 6.4 Production Readiness

Activities in the Production Readiness stage will prepare the County team for go-live through solution validation, the development of a detailed go-live plan and end user training. A readiness assessment will be conducted with the County to review the status of the project and the organizations readiness for go-live.

### 6.4.1 Solution Validation

Solution Validation is the end-to-end software testing activity to ensure that the County verifies all aspects of the Project (hardware, configuration, business processes, etc.) are functioning properly, and validates that all features and functions per the contract have been deployed for system use.

#### Objectives:

- Validate that the solution performs as indicated in the solution validation plan.
- Ensure the County organization is ready to move forward with go-live and training (if applicable).

STAGE 4	Solution Validation																
	Tyler								County								
RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed	Executive Manager	Implementation Manager	Project Manager	Implementation Consultant	Data Experts	Modification Services	Technical Services	Client Services	Executive Sponsor	Steering Committee	Project Manager	Functional Leads	Change Management Leads	Subject Matter Experts (Power	Department Heads	End Users	Technical Leads
Update Solution Validation plan			A	R	C						C	C		C			
Update test scripts (as applicable)			C	C	C						A	R		C			
Perform testing			C	C	C						A	R		C			
Document issues from testing			C	C	C						A	R		C			
Perform required follow-up on issues			A	R	C						C	C		C			

Inputs	Solution Validation plan
	Completed work product from prior stages (configuration, business process, etc.)

Outputs / Deliverables	Acceptance Criteria [only] for Deliverables
------------------------	---



**Work package assumptions:**

- Designated testing environment has been established.
- Testing includes current phase activities or deliverables only.

**6.4.2 Go-Live Readiness**

Tyler and the County will ensure that all requirements defined in Project planning have been completed and the Go-Live event can occur, as planned. A go-live readiness assessment will be completed identifying risks or actions items to be addressed to ensure the County has considered its ability to successfully Go-Live. Issues and concerns will be discussed, and mitigation options documented. Tyler and the County will jointly agree to move forward with transition to production. Expectations for final preparation and critical dates for the weeks leading into and during the Go-Live week will be planned in detail and communicated to Project teams.

**Objectives:**

- Action plan for go-live established.
- Assess go-live readiness.
- Stakeholders informed of go-live activities.

STAGE 4	Go-Live Readiness																
	Tyler								County								
RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed	Executive Manager	Implementation Manager	Project Manager	Implementation Consultant	Data Experts	Modification Services	Technical Services	Client Services	Executive Sponsor	Steering Committee	Project Manager	Functional Leads	Change Management Leads	Subject Matter Experts (Power	Department Heads	End Users	Technical Leads
Perform Readiness Assessment	I	A	R	C	C	I	C	I	I	I	I		I				I
Conduct Go-Live planning session		A	R	C							C	C	C	C	C		C
Order peripheral hardware (if applicable)			I							A	R						C
Confirm procedures for Go-Live issue reporting & resolution		A	R	I	I	I	I				C	C	I	I	I	I	I
Develop Go-Live checklist		A	R	C	C						C	C	I	C			C
Final system infrastructure review (where applicable)			A				R				C						C

Inputs	Future state decisions
	Go-live checklist



Outputs / Deliverables		Acceptance Criteria [only] for Deliverables
	Updated go-live checklist	Updated Action plan and Checklist for go-live delivered to the County

#### Work package assumptions:

- None

### 6.4.3 End User Training

End User Training is a critical part of any successful software implementation. Using a training plan previously reviewed and approved, the Project team will organize and initiate the training activities.

**Train the Trainer:** Tyler provides one occurrence of each scheduled training or implementation topic. County users who attended the Tyler sessions may train additional users. Additional Tyler led sessions may be contracted at the applicable rates for training.

**Tyler Led:** Tyler provides training for all applicable users. One or multiple occurrences of each scheduled training or implementation topic will be covered.

**Self-directed:** Tyler provides e-learning, documentation, or videos to facilitate end user training.

Tyler will provide standard application documentation for the general use of the software. It is not Tyler's responsibility to develop County specific business process documentation. County-led training labs using County specific business process documentation if created by the County can be added to the regular training curriculum, enhancing the training experiences of the end users.

#### Objectives:

- End users are trained on how to use the software prior to go-live.
- The County is prepared for on-going training and support of the application.

STAGE 4	End User Training																
	Tyler								County								
RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed	Executive Manager	Implementation Manager	Project Manager	Implementation Consultant	Data Experts	Modification Services	Technical Services	Client Services	Executive Sponsor	Steering Committee	Project Manager	Functional Leads	Change Management Leads	Subject Matter Experts (Power	Department Heads	End Users	Technical Leads
Update training plan		A	R	C							C		I		C		
End User training (Tyler-led)		A	R	C							C	C	I	C	C	C	
Train-the-trainer		A	R	C							C	C	I	C			
End User training (County-led)			C	C							A	R	I	C	C	C	



Inputs	Training Plan
	List of End Users and their Roles / Job Duties
	Configured Tyler System

Outputs / Deliverables		Acceptance Criteria [only] for Deliverables
	End User Training	County signoff that training was delivered

#### Work package assumptions:

- The County project team will work with Tyler to jointly develop a training curriculum that identifies the size, makeup, and subject-area of each of the training classes.
- Tyler will work with the County as much as possible to provide end-user training in a manner that minimizes the impact to the daily operations of County departments.
- The County will be responsible for training new users after go-live (exception—previously planned or regular training offerings by Tyler).

#### 6.4.4 Control Point 4: Production Readiness Stage Acceptance

Acceptance criteria for this stage includes all criteria listed below. Advancement to the Production stage is dependent upon Tyler's receipt of the stage acceptance.

#### Production Readiness stage deliverables:

- Solution Validation Report.
- Update go-live action plan and/or checklist.
- End user training.

#### Production Readiness stage acceptance criteria:

- All stage deliverables accepted based on criteria previously defined.
- Go-Live planning session conducted.

### 6.5 Production

Following end user training the production system will be fully enabled and made ready for daily operational use as of the scheduled date. Tyler and the County will follow the comprehensive action plan laid out during Go-Live Readiness to support go-live activities and minimize risk to the Project during go-live. Following go-live, Tyler will work with the County to verify that implementation work is concluded, post go-live activities are scheduled, and the transition to Client Services is complete for long-term operations and maintenance of the Tyler software.

#### 6.5.1 Go-Live

Following the action plan for Go-Live, defined in the Production Readiness stage, the County and Tyler will complete work assigned to prepare for Go-Live.



The County provides final data extract and Reports from the Legacy System for data conversion and Tyler executes final conversion iteration, if applicable. If defined in the action plan, the County manually enters any data added to the Legacy System after final data extract into the Tyler system.

Tyler staff collaborates with the County during Go-Live activities. The County transitions to Tyler software for day-to day business processing.

Some training topics are better addressed following Go-Live when additional data is available in the system or based on timing of applicable business processes and will be scheduled following Go-Live per the Project Schedule.

#### Objectives:

- Execute day to day processing in Tyler software.
- County data available in Production environment.

STAGE 5	Go-Live																
	Tyler							County									
RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed	Executive Manager	Implementation Manager	Project Manager	Implementation Consultant	Data Experts	Modification Services	Technical Services	Client Services	Executive Sponsor	Steering Committee	Project Manager	Functional Leads	Change Management Leads	Subject Matter Experts (Power	Department Heads	End Users	Technical Leads
Provide final source data extract, if applicable			C		C						A						R
Final source data pushed into production environment, if applicable			A	C	R						I	C		C			C
Proof final converted data, if applicable			C	C	C						A	R		C			
Complete Go-Live activities as defined in the Go-Live action plan			C	C	C					A	R	C	I	C			
Provide Go-Live assistance			A	R	C	C		I			C	C	I	C		I	C

Inputs	Comprehensive Action Plan for Go-Live
	Final source data (if applicable)

Outputs / Deliverables		Acceptance Criteria [only] for Deliverables
	Data is available in production environment	County confirms data is available in production environment





### Work package assumptions:

- The County will complete activities documented in the action plan for Go-Live as scheduled.
- External stakeholders will be available to assist in supporting the interfaces associated with the Go-Live live process.
- The County business processes required for Go-Live are fully documented and tested.
- The County Project team and subject matter experts are the primary point of contact for the end users when reporting issues during Go-Live.
- The County Project Team and Power User's provide business process context to the end users during Go-Live.

### 6.5.2 Transition to Client Services

This work package signals the conclusion of implementation activities for the Phase or Project with the exception of agreed-upon post Go-Live activities. The Tyler project manager(s) schedules a formal transition of the County onto the Tyler Client Services team, who provides the County with assistance following Go-Live, officially transitioning the County to operations and maintenance.

#### Objectives:

- Ensure no critical issues remain for the project teams to resolve.
- Confirm proper knowledge transfer to the County teams for key processes and subject areas.

STAGE 5	Transition to Client Services																
	Tyler								County								
RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed	Executive Manager	Implementation Manager	Project Manager	Implementation Consultant	Data Experts	Modification Services	Technical Services	Client Services	Executive Sponsor	Steering Committee	Project Manager	Functional Leads	Change Management Leads	Subject Matter Experts (Power	Department Heads	End Users	Technical Leads
Transfer County to Client Services and review issue reporting and resolution processes	I	I	A	I	I			R	I	I	C	C		C			
Review long term maintenance and continuous improvement			A					R			C	C		C			

Inputs	Open item/issues List
--------	-----------------------

Outputs / Deliverables		Acceptance Criteria [only] for Deliverables
	Client Services Support Document	



#### Work package assumptions:

- No material project issues remain without assignment and plan.

### 6.5.3 Post Go-Live Activities

Some implementation activities are provided post-production due to the timing of business processes, the requirement of actual production data to complete the activities, or the requirement of the system being used in a live production state.

#### Objectives:

- Schedule activities that are planned for after Go-Live.
- Ensure issues have been resolved or are planned for resolution before phase or project close.

STAGE 5	Post Go-Live Activities																
	Tyler								County								
RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed	Executive Manager	Implementation Manager	Project Manager	Implementation Consultant	Data Experts	Modification Services	Technical Services	Client Services	Executive Sponsor	Steering Committee	Project Manager	Functional Leads	Change Management Leads	Subject Matter Experts (Power	Department Heads	End Users	Technical Leads
Schedule contracted activities that are planned for delivery after go-live		A	R	C	C	C	C	I			C	C	I	C			C
Determine resolution plan in preparation for phase or project close out		A	R	C	C	C		I			C	C	I	C			

Inputs	List of post Go-Live activities
--------	---------------------------------

Outputs / Deliverables		Acceptance Criteria [only] for Deliverables
	Updated issues log	

#### Work package assumptions:

- System is being used in a live production state.

### 6.5.4 Control Point 5: Production Stage Acceptance

Acceptance criteria for this Stage includes completion of all criteria listed below:



- Advancement to the Close stage is not dependent upon Tyler's receipt of this Stage Acceptance.
- Converted data is available in production environment.

Production Stage Acceptance Criteria:

- All stage deliverables accepted based on criteria previously defined.
- Go-Live activities defined in the Go-Live action plan completed.
- Client services support document is provided.

## 6.6 Close

The Close stage signifies full implementation of all products purchased and encompassed in the Phase or Project. The County transitions to the next cycle of their relationship with Tyler (next Phase of implementation or long-term relationship with Tyler Client Services).

### 6.6.1 Phase Closeout

This work package represents Phase completion and signals the conclusion of implementation activities for the Phase. The Tyler Client Services team will assume ongoing support of the County for systems implemented in the Phase.

**Objectives:**

- Agreement from Tyler and the County teams that activities within this phase are complete.

STAGE 6	Phase Close Out																
	Tyler								County								
RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed	Executive Manager	Implementation Manager	Project Manager	Implementation Consultant	Data Experts	Modification Services	Technical Services	Client Services	Executive Sponsor	Steering Committee	Project Manager	Functional Leads	Change Management Leads	Subject Matter Experts (Power	Department Heads	End Users	Technical Leads
Reconcile project budget and status of contract Deliverables	I	A	R						I	I	C						
Hold post phase review meeting		A	R	C	C	C	C				C	C	C	C			C
Release phase-dependent Tyler project resources	A	R	I								I						

Participants	Tyler	County
	Project Leadership	Project Manager
	Project Manager	Project Sponsor(s)
	Implementation Consultants	Functional Leads, Power Users, Technical Leads



	Technical Consultants (Conversion, Deployment, Development)	
	Client Services	

Inputs	Contract
	Statement of Work
	Project artifacts

Outputs / Deliverables		Acceptance Criteria [only] for Deliverables
	Final action plan (for outstanding items)	
	Reconciliation Report	
	Post Phase Review	

#### Work package assumptions:

- Tyler deliverables for the phase have been completed.

### 6.6.2 Project Closeout

Completion of this work package signifies final acceptance and formal closing of the Project.

At this time the County may choose to begin working with Client Services to look at continuous improvement Projects, building on the completed solution.

#### Objectives:

- Confirm no critical issues remain for the project teams to resolve.
- Determine proper knowledge transfer to the County teams for key processes and subject areas has occurred.
- Verify all deliverables included in the Agreement are delivered.

STAGE 6	Project Close Out																
	Tyler								County								
RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed	Executive Manager	Implementation Manager	Project Manager	Implementation Consultant	Data Experts	Modification Services	Technical Services	Client Services	Executive Sponsor	Steering Committee	Project Manager	Functional Leads	Change Management Leads	Subject Matter Experts (Power	Department Heads	End Users	Technical Leads
Conduct post project review		A	R	C	C	C	C				C	C	C	C			C
Deliver post project report to County and Tyler leadership	I	A	R						I	I	C						





- Tyler will provide a written agenda and notice of any prerequisites to the County project manager(s) ten (10) business days or as otherwise mutually agreed upon time frame prior to any scheduled on-site or remote sessions, as applicable.
- Tyler will provide guidance for configuration and processing options available within the Tyler software. If multiple options are presented by Tyler, the County is responsible for making decisions based on the options available.
- Implementation of new software may require changes to existing processes, both business and technical, requiring the County to make process changes.
- The County is responsible for defining, documenting, and implementing their policies that result from any business process changes.

## 7.2 Organizational Change Management

Unless otherwise contracted by Tyler, County is responsible for managing Organizational Change. Impacted County resources will need consistent coaching and reassurance from their leadership team to embrace and accept the changes being imposed by the move to new software. An important part of change is ensuring that impacted County resources understand the value of the change, and why they are being asked to change.

## 7.3 Resources and Scheduling

- County resources will participate in scheduled activities as assigned in the Project Schedule.
- The County team will complete prerequisites prior to applicable scheduled activities. Failure to do so may affect the schedule.
- Tyler and the County will provide resources to support the efforts to complete the Project as scheduled and within the constraints of the Project budget.
- Abbreviated timelines and overlapped Phases require sufficient resources to complete all required work as scheduled.
- Changes to the Project Schedule, availability of resources or changes in Scope will be requested through a Change Request. Impacts to the triple constraints (scope, budget, and schedule) will be assessed and documented as part of the change control process.
- The County will ensure assigned resources will follow the change control process and possess the required business knowledge to complete their assigned tasks successfully. Should there be a change in resources, the replacement resource should have a comparable level of availability, change control process buy-in, and knowledge.
- The County makes timely Project related decisions to achieve scheduled due dates on tasks and prepare for subsequent training sessions. Failure to do so may affect the schedule, as each analysis and implementation session is dependent on the decisions made in prior sessions.
- The County will respond to information requests in a comprehensive and timely manner, in accordance with the Project Schedule.
- The County will provide adequate meeting space or facilities, including appropriate system connectivity, to the project teams including Tyler team members.
- For on-site visits, Tyler will identify a travel schedule that balances the needs of the project and the employee.

## 7.4 Data

- Data will be converted as provided and Tyler will not create data that does not exist.
- The County is responsible for the quality of legacy data and for cleaning or scrubbing erroneous legacy data.



- Tyler will work closely with the County representatives to identify business rules before writing the conversion. The County must confirm that all known data mapping from source to target have been identified and documented before Tyler writes the conversion.
- All in-scope source data is in data extract(s).
- Each legacy system data file submitted for conversion includes all associated records in a single approved file layout.
- The County will provide the legacy system data extract in the same format for each iteration unless changes are mutually agreed upon in advance. If not, negative impacts to the schedule, budget and resource availability may occur and/or data in the new system may be incorrect.
- The County Project Team is responsible for reviewing the converted data and reporting issues during each iteration, with assistance from Tyler.
- The County is responsible for providing or entering test data (e.g., data for training, testing interfaces, etc.)

## 7.5 Facilities

- The County will provide dedicated space for Tyler staff to work with County resources for both on-site and remote sessions. If Phases overlap, County will provide multiple training facilities to allow for independent sessions scheduling without conflict.
- The County will provide staff with a location to practice what they have learned without distraction.



## 8. Glossary

Word or Term	Definition
<b>Acceptance</b>	Confirming that the output or deliverable is suitable and conforms to the agreed upon criteria.
<b>Accountable</b>	The one who ultimately ensures a task or deliverable is completed; the one who ensures the prerequisites of the task are met and who delegates the work to those responsible. [Also see RACI]
<b>Application</b>	A computer program designed to perform a group of coordinated functions, tasks, or activities for the benefit of the user.
<b>Application Programming Interface (API)</b>	A defined set of tools/methods to pass data to and received data from Tyler software products
<b>Agreement</b>	This executed legal contract that defines the products and services to be implemented or performed.
<b>Business Process</b>	The practices, policy, procedure, guidelines, or functionality that the client uses to complete a specific job function.
<b>Business Requirements Document</b>	A specification document used to describe Client requirements for contracted software modifications.
<b>Change Request</b>	A form used as part of the Change Control process whereby changes in the scope of work, timeline, resources, and/or budget are documented and agreed upon by participating parties.
<b>Change Management</b>	Guides how we prepare, equip and support individuals to successfully adopt change in order to drive organizational success & outcomes
<b>Code Mapping [where applicable]</b>	An activity that occurs during the data conversion process whereby users equate data (field level) values from the old system to the values available in the new system. These may be one to one or many to one. Example: Old System [Field = eye color] [values = BL, Blu, Blue] maps to New Tyler System [Field = Eye Color] [value = Blue].
<b>Consulted</b>	Those whose opinions are sought, typically subject matter experts, and with whom there is two-way communication. [Also see RACI]
<b>Control Point</b>	This activity occurs at the end of each stage and serves as a formal and intentional opportunity to review stage deliverables and required acceptance criteria for the stage have been met.
<b>Data Mapping [where applicable]</b>	The activity determining and documenting where data from the legacy system will be placed in the new system; this typically involves prior data analysis to understand how the data is currently used in the legacy system and how it will be used in the new system.
<b>Deliverable</b>	A verifiable document or service produced as part of the Project, as defined in the work packages.
<b>Go-Live</b>	The point in time when the Client is using the Tyler software to conduct daily operations in Production.
<b>Informed</b>	Those who are kept up-to-date on progress, often only on completion of the task or deliverable, and with whom there is just one-way communication. [Also see RACI]





<b>Infrastructure</b>	The composite hardware, network resources and services required for the existence, operation, and management of the Tyler software.
<b>Interface</b>	A connection to and potential exchange of data with an external system or application. Interfaces may be one way, with data leaving the Tyler system to another system or data entering Tyler from another system, or they may be bi-directional with data both leaving and entering Tyler and another system.
<b>Integration</b>	A standard exchange or sharing of common data within the Tyler system or between Tyler applications
<b>Legacy System</b>	The software from which a client is converting.
<b>Modification</b>	Custom enhancement of Tyler's existing software to provide features or functions to meet individual client requirements documented within the scope of the Agreement.
<b>On-site</b>	Indicates the work location is at one or more of the client's physical office or work environments.
<b>Organizational Change</b>	The process of changing an organization's strategies, processes, procedures, technologies, and culture, as well as the effect of such changes on the organization.
<b>Output</b>	A product, result or service generated by a process.
<b>Peripheral devices</b>	An auxiliary device that connects to and works with the computer in some way. Some examples: scanner, digital camera, printer.
<b>Phase</b>	A portion of the Project in which specific set of related applications are typically implemented. Phases each have an independent start, Go-Live and closure dates but use the same Implementation Plans as other Phases of the Project. Phases may overlap or be sequential and may have different Tyler resources assigned.
<b>Project</b>	The delivery of the software and services per the agreement and the Statement of Work. A Project may be broken down into multiple Phases.
<b>RACI</b>	A matrix describing the level of participation by various roles in completing tasks or Deliverables for a Project or process. Individuals or groups are assigned one and only one of the following roles for a given task: Responsible (R), Accountable (A), Consulted (C), or Informed (I).
<b>Remote</b>	Indicates the work location is at one or more of Tyler's physical offices or work environments.
<b>Responsible</b>	Those who ensure a task is completed, either by themselves or delegating to another resource. [Also see RACI]
<b>Scope</b>	Products and services that are included in the Agreement.



<b>Solution</b>	The implementation of the contracted software product(s) resulting in the connected system allowing users to meet Project goals and gain anticipated efficiencies.
<b>Stage</b>	The top-level components of the WBS. Each Stage is repeated for individual Phases of the Project.
<b>Standard</b>	Software functionality that is included in the base software (off-the-shelf) package; is not customized or modified.
<b>Statement of Work (SOW)</b>	Document which will provide supporting detail to the Agreement defining Project-specific activities, services, and Deliverables.
<b>System</b>	The collective group of software and hardware that is used by the organization to conduct business.
<b>Test Scripts</b>	The steps or sequence of steps that will be used to validate or confirm a piece of functionality, configuration, enhancement, or Use Case Scenario.
<b>Training Plan</b>	Document(s) that indicate how and when users of the system will be trained relevant to their role in the implementation or use of the system.
<b>Validation (or to validate)</b>	The process of testing and approving that a specific Deliverable, process, program, or product is working as expected.
<b>Work Breakdown Structure (WBS)</b>	A hierarchical representation of a Project or Phase broken down into smaller, more manageable components.
<b>Work Package</b>	A group of related tasks within a project.



# Part 4: Appendices

## 9. Conversion

### 9.1 ERP Pro Financials Conversion Summary

#### 9.1.1 General Ledger

Standard Conversion Includes:

- Full chart of accounts listing, descriptions, and corresponding account types
- Element (segment) values and descriptions
- Summarized budget figures for current fiscal year
- Unlimited historical transactions as provided by client.

**NOTE:** Training will be provided on how to import additional budget years from Excel.

#### 9.1.2 Accounts Payable

Standard Conversion Includes:

- Vendor master information, address, primary contact, and NOTES
- Unlimited historical transactions as provided by client.

#### 9.1.3 Personnel Management

Standard Conversion Includes:

- Basic employee information – employee master, address, primary contact, dates, phone numbers, dependents, **NOTES**
- Employee Deductions & Taxes
- Employee Direct Deposit Information
- Employee Leave Balances
- Employee Retirement
- Rates/Base Pay (salary / hourly compensation)
- Unlimited historical transactions provided by client.

