



VILLAGE OF MOUNT HOREB

E. Main Street

Mount Horeb, WI 53572

Phone: (608) 437-6884 Fax: (608) 437-3190

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FINANCE AND PERSONNEL COMMITTEE AGENDA

Wednesday, September 3, 2025 at 5:30 PM

Municipal Building Board Room

138 E. Main Street

Mount Horeb, WI

- 1) Call to order
 - a. Roll Call
- 2) Public Comments
- 3) Agenda Items
 - a. Consideration of August 6, 2025 Meeting Minutes
 - b. Consideration of Renewal of PILOT Agreement-Wisconsin Illinois Senior Housing (Ingleside Senior Living, Inc.)
 - c. Finance Director Report
 - d. Human Resources Manager Report
- 4) Future agenda items
- 5) Meeting adjournment.

UPON REASONABLE NOTICE, EFFORTS WILL BE MADE TO ACCOMMODATE THE NEEDS OF DISABLED INDIVIDUALS THROUGH APPROPRIATE AIDS AND SERVICES. FOR INFORMATION OR TO REQUEST THIS SERVICE, CONTACT ALYSSA GAFFNEY, CLERK, AT 138 E MAIN STREET, MOUNT HOREB, WI (608) 437-9404.

**VILLAGE OF MOUNT HOREB
FINANCE/PERSONNEL COMMITTEE MINUTES
WEDNESDAY, AUGUST 6, 2025**

The Finance/Personnel Committee met in regular session in-person on the above date.

Call to Order/Roll Call: Committee Chair Ben Jones called the meeting to order at 5:30pm. Committee members present were Best, Fendrick, and Hook. Also present were Administrator Owen, Treasurer/Finance Director Schwenn and Village Clerk Gaffney.

Consideration of July 2, 2025 Meeting Minutes: Fendrick moved, Hook seconded to approve the minutes. Motion carried by unanimous voice vote.

Review of Quarter 2 2025 Permits & Impact Fees Report: Schwenn gave an overview of the report.

Finance Director Report: Schwenn presented her report.

Human Resources Manager Report: Murleau presented her report and spoke about the Administrator review process.

Consideration of Revised Employee Overtime Policy: The committee discussed the policy. Hook moved, Best seconded to approve the policy. Motion carried by unanimous voice vote.

Future Agenda Items: Suggested items were the budget and budget meeting times.

Meeting Adjournment: There being no further business before the Committee, Fendrick moved, Jones seconded to adjourn the meeting at 5:51pm. Motion carried by unanimous voice vote.

Minutes by Alyssa Gaffney, Village Clerk



AGENDA ITEM REPORT

MEETING DATE

September 3, 2025

PREPARED BY

AGENDA ITEM # 3.b

Consideration of Renewal of PILOT Agreement-Wisconsin Illinois Senior Housing (Ingleside Senior Living, Inc.)

BACKGROUND

While researching delays in receipt of PILOT invoice payments for 2025, it was discovered that the PILOT agreement between Village of MH and W.I.S.H. (Ingleside Communities) had expired. Administrator Owen and Treasurer Schwenn have negotiated a renewed agreement with owners which will extend until 12/31/2035. There are no other changes to the agreement. We request that F&P Committee approve the agreement, and ask that they advise VB to approve the agreement. Upon execution by all parties, payment arrangements will resume with no further lapse in collection.

A copy of the original agreement as well as the newly drafted version have been included in this meeting packet.

RECOMMENDATION

ATTACHMENTS

1. WISH PILOT (INGLESIDE)
2. PILOT AGREEMENT WISH-INGLESIDE 2025

**PAYMENT IN SUPPORT OF MUNICIPAL SERVICES AGREEMENT
BETWEEN WISCONSIN ILLINOIS SENIOR HOUSING, INC.
AND THE VILLAGE OF MOUNT HOREB, WISCONSIN**

This Agreement is entered into by and between **WISCONSIN ILLINOIS SENIOR HOUSING, INC. ("WISH")**, an Illinois non-stock, not for profit corporation, and the **VILLAGE OF MOUNT HOREB** (the "Village"), a Wisconsin municipal corporation and is effective as of January 1, 2013 ("Agreement").

RECITALS

A. WISH is the owner of property located at 407 North Eighth Street, Mount Horeb, Wisconsin, and more particularly described in Exhibit A attached hereto (the "Property").

B. WISH operates the Property as a licensed skilled nursing facility and a registered residential care apartment complex (assisted living facility) pursuant to Wisconsin Statutes Chapter 50.