**NOTE:** Employee positions/deductions will be created according to recommended best business practices.



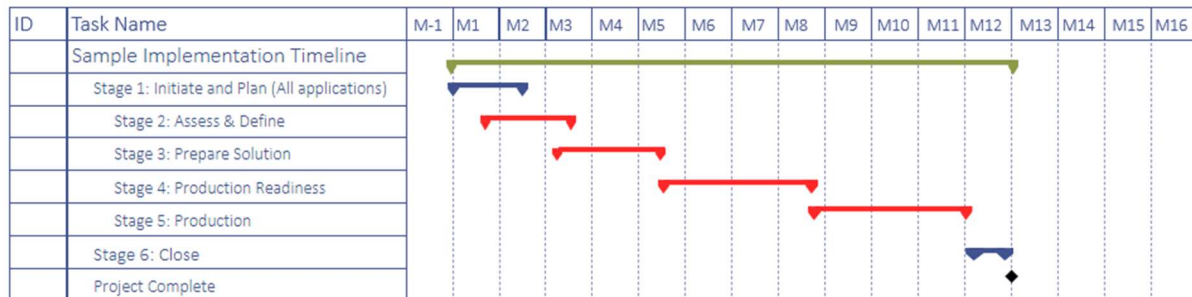
## 10. Additional Appendices

10.1 This work package is not applicable.



## 11. Project Timeline

### 11.1 ERP Pro Financial Management Timeline

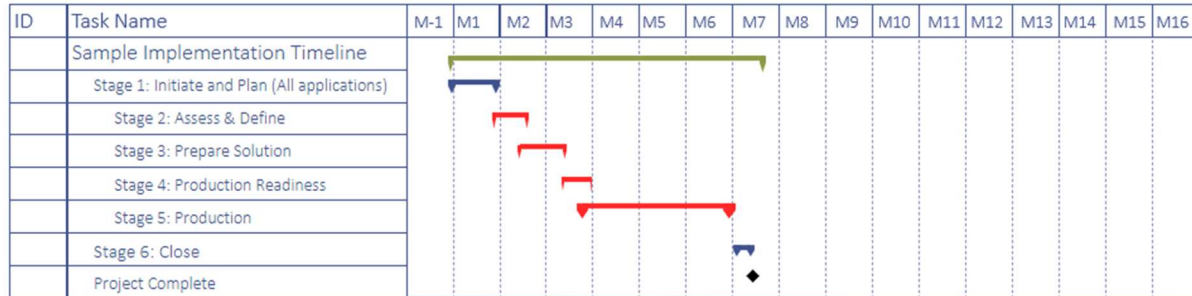


# example

This timeline is an example. Please use it as a general guide...ONLY. Its purpose is to demonstrate the order in which various products are typically implemented and the potential overlap of stages for each phase. The exact timing of each deliverable depends on many factors including, but not limited to, the client's ability to commit resources to the project, client blackout dates, and the alignment of client business practices with Tyler implementation methodology. Tyler makes no guarantees that implementation schedules will align with this example.



## 11.2 Tyler Content Manager Enterprise Timeline



example

This timeline is an example. Please use it as a general guide...ONLY. Its purpose is to demonstrate the order in which various products are typically implemented and the potential overlap of stages for each phase. The exact timing of each deliverable depends on many factors including, but not limited to, the client's ability to commit resources to the project, client blackout dates, and the alignment of client business practices with Tyler implementation methodology. Tyler makes no guarantees that implementation schedules will align with this example.

## 11.3 This work package is not applicable.



Richland County  
CIP Department List  
Budget year 2025

Budget year 2025													
DEPARTMENT	Received	CIP 2025	NEVER	TOTAL	TOTAL	PROPOSED	SHORT-TERM	Back End Notes	REMAINING CIP FROM PRIOR YEARS				
		Requests	RECEIVED	AMOUNT	AMOUNT	OTHER			2021	2022	2023	THRU 5-31	TOTALS
				REQUESTED	BUDGETED	FUNDING	BORROWING						
COC RIP	x	yes		52,500	0		0	Maint done with randy, zoom equipment from prior year money				25,000	25,000
Airport			X										0
Ambulance													0
County Administration	x	no											0
County MIS	x	yes		101,200	101,200		101,200		863	115,112	-28,646	106,598	193,928
Courthouse Maintenance	x	yes		300,000	0		0	defer until 2026			35,225	34,000	69,225
Dispatch Radio													0
Emergency Management													0
Fair & Recycling	x	no									27,402	23,000	50,402
HHS Building	x	no							6,000				6,000
Highway	x	yes		500,000	500,000		500,000						0
Jail	X	yes		15,000	0		0	use prior years money			5,000	15,000	20,000
Land Conservation	x	no					0						0
Parks	x	no					0				20,000	59,302	79,302
Pine Valley	X	TES		42,000	42,000	42,000	0						0
Sherrif	x	yes		178,000	0		0	use prior years money	390	35,186	70,208	133,767	239,551
Symons Center	x	yes		247,500	0		0	sidewalks done with prior years money, defer rest to 2026 & 2027, equipment out of operating budget			26,500		26,500
UW Campus			X				0			-5,722	79,325		73,603
Register of Deeds	x	no					0						0
Veterans	x	no					0						0
Borrowing Fees									168	-504	700	20,756	21,120
Interest											42,835		42,835
TOTALS				1,383,700	643,200	42,000	601,200		7,421	144,072	278,550	417,422	847,466
		NOT BUDGETD REQUESTS			740,500								

## Richland County Finance and Personnel Committee

### Agenda Item Cover

**Agenda Item Name:** 2024 Short Term Borrowing New Radios

<b>Department</b>	Sheriff	<b>Presented By:</b>	Clay Porter
<b>Date of Meeting:</b>	June 11, 2024	<b>Action Needed:</b>	Vote
<b>Disclosure:</b>	Open Session	<b>Authority:</b>	Committee Structure (D)
<b>Date submitted:</b>	23 May 2024	<b>Referred by:</b>	LEJC

**Recommendation and/or action language:**

Motion to spend up to \$78,000 of unspent fund 92 new squad funds to purchase new radio equipment compatible with the upcoming radios system for sheriff's office squads and personnel.

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**Background:** *(preferred one page or less with focus on options and decision points)*

The Richland County Sheriff's Office was approved \$210,000.00 in the 2024 short term borrowing fund for sheriff's new vehicle outlay. We are currently tracking to spend \$136,000 to complete the squad project. We have an upcoming need to replace over half of our radio inventory to be able to operate on the new system. The approved radio vendor (General Communications) has provided us with special pricing through the project for new mobile and portable radios. To replace the remaining inventory of radios needed to operate on the new system it will cost approximately \$74,029.62.

**Attachments and References:**

Draft Resolution	GenComm Quotes

**Financial Review:**

(please check one)

<input checked="" type="checkbox"/>	In adopted budget	Fund Number	Short Term Borrowing Fund 92 2024
<input type="checkbox"/>	Apportionment needed	Requested Fund Number	
<input type="checkbox"/>	Other funding Source		
<input type="checkbox"/>	No financial impact		

*(summary of current and future impacts)*

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**Approval:**

Clay Porter

---

Department Head

**Review:**

  
Candace Pesch

---

Administrator, or Elected Office (if applicable)



## RESOLUTION NO. 24 - XX

Resolution Approving The Sheriff's Office's Purchase Of New Mobile And Portable Radios For The New Radio System.

WHEREAS Sheriff Clay Porter has recommended to the Public Safety Committee that the Sheriff's Office be authorized to spend no more than \$78,000 to purchase and install new squad and handheld radios, and

WHEREAS it is provided in Rule 14 of the Rules of the Board that nearly all purchases in excess of \$10,000 must be approved by the County Board, and WHEREAS the Finance and Personnel Committee has carefully considered this matter and is now presenting this Resolution to the County Board for its consideration.

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that approval is hereby granted for the Sheriff's Office to spend no more than \$78,000 for the purchase of new radio equipment capable of operating on the new system, and

BE IT FURTHER RESOLVED these purchases shall be paid from the 2024 Short Term Borrowing Fund (Fund # 92), and

BE IT FURTHER RESOLVED that this Resolution shall be effective immediately upon its passage and publication.

VOTE ON FOREGOING RESOLUTION

AYES\_\_\_\_\_ NOES\_\_\_\_\_

RESOLUTION OFFERED BY THE  
PUBLIC SAFETY STANDING COMMITTEE  
(07 JUNE 2024)

RESOLUTION \_\_\_\_\_

FOR      AGAINST

DEREK S. KALISH  
COUNTY CLERK

BOB FRANK	X
DAVID TURK	X
GARY MANNING	
JULIE FLEMING	X
CHAD COSGROVE	X
KERRY SEVERSON	X
CRAIG WOODHOUSE	X

DATED: JUNE 18, 2024

*Approved/Denied at Executive & Finance Standing Committee on June 11, 2024*

American Rescue Plan Act - Fund 93 Tracker

\$3,350,999.00 Obligated by 12/31/2024 & Expended by 12/31/2026

Approved Area	Approved Amt	Appropriated	Current Spend	Balance
<b>Public Health Response</b>	<b>\$335,099.90</b>			
PH Consultant-Community Hlth Needs Assessment		41,000.00	40,380.00	620.00
		-	-	-
		<b>\$ 41,000.00</b>	<b>\$ 40,380.00</b>	<b>\$ 620.00</b>
<b>Negative Economic Impacts</b>	<b>\$335,099.90</b>			
Childcare/Education Grant		335,098.16	335,098.16	-
		-	-	-
		<b>\$ 335,098.16</b>	<b>\$ 335,098.16</b>	<b>\$ -</b>
<b>Premium Pay for Essential Workers</b>	<b>\$335,099.90</b>			
PV Premium Pay Rate		120,000.00	112,500.00	7,500.00
		-	-	-
		<b>\$ 120,000.00</b>	<b>\$ 112,500.00</b>	<b>\$ 7,500.00</b>
<b>Water, Sewer, Broadband Infrastructure</b>	<b>\$670,199.80</b>			
UW Extension broadband survey		8,100.00	-	8,100.00
Tri County Drainage Project		130,000.00	-	130,000.00
Fiber-to-the-Home Project w/ LaValle Tele		590,000.00	-	590,000.00
		-	-	-
		<b>\$ 728,100.00</b>	<b>\$ -</b>	<b>\$ 728,100.00</b>
<b>Hard Hit Communities &amp; Families</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Public Sector Lost Revenue</b>	<b>\$1,675,499.50</b>			
MIS support staff		17,157.01	12,069.60	5,087.41
Historic Roof Project		272,000.00	193,126.85	78,873.15
Historic Roof Project Change Order		8,326.75	8,326.75	-
Codification/Digitization		25,000.00	15,054.00	9,946.00
JAMF Pro Subscription		4,680.25	4,680.25	-
Data Policy & Content Filtering		5,092.00	5,206.36	(114.36)
Spillman Geo-Validation Upgrade w/ Mapping		31,326.03	31,326.03	-
Rubber Roof Repair and Replacement		72,200.00	68,590.00	3,610.00
Attolles Law		21,113.94	21,113.94	
Fire Alarm System in Courthouse		22,950.96	11,475.51	11,475.45
Venture Architects-Rich Co Building Assessment		118,750.00	14,487.50	104,262.50
Operational Revenues for 2023-2024		1,511,030.65	531,555.07	979,475.58
		<b>\$ 2,109,627.59</b>	<b>\$ 917,011.86</b>	<b>\$ 1,192,615.73</b>
Audit Adj JE's				<b>\$ (495,912.07)</b>
Interest thru March 2024				<b>150,063.77</b>

\$3,350,999.00	\$	3,333,825.75	\$	1,404,990.02	\$1,600,160.68
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DRAFT

LAST UPDATE: [10 Jan 2023 DRAFT] Administration will work with the Strategic Planning on Completion of the work plan.

## STRATEGIC PRIORITY: EFFECTIVENESS

STRATEGY	TACTIC / ACTION	RESPONSIBLE PARTY	PERFORMANCE METRIC	PERFORMANCE TARGET	START DATE	END DATE (if applicable)	ESTIMATED FINANCIAL COST/SAVINGS	STATUS
Streamline Organizational Structure	Centralize common county-wide processes and systems under the County Administrator	County Administrator	Report completed to inform decision to proceed with modeling and costing.	Annual Report that identifies count-wide systems, ability and feasibility to centralize, completed centralization.	2024	Dec-23	TBD - Ongoing	Dev
	Create a finance, HR, and maintenance department.	County Administrator	Result of decision made in item 1.	Standup of Finance, HR and Maintenance Departments with independent budgets.	TBD by \$	N/A	TBD - by model	Dev
	Create easy to read budget that allows easier tracking	County Administrator/Financial Officer	Presentation of a budget packet with explanation narratives	Budget packet that identifies: financial situation, budget goals, significant changes	2023	N/A	TBD - additional administration and staff time	Prelim
	Create county-wide organizational chart	Admin Assistant	Chart Completed	Completed, published and updated	continue	N/A	TBD - Reduced Per-Diem w/- desires of more education.	11-May-23
	Improve the county's <b>procurement</b> process to be consistent county-wide. Maximize procurement rewards or benefits and identify joint procurement opportunities across departments or with other organizations.	Administrator	Created Procurement Policy	With Abdy Phillips for review	2024	TBD	TBD	Prelim
	Create a SOP for MIS review that includes system continuity, <b>procuring</b> , aligning systems, writing grants and re-occurring costs	MIS / Administrator	SOP Completed	Aligns with Purchasing Policy	2024	N/A	TBD	Prelim
	Purchase a payroll program that is uniform for employees across all departments or enterprises. Create working group to evaluate needs of departments to be sure new system will be capable of doing what is needed.	County Administrator/Finance Officer	Final Demo scheduled for June 6	Implementation to begin in July 2024	2026	1st Qtr 2025	TBD	Prelim
	Write a comprehensive plan	Contracted Services	Plan adopted	Review existing comprehensive plan, determine scope, establish process and goals.	2024	N/A	TBD	Prelim
	Land Conservation Committee will research how other counties have combined Land Conservation with various other departments (e.g. Zoning, Land Information, Waste and Recycling) and prepare a report to be presented to County Administration.	Land and Zoning Committee	Report completed.	Report of project analysis, courses of action development, and recommendation for NLT 2024 budget.	2022	N/A	TBD	Dev
Improve Financial Practices	Improve the county's bond rating by targeting improvement opportunities identified in Moody's Rating Action of February 2020 and Rating Change of March 2018	Administrator	Maintain the existing investment-grade rating for the county's general obligation debt, with improvement from A3 across a 5-year period	A2 Rating by 2025	2025	N/A	TBD - on future bond sales and interest rates	Achieved 12-May-2022
	Create budget narratives summarizing how new initiatives or improvements implement the Strategic Plan	Administrator	Achieve and maintain a general fund balance equal to 25% of annual operating expenses	Set target for 2022, 2023, 2024	2022	N/A	TBD	Dev
	Define value that could be added with 20% more funding, or lost due to a 20% reduction in funding	Department Heads	Achieve and maintain a general fund balance equal to 25% of annual operating expenses	Set target for 2022, 2023, 2024	2022	N/A	TBD	Dev
	Identify cuts that would not impact strategic planning goals or mandated services	Department Heads	Achieve and maintain a general fund balance equal to 25% of annual operating expenses	Set target for 2022, 2023, 2024	2022	N/A	TBD	Dev
	Identify how departments would respond to unexpected cuts or events	Department Heads	Achieve and maintain a general fund balance equal to 25% of annual operating expenses	Set target for 2022, 2023, 2024	2022	N/A	TBD	Dev
	Develop a capital improvement plan inclusive of facilities, roads, and equipment	Administrator	Project implemented	Adopted Capital Improvement Program by the Richland County Board	Jul-22	N/A	TBD - Based on financial decisions taken by the Board	Achieved in Sep-2022
	Analyze the county's indirect rate to capture highest possible amount of grant funding, and establish a metric for productivity and efficiency	Finance Officer working with (Consultant) Maximus	Increase non-tax revenue as a portion of overall revenue through grants and fees	Development of indirect rate by 2023. Maintain steady rate or lower annually	2023	N/A	TBD	Prelim
	Produce annual list of grants applied for and received across all departments during budget process	Administrator	Report compiled		2024	N/A	TBD	Dev
	Investigate the need for a Public Health review of financial decisions to recognize what, if any, the public health implications will be from decisions (e.g. well water study being cut)	Assigned DH Team	Recommendation made	May arrive with added formatting to County Board Resolutions and Ordinance Process	2024	N/A	TBD	Prelim
Increase Coordination	Increase discretionary and variable revenue source (evaluate fines and fees, grants, state funds etc.) as a portion of the overall budget	Assigned DH Team	Develop baseline date for 2022	Develop baseline data, and set metrics for annual improvement	2023	N/A	TBD	Dev
	Engage in joint <b>procurement</b> materials and equipment whenever possible	Administrator	Develop list of materials for joint procurement		2023	N/A	TBD	Prelim
	Engage in decision making that considers environmental impacts. (see list of ideas)	Assigned DH Team	Develop policy for implementing environmental stewardship and resilience when evaluating purchases and procedures.	May arrive with added formatting to County Board Resolutions and Ordinance Process	2024	N/A	TBD	Prelim
	Engage in joint contracting for capital projects to find savings resulting from reduced mobilization fees, increased competitive bidding, (e.g. county highway with townships/city for roads)	Administrator	Develop list of projects for joint contracting		2024	N/A	TBD	Prelim
	Create additional and modern methods to communicate events and initiatives, and to generate direct input from the community. This could include community engagement via a new website or a social media presence	Assigned DH Team	Investigate and cost a new county website that coordinates with townships/city.	Recommendation on solutions and possible policy	2024	N/A	TBD	Prelim
	Coordinate community develop and land use decision-making in Richland County, Richland Center, Richland Hospital, and Richland Local School District	Rules and Strategic Planning Committee	Creation of a land use planning working group incorporating these organizations	May change structure document to incorporated into existing "City-County Committee"	2022	N/A	TBD	Prelim
Improve employee pay and HR policies	Obtaining market value for employee wages as determined through the county's 2018 wage study	Administrator	Meet the 2018 salary schedule commitments for county staff.	Market Value wages met by 2025	2025	N/A	TBD	Prelim
	Monitor the compensation and classification system for all positions to ensure positions remain market-competitive	Administrator	Project implemented	Market Value wages met by 2025	ongoing	N/A	TBD	ongoing
	Improve compensation package (e.g. pay, benefit, or time off) annually.	Administrator	Project implemented	Annual Pay Raises built in budgets, compensation policy to define progression	2023	ongoing	TBD	Effective Jan 2023
	Develop a uniform performance evaluation process that includes annual reviews, 6-month check-ins, and exit interviews	Administrator	Develop baseline data on turnover, identify reasons for turnover, and reduce annual non-retirement and non-termination turnover	Set metric for annual turnover and targeted reduction if needed	2023	N/A	TBD	Dev

	Develop a uniform set of human resources policies and procedures to improve transparency and accountability throughout the organization, including an update to the employee handbook and other related documents	Administrator	Project Implemented	Reoccurring reviews of HR policies and recommendations for revision to meet goals set by the strategic plan	ongoing	N/A	TBD	Dev
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STRATEGIC PRIORITY: GROWTH								
STRATEGY	TACTIC / ACTION	RESPONSIBLE PARTY	PERFORMANCE METRIC	PERFORMANCE TARGET	START DATE	END DATE (if applicable)	ESTIMATED FINANCIAL COST	STATUS
Maintain investment in workforce and community development	Prioritize new home construction, and development of incentives or programs to attract developers using a balanced approach.	Economic Development Director	Year-over-year growth in new housing tied to county incentives/programs.	2022 - incentives defined 2023 - 5-15 new homes developed as a result of county engagement; policy or ordinance development	2023	TBD	TBD	Prelim
	Support workforce development initiatives directed at attracting new residents	RED Committee	Participate in Branding, EDA grant, RED- review quarterly	Aligns with housing goals	2023	TBD	TBD	Prelim
	Support and invest in broadband expansion throughout the county	Administrator and Finance and Personnel	Increase the number of county residents with high-speed internet	Annual growth in residents with Broadband Internet	ongoing	TBD	TBE	Dev
	Identify financially sustainable use options for the UW Richland campus	Education Standing Committee with Admin Support	Developed courses of actions that address funding, footprint and changes in existing agreement with UW	Plan adopted in 2023 for future building and grounds use, and partnership/occupations for 2024	2023	TBD	TBE	Dev
	Evaluate financial sustainability of all non-mandated services	Administrator /Department Heads	Develop a policy for evaluation of net benefit.	Sustainability of non-mandated services will be addressed in financial plan	2022	TBD	TBE	Dev
	Continue to invest in community and economic development partnerships with a demonstrated return-on-investment	Administrator, ED Director and Finance and Personnel	Request annual return on investment reports from funded partners, and monitor to ensure ROI is steady or growing across multiple year periods	Annual delivery of ROI reports by funded partners. Annual steady ROI or ROI growth.	ongoing	TBD	TBE	Dev
Support business attraction and retention	Develop a portfolio of incentives to support business growth	RED	Develop list of potential incentives		2023	TBD	TBE	Dev
	Identify priority areas in the county for future industrial, commercial, or residential development	RED/Strategic Planning Committee	Comprehensive Plan/Map created		2023	TBD	TBE	Dev
	Identify future land uses for county or municipal-owned land informed by economic opportunities and environmental constraints	RED	Comprehensive Plan/Map created		2023	TBD	TBE	Dev
Improve county identity and marketing	Collaborate with county partners in the development of a distinctive brand for Richland County that will serve to build a sense of identity and pride, and help attract new residents and tourists	Economic Development Director	Create a distinct Richland County brand and marketing platform targeted at tourists and workforce	Branding completed by 2022	2022	ongoing	Paid through EAD Grant	Nearing completion
	Create a new website that improve the county's digital presence, and serves both an effective governmental function as well as serving as an attractive "front door" to the world for new businesses, residents, and tourists looking to discover the county	MIS Director	Create a new website	Website creation by 2023	2024	N/A	\$30,000 to \$60,000	Prelim
	Capitalize on the county's natural beauty and recreational opportunities through the investment and marketing of county parks, campgrounds, and recreational opportunities	Administrator and Finance and Personnel	Develop or update the county's outdoor recreation plan to guide investment and enable recreation grants	Plan updated by 2022	ongoing	TBD	TBE	Dev
STRATEGIC PRIORITY: FOCUS								
STRATEGY	TACTIC / ACTION	RESPONSIBLE PARTY	PERFORMANCE METRIC	PERFORMANCE TARGET	START DATE	END DATE (if applicable)	ESTIMATED FINANCIAL COST	STATUS
Prioritize service over staffing	For each unmet existing service or new service being proposed, evaluate staffing needs using the following analysis: Buy, Build, Borrow, Bridge, Stop, Compare	Administrator /Department Heads	Develop process.	Report on analysis conducted, changes made in structure and impacts to services	ongoing	TBD	TBE	Dev
	Explore opportunities to share or contract staffing services	Administrator /Department Heads		Report on analysis conducted, changes made in structure and impacts to services	ongoing	TBD	TBE	Dev

## OPERATIONS

STRATEGIC PRIORITY: IMPROVEMENT								
STRATEGY	TACTIC / ACTION	RESPONSIBLE PARTY	PERFORMANCE METRIC	PERFORMANCE TARGET	START DATE	END DATE (if applicable)	ESTIMATED FINANCIAL COST	STATUS
Develop a culture of support for employees	Celebrate success and the professional and personal achievements of employees. Recognize new hires, retirements, and year-of-service milestones. Build a culture that supports and celebrates its people	Assigned DH Team	Develop parameters for this process, empower staff to lead	Policy Development	2023	N/A	TBD	Prelim
	increase vacation time for new employees	Administrator	increased vacation for new employees	2022 - research practices, develop and implement vacation policy 2023 - vacation policy implemented	2023	N/A	TBD - Lost production and possible O/T	Effective Jan 2023
	Evaluate flexible work schedules	Assigned DH Team	Flexible work policy implemented	2022-2023 - research practices, develop and implement flexible work policy 2024 - flexible work policy implemented	2023	N/A	TBD	Prelim
	Enable and empower departments to develop celebratory or team-building events. Day-long departmental retreats or other benefits can help build culture at a minimal expense	Assigned DH Team	Develop parameters for departmental budgets. Submit with 2022 budget		2023	N/A	TBD	Prelim
	Create a total benefits program for employees that highlights total compensation and investment of the county in its employees, inclusive of salary, fringe benefits, wellness, and professional development	Administrator	Process implemented	Publication of an annual statements	2023	N/A	TBD	Prelim
	Encourage employee attendance and/or participation in professional development when appropriate.	Administrator	Project implemented	Procedures set up in 2022. Draft in 2023. Implemented by 2024. Policy Development	2024	N/A	TBD	Prelim
Improve Transparency of County Meetings	Evaluate the adoption of iPads for use by Committees and boards, with folders for all meetings	MIS Director	Report on feasibility and financing	Developed to incorporate as a consideration in the budget	2023	N/A	TBD	Prelim
	Evaluate the addition of meeting materials for all meetings on the county website	MIS Director	Report on feasibility and financing	Developed to incorporate as a consideration in the budget	2023	N/A	TBD	Prelim
	Evaluate the development of a Listserv to automatically send agendas to the public and interested parties on a subscription basis. Investigate potential to incorporate this function during the development of the new website.	MIS Director	Report on feasibility and financing	Developed to incorporate as a consideration in the budget	2023	N/A	TBD	Prelim
	Evaluate the addition of recordings from county board and committee meetings on the website	MIS Director	Report on feasibility and financing	Developed to incorporate as a consideration in the budget	2023	N/A	TBD	Prelim
Invest in education of County Board Supervisors	Creation of a mentor program partnering tenured Supervisors with new Supervisors	Administrator	Process Implemented	Future Policy or Ordinance Change	2024	N/A	TBD	Prelim
	Hold informal meetings with outgoing Supervisors and their successors to facilitate knowledge transfer	Administrator	Process Implemented	Future Policy or Ordinance Change	2024	N/A	TBD	Prelim
	Fund new Supervisors' attendance at annual Wisconsin Counties Association training or conferences	Administrator and Finance and Personnel	Process Implemented	Fund the County Board Budget to accommodate for training desires	ongoing	TBD	TBD	Dev
	Create an on-boarding folder summarizing expectations for supervisors	Administration	Project implemented	Created and accessible	2022	N/A	Admin time and time of Corporation Counsel	22-Apr-22
	Support the attendance by new Supervisors at major Committee meetings, such as attending Finance Committee meetings during the annual budget development process. Create a mechanism to share agendas with all County Board Supervisors in order to facilitate this	Administration	Process explained and supervisors invited and empowered	New supervisor orientation, monthly meeting calendar tracker, posted agendas, announcements at county board.	2022	N/A	Minimal admin time	23-Apr-22
	RED Presentation to Board about what it means to develop community from wholistic standpoint (economic proficiency, community wealth and health). Partner with regional economic board presentation - SWWRPC.	Economic Development Director	Presentation offered to new board members	Gain approval from chair to present at a County Board Meeting	2022	N/A	TBD	Prelim
	Support cross-training, collaboration, and peer learning between County Board Supervisors and their counterpart parts on the boards of outside partners, such as peer county boards, Neighborhood Services of Southwest Wisconsin, Southwest Wisconsin Community Action Program, Southwestern Wisconsin Regional Planning Commission, and the Southwest Wisconsin Workforce Development Board	Administrator and Finance and Personnel	Process explained and supervisors invited and empowered	Fund the County Board Budget to accommodate for training desires	ongoing	TBD	TBD	Dev
	Conduct annual on-going training covering basic concepts of local government, such as the role of counties, county government finances, the role of county boards, elections, and departmental work	Administration	Process implemented	2022 - establish training schedule 2023 - Begin implementing training	2023	TBD	TBD	Dev
Deepen staff training in leadership and management	Sponsor department head training targeted at leadership and management, including Lean process training or UW Continuing Education certifications in Public Management or Human Resources	Assigned DH Team	Process implemented	2022 - Identify department heads looking for training, build into 2023 budget - policy development	2023	TBD	TBD	Dev
	Educate employees on how government works and the need for teamwork and partnership within county departments	Assigned DH Team	Evaluate options and feasibility on process.	Analysis, Course of Action development, recommendations with policy development	2023	TBD	TBD	Dev
	Create a culture of sharing information and learning from peer counties	Administration	Evaluate options and feasibility on process.	Guidance Letter and part of annual evaluation process	2023	TBD	TBD	Dev
	Ensure conference attendance and professional development is aligned with the goals of the Strategic Plan (bring back information to share/educate other employees)	Department Heads	Process implemented	2022 - Build this review into annual performance evaluations, updating evaluation forms as needed and establishing procedures for evaluations if they don't exist.	2023	TBD	TBD	Dev
	On-going training or education targeted at the evaluation, adoption, and implementation of new technology to improve operational efficiency	Department Heads	Evaluate options and feasibility on process.	Policy Change to Evaluation Form and Policy	2023	TBD	TBD	Dev
	Investigate options for diversity, equity & inclusion training and make recommendation	Assigned DH Team	Look in to how other county/state agencies are offering this training and cost.	Analysis, Course of Action development, recommendations with policy development	2023	TBD	TBD	Dev

Question  
Question



# Classification and Compensation Study



**DDA**

Human Resources, Inc.

*a David Drown Associates Company*



# Agenda

Review	Who Are We
Discuss	Project Scope
Present	Preliminary Results
Review	Next Steps
Answer	Questions

# David Drown Associates

Nearly 20 years of  
experience working  
with cities and  
counties in  
Minnesota

With staff having  
practical experience  
in the public sector,  
we understand local  
government

We have worked with  
over 450 government  
clients.

We base our business  
on our clients'  
needs. We expanded  
to include HR to  
assist our clients.

# Dr. Tessia Melvin

Leads Practice Area

Worked 15 years in City and County government  
Former City Administrator

Received Doctorate in Public Administration

# Kelly Jones

Project Coordination and Talent Management experience

Experienced technical analyst and compensation consultant

Bachelor of Arts degree in Psychology and his Master of Science degree in Industrial and Organizational Psychology

# Why Conduct a Study?

---

Gradual changes in duties performed

---

Changes in organizational relationships and responsibilities

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Recruitment/retention problems

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# Project Overview

Initial Meeting  
with Project  
Team

Working  
Committee  
Meeting

Employee  
Kickoff Meeting

Job Description  
Review and Re-  
Write

Job Description  
Appeal Process

Market Analysis

Evaluation of  
Job Descriptions

Job  
Classification  
Appeal Process

Calibrate a Pay  
Structure

Review Results  
and Prepare  
Budget  
Implementation

# Factors that influence the market

Retail entry level positions are paying \$20+

Labor shortage

Increased turnover rates in public sector

Other entities are doing compensation studies

Labor shortage, especially in licensed fields



County	Population
Marquette	15,592
Ashland	16,027
Crawford	16,113
Bayfield	16,220
Burnett	16,526
Lafayette	16,611
Washburn	16,623
Richland	17,304
Sawyer	18,074
Green Lake	19,018
Langlade	19,491
Grant	51,940
Sauk	65,760
Vernon	30,710
Iowa	23,710

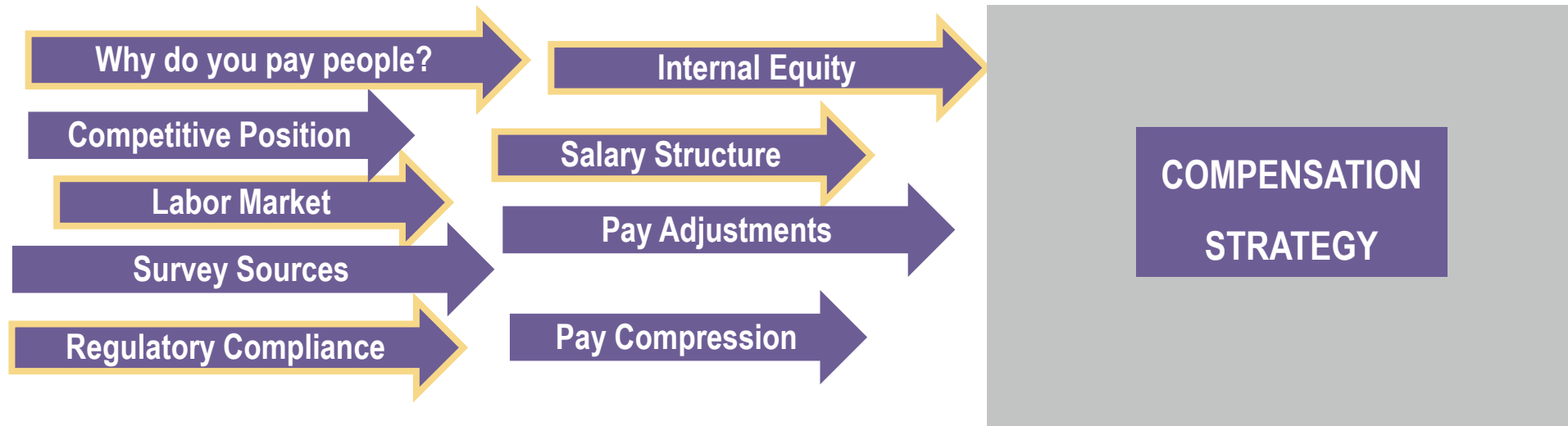


# Preliminary Findings

- ▶ Entry level positions below market
  - ▶ 90 of your 245 employees paid below \$20
- ▶ 11% spread between min and max
  - ▶ Typically, higher if you have steps
  - ▶ Of your steps, most are starting at steps 3 and 4, which means system is not doing what it was intended to do

# Pay Philosophy

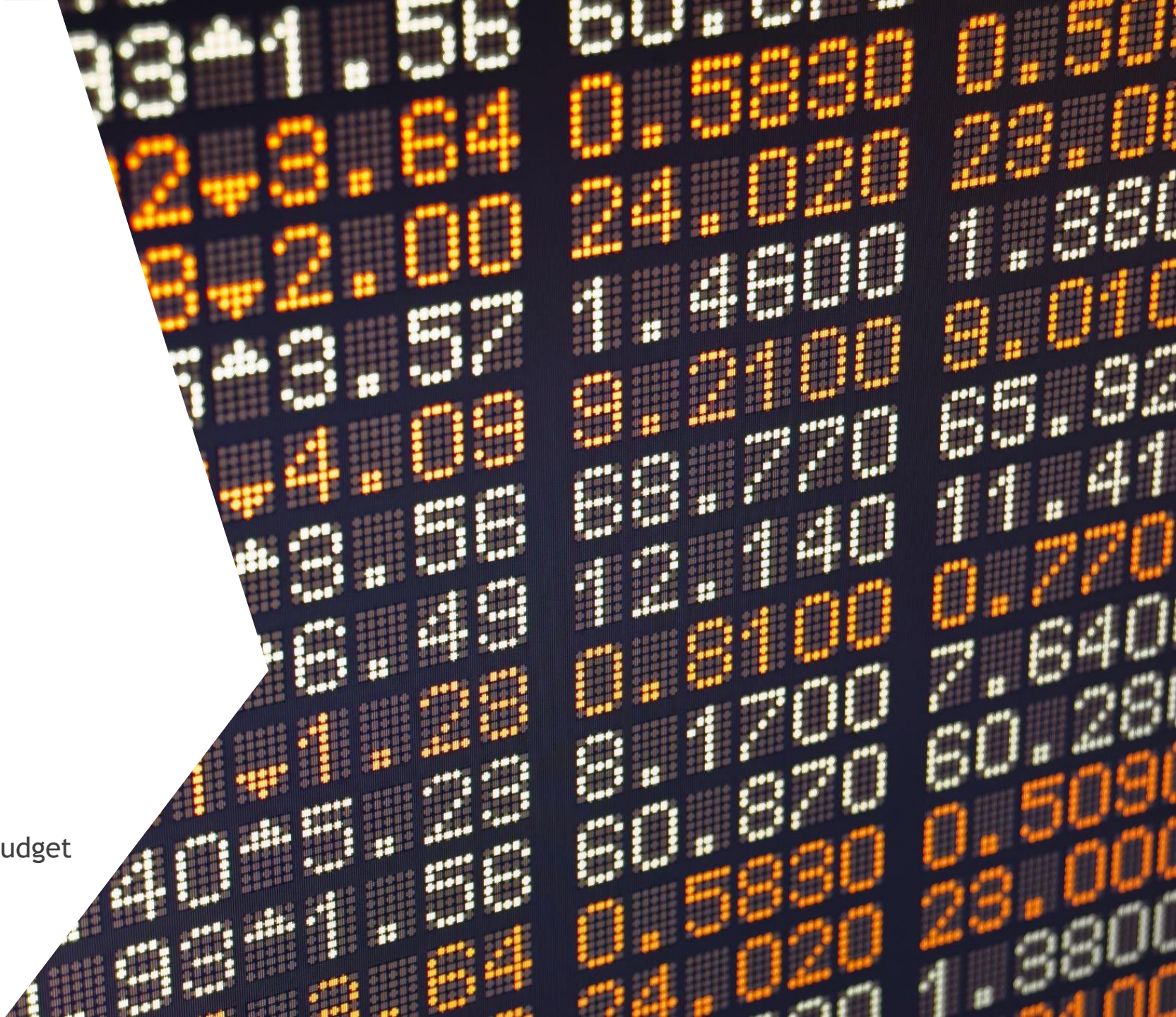
- To achieve their goals consider the following factors when designing a Pay Philosophy:



- Where does the organization want to pay compared to the market? Some places want their pay to be right at market (usually the median or 50<sup>th</sup> percentile of the market, while others want to be a bit above or a bit below. In the current labor environment, most clients are selecting to be above market average.

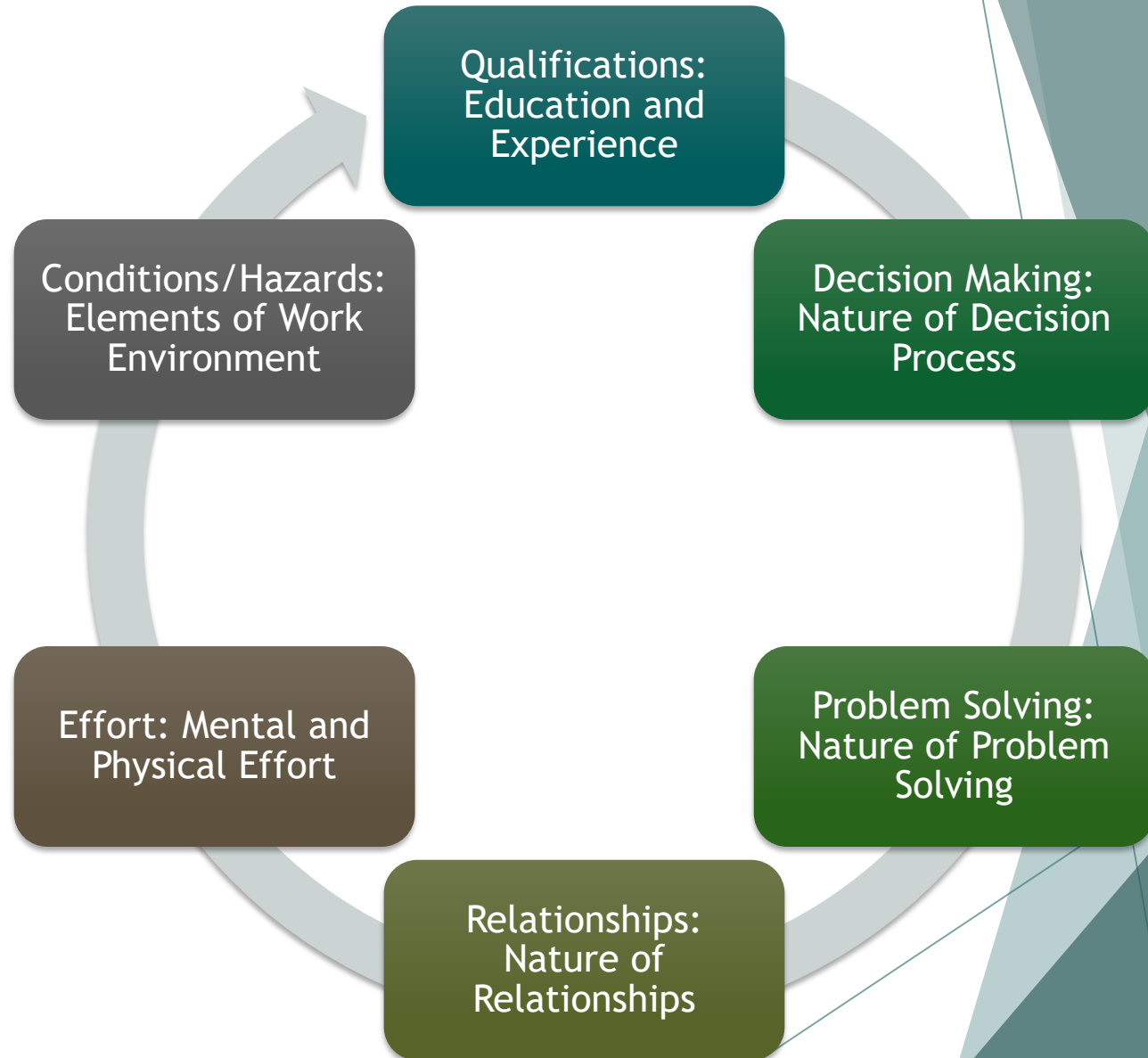
# Board Action

- ▶ Pay Philosophy
  - ▶ Where do you want to be to market?
    - ▶ 5% under market
    - ▶ At market average
    - ▶ 5% above market average
    - ▶ % of specific benchmarks
  - ▶ How fast to get there?
    - ▶ 2024 Implementation
    - ▶ 2025 Implementation
  - ▶ What can you afford this year?
  - ▶ What can you afford next year?
  - ▶ 5% under market
  - ▶ At market average
  - ▶ 5% above market average
- ▶ We will continue to work on costing for budget





# Job Content Evaluation



# What to Expect

This study will not result in:

- ▶ Job loss
- ▶ Reduction in pay
- ▶ Organizational restructuring

This study will result in:

- ▶ Updated Job Descriptions
- ▶ Be customized to the organization
- ▶ Transparent updates in job descriptions



# ▸ Questions



**DDA**

**Human Resources, Inc.**  
*a David Drown Associates Company*

- Tessia Melvin
- 612-920-3320 x103
- [Tessia@daviddrown.com](mailto:Tessia@daviddrown.com)

Thank You

## CHAPTER 79

### STATE REVENUE SHARING

SUBCHAPTER I	
MUNICIPAL AND COUNTY SHARED REVENUE	
79.005	Definitions.
79.006	New incorporations.
79.01	Accounts established.
79.015	Statement of estimated payments.
79.02	Shared revenue distributions.
79.035	County and municipal aid; before 2024.
79.036	County and municipal aid; beginning in 2024.
79.037	Supplemental county and municipal aid.
79.038	Innovation grants and innovation planning grants.
79.039	Certain reductions.
79.04	Public utility distribution.
79.05	Expenditure restraint incentive program.

79.08	Corrections.
79.09	Administration.
79.095	State aid; computers.
79.096	State aid; personal property.
79.0965	State aid; repeal of personal property tax.
79.097	State aid; video service provider fee.

SUBCHAPTER II	
PROPERTY TAX CREDITS	
79.10	Wisconsin state property tax relief.
79.11	Payment of tax credits.
79.14	School levy tax credit.
79.15	Improvements credit.
79.175	Excess tax credit corrections.
79.18	Insufficient tax credit corrections.

#### SUBCHAPTER I

#### MUNICIPAL AND COUNTY SHARED REVENUE

##### **79.005 Definitions.** In this subchapter:

**(1b)** “Alternative energy resource” means a renewable resource, as defined in s. 196.378 (1) (h); garbage, as defined in s. 289.01 (9); or nonvegetation-based industrial, commercial, or household waste.

**(1d)** “Baseload electric generating facility” means an electric generating facility that has a capacity factor that is greater than 60 percent, as determined by the public service commission.

**(1f)** “Capacity factor” means the anticipated actual annual output of an electric generating facility expressed as a percentage of the facility’s potential output. For purposes of this subchapter, the public service commission may review the capacity factor of an electric generating facility at any time.

**(1g)** “Cogeneration production plant” means an electric generating facility that produces electricity and another form of thermal energy, including heat or steam, that is used for industrial, commercial, heating, or cooling purposes.

**(1h)** “Decommissioned” means, with regard to a production plant, the earliest of the following:

(a) The production plant is no longer recovered through the utility’s or cooperative’s rates or, for a production plant owned by a qualified wholesale electric company, as defined in s. 76.28 (1) (gm), the production plant permanently ceases generating electricity.

(b) The production plant is transferred to a person who is not subject to the annual license fee imposed under s. 76.28 (2) or 76.29 (2).

**(1m)** “Municipality” means any town, village or city in this state. If a municipality is located in more than one county, payments under this subchapter shall be computed using data for the municipality as a whole.

**(2)** “Population” means the number of persons residing in each municipality and county of the state as last determined by the department of administration under s. 16.96.

**(2m)** “Power generation unit” means a complete set of electric generating equipment, as defined in s. 196.52 (9) (a) 1., that, collectively, is sufficient to generate electric power.

**(3)** “Production plant” does not include substations and general structures.

**(4)** “Repowered” means any of the following:

(a) Replacing the boiler on an existing fossil fuel steam unit with a combustion turbine and heat recovery steam generator and reusing the steam turbine and heat rejection system.

(b) Adding a heat recovery steam generator to a simple cycle combustion turbine.

(c) Demolishing or abandoning an existing power generation unit and replacing it with a new power generation unit at the same site.

(d) Replacing steam generating equipment at a combustion-based renewable facility, as defined in s. 196.378 (1) (g), that is located in this state, to increase efficiency or capacity, if the facility remains a combustion-based renewable facility, as defined in s. 196.378 (1) (g), after replacing the equipment.

**History:** 1971 c. 125, 215; 1975 c. 39; 1981 c. 20 s. 1169; 1989 a. 336; 2003 a. 31; 2005 a. 141; 2023 a. 139.

**79.006 New incorporations.** The information needed for the determinations under this chapter shall be calculated as follows: for those years for which the necessary data does not exist, the data for the new municipality and the municipality from which it was formed shall be combined and the sum shall be apportioned to each municipality in proportion to its respective full value in the first year of assessment of the new municipality; if the municipality is formed before April 1, the department of administration shall certify the population of the newly created municipality, and the corrected population of the municipality from which it was formed, and those figures shall be used for distributions under this chapter in the year after the incorporation.

**History:** 1981 c. 20; 1995 a. 216.

**79.01 Accounts established.** (1) There is established an account in the general fund entitled the “Expenditure Restraint Program Account.” There shall be appropriated to that account \$25,000,000 in 1991, in 1992, and in 1993; \$42,000,000 in 1994; \$48,000,000 in each year beginning in 1995 and ending in 1999; \$57,000,000 in the year 2000 and in the year 2001; \$57,570,000 in 2002; and \$58,145,700 in 2003 and in each year thereafter.

**NOTE:** Sub. (1) is repealed eff. 7–1–24 by 2023 Wis. Act 12.

**(2d)** There is established an account in the general fund entitled the “County and Municipal Aid Account.” The total amount to be distributed in 2011 to counties and municipalities from the county and municipal aid account is \$824,825,715 and the total amount to be distributed to counties and municipalities in 2012, and in each year thereafter, from the county and municipal aid account is \$748,075,715.

**NOTE:** Sub. (2d) is repealed eff. 7–1–24 by 2023 Wis. Act 12.

**(2m)** There is established an account in the general fund entitled the “Public Utility Distribution Account,” referred to in this chapter as the “public utility account.” There shall be appropriated to the public utility account the sums specified in s. 79.04.

**History:** 1971 c. 125; 1973 c. 90; 1973 c. 243 s. 82; 1973 c. 283, 336; 1975 c. 39; 1977 c. 29, 203; 1979 c. 221; 1989 a. 336; 1993 a. 16, 437; 1999 a. 9; 2001 a. 16, 109; 2003 a. 31; 2009 a. 28; 2011 a. 32; 2023 a. 12.



**79.015 STATE REVENUE SHARING**

Updated 21–22 Wis. Stats. 2

**79.015 Statement of estimated payments.** The department of revenue, on or before September 15 of each year, shall provide to each municipality and county a statement of estimated payments to be made in the next calendar year to the municipality or county under ss. 79.035, 79.036, 79.037, 79.038, 79.039, 79.04, and 79.05.

NOTE: This section is shown as amended eff. 7–1–24 by 2023 Wis. Act 12. Prior to 7–1–24 it reads:

**79.015 Statement of estimated payments.** The department of revenue, on or before September 15 of each year, shall provide to each municipality and county a statement of estimated payments to be made in the next calendar year to the municipality or county under ss. 79.035, 79.04, and 79.05.

History: 1981 c. 20, 61, 93; 1983 a. 27 ss. 1294, 2202 (45); 1985 a. 29; 1987 a. 27; 1989 a. 336; 1993 a. 16; 2001 a. 109; 2003 a. 33; 2011 a. 32; 2023 a. 12.

**79.02 Shared revenue distributions.** (1) Except as provided in sub. (2) (b), the department of administration, upon certification by the department of revenue, shall distribute shared revenue payments to each municipality and county on the 4th Monday in July and the 3rd Monday in November.

(2) (a) In this subsection, “estimated payments” means the amounts in the statement provided to the county or municipality under s. 79.015.

(b) Subject to ss. 59.605 (4) and 70.995 (14) (b), payments in July shall equal 15 percent of the municipality’s or county’s estimated payments under ss. 79.035, 79.036, 79.037, 79.038, 79.039, and 79.04 and 100 percent of the municipality’s estimated payments under s. 79.05. Upon certification by the department of revenue, the estimated payment under s. 79.05 may be distributed before the 4th Monday in July.

NOTE: Par. (b) is shown as amended eff. 7–1–24 by 2023 Wis. Act 12. Prior to 7–1–24 it reads:

(b) Subject to ss. 59.605 (4) and 70.995 (14) (b), payments in July shall equal 15 percent of the municipality’s or county’s estimated payments under ss. 79.035 and 79.04 and 100 percent of the municipality’s estimated payments under s. 79.05. Upon certification by the department of revenue, the estimated payment under s. 79.05 may be distributed before the 4th Monday in July.

(3) Subject to s. 59.605 (4), payments to each municipality and county in November shall equal that municipality’s or county’s entitlement under ss. 79.035, 79.036, 79.037, 79.038, 79.039, 79.04, and 79.05 for the current year, minus the amount distributed to the municipality or county under sub. (2) (b).

NOTE: Sub. (3) is shown as affected eff. 7–1–24 by 2023 Wis. Act 12. Prior to 7–1–24 it reads:

(3) (a) Subject to s. 59.605 (4), payments to each municipality and county in November shall equal that municipality’s or county’s entitlement under ss. 79.035, 79.04, and 79.05 for the current year, minus the amount distributed to the municipality or county under sub. (2) (b).

(e) For the distribution in 2004 and subsequent years, the total amount of the November payments to each county and municipality under sub. (1) shall be reduced by an amount equal to the amount of supplements paid from the appropriation accounts under s. 20.435 (4) (b) and (gm) that the county or municipality received for the fiscal year in which a payment is made under this section, as determined under s. 49.45 (51).

History: 1983 a. 27; 1985 a. 29 ss. 1505p, 1505t, 3202 (46); 1985 a. 120; 1987 a. 27; 1989 a. 336; 1991 a. 307; 1993 a. 16; 1999 a. 150 s. 672; 2001 a. 109; 2003 a. 33, 170, 320; 2005 a. 254; 2009 a. 28; 2011 a. 32; 2021 a. 1; 2023 a. 12.

**79.035 County and municipal aid; before 2024.**

(1) Each county and municipality shall receive a payment from the county and municipal aid account and from the appropriation account under s. 20.835 (1) (r) in an amount determined under this section.

NOTE: Section 79.035 (title) is shown as amended eff. 7–1–24 by 2023 Wis. Act 12. Prior to 7–1–24 it reads:

**79.035 County and municipal aid.**

(3) For the distribution in 2011, each county and municipality shall receive a payment under this section that is equal to the amount of the payment determined for the county or municipality under s. 79.02 (4), 2009 stats., in 2010.

(4) (a) For the distribution in 2012, the total amount of the payments to all municipalities under this section shall be reduced by \$47,663,400 and the total amount of the payments to all counties under this section shall be reduced by \$29,086,600.

(b) 1. To calculate the reduction under this subsection for each municipality, the department of revenue shall first divide

\$47,663,400 by the total population of all municipalities. The department shall then adjust the result of the calculation to establish a per capita amount applied to all municipalities so that the reduction for each municipality is no more than the maximum allowable reduction under this subsection for that municipality and so that the total reductions to county and municipal aid payments for municipalities under this subsection is \$47,663,400.

2. To calculate the reduction under this subsection for each county, the department of revenue shall first divide \$29,086,600 by the total population of all counties. The department shall then adjust the result of the calculation to establish a per capita amount applied to all counties so that the reduction for each county is no more than the maximum allowable reduction under this subsection for that county and so that the total reductions to county and municipal aid payments for counties under this subsection is \$29,086,600.

(c) 1. The reduction for a municipality that has a population of less than 2,500 is the amount calculated by multiplying the amount determined under par. (b) 1. by the municipality’s population, multiplied by the quotient of the municipality’s population divided by 2,500.

2. Except as provided under par. (h), the reduction determined under this paragraph may not exceed the lesser of an amount equal to 15 percent of the municipality’s payment under this section in 2011, prior to any reduction under s. 79.02 (3) (e), 2021 stats., or 10 cents for each \$1,000 of the municipality’s equalized value, as determined under s. 70.57.

NOTE: Subd. 2. is shown as amended eff. 7–1–24 by 2023 Wis. Act 12. Prior to 7–1–24 it reads:

2. Except as provided under par. (h), the reduction determined under this paragraph may not exceed the lesser of an amount equal to 15 percent of the municipality’s payment under this section in 2011, prior to any reduction under s. 79.02 (3) (e), or 10 cents for each \$1,000 of the municipality’s equalized value, as determined under s. 70.57.

(d) 1. The reduction for a municipality that has a population of at least 2,500, but no greater than 10,000, is the amount equal to 10 cents for each \$1,000 of the municipality’s equalized value, as determined under s. 70.57, plus the amount determined as follows:

- a. Multiply the amount determined under par. (b) 1. by the municipality’s population.
- b. Subtract 2,500 from the municipality’s population.
- c. Divide the number determined under subd. 1. b. by 7,500.
- d. Multiply the number determined under subd. 1. a. by the number determined under subd. 1. c.

2. Except as provided in par. (h), the reduction determined under this paragraph may not exceed the lesser of an amount equal to 15 percent of the municipality’s payment under this section in 2011, prior to any reduction under s. 79.02 (3) (e), 2021 stats., or 15 cents for each \$1,000 of the municipality’s equalized value, as determined under s. 70.57.

NOTE: Subd. 2. is shown as amended eff. 7–1–24 by 2023 Wis. Act 12. Prior to 7–1–24 it reads:

2. Except as provided in par. (h), the reduction determined under this paragraph may not exceed the lesser of an amount equal to 15 percent of the municipality’s payment under this section in 2011, prior to any reduction under s. 79.02 (3) (e), or 15 cents for each \$1,000 of the municipality’s equalized value, as determined under s. 70.57.

(e) 1. The reduction for a municipality that has a population greater than 10,000, but no greater than 50,000, is the amount equal to 15 cents for each \$1,000 of the municipality’s equalized value, as determined under s. 70.57, plus the amount determined as follows:

- a. Multiply the amount determined under par. (b) 1. by the municipality’s population.
- b. Subtract 10,000 from the municipality’s population.
- c. Divide the number determined under subd. 1. b. by 40,000.
- d. Multiply the number determined under subd. 1. a. by the number determined under subd. 1. c.

2. Except as provided in par. (h), the reduction determined under this paragraph may not exceed the lesser of an amount equal

to 15 percent of the municipality's payment under this section in 2011, prior to any reduction under s. 79.02 (3) (e), 2021 stats., or 25 cents for each \$1,000 of the municipality's equalized value, as determined under s. 70.57.

NOTE: Subd. 2. is shown as amended eff. 7–1–24 by 2023 Wis. Act 12. Prior to 7–1–24 it reads:

2. Except as provided in par. (h), the reduction determined under this paragraph may not exceed the lesser of an amount equal to 15 percent of the municipality's payment under this section in 2011, prior to any reduction under s. 79.02 (3) (e), or 25 cents for each \$1,000 of the municipality's equalized value, as determined under s. 70.57.

(f) 1. The reduction for a municipality that has a population greater than 50,000, but no greater than 110,000, is the amount equal to 25 cents for each \$1,000 of the municipality's equalized value, as determined under s. 70.57, plus the amount determined as follows:

- a. Multiply the amount determined under par. (b) 1. by the municipality's population.
- b. Subtract 50,000 from the municipality's population.
- c. Divide the number determined under subd. 1. b. by 60,000.
- d. Multiply the number determined under subd. 1. a. by the number determined under subd. 1. c.

2. Except as provided in par. (h), the reduction determined under this paragraph may not exceed the lesser of an amount equal to 15 percent of the municipality's payment under this section in 2011, prior to any reduction under s. 79.02 (3) (e), 2021 stats., or 30 cents for each \$1,000 of the municipality's equalized value, as determined under s. 70.57.

NOTE: Subd. 2. is shown as amended eff. 7–1–24 by 2023 Wis. Act 12. Prior to 7–1–24 it reads:

2. Except as provided in par. (h), the reduction determined under this paragraph may not exceed the lesser of an amount equal to 15 percent of the municipality's payment under this section in 2011, prior to any reduction under s. 79.02 (3) (e), or 30 cents for each \$1,000 of the municipality's equalized value, as determined under s. 70.57.

(g) The reduction for a municipality that has a population greater than 110,000 is an amount equal to 30 cents for each \$1,000 of the municipality's equalized value, as determined under s. 70.57, plus an amount equal to the municipality's population multiplied by the amount determined under par. (b) 1., except that the reduction determined under this paragraph may not exceed the lesser of an amount equal to 25 percent of the municipality's payment under this section in 2011, prior to any reduction under s. 79.02 (3) (e), 2021 stats., or 35 cents for each \$1,000 in equalized value, as determined under s. 70.57.

NOTE: Par. (g) is shown as amended eff. 7–1–24 by 2023 Wis. Act 12. Prior to 7–1–24 it reads:

(g) The reduction for a municipality that has a population greater than 110,000 is an amount equal to 30 cents for each \$1,000 of the municipality's equalized value, as determined under s. 70.57, plus an amount equal to the municipality's population multiplied by the amount determined under par. (b) 1., except that the reduction determined under this paragraph may not exceed the lesser of an amount equal to 25 percent of the municipality's payment under this section in 2011, prior to any reduction under s. 79.02 (3) (e), or 35 cents for each \$1,000 in equalized value, as determined under s. 70.57.

(h) The reduction determined under par. (c), (d), (e), or (f) for a town or village may not exceed the lesser of an amount equal to 25 percent of the town's or village's payment under this section in 2011, prior to any reduction under s. 79.02 (3) (e), 2021 stats., or the amount determined under par. (c) 2., (d) 2., (e) 2., or (f) 2. based on equalized value.

NOTE: Par. (h) is shown as amended eff. 7–1–24 by 2023 Wis. Act 12. Prior to 7–1–24 it reads:

(h) The reduction determined under par. (c), (d), (e), or (f) for a town or village may not exceed the lesser of an amount equal to 25 percent of the town's or village's payment under this section in 2011, prior to any reduction under s. 79.02 (3) (e), or the amount determined under par. (c) 2., (d) 2., (e) 2., or (f) 2. based on equalized value.

(i) The reduction for a county is the amount determined under par. (b) 2. multiplied by the county's population, except that the reduction determined under this paragraph may not exceed the lesser of an amount equal to 25 percent of the county's payment under this section in 2011, prior to any reduction under s. 79.02 (3) (e), 2021 stats., or 15 cents for each \$1,000 of the county's equalized value, as determined under s. 70.57.

NOTE: Par. (i) is shown as amended eff. 7–1–24 by 2023 Wis. Act 12. Prior to 7–1–24 it reads:

(i) The reduction for a county is the amount determined under par. (b) 2. multiplied by the county's population, except that the reduction determined under this paragraph may not exceed the lesser of an amount equal to 25 percent of the county's payment under this section in 2011, prior to any reduction under s. 79.02 (3) (e), or 15 cents for each \$1,000 of the county's equalized value, as determined under s. 70.57.

(5) Except as provided in subs. (6), (7), and (8), for the distribution in 2013 and in subsequent years ending with 2023, each county and municipality shall receive a payment under this section that is equal to the amount of the payment determined for the county or municipality under this section for 2012.

NOTE: Sub. (5) is shown as amended eff. 7–1–24 by 2023 Wis. Act 12. Prior to 7–1–24 it reads:

(5) Except as provided in subs. (6), (7), and (8), for the distribution in 2013 and subsequent years, each county and municipality shall receive a payment under this section that is equal to the amount of the payment determined for the county or municipality under this section for 2012.

NOTE: Sub. (5) is repealed and recreated eff. 6–30–36 by 2023 Wis. Act 12 to read:

(5) Except as provided in subs. (7) and (8), for the distribution in 2013 and in subsequent years ending with 2023, each county and municipality shall receive a payment under this section that is equal to the amount of the payment determined for the county or municipality under this section for 2012.

(6) Beginning with the distributions in 2016 and ending with the distributions in 2023, the annual payment under s. 79.02 (1) to a county in which a sports and entertainment arena, as defined in s. 229.41 (11e), is located shall be the amount otherwise determined for the county under this section, minus \$4,000,000.

NOTE: Sub. (6) is shown as amended eff. 7–1–24 by 2023 Wis. Act 12. Prior to 7–1–24 it reads:

(6) Beginning with the distributions in 2016 and ending with the distributions in 2035, the annual payment under s. 79.02 (1) to a county in which a sports and entertainment arena, as defined in s. 229.41 (11e), is located shall be the amount otherwise determined for the county under this section, minus \$4,000,000.

NOTE: Sub. (6) is repealed eff. 6–30–36 by 2015 Wis. Act 60.

(7) (a) The department of administration shall reduce the payment under this section to each county and municipality that receives a grant under s. 16.047 (4m) for replacement of public transit vehicles in an urban mass transit system by an amount determined as follows:

1. For an urban mass transit system that is eligible to receive state aid under s. 85.20 (4m) (a) 6. cm. or d. and serving a population exceeding 200,000, 75 percent of the total amount of grants received under s. 16.047 (4m).

2. For an urban mass transit system that is eligible to receive state aid under s. 85.20 (4m) (a) 7. and serving a population of at least 50,000, 20 percent of the total amount of grants received under s. 16.047 (4m).

3. For an urban mass transit system that is eligible to receive state aid under s. 85.20 (4m) (a) 8. and serving a population of less than 50,000, 10 percent of the total amount of grants received under s. 16.047 (4m).

(b) Beginning with the first payment due under s. 79.02 (1) after the county or municipality receives a grant under s. 16.047 (4m), the department of administration shall apply the reduction determined under par. (a) for each county and municipality by reducing 10 consecutive annual payments under s. 79.02 (1) to the county or municipality by equal amounts.

(8) Beginning with the distributions in 2021 and ending with the distributions in 2023, the department of revenue shall increase the payment to each county and municipality under this section by the amount the county or municipality reported under s. 66.0137 (5) (d) for the year prior to the previous calendar year. The department shall decrease the total amount to be distributed to all counties and municipalities by the total of all amounts reported under s. 66.0137 (5) (d) for the year prior to the previous calendar year and reduce each payment to a county or municipality under this section in proportion to the entity's share of the total distribution.

NOTE: Sub. (8) is shown as amended eff. 7–1–24 by 2023 Wis. Act 12. Prior to 7–1–24 it reads:

(8) Beginning with the distributions in 2021, the department of revenue shall increase the payment to each county and municipality under this section by the amount the county or municipality reported under s. 66.0137 (5) (d) for the

year prior to the previous calendar year. The department shall decrease the total amount to be distributed to all counties and municipalities by the total of all amounts reported under s. 66.0137 (5) (d) for the year prior to the previous calendar year and reduce each payment to a county or municipality under this section in proportion to the entity's share of the total distribution.

**History:** 2001 a. 109; 2003 a. 33, 164, 320, 327; 2009 a. 28; 2011 a. 32 ss. 2191b to 2191k, 2193d; 2015 a. 60; 2017 a. 59; 2019 a. 19; 2021 a. 1; 2023 a. 12.

### 79.036 County and municipal aid; beginning in 2024.

(1) Except as provided in subs. (2), (3), and (4), for the distribution in 2024 and in subsequent years, each county and municipality shall receive payments under this section as follows:

**NOTE:** Section 79.036 (title) and sub. (1) (intro.) are created eff. 7–1–24 by 2023 Wis. Act 12. Sub. (1) (intro.) is repealed and recreated eff. 6–30–36 by 2023 Wis. Act 12 to read:

(1) Except as provided in subs. (3) and (4), for the distribution in 2024 and in subsequent years, each county and municipality shall receive payments under this section as follows:

(a) For the distribution in 2024, each county and municipality shall receive a payment equal to the amount it received under s. 79.035 in 2023.

**NOTE:** Par. (a) is created eff. 7–1–24 by 2023 Wis. Act 12.

(b) For the distribution in 2025 and subsequent years, each county and municipality shall receive a payment equal to the proportion of the total payments from the county and municipal aid account under s. 25.491 (2) that the county or municipality received in 2024 multiplied by the amount for the year in the county and municipal aid account under s. 25.491 (2).

**NOTE:** Par. (b) is created eff. 7–1–24 by 2023 Wis. Act 12.

(2) Beginning with the distributions in 2024 and ending with the distributions in 2035, the annual payment under s. 79.02 (1) to a county in which a sports and entertainment arena, as defined in s. 229.41 (11e), is located shall be the amount otherwise determined for the county under this section, minus \$4,000,000.

**NOTE:** Sub. (2) is created eff. 7–1–24 by 2023 Wis. Act 12. Sub. (2) is repealed eff. 6–30–36 by 2023 Wis. Act 12.

(3) (a) The department of administration shall reduce the payment under this section to each county and municipality that receives a grant under s. 16.047 (4m) for replacement of public transit vehicles in an urban mass transit system by an amount determined as follows:

1. For an urban mass transit system that is eligible to receive state aid under s. 85.20 (4m) (a) 6. cm. or d. and serving a population exceeding 200,000, 75 percent of the total amount of grants received under s. 16.047 (4m).

2. For an urban mass transit system that is eligible to receive state aid under s. 85.20 (4m) (a) 7. and serving a population of at least 50,000, 20 percent of the total amount of grants received under s. 16.047 (4m).

3. For an urban mass transit system that is eligible to receive state aid under s. 85.20 (4m) (a) 8. and serving a population of less than 50,000, 10 percent of the total amount of grants received under s. 16.047 (4m).

(b) Beginning with the first payment due under s. 79.02 (1) after the county or municipality receives a grant under s. 16.047 (4m), the department of administration shall apply the reduction determined under par. (a) for each county and municipality by reducing 10 consecutive annual payments under s. 79.02 (1) to the county or municipality by equal amounts.

**NOTE:** Sub. (3) is created eff. 7–1–24 by 2023 Wis. Act 12.

(4) Beginning with the distributions in 2024, the department of revenue shall increase the payment to each county and municipality under this section by the amount the county or municipality reported under s. 66.0137 (5) (d) for the year prior to the previous calendar year. The department shall decrease the total amount to be distributed to all counties and municipalities by the total of all amounts reported under s. 66.0137 (5) (d) for the year prior to the previous calendar year and reduce each payment to a county or municipality under this section in proportion to the entity's share of the total distribution.

**NOTE:** Sub. (4) is created eff. 7–1–24 by 2023 Wis. Act 12.

**History:** 2023 a. 12.

### 79.037 Supplemental county and municipal aid.

(1) Beginning with the distributions in 2024, each county and municipality shall receive in each year a payment from the supplemental county and municipal aid account to be used for law enforcement, fire protection, emergency medical services, emergency response communications, public works, courts, and transportation, except that no amounts received under this subsection may be used for administrative services.

(2) Subject to any reduction required under sub. (4), in 2024, the department of revenue shall determine the amount of the payments under this section as follows:

(a) Each county shall receive an amount equal to 10 percent of the amount received by the county in 2022 under s. 79.035 or the sum of the following, whichever is greater:

1. Fifty thousand dollars.

2. The amount determined as follows or zero, whichever is greater:

a. Determine the county's levy limit under s. 66.0602 as if the valuation factor was 2 percent in 2021.

b. Subtract from the amount determined under subd. 2. a. the county's base levy in 2021 adjusted only as described in s. 66.0602 (2) (b).

3. The amount determined as follows:

a. Add the amount received by the county in 2022 under s. 79.035 and the amounts determined under subsd. 1. and 2.

b. Divide the amount determined under subd. 3. a. by the county's population in 2022.

c. Determine the maximum amount determined under subd. 3. b. among all counties.

d. Multiply the amount determined under subd. 3. c. by 1.5.

e. Divide the amount determined under subd. 3. b. by the amount determined under subd. 3. d.

f. Subtract the amount determined under subd. 3. e. from 1.

g. Multiply the amount determined under subd. 3. f. by an amount equal to 10 times the county's population in 2022.

h. Multiply the amount determined under subd. 3. g. by 0.689758.

(ag) In addition to the payment under par. (a), each county for which the quotient of the total amount received in 2024 under par. (a) and s. 79.036 divided by the county's population in 2022 is less than 10 shall receive an amount calculated as follows:

1. Multiply the county's population in 2022 by 10.

2. Subtract the total amount received by the county in 2024 under par. (a) and s. 79.036 from the amount determined under subd. 1.

(ar) In addition to the payment under par. (a), each county for which the quotient of the amount received in 2024 under par. (a) divided by the amount received in 2024 under s. 79.036 is less than 5 shall receive an amount calculated as follows:

1. Divide the amount received by the county in 2024 under s. 79.036 by the amount received in 2024 under par. (a).

2. Divide the amount determined under subd. 1. by 169.943.

3. Multiply the amount determined under subd. 2. by \$17,490,600.

(b) Each city, village, and town with a population in 2022 under 5,000 shall receive an amount equal to 20 percent of the amount received by the city, village, or town in 2024 under s. 79.036 or the amount calculated as follows, whichever is greater:

1. Multiply the population of the city, village, or town in 2022 by 0.00001052.

2. Subtract the amount determined under subd. 1. from 16.813.

3. Multiply the population of the city, village, or town in 2022 by the amount determined under subd. 2.

4. Add the amount determined under subd. 3. to 30,000.



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(c) Each city, village, and town with a population in 2022 of at least 5,000 and not more than 30,000 shall receive an amount equal to the sum of the following:

1. Twenty percent of the amount received by the city, village, or town under s. 79.036 or the amount calculated as follows, whichever is greater:

a. Multiply the population of the city, village, or town in 2022 by 0.00001659.

b. Subtract the amount determined under subd. 1. a. from 14.5.

c. Multiply the population of the city, village, or town in 2022 by the amount determined under subd. 1. b.

d. Add the amount determined under subd. 1. c. to 25,700.

2. The amount calculated as follows:

a. Divide the population of the city, village, or town in 2022 by the sum of the population in 2022 of all cities, villages, and towns with a population in 2022 of at least 5,000 and not more than 30,000.

b. Multiply the amount determined under subd. 2. a. by \$15,000,000.

(d) Each city, village, and town with a population in 2022 greater than 30,000 and less than 110,000, shall receive an amount equal to 20 percent of the amount received by the city, village, or town in 2024 under s. 79.036 or the amount calculated as follows, whichever is greater:

1. Multiply the population of the city, village, or town in 2022 by 0.00001659.

2. Subtract the amount determined under subd. 1. from 14.5.

3. Multiply the population of the city, village, or town in 2022 by the amount determined under subd. 2.

4. Add the amount determined under subd. 3. to 25,700.

(e) In addition to the payment under par. (d), each city, village, and town with a population in 2022 of at least 30,000 and not more than 50,000 shall receive an amount calculated as follows:

1. Divide the population of the city, village, or town in 2022 by the sum of the population in 2022 of all cities, villages, and towns with a population in 2022 of at least 30,000 and not more than 50,000.

2. Multiply the amount determined under subd. 1. by \$5,000,000.

(f) Each city, village, and town with a population in 2022 of 110,000 or more shall receive an amount equal to 10 percent of the amount received by the city, village, or town in 2024 under s. 79.036 or the amount calculated as follows, whichever is greater:

1. Multiply the population of the city, village, or town in 2022 by 0.00001659.

2. Subtract the amount determined under subd. 1. from 14.5.

3. Multiply the population of the city, village, or town in 2022 by the amount determined under subd. 2.

4. Add the amount determined under subd. 3. to 25,700.

(3) Subject to any reduction required under sub. (4), for the distribution in 2025 and subsequent years, each county and municipality shall receive a payment under this section equal to the proportion of the total payments from the supplemental county and municipal aid account under s. 25.491 (9) that the county or municipality received in 2024, or if the total of payments received in 2024 by a county is reduced under sub. (4), the proportion of the total payments from the supplemental county and municipal aid account under s. 25.491 (9) that the county would have received in 2024 without that reduction, multiplied by the amount for the year in the supplemental county and municipal aid account under s. 25.491 (9).

(4) For the distribution in 2024 and subsequent years until 2050, if a county fails to make the full amount of a deposit required under s. 229.695 by July 1, the department of revenue shall reduce the county's total of payments under this section for that year by the difference between the amount of the deposit required under

s. 229.695 and the amount of any deposit made by July 1 of that year and direct the department of administration to pay to the base-ball park facilities improvement segregated fund under s. 229.687 the amount of the reduction.

**NOTE:** This section is shown as created eff. 7-1-24 by 2023 Wis. Act 12 and as affected eff. 7-1-24 by 2023 Wis. Act 40.

**History:** 2023 a. 12, 40.

**79.038 Innovation grants and innovation planning grants.**

(1) **INNOVATION GRANTS.** (a) Beginning on the date identified in the notice under 2023 Wisconsin Act 12, section 244 (1), counties and municipalities may apply to the department of revenue, in the form and manner prescribed by the department, for innovation grants to be used to implement innovation plans. For purposes of this subsection, an “innovation plan” is a plan submitted by a county or municipality to transfer county or municipal services or duties described in par. (b) to a county, municipality, nonprofit organization, or private entity. The department may approve an application by a county or municipality for a grant under this subsection only if the county or municipality enters into an agreement or contract to transfer services or duties described in par. (b) to a county, municipality, nonprofit organization, or private entity, and all of the following apply:

1. The county or municipality provides to the department a copy of a signed agreement or contract with a county, municipality, nonprofit organization, or private entity to transfer one or more services or duties to the county, municipality, nonprofit organization, or private entity, and the agreement or contract satisfies all of the following:

a. The agreement or contract specifies the services or duties to be transferred to the county, municipality, nonprofit organization, or private entity.

am. The agreement or contract is entered into no earlier than the date identified in the notice under 2023 Wisconsin Act 12, section 244 (1).

b. The agreement or contract transfers all services or duties specified under subd. 1. a. for a period of time that is at least twice the length of the period described in par. (d) 1. that remains on the date that the application is submitted.

c. The agreement or contract indicates the cost to the county or municipality transferring a service or duty of performing each service or duty specified under subd. 1. a. in the year immediately preceding the transfer of the service or duty under the agreement or contract, and, if the agreement or contract transfers a service or duty specified under subd. 1. a. to a county or municipality, the cost to the county or municipality to which the service or duty is transferred of performing each transferred service or duty in the year immediately preceding the transfer of the service or duty.

d. The agreement or contract specifies the amount that the county or municipality will pay to the county, municipality, nonprofit organization, or private entity to which the service or duty is transferred for performing each service or duty specified under subd. 1. a. for the entire term of the agreement or contract.

e. The agreement or contract specifies the allocation of grant moneys between the counties or municipalities that are parties to the agreement or contract.

2. The county or municipality provided all services or duties specified under subd. 1. a. in the year immediately preceding the year that the services or duties are transferred under the agreement or contract described in subd. 1.

(b) 1. The department of revenue may award a grant for an agreement or contract under par. (a) only for a transfer of one or more of the following services or duties, and only if the innovation plan indicates that the transfer will realize a projected savings of at least 10 percent of the total cost of providing the service or duty:

a. Public safety, including law enforcement, but not including jails.

b. Fire protection.

c. Emergency services.

d. Courts.

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- e. Jails.
- f. Training.
- g. Communications.
- h. Information technology.
- i. Administration, including staffing, payroll, and human resources.
- j. Public works.
- k. Economic development and tourism.
- L. Public health.
- m. Housing, planning, and zoning.
- n. Parks and recreation.

2. For purposes of this subsection, the total cost of providing a service under subd. 1. includes the cost of wages, fringe benefits, training, and equipment associated with providing the service.

3. In calculating the projected savings under this paragraph to be realized by a transfer of fire protection or emergency medical services involving an entity that engages volunteer fire fighters or emergency medical services practitioners, the department shall attribute to all volunteer fire fighter or emergency medical services practitioner positions fair market compensation for the services provided by the volunteer fire fighter or emergency medical services practitioner positions. The department shall promulgate rules specifying the method of determining fair market compensation for the services provided by a volunteer fire fighter position and emergency medical services practitioner position for purposes of this paragraph.

(c) 1. The department may not approve a grant under par. (a) after the end of the 4th fiscal year after the date identified in the notice under [2023 Wisconsin Act 12](#), section [244 \(1\)](#).

2. The department may distribute a total of up to \$300,000,000 in payments under this subsection.

3. The department may not approve a grant under par. (a) if distributing all payments for the grant and all other grants awarded under this subsection as provided in par. (d) would result in the distribution of an amount that exceeds the amount under subd. 2.

(d) 1. A grant awarded under par. (a) shall be distributed in payments made each year during the period consisting of the first fiscal year that begins after the date identified in the notice under [2023 Wisconsin Act 12](#), section [244 \(1\)](#), and the following 2 fiscal years. Except as provided in subds. 2., 3., and 4., with regard to an innovation plan involving only counties and municipalities, the amount of the grant awarded under par. (a) for that plan to be distributed in each year is equal to 25 percent of the total costs specified under par. (a) 1. c. of performing the services and duties covered by the innovation plan in the year immediately preceding the transfer of the services or duties, excluding the costs specified under par. (a) 1. c. paid by the county or municipality with the highest total costs of performing the services or duties covered by the innovation plan in the year immediately preceding the transfer of the services or duties. Except as provided in subds. 2., 3., and 4., with regard to an innovation plan involving the transfer of a service or duty to a nonprofit organization or private entity, the amount of the grant awarded under par. (a) for that plan to be distributed in each year is equal to 25 percent of the total costs specified under par. (a) 1. c. of performing the transferred services and duties in the year immediately preceding the transfer of the services or duties.

2. No county or municipality may receive a total amount of payments distributed during a year under this subsection that exceeds \$10,000,000.

3. The department of revenue shall notify the department of administration of any county or municipality that failed to realize its projected savings as required under par. (e) 2. a. or b., and the department of administration shall withhold from the next payment to the county or municipality an amount equal to the difference between the amount of savings required to be realized under par. (e) 2. a. or b. and the actual amount of savings realized.

4. The department shall allocate the grant moneys distributed under this paragraph as provided by the agreement or contract under par. (a) 1. e.

(e) 1. The department of revenue shall give priority to county and municipal innovation plans that attempt to realize savings for public safety, fire protection, and emergency services while maintaining the appropriate level of such services. After the department awards grants to priority applicants, the department may award other counties and municipalities a prorated share of the remaining amount allocated under s. [25.491 \(10\)](#).

2. a. Each applicant under this paragraph shall certify to the department that the county or municipality shall realize half of the projected savings under its plan no later than 24 months after first receiving a distribution for the grant.

b. Each applicant under this paragraph shall certify to the department that the county or municipality shall realize the full amount of the projected savings under its plan no later than 36 months after first receiving a distribution for the grant.

(em) The department of revenue shall certify the amounts of grants awarded under par. (a) to the department of administration, and the department of administration shall pay the amount of the grants awarded under par. (a).

(f) 1. Each year during the period described in par. (d) during which grants are distributed, the department of revenue shall audit at least 10 percent of the grants awarded under par. (a) for which at least 24 months have passed since the first distribution under the grant.

2. Each year during the period during which grants under par. (a) are awarded, no later than December 31, the department of revenue shall submit a report to the joint committee on finance concerning all grants awarded under par. (a).

**NOTE:** Section [79.038](#) (title) and (1) (a) to (e) and (f) are created eff. 7–1–24 by [2023 Wis. Act 12](#) and sub. (1) (em) is created eff. 7–1–24 by [2023 Wis. Act 19](#).

(2) **INNOVATION PLANNING GRANTS.** (a) Beginning in 2024, a municipality with a population not exceeding 5,000 may apply to the department of revenue, in the form and manner prescribed by the department, for a grant to be used only for staffing and consultant expenses for planning the transfer of one or more of the services listed under sub. (1) (b). No municipality may receive more than \$100,000 for each project plan submitted under this paragraph and approved by the department of revenue.

(b) The department of revenue shall certify the amounts of grants awarded under par. (a) to the department of administration, and the department of administration shall pay the amount of the grants awarded under par. (a).

**NOTE:** Sub. (2) is shown as affected eff. 7–1–24 by [2023 Wis. Acts 12 and 19](#).  
**History:** [2023 a. 12, 19](#); s. 35.17 correction in (1) (a) 1. d.

**79.039 Certain reductions.** (1) For the distribution in 2024 and subsequent years, if in any year a county or municipality fails to satisfy the requirements under s. [62.90 \(5\) \(a\)](#) or [66.0608 \(2m\)](#), the secretary of administration shall reduce the county's or municipality's total of payments under ss. [79.036](#) and [79.037](#) for the next year by 15 percent.

(1m) For the distribution in 2024 and subsequent years, if in any year a municipality fails to satisfy the requirements under s. [62.90 \(5\) \(bm\)](#), the secretary of administration shall reduce the municipality's payment under s. [79.037](#) for the next year by 15 percent.

(2) (a) 1. If in any year a county that imposes the tax under s. [77.70 \(2\)](#) fails to make the contribution to its retirement system's unfunded actuarial accrued liability, as required under s. [77.70 \(2\) \(a\)](#), the department of revenue shall reduce the county's total of payments under ss. [79.035](#), [79.036](#), and [79.037](#) for that year by the amount of the unpaid contribution and direct the department of administration to pay that amount towards the retirement system's unfunded actuarial accrued liability.

2. If in any year a county that imposes the tax under s. [77.70 \(2\)](#) uses the revenue from that tax for an expenditure that is not

authorized under s. 77.70 (2), the department of revenue shall reduce the county's total of payments under ss. 79.035, 79.036, and 79.037 for that year by the amount of the unauthorized expenditure and direct the department of administration to pay to the county the reduced amount.

(b) 1. If in any year a municipality that imposes the tax under s. 77.701 fails to make the contribution to its retirement system's unfunded actuarial accrued liability, as required under s. 77.701 (1), the department of revenue shall reduce the municipality's total of payments under ss. 79.035, 79.036, and 79.037 for that year by the amount of the unpaid contribution and direct the department of administration to pay that amount towards the retirement system's unfunded actuarial accrued liability.

2. If in any year a municipality that imposes the tax under s. 77.701 uses the revenue from that tax for an expenditure that is not authorized under s. 77.701, the department of revenue shall reduce the municipality's total of payments under ss. 79.035, 79.036, and 79.037 for that year by the amount of the unauthorized expenditure and direct the department of administration to pay to the municipality the reduced amount.

NOTE: This section is created eff. 7–1–24 by 2023 Wis. Act 12.

History: 2023 a. 12.

**79.04 Public utility distribution.** (1) Annually, except for production plants that begin operation after December 31, 2003, or begin operation as a repowered production plant after December 31, 2003, and except as provided in sub. (4m), the department of administration, upon certification by the department of revenue, shall distribute to a municipality having within its boundaries a production plant, general structure, or substation, used by a light, heat, or power company assessed under s. 76.28 (2) or 76.29 (2), except property described in s. 66.0813 unless the production plant or substation is owned or operated by a local governmental unit located outside of the municipality, or by an electric cooperative assessed under ss. 76.07 and 76.48, respectively, or by a municipal electric company under s. 66.0825 the amount determined as follows:

(a) An amount from the public utility account determined by multiplying by 3 mills in the case of a town, and 6 mills in the case of a city or village, the first \$125,000,000 of the amount shown in the account, plus leased property, of each public utility except qualified wholesale electric companies, as defined in s. 76.28 (1) (gm), on December 31 of the preceding year for “production plant, exclusive of land,” “general structures,” and “substations,” in the case of light, heat and power companies, electric cooperatives or municipal electric companies, for all property within a municipality in accordance with the system of accounts established by the public service commission or rural electrification administration, less depreciation thereon as determined by the department of revenue and less the value of treatment plant and pollution abatement equipment, as defined under s. 70.11 (21), as determined by the department of revenue plus an amount from the public utility account determined by multiplying by 3 mills in the case of a town, and 6 mills in the case of a city or village, of the first \$125,000,000 of the total original cost of production plant, general structures, and substations less depreciation, land and approved waste treatment facilities of each qualified wholesale electric company, as defined in s. 76.28 (1) (gm), as reported to the department of revenue of all property within the municipality. The total of amounts, as depreciated, from the accounts of all public utilities for the same production plant is also limited to not more than \$125,000,000. The amount distributable to a municipality under this subsection and sub. (6) in any year shall not exceed \$300 times the population of the municipality, except that, beginning with payments in 2009, the amount distributable to a municipality under this subsection and sub. (6) in any year shall not exceed \$425 times the population of the municipality, except as provided under par. (am).

(am) The payment limitation under par. (a) does not apply to the amounts distributable to a municipality under this subsection

and sub. (6) if the first distribution to the municipality that meets or exceeds the limitation occurs after 2010. This paragraph does not apply to distributions after 2022.

(b) 1. Beginning with the distribution under this subsection in 1991, and ending with the distribution under this subsection in 2008, the amount determined under par. (a) to value property used by a light, heat or power company in a municipality may not be less than the amount determined to value the property for the distribution to the municipality under this subsection in 1990, subject to subs. 2., 3. and 4.

2. When a light, heat or power company no longer uses property described under par. (a) as production plant, substation, or general structure in a municipality, the amount established under subd. 1. shall be reduced by the proportion that the property that is no longer used bears to the total value of all property described in par. (a) in the municipality. The proportion shall be determined according to the proportional value of the property when the light, heat or power company stops using the property.

3. The amount of a distribution under this paragraph, as affected by subd. 1., may not exceed the per capita amount established under par. (a).

4. If property of a light, heat or power company described under par. (a) is included in the value of property for the distribution to the municipality under this subsection in 1990 and is located in territory annexed by another municipality after December 31, 1989, the amount established under subd. 1. shall be reduced annually by one-fifth of the value of the property located in the annexed territory for 5 consecutive years, beginning with the distribution in 1994 or with the first distribution after the year in which the annexation occurs, whichever is later.

(c) 1. The payment for any municipality in which a production plant is located, which the public service commission certifies to the department of revenue will produce a nominal rated capacity of 200 megawatts or more, shall be no less than \$75,000 annually, except that the amount distributable to a municipality in any year shall not exceed the per capita limit specified in par. (a).

2. If a production plant is located in more than one municipality, the total payment under subd. 1. shall be apportioned according to the amounts shown on the preceding December 31 for the production plant in the account described in par. (a) for “production plant exclusive of land” within each municipality for all public utilities except qualified wholesale electric companies, as defined in s. 76.28 (1) (gm), or according to the value as reported to the department of revenue under par. (a) of the production plant within each municipality for each qualified wholesale electric company. The payment to each municipality under this subdivision shall be no less than \$15,000 annually.

3. If a production plant with a nominal rated capacity of 200 megawatts or more is decommissioned or becomes nonutility property, the \$75,000 minimum guaranteed payment under subd. 1. shall continue but diminish by \$7,500 annually, except that the minimum guaranteed payment under this subdivision shall cease in the year following the first year in which the property becomes taxable by the taxation district. In this subdivision, “nonutility property” has the meaning set forth in the uniform system of accounts established by the public service commission. This subdivision does not apply after the distributions in 2004.

(2) (a) Annually, except for production plants that begin operation after December 31, 2003, or begin operation as a repowered production plant after December 31, 2003, and except as provided in sub. (4m), the department of administration, upon certification by the department of revenue, shall distribute from the public utility account to any county having within its boundaries a production plant, general structure, or substation, used by a light, heat or power company assessed under s. 76.28 (2) or 76.29 (2), except property described in s. 66.0813 unless the production plant or substation is owned or operated by a local governmental unit that is located outside of the municipality in which the production plant or substation is located, or by an electric cooperative



assessed under ss. 76.07 and 76.48, respectively, or by a municipal electric company under s. 66.0825 an amount determined by multiplying by 6 mills in the case of property in a town and by 3 mills in the case of property in a city or village the first \$125,000,000 of the amount shown in the account, plus leased property, of each public utility except qualified wholesale electric companies, as defined in s. 76.28 (1) (gm), on December 31 of the preceding year for “production plant, exclusive of land,” “general structures,” and “substations,” in the case of light, heat and power companies, electric cooperatives or municipal electric companies, for all property within the municipality in accordance with the system of accounts established by the public service commission or rural electrification administration, less depreciation thereon as determined by the department of revenue and less the value of treatment plant and pollution abatement equipment, as defined under s. 70.11 (21), as determined by the department of revenue plus an amount from the public utility account determined by multiplying by 6 mills in the case of property in a town, and 3 mills in the case of property in a city or village, of the total original cost of production plant, general structures, and substations less depreciation, land and approved waste treatment facilities of each qualified wholesale electric company, as defined in s. 76.28 (1) (gm), as reported to the department of revenue of all property within the municipality. The total of amounts, as depreciated, from the accounts of all public utilities for the same production plant is also limited to not more than \$125,000,000. The amount distributable to a county under this subsection and sub. (6) in any year shall not exceed \$100 times the population of the county, except that, beginning with payments in 2009, the amount distributable to a county under this subsection and sub. (6) in any year shall not exceed \$125 times the population of the county.

(am) 1. Beginning with the distribution under this subsection in 1991, and ending with the distribution under this subsection in 2008, the amount determined under par. (a) to value property used by a light, heat or power company in a county may not be less than the amount determined to value the property for the distribution to the county under this subsection in 1990, subject to subs. 2. and 3.

2. When a light, heat or power company no longer uses property described under par. (a) as production plant, substation, or general structure in a county, the amount established under subd. 1. shall be reduced by the proportion that the property that is no longer used bears to the total value of all property described in par. (a) in the county. The proportion shall be determined according to the proportional value of the property when the light, heat or power company stops using the property.

3. The amount of a distribution under this paragraph, as affected by subd. 1., may not exceed the per capita amount established under par. (a).

(b) The payment under par. (a) for any county in which a production plant is located, which the public service commission certifies to the department of revenue will produce a nominal rated capacity of 200 megawatts or more, shall be not less than \$75,000 annually, except that the amount distributable to a county in any year shall not exceed the per capita limit specified in par. (a).

(3m) For purposes of determining the amount of the payments under subs. (1) and (2), the payments for a municipality and county in which an ash disposal facility that is owned and operated by an electric cooperative is operating prior to July 30, 2003, shall be calculated to include an amount that is equal to the net book value of the ash disposal facility multiplied by 2.

(4) (a) Annually, in addition to the amounts distributed under subs. (1), (5), (6), and (7), the department of administration shall distribute \$50,000 to a municipality if spent nuclear fuel is stored within the municipality on December 31 of the preceding year. If a spent nuclear fuel storage facility is located within one mile of a municipality, that municipality shall receive \$10,000 annually and the municipality where that storage facility is located shall receive \$40,000 annually.

(b) Annually, in addition to the amounts distributed under subs. (2), (5), (6), and (7), the department of administration shall distribute \$50,000 to a county if spent nuclear fuel is stored within the county on December 31 of the preceding year. If a spent nuclear fuel storage facility is located at a production plant located in more than one county, the payment shall be apportioned according to the formula under sub. (1) (c) 2., except that the formula, as it applies to municipalities in that subdivision, applies to counties in this paragraph. The payment under this paragraph may not be less than \$10,000 annually.

(4m) (a) Except as provided in par. (b), beginning with distributions in 2009, for production plants described under subs. (1) and (2), if in any year the payments to the municipality and county in which the production plant is located would be greater under subs. (6) and (7) (c) 1. based on the production plant’s name–plate capacity than under sub. (1) or (2) based on the depreciated net book value of the production plant, the municipality and county shall receive payments under subs. (6) and (7) (c) 1., rather than under sub. (1) or (2), beginning in that year and in each year thereafter.

(b) For municipalities where production plants are located, if the combination of amounts determined for production plants under sub. (1) or under subs. (6) and (7) (c) 1. and the amounts determined for substations and general structures under sub. (1) are less for a municipality than the amount determined under sub. (1) based on the value of the property used to calculate the municipality’s payment in 1990, reduced to reflect the value of property that is no longer in use, the municipality’s payment shall be calculated under sub. (1) using the value of the property used to calculate the municipality’s payment in 1990, reduced to reflect the value of property no longer in use.

(5) (a) If property that was exempt from the property tax under s. 70.112 (4) and that was used to generate power by a light, heat, or power company, except property under s. 66.0813, unless the production plant is owned or operated by a local governmental unit located outside of the municipality, or by an electric cooperative, or by a municipal electric company under s. 66.0825, is decommissioned, the municipality shall be paid, from the public utility account, an amount equal to the following percentages of the payment that the municipality received under this section during the last year that the property was exempt from the property tax:

1. In the first year that the property is taxable, 100 percent.
2. In the 2nd year that the property is taxable, 80 percent.
3. In the 3rd year that the property is taxable, 60 percent.
4. In the 4th year that the property is taxable, 40 percent.
5. In the 5th year that the property is taxable, 20 percent.

(b) If property that was exempt from the property tax under s. 70.112 (4) and that was used to generate power by a light, heat, or power company, except property under s. 66.0813, unless the production plant is owned or operated by a local governmental unit located outside of the municipality, or by an electric cooperative, or by a municipal electric company under s. 66.0825, is decommissioned, the county shall be paid, from the public utility account, an amount equal to the following percentages of the payment the county received under this section during the last year that the property was exempt from the property tax:

1. In the first year that the property is taxable, 100 percent.
2. In the 2nd year that the property is taxable, 80 percent.
3. In the 3rd year that the property is taxable, 60 percent.
4. In the 4th year that the property is taxable, 40 percent.
5. In the 5th year that the property is taxable, 20 percent.

(6) (a) Annually, beginning in 2005, for production plants that begin operation after December 31, 2003, or begin operation as a repowered production plant after December 31, 2003, except as provided in sub. (4m), the department of administration, upon certification by the department of revenue, shall distribute payments from the public utility account, as determined under par. (b), to

each municipality and county in which a production plant is located, if the production plant has a name–plate capacity of at least one megawatt and is used by a light, heat, or power company assessed under s. 76.28 (2) or 76.29 (2), except property described in s. 66.0813, unless the production plant is owned or operated by a local governmental unit located outside of the municipality; by a qualified wholesale electric company, as defined in s. 76.28 (1) (gm); by a wholesale merchant plant, as defined in s. 196.491 (1) (w); by an electric cooperative assessed under ss. 76.07 and 76.48, respectively; or by a municipal electric company under s. 66.0825.

(b) Subject to pars. (c) and (d), each municipality entitled to a payment under par. (a) and each county in which such a municipality is located shall receive a payment equal to a portion of an amount that is equal to the number of megawatts that represents the production plant's name–plate capacity, multiplied by \$2,000.

(c) 1. If the production plant is located in a city or village, the city or village receives a payment equal to two–thirds of the amount determined under par. (b) and the county in which the city or village is located receives a payment equal to one–third of the amount determined under par. (b). If the production plant is located in a town, the town receives a payment equal to one–third of the amount determined under par. (b), and the county in which the town is located receives a payment equal to two–thirds of the amount determined under par. (b). If a municipality is located in more than one county, the county in which the production plant is located shall receive the county portion of the payment.

2. For the purpose of determining the amount of the payment under par. (b), if a production plant is located in more than one municipality, the payment amount under par. (b) shall be divided among the municipalities in which the plant is located based on the net book value of that portion of the plant located in each municipality as of December 31, 2004, or as of the date on which the plant is operational, whichever is later.

3. For the purpose of determining the amount of the payment under par. (b), if a production plant is located in more than one county, the payment amount under par. (b) shall be divided among the counties in which the plant is located based on the net book value of that portion of the plant located in each county as of December 31, 2004, or as of the date on which the plant is operational, whichever is later.

(d) The total amount distributable to a municipality under this subsection and sub. (1) in any fiscal year shall not exceed an amount equal to the municipality's population multiplied by \$300, and the total amount distributable to a county under this subsection and sub. (2) in any year shall not exceed an amount equal to the county's population multiplied by \$100.

(7) (a) Beginning with payments in 2005, if a production plant, as described in sub. (6) (a), other than a nuclear–powered production plant, is built on the site of, or on a site adjacent to, an existing or decommissioned production plant; or is built on a site purchased by a public utility before January 1, 1980, that was identified in an advance plan as a proposed site for a production plant; or is built on, or on a site adjacent to, brownfields, as defined in s. 238.13 (1) (a) or s. 560.13 (1) (a), 2009 stats., after December 31, 2003, and has a name–plate capacity of at least one megawatt, each municipality and county in which such a production plant is located shall receive annually from the public utility account a payment in an amount that is equal to the number of megawatts that represents the production plant's name–plate capacity, multiplied by \$600. Beginning with payments in 2024, the multiplier is \$900.

(b) Beginning with payments in 2005, if a production plant, as described in sub. (6) (a), that is a baseload electric generating facility is built after December 31, 2003, and has a name–plate capacity of at least 50 megawatts, each municipality and county in which such a production plant is located shall receive annually from the public utility account a payment in an amount that is

equal to the number of megawatts that represents the production plant's name–plate capacity, multiplied by \$600.

(c) 1. Except as provided in subd. 2., beginning with payments in 2005, if a production plant, as described in sub. (6) (a), that derives energy from an alternative energy resource is built after December 31, 2003, and has a name–plate capacity of at least one megawatt, each municipality and county in which such a production plant is located shall receive annually from the public utility account a payment in an amount that is equal to the number of megawatts that represents the production plant's name–plate capacity, multiplied by \$1,000. Beginning with payments in 2024, the multiplier is \$1,500.

1m. Beginning with payments in 2005, if a cogeneration production plant, as described in sub. (6) (a), is built and completed after December 31, 2003, and has a name–plate capacity of at least one megawatt, each municipality and county in which such a cogeneration production plant is located shall receive annually from the public utility account a payment in an amount that is equal to the number of megawatts that represents the cogeneration production plant's name–plate capacity, multiplied by \$1,000. Any municipality or county that receives a payment under this subdivision in any year may not receive a payment under subd. 1. in that year, if the payment under subd. 1. is based on the same production plant as the payment under this subdivision.

2. If a production plant as described under subd. 1. fires an alternative energy resource together with a fuel other than an alternative energy resource, the number of megawatts used to calculate the payment under subd. 1. is the number of megawatts that represents the production plant's name–plate capacity multiplied by a percentage that represents the energy content of the alternative energy resource in the year prior to the year in which the payment is made as compared to the total energy content of the alternative energy resource and the other fuel in the year prior to the year in which the payment is made.

(d) For the purpose of determining the amount of any payment under this subsection, if a production plant is located in more than one municipality or county, the payment amount shall be divided among the municipalities or counties in which the plant is located based on the net book value of that portion of the plant located in each municipality or county as of December 31, 2004, or as of the date on which the plant is operational, whichever is later.

(8) All of the following apply to the payments for property of a production plant that includes multiple power generation units, except that this subsection applies only if the production plant's first power generation unit permanently ceases generating electricity after March 23, 2024:

(a) No payment received by a municipality or county under sub. (1), (2), (6), or (7) shall be reduced on the basis that one or more, but not all, of the power generation units permanently cease generating electricity, and the amount of the payment shall be the amount that the municipality or county received in the year before the year in which the first power generation unit permanently ceased generating electricity.

(b) The payments under sub. (5) (a) or (b) shall not be made until the production plant is decommissioned, and then the payments shall be determined on the basis of the amount of the payment received by the municipality or county under sub. (1), (2), (6), or (7) in the year before the year in which the first power generation unit permanently ceased generating electricity.

**History:** 1971 c. 125, 215; 1973 c. 90 ss. 387, 391g; 1973 c. 243 s. 82; 1975 c. 39, 224; 1977 c. 29, 418; 1979 c. 34; 1983 a. 27; 1985 a. 29, 39; 1987 a. 27; 1989 a. 31; 1993 a. 16, 307; 1995 a. 27; 1999 a. 150 s. 672; 2001 a. 16; 2001 a. 30 s. 108; 2003 a. 31, 33, 89, 320; 2005 a. 253, 254; 2007 a. 19, 20, 226; 2009 a. 28; 2011 a. 32; 2015 a. 61; 2017 a. 59; 2023 a. 19, 139.

**79.05 Expenditure restraint incentive program. (1)** In this section:

**NOTE:** This section (title) is shown as amended eff. 7–1–24 by 2023 Wis. Act 19. Prior to 7–1–24 it reads:

**79.05 Expenditure restraint program.**



(a) “Full value” means the value determined under s. 70.57 including the value of tax increments under s. 66.1105.

(am) “Inflation factor” means a percentage equal to the average annual percentage change in the U.S. consumer price index for all urban consumers, U.S. city average, as determined by the U.S. department of labor, for the 12 months ending on August 31 of the year before the statement under s. 79.015, except that the percentage under this paragraph shall not be less than zero.

(b) “Municipal budget” means the municipality’s general fund.

(c) “Property tax levy rate” means the amount determined as follows:

1. Subtract the tax increment under s. 66.1105 from the total property tax levy.

2. Subtract the tax incremental value under s. 66.1105 from the full value.

3. Divide the amount under subd. 1. by the amount under subd. 2.

(d) “Valuation factor” means a percentage equal to 60 percent of the percentage change in the municipality’s equalized value due to new construction less improvements removed between the year before the statement under s. 79.015 and the previous year, but not less than zero nor greater than 2.

(2) A municipality is eligible for a payment under sub. (3) if it fulfills all of the following requirements:

(a) Its property tax levy rate established during the year before the statement under s. 79.015 is greater than 5 mills.

(c) Its municipal budget; exclusive of principal and interest on long-term debt and exclusive of revenue sharing payments under s. 66.0305, payments of premiums under s. 66.0137 (5) (c) 1. and 1m., revenues generated from a tax imposed under s. 77.701, payments received under s. 79.038, expenditures of payments due to the termination of a tax incremental district under s. 79.096 (3), recycling fee payments under s. 289.645, expenditures of grant payments under s. 16.297 (1m), unreimbursed expenses related to an emergency declared under s. 323.10, expenditures from moneys received pursuant to P.L. 111–5, grants received from the state or federal government for the purpose of providing law enforcement, fire protection, or emergency medical services, and expenditures made pursuant to a purchasing agreement with a school district whereby the municipality makes purchases on behalf of the school district; for the year of the statement under s. 79.015 increased over its municipal budget as adjusted under sub. (6); exclusive of principal and interest on long-term debt and exclusive of revenue sharing payments under s. 66.0305, payments of premiums under s. 66.0137 (5) (c) 1. and 1m., revenues generated from a tax imposed under s. 77.701, payments received under s. 79.038, expenditures of payments due to the termination of a tax incremental district under s. 79.096 (3), recycling fee payments under s. 289.645, expenditures of grant payments under s. 16.297 (1m), unreimbursed expenses related to an emergency declared under s. 323.10, expenditures from moneys received pursuant to P.L. 111–5, grants received from the state or federal government for the purpose of providing law enforcement, fire protection, or emergency medical services, and expenditures made pursuant to a purchasing agreement with a school district whereby the municipality makes purchases on behalf of the school district; for the year before that year by less than the sum of the inflation factor and the valuation factor, rounded to the nearest 0.10 percent.

NOTE: Par. (c) is shown as amended eff. 7–1–24 by 2023 Wis. Act 12. Prior to 7–1–24 it reads:

(c) Its municipal budget; exclusive of principal and interest on long-term debt and exclusive of revenue sharing payments under s. 66.0305, payments of premiums under s. 66.0137 (5) (c) 1. and 1m., expenditures of payments due to the termination of a tax incremental district under s. 79.096 (3), recycling fee payments under s. 289.645, expenditures of grant payments under s. 16.297 (1m), unreimbursed expenses related to an emergency declared under s. 323.10, expenditures from moneys received pursuant to P.L. 111–5, and expenditures made pursuant to a purchasing agreement with a school district whereby the municipality makes purchases on behalf of the school district; for the year of the statement under s. 79.015 increased over its municipal budget as adjusted under sub. (6); exclusive of principal and interest on long-term debt and exclusive of

revenue sharing payments under s. 66.0305, payments of premiums under s. 66.0137 (5) (c) 1. and 1m., expenditures of payments due to the termination of a tax incremental district under s. 79.096 (3), recycling fee payments under s. 289.645, expenditures of grant payments under s. 16.297 (1m), unreimbursed expenses related to an emergency declared under s. 323.10, expenditures from moneys received pursuant to P.L. 111–5, and expenditures made pursuant to a purchasing agreement with a school district whereby the municipality makes purchases on behalf of the school district; for the year before that year by less than the sum of the inflation factor and the valuation factor, rounded to the nearest 0.10 percent.

(2m) Annually, on October 1, the department of revenue shall certify the appropriate percentage change in the consumer price index that is to be used in the requirement under sub. (1) (am) to the joint committee on finance.

(3) Each municipality that qualifies under sub. (2) shall receive a payment calculated as follows:

(a) Subtract 5 mills from the municipality’s property tax levy rate.

(b) Multiply the amount under par. (a) by the municipality’s full value.

(c) Divide the amount under par. (b) by the total of the amounts under par. (b) for all municipalities that qualify.

(d) Multiply the amount under par. (c) by the amount for the year under s. 79.01 (1), 2021 stats.

NOTE: Par. (d) is shown as amended eff. 7–1–24 by 2023 Wis. Act 12. Prior to 7–1–24 it reads:

(d) Multiply the amount under par. (c) by the amount for the year under s. 79.01 (1).

(4) Notwithstanding subs. (2) and (3), in 2025, each municipality shall receive a payment under this section that is equal to the amount of the payment received by the municipality under this section in 2024.

(5) No municipality may, for the purpose of qualifying for a payment under this section, establish a fund, other than a general fund, that does not conform to generally accepted accounting principles promulgated by the governmental accounting standards board or its successor bodies.

(6) (a) If a municipality transfers to another governmental unit responsibility for providing any service that the municipality provided in the preceding year, its budget for the preceding year shall be decreased to reflect the cost that the municipality incurred to provide that service, as determined by the department of revenue.

(b) If a municipality increases the services that it provides by adding responsibility for providing a service transferred to it from another governmental unit in any year, its budget for the preceding year shall be increased to reflect the cost of that service, as determined by the department of revenue.

(c) If a municipality receives payments from another governmental unit for providing a service to that other governmental unit, pursuant to a contract with the municipality, the municipality receiving the payments shall not include the amounts of the payments nor the costs for providing the service in its budget for the year in which it receives the payments, for the purpose of determining eligibility under sub. (2) (c).

(7) (a) Beginning with the distributions in 2018 and ending with the distributions in 2022, the annual payment under this section to the village of Maine shall be the amount otherwise determined for the village under this section, plus \$583,000.

(b) Beginning with the distributions in 2018 and ending with the distributions in 2022, the annual payment under this section to the city of Janesville shall be the amount otherwise determined for the city under this section, plus \$583,000.

History: 1989 a. 336; 1991 a. 39, 61; 1993 a. 16; 1999 a. 9; 1999 a. 150 s. 672; 2001 a. 16; 2009 a. 11, 28; 2011 a. 32, 106, 258; 2013 a. 20, 165; 2015 a. 55; 2017 a. 58, 59; 2019 a. 19; 2021 a. 1, 61; 2023 a. 12, 19.

Cross-reference: See also ch. Tax 19, Wis. adm. code.

**79.08 Corrections.** If the department of administration or the department of revenue determines by August 15 of the year following any distribution under this subchapter that there was an overpayment or underpayment made in any certification by the department of revenue or resulting from populations changed as

a result of a final court determination or a census determination under s. 16.96 (2) (dm) or (e) or in the distribution by the department of administration, the overpayment or underpayment shall be corrected as provided in this section. No corrections to the elements of any distribution may be made after August 15 of the year following the distribution. Any overpayment shall be corrected by reducing the subsequent year's distribution under this subchapter. Any underpayment shall be corrected by increasing the subsequent year's distribution under this subchapter. Corrections shall be made in the distributions to all municipalities and counties affected by the error. Corrections shall be without interest.

**History:** 1973 c. 158, 333; 1977 c. 29; 1979 c. 34; 1981 c. 20; 1983 a. 27; 1985 a. 29; 1987 a. 27; 1989 a. 31, 336; 1991 a. 39.

**79.09 Administration.** Counties and municipalities shall submit the information required under this subchapter by the department of revenue on forms prescribed by the department. Annually, each county and municipality may contract with a certified public accountant licensed under ch. 442 to compile and submit to the department the information required.

**History:** 1975 c. 39; 1985 a. 29.

**79.095 State aid; computers. (1) DEFINITIONS.** In this section:

(a) "Department" means the department of revenue.

(b) "Gross tax rate" means the property tax rate without consideration of the credits under subch. II.

(bh) "Inflation factor" means a percentage equal to the average annual percentage change in the U.S. consumer price index for all urban consumers, U.S. city average, as determined by the U.S. department of labor, for the 12 months ending on September 30 of the year before the payment under sub. (4) (b), except that the percentage under this paragraph shall not be less than zero.

(bm) "Special purpose district" means a metropolitan sewerage district organized under subch. II of ch. 200, a town sanitary district organized under subch. IX of ch. 60, a metropolitan sewerage district created under s. 200.05, or a public inland lake protection and rehabilitation district organized under subch. IV of ch. 33.

(c) "Taxing jurisdiction" means a municipality, county, school district, special purpose district, tax incremental district, environmental remediation tax incremental district, or technical college district.

**(2) REPORTING.** Each municipality shall report to the department the following information:

(a) On or before the 2nd Monday in June, the value of the property that is exempt under s. 70.11 (39) and (39m) in each taxing jurisdiction for which the municipality assesses property.

(b) On or before December 31, the tax rate used for each tax incremental district for which the municipality assesses property and for each environmental remediation tax incremental district for which the municipality assesses property.

**(3) REVIEW BY DEPARTMENT.** The department shall adjust each rate reported under sub. (2) (b) to a full-value rate. The department shall review and correct the information submitted under sub. (2) (a), shall determine the full value of all of the property reported under sub. (2) (a) and of all the property under s. 70.995 (12r) and, on or before October 1, shall notify each taxing jurisdiction of the full value of the property that is exempt under s. 70.11 (39) and (39m) and that is located in the jurisdiction. The department shall adjust the full value that is reported to taxing jurisdictions under this subsection in the year after an error occurs or a value has been changed due to an appeal. All disputes between the department and municipalities about the value of the property reported under sub. (2) (a) or of the property under s. 70.995 (12r) shall be resolved by using the procedures under s. 70.995 (8).

**(4) PAYMENT.** (a) Except as provided in par. (b), the department shall calculate the payments due each taxing jurisdiction under this section by multiplying the full value as of the January 1 of the preceding year of the property that is exempt under s.

70.11 (39) and (39m) and that is located in the jurisdiction by the full-value gross tax rate of the jurisdiction for the preceding year.

(b) In 2018, each taxing jurisdiction shall receive a payment under this section equal to the payment it received in 2017, multiplied by 1.0147. In 2019, each taxing jurisdiction shall receive a payment under this section equal to the payment it received in the previous year, multiplied by one plus the inflation factor. In 2020, and in each year thereafter, each taxing jurisdiction shall receive a payment under this section equal to the payment it received in the previous year.

(c) The department shall certify the amount of the payment due each taxing jurisdiction to the department of administration, which shall make the payments on or before the 4th Monday in July. For purposes of ch. 121, school districts shall treat the payments made in July under this subsection as if they had been received in the previous school year.

(d) Each taxing jurisdiction shall attribute to each tax incremental district within the taxing jurisdiction the district's proportionate share of the amount the taxing jurisdiction receives under par. (b). The amount that would have been paid to a tax incremental district under this subsection shall be distributed to the municipality and applicable taxing jurisdictions in the year following the termination of the tax incremental district and in each year thereafter.

**(5) SUNSET.** Subsections (2), (3), and (4) (a) do not apply with regard to the payments made under this section after July 2017.

**History:** 1997 a. 237; 2001 a. 16, 30; 2005 a. 25, 418; 2013 a. 20; 2017 a. 59; 2021 a. 61.

**79.096 State aid; personal property. (1)** Beginning in 2019, and in each year thereafter, the department of administration shall pay to each taxing jurisdiction, as defined in s. 79.095 (1) (c), an amount equal to the property taxes levied on the items of personal property described under s. 70.111 (27) (b) for the property tax assessments as of January 1, 2017.

**(2) (a)** Each municipality shall report to the department of revenue, in the time and manner determined by the department, the amount of the property taxes levied on the items of personal property described under s. 70.111 (27) (b) for the property tax assessments as of January 1, 2017, on behalf of the municipality and on behalf of other taxing jurisdictions.

(b) Each taxing jurisdiction shall report to the department of revenue, in the time and manner determined by the department, any information the department considers necessary to administer this section.

**(3)** Each taxing jurisdiction shall attribute to each tax incremental district within the taxing jurisdiction the district's proportionate share of the amount the taxing jurisdiction receives under sub. (1). The amount that would have been paid to a tax incremental district under this subsection shall be distributed to the municipality and applicable taxing jurisdictions in the year following the termination of the tax incremental district and in each year thereafter. For a tax incremental district that terminated prior to July 10, 2021, if the tax incremental district was active for the 2017 tax year and would have received a payment under this subsection if not for its termination, the department of administration shall, with the distribution in 2022, distribute to the municipality and applicable taxing jurisdictions the sum of all such payments that would have been paid to the tax incremental district from its termination date to 2022 had the district not terminated. In 2023, and in each year thereafter, the department of administration shall distribute to the municipality and the applicable taxing jurisdictions the annual amount the tax incremental district would have received under this subsection.

**(4)** The department of revenue shall certify the amount of the payment due each taxing jurisdiction under sub. (1) to the department of administration, and the department of administration shall make the payment on or before the first Monday in May.

**History:** 2017 a. 59; 2021 a. 61.

**79.0965 State aid; repeal of personal property tax.**

(1) Beginning in 2025, the department of administration shall pay to each taxing jurisdiction, as defined in s. 79.095 (1) (c), an amount equal to the property taxes levied on the items of personal property described under s. 70.111 (28) for the property tax assessments as of January 1, 2023.

(2) (a) Each municipality shall report to the department of revenue, in the time and manner determined by the department, the amount of the property taxes levied on the items of personal property described under s. 70.111 (28) for the property tax assessments as of January 1, 2023, on behalf of the municipality and on behalf of other taxing jurisdictions.

(b) Each taxing jurisdiction shall report to the department of revenue, in the time and manner determined by the department, any information the department considers necessary to administer this section.

(c) If a municipality does not timely electronically file the report required by the department of revenue under par. (a), the following reductions will be made to the municipality's personal property aid distributed under sub. (1) in 2025:

1. Reduction of 25 percent, if not filed by June 30, 2024.
2. Forfeiture of the municipality's aid under sub. (1), if not filed by July 15, 2024.

(d) If a municipality does not electronically file the report required by the department of revenue under par. (a) by July 15, 2024, the department may use the best information available to calculate the aid to distribute under sub. (1) in 2025 to the applicable taxing jurisdictions.

(3) Each taxing jurisdiction shall attribute to each tax incremental district within the taxing jurisdiction the district's proportionate share of the amount the taxing jurisdiction receives under sub. (1). The amount that would have been paid to a tax incremental district under this subsection shall be distributed to the municipality and applicable taxing jurisdictions in the year following the termination of the tax incremental district and in each year thereafter.

(4) The department of revenue shall certify the amount of the payment due each taxing jurisdiction under sub. (1) to the department of administration, and the department of administration shall make the payment on or before the first Monday in May.

History: 2023 a. 12, 19.

**79.097 State aid; video service provider fee.** (1) (a) In 2020, each municipality that assesses a fee under s. 66.0420 (7) shall receive a payment equal to 0.5 percent of the gross receipts, as reported under sub. (2) (a), used as the basis for the actual fee revenues received by the municipality in 2018.

(b) In 2021, each municipality that assesses a fee under s. 66.0420 (7) shall receive a payment equal to 1 percent of the gross receipts, as reported under sub. (2) (b), used as the basis for the actual fee revenues received by the municipality in 2019.

(c) Beginning in 2022, annually, each municipality that assesses a fee under s. 66.0420 (7) shall receive a payment under this section equal the amount it received in 2021.

(2) Each municipality that is eligible to receive a payment under this section shall report to the department of revenue the following information:

(a) On or before August 15, 2019, the 2018 actual fee revenues from s. 66.0420 (7) and the estimated gross receipts on which the fee revenues are based.

(b) On or before August 15, 2020, the 2019 actual fee revenues from s. 66.0420 (7) and the estimated gross receipts on which the fee revenues are based.

(c) Any other information, provided in the time and manner determined by the department, that the department considers necessary for the administration of this section.

(3) (a) Annually, on or before October 1, the department of revenue shall notify each municipality that is eligible to receive a

payment under this section of the amount of the payment that the municipality shall receive in the following year.

(b) The department of revenue shall certify the amount of the payment due to each taxing jurisdiction under sub. (1) to the department of administration, and the department of administration shall make the payment on or before the 4th Monday in July.

History: 2019 a. 9.

## SUBCHAPTER II

## PROPERTY TAX CREDITS

**79.10 Wisconsin state property tax relief.** (1) DEFINITIONS. In this section:

(b) "Average school tax levies" means the average of the school tax levies for the 3 years preceding the assessment year to which the tax credit is to apply.

(d) "Municipality" means any town, village or city in this state. Where a municipality is located in more than one county the portion thereof in each county shall be considered a separate municipality.

(dm) "Principal dwelling" means any dwelling that is used by the owner of the dwelling as a primary residence on January 1 of the year preceding the allocation of a credit under sub. (9) (bm) and includes improvements that are classified, under ch. 70, as taxable real property or personal property.

(e) "School tax levies" means property taxes levied in a municipality for elementary and secondary school districts and for county children with disabilities education board programs under s. 115.817, net of municipal surplus funds applied against those levies.

(g) "School tax rate" means the taxes levied by school districts, as defined in s. 115.01 (3), as reflected on each property tax bill divided by the estimated fair market value of the property as reflected on each tax bill.

(1m) NOTICE TO THE DEPARTMENT. (a) Each municipality shall notify the department of revenue of the total amount of credits allocated under sub. (9) (bm).

(b) Counties and municipalities shall submit to the department of revenue all data related to the lottery and gaming credit and the first dollar credit as requested by the department of revenue.

(2) NOTICE TO MUNICIPALITIES. (a) On or before November 20 of the year preceding the distribution under sub. (7m) (a) or (cm), the department of revenue shall notify the clerk of each town, village and city of the estimated fair market value, as determined under sub. (11) (c), to be used to calculate the lottery and gaming credit under sub. (5) and of the amount to be distributed to it under sub. (7m) (a) or (cm). The anticipated receipt of such distribution shall not be taken into consideration in determining the tax rate of the municipality but shall be applied as tax credits.

(b) On or before November 20 of the year preceding the distribution under sub. (7m) (c) or (cm), the department of revenue shall notify the clerk of each town, village, and city of the estimated fair market value, as determined under sub. (11) (d), used to calculate the first dollar credit under sub. (5m) and of the amount to be distributed to it under sub. (7m) (c) or (cm). The anticipated receipt of such distribution shall not be taken into consideration in determining the tax rate of the municipality but shall be applied as tax credits.

(4) SCHOOL LEVY TAX CREDIT. Except as provided in sub. (5m), the amount appropriated under s. 20.835 (3) (b) shall be distributed to municipalities in proportion to their share of the sum of average school tax levies for all municipalities.

(5) LOTTERY AND GAMING CREDIT. Each municipality shall receive, from the appropriation under s. 20.835 (3) (q), an amount determined by multiplying the school tax rate by the estimated fair market value, not exceeding the value determined under sub. (11) (c), of every principal dwelling that is located in the municipality



and for which a claim for the credit under sub. (9) (bm) is made by the owner of the principal dwelling.

**(5m) FIRST DOLLAR CREDIT.** Each municipality shall receive, from the appropriation under s. 20.835 (3) (b), an amount determined by multiplying the school tax rate by the estimated fair market value, not exceeding the value determined under sub. (11) (d), of every parcel of real property with improvements that is located in the municipality.

**(6m) CORRECTIONS OF STATE PROPERTY TAX CREDIT PAYMENTS.**

(a) Except as provided in pars. (b) and (c), if the department of administration or the department of revenue determines by October 1 of the year of any distribution under subs. (4), (5), and (5m) that there was an overpayment or underpayment made in that year's distribution by the department of administration to municipalities, as determined under subs. (4), (5), and (5m), because of an error by the department of administration, the department of revenue or any municipality, the overpayment or underpayment shall be corrected as provided in this paragraph. Any overpayment shall be corrected by reducing the subsequent year's distribution, as determined under subs. (4), (5), and (5m), by an amount equal to the amount of the overpayment. Any underpayment shall be corrected by increasing the subsequent year's distribution, as determined under subs. (4), (5), and (5m), by an amount equal to the amount of the underpayment. Corrections shall be made in the distributions to all municipalities affected by the error. Corrections shall be without interest.

(b) If, after March 1 of the year of any distribution under sub. (5), a municipality discovers an error in the notice that the municipality furnished under sub. (1m) that resulted in an overpayment of that year's distribution to the municipality, as determined under sub. (5), the municipality shall correct the error and notify the department of revenue of the correction on a form that the department prescribes. If, after March 1 of the year of any distribution under sub. (5), the department of administration or the department of revenue discovers an error in the notice that the municipality furnished under sub. (1m) that resulted in an overpayment of that year's distribution to the municipality, as determined under sub. (5), the department of administration or the department of revenue shall notify the municipality and the municipality shall correct the error. The municipality may pay the amount of the overpayment to the department of revenue and, if the municipality chooses to make such a payment, shall submit the payment with the form prescribed under this paragraph. If the municipality does not pay the amount of the overpayment, the department of administration may collect the amount of the overpayment as a special charge to the municipality or may correct the overpayment as provided under par. (a). Payments under this paragraph shall be without interest and shall be deposited in the lottery fund.

(c) If, after March 1 of the year of any distribution under sub. (5), a municipality discovers an error in the notice that the municipality furnished under sub. (1m) that resulted in an underpayment of that year's distribution to the municipality, as determined under sub. (5), the municipality shall correct the error and notify the department of revenue on a form that the department prescribes. If, after March 1 of the year of any distribution under sub. (5), the department of administration or the department of revenue discovers an error in the notice that the municipality furnished under sub. (1m) that resulted in an underpayment of that year's distribution to the municipality, as determined under sub. (5), the department of administration or the department of revenue shall notify the municipality and the municipality shall correct the error. The department of revenue may either pay the amount of the underpayment to the municipality, from the appropriation under s. 20.835 (3) (q), or correct the underpayment as provided under par. (a). Payments under this paragraph shall be without interest.

**(7m) DISTRIBUTION.** (a) *School tax credit.* 1. Except as provided in par. (cm), the amount determined under sub. (4) shall be distributed by the department of administration to the counties on the 4th Monday in July, except as follows:

a. In the 2023–24 fiscal year, on the 4th Monday in July 2023, the department of administration shall distribute \$940,000,000 related to the 2022 property tax levies. In the 2023–24 fiscal year, on the first Monday in May 2024, the department of administration shall distribute \$255,000,000 related to the 2023 property tax levies.

b. In the 2024–25 fiscal year, on the 4th Monday in July 2024, the department of administration shall distribute \$940,000,000 related to the 2023 property tax levies. In the 2024–25 fiscal year, on the first Monday in May 2025, the department of administration shall distribute \$335,000,000, related to the 2024 property tax levies. In each fiscal year thereafter, on the 4th Monday in July, the department of administration shall distribute \$940,000,000 related to the property tax levies of the calendar year immediately preceding the distribution. In each fiscal year thereafter, on the first Monday in May, the department of administration shall distribute \$335,000,000 related to the property tax levies of the calendar year immediately preceding the distribution.

2. Except as provided in par. (cm), the county treasurer shall settle for the amounts distributed under this paragraph with each municipality and taxing jurisdiction in the county not later than August 20. Failure to settle timely under this subdivision subjects the county treasurer to the penalties under s. 74.31.

(b) *Lottery and gaming credit.* 1. Except as provided in par. (cm), the amount determined under sub. (5) with respect to claims filed for which the municipality has furnished notice under sub. (1m) by March 1 shall be distributed from the appropriation under s. 20.835 (3) (q) by the department of administration to the county in which the municipality is located on the 4th Monday in March.

2. Except as provided in par. (cm), the county treasurer shall settle for the amounts distributed on the 4th Monday in March under this paragraph with each taxation district and each taxing jurisdiction within the taxation district not later than April 15. Failure to settle timely under this subdivision subjects the county treasurer to the penalties under s. 74.31.

(c) *First dollar credit.* 1. Except as provided in par. (cm), the amount determined under sub. (5m) shall be distributed from the appropriation under s. 20.835 (3) (b) by the department of administration to the counties on the 4th Monday in July.

2. Except as provided in par. (cm), the county treasurer shall settle for the amounts distributed on the 4th Monday in July under this paragraph with each municipality and taxing jurisdiction in the county not later than August 20. Failure to settle timely under this subdivision subjects the county treasurer to the penalties under s. 74.31.

(cm) *Distribution to certain municipalities.* 1. a. If, in any year, the total of the amounts determined under subs. (4), (5), and (5m) for any municipality is \$3,000,000 or more, the municipality, with the approval of the majority of the members of the municipality's governing body, may notify the department of administration to distribute the amounts directly to the municipality and the department of administration shall distribute the amounts at the time and in the manner provided under pars. (a) 1., (b) 1., and (c) 1. Beginning in 2018, if the municipality approves the distribution under this subd. 1. a. by enacting an ordinance and provides a copy of the ordinance to the department of administration and the department of revenue, the department of administration shall distribute the amounts determined under subs. (4), (5), and (5m) to the municipality as provided under this subd. 1. a. for the year in which the municipality enacts the ordinance and in all subsequent years until the municipality notifies the department of administration and the department of revenue that the municipality has repealed the ordinance or until the total amounts under subs. (4), (5), and (5m) to be distributed to the municipality in a year is less than \$3,000,000.

b. The treasurer of the municipality shall settle for the amounts distributed under pars. (a) 1. and (c) 1. with the appropriate county treasurer not later than August 15. Failure to settle

timely under this subdivision subjects the treasurer of the municipality to the penalties under s. 74.31. On or before August 20, the county treasurer shall settle with each taxing jurisdiction, including towns, villages, and cities, except 1st class cities, in the county.

c. The treasurer of the municipality shall settle for the amounts distributed under par. (b) 1. on the 4th Monday in March with each taxing jurisdiction within the taxation district not later than April 15. Failure to settle timely under this subdivision subjects the treasurer of the municipality to the penalties under s. 74.31. On or before August 20, the county treasurer shall settle with each taxing jurisdiction, including towns, villages, and cities, except 1st class cities, in the county.

2. a. The department of administration shall distribute the amounts determined under subs. (4), (5), and (5m) directly to any municipality that enacts an ordinance under s. 74.12 at the time and in the manner provided under pars. (a) 1., (b) 1., and (c) 1.

b. The treasurer of the municipality shall settle for the amounts distributed under pars. (a) 1. and (c) 1. with the appropriate county treasurer not later than August 15. Failure to settle timely under this subdivision subjects the treasurer of the municipality to the penalties under s. 74.31. On or before August 20, the county treasurer shall settle with each taxing jurisdiction, including towns, villages, and cities, except 1st class cities, in the county.

c. The treasurer of the municipality shall settle for the amounts distributed under par. (b) 1. on the 4th Monday in March with each taxing jurisdiction within the taxation district not later than April 15. Failure to settle timely under this subdivision subjects the treasurer of the municipality to the penalties under s. 74.31. On or before August 20, the county treasurer shall settle with each taxing jurisdiction, including towns, villages, and cities, except 1st class cities, in the county.

(8) **DELAYED PAYMENTS.** (a) If a county receives a payment under this section that, under s. 16.53, is made after the date specified in this section, that county shall as soon as possible distribute to each municipality and taxing jurisdiction in the county, the municipality's and taxing jurisdiction's share of the payment and of the interest in respect to that payment.

(b) If a municipality receives a payment under this section that, under s. 16.53, is made after the date specified in this section, that municipality shall as soon as possible distribute to each taxing district for which the municipality collects taxes that district's share of the payment and of the interest in respect to that payment.

(9) **CREDIT AGAINST TAX LIABILITY.** (b) *Property tax relief credit.* Except as provided in ss. 79.175 and 79.18, every property taxpayer of the municipality having assessed property shall receive a tax credit in an amount determined by applying the percentage of the amount of the value of property assessed to the taxpayer to the amount of the distribution to be made to the municipality under sub. (7m) (a), as stated in the November 20 notification from the department of revenue, except that no taxpayer may receive a credit larger than the total amount of property taxes to be paid on each parcel for which tax is levied for that year by that taxpayer.

(bm) *Lottery and gaming credit.* Except as provided in ss. 79.175 and 79.18, a lottery and gaming credit shall be allocated to every principal dwelling for which a credit is claimed under sub. (10) in an amount determined by multiplying the estimated fair market value of the principal dwelling, not exceeding the value determined under sub. (11), by the school tax rate.

(bn) *First dollar credit.* Except as provided in ss. 79.175 and 79.18, and subject to s. 79.15, the first dollar credit shall be allocated to every parcel of real estate on which improvements are located in an amount determined by multiplying the estimated fair market value of the property, not exceeding the value determined under sub. (11) (d), by the school tax rate.

(c) *Credits shown on tax bill.* 1. The lottery and gaming credit under par. (bm) shall reduce the property taxes otherwise payable on property that is eligible for that credit and if the property owner completes the information required under sub. (10) (a) or (b).

2. The credit under par. (b) shall reduce the property taxes otherwise payable.

3. The credit under par. (bn) shall reduce the property taxes otherwise payable.

(d) *Credit limit.* No taxpayer may receive in respect to any parcel credits under this subchapter that exceed the total amount of property taxes due on that parcel.

(10) **CLAIMING THE LOTTERY AND GAMING CREDIT.** (a) Beginning with property taxes levied in 1999, the owner of a principal dwelling may claim the credit under sub. (9) (bm) by applying for the credit on a form prescribed by the department of revenue. A claimant shall attest that, as of the certification date, the claimant is an owner of property and that such property is used by the owner in the manner specified under sub. (1) (dm). The certification date is January 1 of the year in which the property taxes are levied. The claimant shall file the application for the lottery and gaming credit with the treasurer of the county in which the property is located or, if the property is located in a city that collects taxes under s. 74.87, with the treasurer of the city in which the property is located. Subject to review by the department of revenue, a treasurer who receives a completed application shall direct that the property described in the application be identified on the next tax roll as property for which the owner is entitled to receive a lottery and gaming credit. A claim that is made under this paragraph is valid for as long as the property is eligible for the credit under sub. (9) (bm).

(b) A person who becomes eligible for a credit under sub. (9) (bm) may claim the credit by filing an application, on a form prescribed by the department of revenue, with the treasurer of the county in which the property is located or, if the property is located in a city that collects taxes under s. 74.87, with the treasurer of the city in which the property is located. Claims made under this paragraph are valid for as long as the property is eligible for the credit under sub. (9) (bm).

(bm) 1. A person who is eligible for a credit under sub. (9) (bm) but whose property tax bill does not reflect the credit may claim the credit by applying to the treasurer of the taxation district in which the property is located for the credit under par. (a) by January 31 following the issuance of the person's property tax bill. The treasurer shall compute the amount of the credit; subtract the amount of the credit from the person's property tax bill; notify the person of the reduced amount of the property taxes due; issue a refund to the person if the person has paid the property taxes in full; and enter the person's property on the next tax roll as property that qualifies for a lottery and gaming credit. Claims made under this subdivision are valid for as long as the property is eligible for the credit under sub. (9) (bm).

2. A person who may apply for a credit under subd. 1. but who does not timely apply for the credit under subd. 1. may apply to the department of revenue no later than October 1 following the issuance of the person's property tax bill. Subject to review by the department, the department shall compute the amount of the credit; issue a check to the person in the amount of the credit; and notify the treasurer of the county in which the person's property is located or the treasurer of the taxation district in which the person's property is located, if the taxation district collects taxes under s. 74.87. The treasurer shall enter the person's property on the next tax roll as property that qualifies for a lottery and gaming credit. Claims made under this subdivision are valid for as long as the property is eligible for the credit under sub. (9) (bm).

(bn) 1. If a person who owns and uses property as specified under sub. (1) (dm), as of the certification date under par. (a), transfers the property after the certification date, the transferee may apply to the treasurer of the county in which the property is located or, if the property is located in a city that collects taxes under s. 74.87, to the treasurer of the city in which the property is located for the credit under sub. (9) (bm) on a form prescribed by the department of revenue. The transferee shall attest that, to the transferee's knowledge, the transferor used the property in the

manner specified under sub. (1) (dm) as of the certification date under par. (a). A claim that is made under this subdivision is valid for as long as the property is eligible for the credit under sub. (9) (bm).

2. A person who is eligible for a credit under subd. 1. but whose property tax bill does not reflect the credit may claim the credit by applying to the treasurer of the taxation district in which the property is located for the credit by January 31 following the issuance of the person's property tax bill. Claims made after January 31, but no later than October 1 following the issuance of the person's property tax bill, shall be made to the department of revenue. Paragraph (bm), as it applies to processing claims made under that paragraph, applies to processing claims made under this subdivision.

(c) If a person who is certified under par. (a) to claim the credit under sub. (9) (bm) becomes ineligible for the credit under sub. (9) (bm), that person shall, within 30 days of becoming ineligible, notify the treasurer of the county in which the property is located or, if the property is located in a city that collects taxes under s. 74.87, the treasurer of the city in which the property is located.

(d) If the department of revenue determines that a credit was extended to a taxpayer who was not entitled to the credit for reasons other than that the taxpayer failed to complete the information required under par. (a), the department of revenue shall instruct the appropriate taxation district to collect the credit as a special charge on the next property tax bill issued for the property.

(e) A county or a city, if the city collects taxes under s. 74.87, may use a certification procedure other than the certification procedure under par. (a) if all of the following apply:

1. The certification procedure includes a method to identify taxable property that is used as the property owner's principal dwelling.

2. The certification procedure includes a procedure that is similar in effect to the procedure described in par. (bm).

3. The certification procedure is approved by the department of revenue.

(f) Each county and city that administers the credit under sub. (9) (bm) shall implement a procedure to periodically verify the eligibility of properties for which a credit is claimed. In 2004, and every 5th year thereafter, each county and city that administers the credit under sub. (9) (bm) shall file a report with the department of revenue, in the manner and at the time prescribed by the department of revenue, that describes the procedures that the county or city uses to verify the credits claimed under this subsection and evaluates the efficacy of such procedures.

**(11) LOTTERY AND GAMING CREDIT ESTIMATED FAIR MARKET VALUE.** (a) For property taxes levied in 1997 and thereafter, the estimated fair market value shall be determined under par. (b).

(b) Before October 1, the department of administration shall determine the total funds available for distribution under the lottery and gaming credit in the following year and shall inform the joint committee on finance of that total. Total funds available for distribution shall be all moneys projected to be transferred to the lottery fund under ss. 20.455 (2) (g) and 20.505 (8) (am) and (g) and all existing and projected lottery proceeds and interest for the fiscal year of the distribution, less the amount estimated to be expended under ss. 20.455 (2) (r) and 20.566 (2) (r) and less the required reserve under s. 20.003 (5). The joint committee on finance may revise the total amount to be distributed if it does so at a meeting that takes place before October 16. If the joint committee on finance does not schedule a meeting to take place before October 16, the total determined by the department of administration shall be the total amount estimated to be distributed under the lottery and gaming credit in the following year.

(c) Before October 16, the department of administration shall inform the department of revenue of the total amount available for

distribution under the lottery and gaming credit in the following year. Before November 20, the department of revenue shall calculate, to the nearest \$100, the estimated fair market value necessary to distribute the total amount available for distribution under the lottery and gaming credit in the following year.

(d) Before November 20, the department of revenue shall calculate, to the nearest \$100, the estimated fair market value necessary to distribute the total amount available for distribution under s. 79.15.

**History:** 1971 c. 125 ss. 412, 521; Stats. 1971 s. 79.10; 1973 c. 90; 1975 c. 39, 199; 1977 c. 29, 418; 1979 c. 110 s. 60 (11); 1981 c. 20 ss. 1174 to 1182n, 2202 (45) (b); 1981 c. 93, 314, 317; 1983 a. 2 ss. 6 to 10, 12; 1983 a. 3, 27; 1983 a. 189 s. 329 (17m); 1983 a. 395; 1985 a. 4, 29, 39, 120; 1987 a. 27, 378; 1991 a. 39, 225, 269, 323; 1993 a. 16; 1995 a. 27; 1997 a. 27, 164; 1999 a. 5, 9, 83, 84, 185; 2001 a. 16; 2003 a. 33; 2005 a. 399; 2007 a. 20, 190; 2009 a. 28, 180; 2013 a. 20; 2015 a. 196; 2017 a. 59; 2021 a. 58, 127; 2023 a. 19.

**Cross-reference:** See also ch. Tax 20, Wis. adm. code.

**79.11 Payment of tax credits.** (1) The extension of the tax credits authorized by s. 79.10 on the tax roll shall be deemed payment of that portion of the total tax due on property to which such credits are applicable.

(2) Except as provided in s. 79.10 (10) (d), the payment of the difference between the total tax which is due on any property less the amount of the tax credits applicable to such property authorized by this subchapter shall be considered payment in full of the property taxes due thereon in that year.

(3) (a) In those cities, villages and towns where the payment of property taxes is authorized to be made in installments, such installment payments shall be based on the net amount of taxes due after the tax credits authorized by this subchapter have been applied.

(b) Notwithstanding ss. 74.11 (2) (b) and 74.12 (2) (b), the lottery and gaming credit shall be deducted in its entirety from the first installment. This paragraph does not apply to the payment of taxes in installments under s. 74.87.

**History:** 1971 c. 125 s. 411; Stats. 1971 s. 79.11; 1991 a. 39, 323; 1997 a. 27; 1999 a. 5.

**79.14 School levy tax credit.** The appropriation under s. 20.835 (3) (b), for the payments under s. 79.10 (4), is \$319,305,000 in 1994, 1995, and 1996; \$469,305,000 beginning in 1997 and ending in 2006; \$593,050,000 in 2007; \$672,400,000 in 2008; \$747,400,000 in 2009; \$732,550,000 in 2010, 2011, and 2012; \$747,400,000 in 2013, 2014, and 2015; \$853,000,000 in 2016 and 2017; and \$940,000,000 in 2018, 2019, 2020, 2021, and 2022; and in fiscal year 2023–24, \$1,195,000,000. Beginning in fiscal year 2024–25, the appropriation under s. 20.835 (3) (b), for the payments under s. 79.10 (4), is \$1,275,000,000.

**History:** 1991 a. 39, 315; 1995 a. 27; 2005 a. 25; 2007 a. 20; 2009 a. 28; 2013 a. 20; 2015 a. 55; 2017 a. 59; 2023 a. 19.

**79.15 Improvements credit.** The total amount paid each year to municipalities from the appropriation account under s. 20.835 (3) (b) for the payments under s. 79.10 (5m) is \$75,000,000 in 2009, \$145,000,000 in 2010, and \$150,000,000 in 2011 and in each year thereafter.

**History:** 2007 a. 20; 2009 a. 28.

**79.175 Excess tax credit corrections.** If a municipality applies excess tax credits on the tax roll under s. 79.10 (9), the municipal clerk shall correct the excess application by deducting the excess amount from the appropriate credits in the following year.

**History:** 1975 c. 39; 1981 c. 20, 314; 1985 a. 29 s. 3202 (56) (b), (f); 1991 a. 39.

**79.18 Insufficient tax credit corrections.** If a municipality applies insufficient tax credits on the tax roll under s. 79.10 (9), the municipal clerk shall correct the deficiency by adding the deficient amount to the appropriate credits in the following year.

**History:** 1975 c. 39; 1981 c. 20; 1985 a. 29 s. 3202 (56) (b), (f); 1987 a. 27; 1991 a. 39.



# Pine Valley Community Village

2023 Financial Statements Presentation

# Pine Valley Assets & Deferred Outflows

Pine Valley Community Village		
Richland County Wisconsin		
Statement of Net Position		
December 31, 2023 and 2022		
	2023	2022
<b>ASSETS</b>		
<b>CURRENT ASSETS:</b>		
Cash	3,780,292	3,385,875
Designated Cash	1,619,498	1,325,270
Accounts Receivable (net of allowance for doubtful accounts)	807,237	1,220,646
Inventory of Supplies	45,130	60,856
Prepaid Expenses	97,299	343,999
<b>Total current assets</b>	<b>6,349,456</b>	<b>6,336,646</b>
<b>RESTRICTED ASSETS:</b>		
Restricted resident trust funds	8,625	11,706
Net pension asset		1,903,820
<b>Total restricted assets</b>	<b>8,625</b>	<b>1,915,526</b>
<b>CAPITAL ASSETS:</b>		
Capital assets	23,403,559	23,019,702
Accumulated depreciation	-8,892,086	-7,855,971
<b>Total capital assets</b>	<b>14,511,473</b>	<b>15,163,731</b>
<b>Total Assets</b>	<b>20,869,554</b>	<b>23,415,903</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension outflows	4,717,804	3,703,609
OPEB - group life insurance outflows	153,268	190,363
<b>Total deferred outflows of resources</b>	<b>4,871,072</b>	<b>3,893,972</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$25,740,626</b>	<b>\$27,309,875</b>



# Pine Valley Liabilities, Deferred Inflows & Net Position

Pine Valley Community Village		
Richland County Wisconsin		
Statement of Net Position		
December 31, 2023 and 2022		
	<b>2023</b>	<b>2022</b>
<b><u>LIABILITIES</u></b>		
<b>CURRENT LIABILITIES:</b>		
Vouchers payable	\$135,447	\$198,398
Accrued salaries and wages	260,340	232,519
Accrued vacation pay	259,142	255,040
Accrued interest	157,641	168,440
Resident trust funds	8,625	11,706
Current portion of long-term debt	1,015,000	990,000
<b>Total current liabilities</b>	<b>1,836,195</b>	<b>1,856,103</b>
<b>LONG-TERM LIABILITIES:</b>		
Net pension liability	1,267,258	
Accrued sick leave	273,451	257,186
Long-term debt	15,262,356	16,297,919
OPEB - group life insurance	364,081	549,257
<b>Total long-term liabilities</b>	<b>17,167,146</b>	<b>17,104,362</b>
<b>Total Liabilities</b>	<b>19,003,341</b>	<b>18,960,465</b>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Pension inflows	2,655,029	4,482,719
OPED - group life insurance	279,331	71,817
<b>Total deferred inflows of resources</b>	<b>2,934,360</b>	<b>4,554,536</b>
<b><u>NET POSITION</u></b>		
Net investment in capital assets	(1,513,527)	(1,851,269)
Restricted		
Net pension asset		1,903,820
Unrestricted	5,316,452	3,742,323
<b>Total net position</b>	<b>3,802,925</b>	<b>3,794,874</b>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSTION	\$25,740,626	\$27,309,875

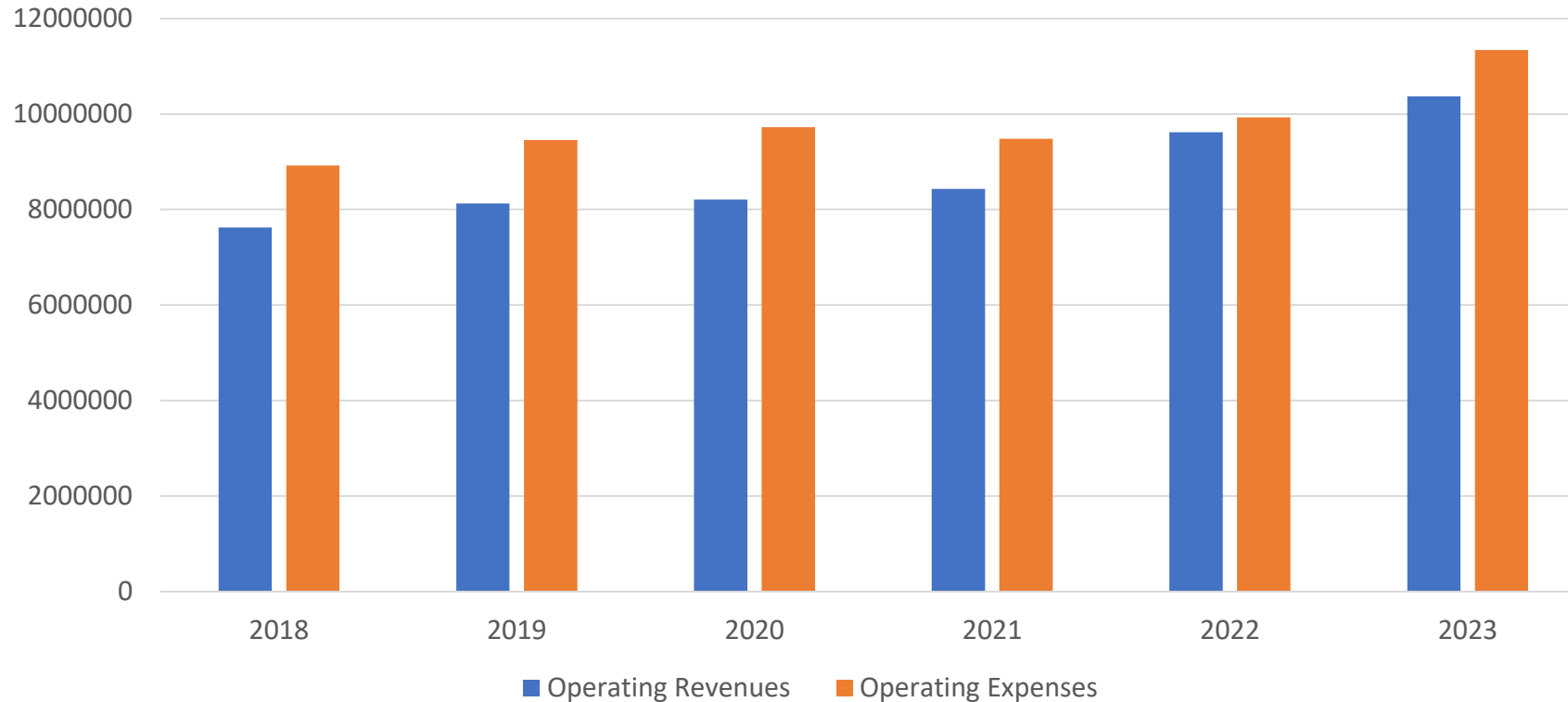
# Pine Valley Revenues, Expenses & Changes Net Position

Pine Valley Community Village		
Richland County Wisconsin		
Statement of Revenues, Expenses, and		
Changes in Net Position		
December 31, 2023 and 2022		
	2023	2022
<b>OPERATING REVENUES:</b>		
Resident care:		
Routine daily charges	\$10,124,878	\$9,462,331
Ancillary charges	408,418	305,617
Total resident care revenues	10,533,296	9,767,948
Adjustments and allowances	(203,475)	(152,394)
Net resident care revenues	10,329,821	9,615,554
Other operating revenues	38,846	4,638
<b>Total Operating Revenues</b>	<b>10,368,667</b>	<b>9,620,192</b>
<b>OPERATING EXPENSES:</b>		
Nursing services	6,353,994	5,310,082
<b>Support and special services</b>	440,259	368,741
General services	1,668,126	1,481,286
<b>Administrative services</b>	927,478	837,342
Assisted Living	467,978	431,398
<b>Depreciation</b>	1,126,543	1,114,513
Insurance	206,885	211,530
<b>Utilities</b>	144,338	169,959
Other	2,048	2,320
<b>Total operating expenses</b>	<b>11,337,649</b>	<b>9,927,171</b>
<b>Operating income (loss)</b>	<b>(968,982)</b>	<b>(306,979)</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Donations	137,620	15,237
Grant revenue	21,875	
Supplemental payments	103,135	570,950
Amortization of debt premium	20,562	20,562
Loss of disposal on capital assets	(6,247)	(4,424)
Interest expense	(478,276)	(507,933)
<b>Total nonoperating revenues (expenses)</b>	<b>(201,331)</b>	<b>94,392</b>
<b>Income (loss) before transfers</b>	<b>(1,170,313)</b>	<b>(212,587)</b>
<b>TRANSFERS:</b>		
<b>Transfer from County - tax subsidies</b>	<b>1,479,075</b>	<b>1,481,013</b>
<b>Transfer to County</b>	<b>(300,711)</b>	<b>(504,996)</b>
<b>Net transfers</b>	<b>1,178,364</b>	<b>976,017</b>
<b>Change in net position</b>	<b>8,051</b>	<b>763,430</b>
<b>NET POSITION, BEGINNING OF YEAR</b>	<b>3,794,874</b>	<b>3,031,444</b>
<b>NET POSITION, END OF YEAR</b>	<b>\$3,802,925</b>	<b>\$3,794,874</b>

# Pine Valley-Operating Income (Loss) Per Resident Day

Pine Valley Community Village					
Richland County, Wisconsin					
Operating Income Statements Per Resident Day					
Nursing Home Operations					
	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
<b>Operating revenue</b>					
<b>per resident day</b>	<b>\$440.54</b>	<b>\$394.74</b>	<b>\$337.51</b>	<b>\$325.01</b>	<b>\$292.33</b>
Operating expenses per resident day:					
Nursing care	269.97	217.89	201.12	208.85	176.21
Support and special services	18.71	15.13	14.91	14.58	12.09
Dietary	37.95	32.76	28.77	30.24	26.83
Plant operations and maintenance	13.72	12.00	11.15	10.20	10.72
Housekeeping	14.01	11.55	9.79	11.95	9.35
Laundry	4.95	4.36	4.60	3.31	4.93
Administrative	39.41	34.36	32.03	32.22	29.30
Assisted living	19.88	17.70	16.06	16.21	16.55
Depreciation	47.86	45.73	44.94	44.27	40.16
Insurance	8.79	8.68	8.58	7.17	6.82
Utilities	6.13	6.97	5.94	5.72	5.37
Other	0.09	0.10	1.58	0.07	1.71
Total operating expenses					
per resident day	481.47	407.23	379.47	384.79	340.04
Operating Income (loss)					
per residents day	(\$40.93)	(\$12.49)	(\$41.96)	(\$59.78)	(\$47.71)

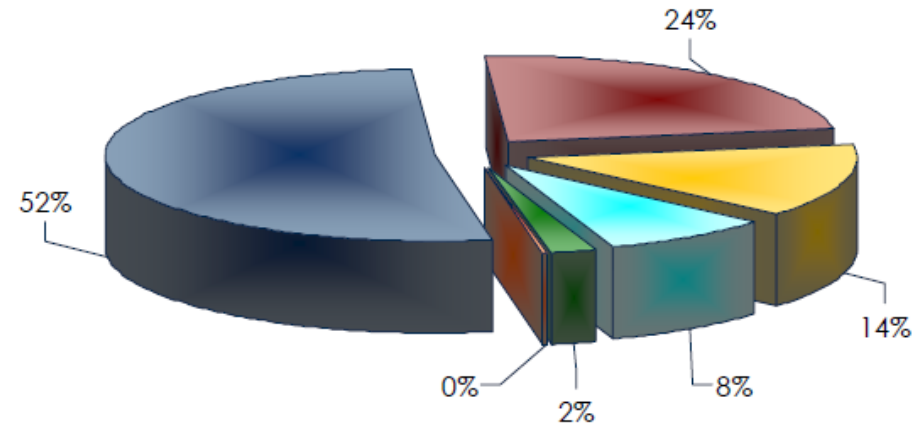
# Comparing PV Operating Expenses and Revenues



	2018	2019	2020	2021	2022	2023
Operating Expenses	\$ 8,921,157	\$9,456,355	\$9,722,078	\$9,485,008	\$9,927,171	\$11,337,649
Operating Revenues	\$7,620,779	\$8,128,569	\$8,210,495	\$8,434,286	\$9,620,192	\$10,368,667

# Pine Valley Community Village

## Operating Revenues for 2023

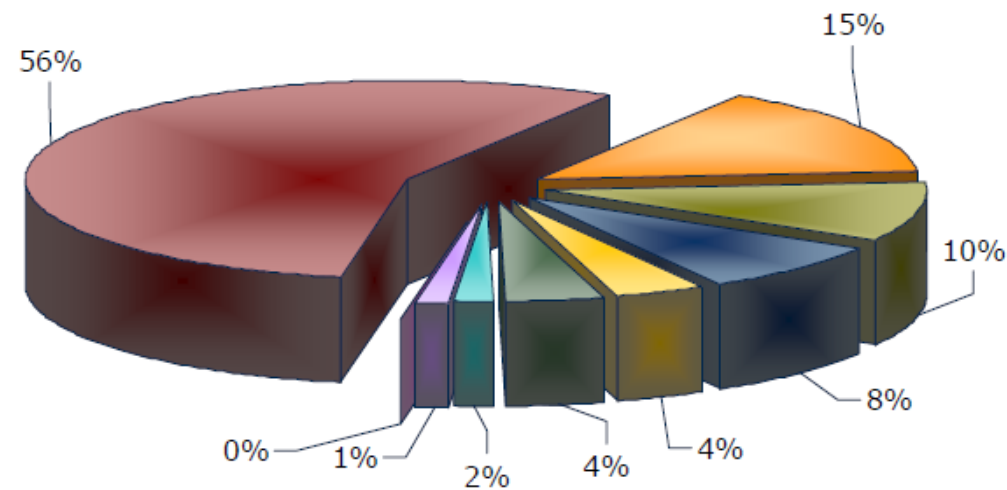


■	Medicaid - \$5,366,436
■	Medicare - \$2,452,992
■	Private Pay - \$1,423,361
■	Assisted Living - \$880,514
■	Therapy and Supplies - \$204,943
■	Miscellaneous - \$40,421

➤ Miscellaneous revenues include dietary sales, services fees, investment income, other nursing revenues and other miscellaneous operating revenues.

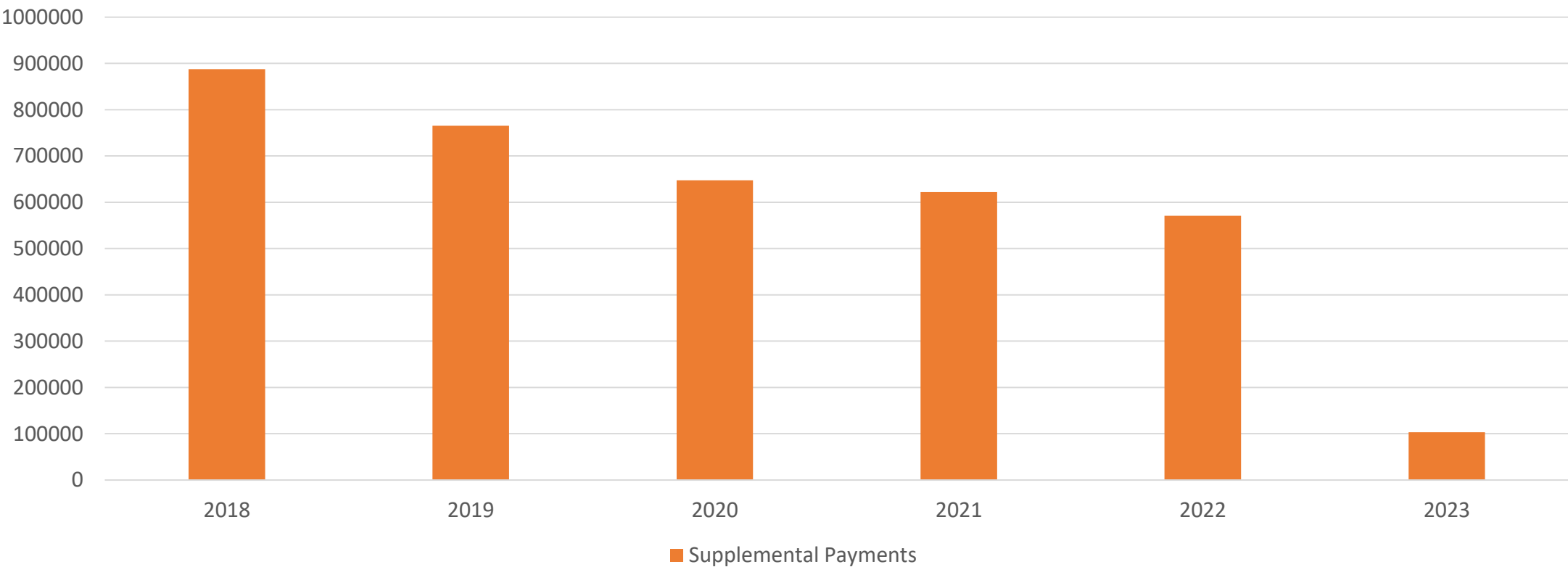
# Pine Valley Community Village

## Operating Expenses for 2023



Nursing Services	- \$6,353,994
General Services	- \$1,668,126
Depreciation	- \$1,126,543
Administrative Services	- \$927,478
Support & Special Services	- \$440,259
Assisted Living	- \$467,978
Insurance	- \$206,885
Utilities	- \$144,338
Other Miscellaneous	- \$2,048

# Pine Valley History of Supplemental Payments

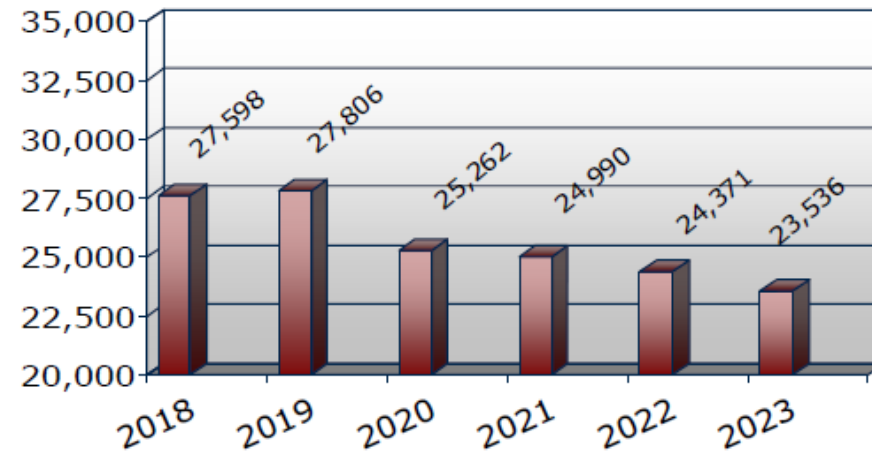


	2018	2019	2020	2021	2022	2023
Supplemental Payments	\$887,500	\$765,250	\$647,050	\$621,950	\$570,950	\$103,135

# Pine Valley Community Village

## *Nursing Home Resident Days and Percent of Occupancy*

**NURSING HOME RESIDENT DAYS**



**PERCENT OF OCCUPANCY TO AVAILABLE DAYS**