C. Commencing on January 1, 2013, the Property (including the personal property thereat) will qualify for exemption from property tax under Wisconsin Statutes § 70.11(4)(a).

D. WISH recognizes that, notwithstanding the property tax exempt status of the Property, the Village will provide valuable governmental services and benefits to the Property and the residents of the Property and WISH agrees to make voluntary payments to the Village in support of those services and benefits.

AGREEMENTS

In consideration of the mutual agreements set forth herein, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. Incorporation of Recitals.

The parties acknowledge that the above Recitals are incorporated as part of this Agreement.

2. Definitions.

Whenever used in this Agreement:

A. The term "Essential Municipal Services" shall mean Village services provided to Village residents and property, the expenditures for which are identified in the General Fund Budget of the Village as General Government services, Public Safety, and Public Works (except for Refuse and Garbage Collection).

B. The term "Facility" shall mean the licensed skilled nursing and registered residential care apartment complex and related facilities located at the Property.

3. Village Services.

The Village agrees to furnish municipal services to WISH and the Facility of the same type and to the same extent as are furnished from time to time, without cost or charge (except by means of property tax), to other properties and residents in the Village. WISH understands that it may be subject to special assessments or special charges charged by the Village in the same manner that such special assessments and special charges are charged to other properties in the Village in accordance with Wisconsin Statutes Chapter 66. However, nothing herein shall be interpreted to preclude WISH from exercising its rights to appeal the imposition of any special assessment or special charge as and in the manner provided by Wisconsin law.

4. Payments in Support of Municipal Services.

A. WISH to Make Payments in Support of Municipal Services. In recognition of the services and benefits provided by the Village, WISH agrees to pay the Village a payment in support of municipal services ("PSMS") for that portion of the Property that is exempt, for each calendar year during which WISH owns the Property until termination of this Agreement.

B. Voluntary Payment. WISH is voluntarily entering into this Agreement and its obligation to make PSMS payments is strictly limited to the terms of this Agreement.

C. Calculation of the PSMS Amount.

(1) For the year 2013 and thereafter, the PSMS for each year, or portion thereof, of this Agreement shall be determined as of January 1 of each year and shall be calculated as an amount that is equal to the product of:

- (a) The Village's portion of the net property tax mill rate for the calendar year for which the PSMS is calculated (the "Applicable Year"); times
- (b) Eighty percent (80%) (which the parties acknowledge is typically the approximate percentage of the Village's General Fund Expenditures attributable to the cost of Essential Municipal Services provided by the Village); times
- (c) The value of the Property as of January 1 of the Applicable Year as determined in accordance with this Agreement ("Value").

(2) In the event that WISH transfers or conveys the Property to an unrelated third party, the PSMS for the calendar year in which the Property is conveyed shall be prorated based on the number of full months for which WISH owned the Property.

D. Value of the Property for Determination of the PSMS Amount.

(1) For the year 2012, the Village Assessor determined that the Value of the Property was \$5,370,400.

(2) For the year 2013 and for each subsequent year through the year immediately prior to the year in which the Village Assessor performs a revaluation of the property in the Village (in whole or in part by class of property), the Value of the Property shall be deemed to be \$5,370,400 for purposes of this Agreement. In the event that WISH constructs any new building or constructs an addition to an existing building on the Property, the Value of the Property shall be revised to take account of such new building or addition and shall be determined by the Village Assessor in the same manner as if the Property had been subject to property tax. Such determination shall be subject to the appeal rights in Paragraph 4G of this Agreement.

(3) In any year in which the Village Assessor performs a revaluation of the property in the Village (in whole or in part by class of property), the Value of the Property shall be determined in the same manner and shall be consistent with the valuation of other similar properties in the Village for tax assessment purposes as provided by law. The Value as determined by the Village Assessor for any revaluation year shall continue to be the Value of the Property for purposes of this Agreement until the next revaluation year when the Value of the Property may then be revised in accordance with the terms of this Agreement.

E. Notification of Determination of Value. For any year in which the Village Assessor performs a revaluation of the property in the Village (in whole or in part by class of property), and in the event that the Village Assessor determines that the Value of the Property is to be revised, the Village shall notify WISH of the Village Assessor's determination of the Value of the Property for such year, no later than the date on which the Village notifies property owners of assessed values under Wisconsin Statutes § 70.365

F. PSMS Due Dates. The Village shall send an invoice to WISH for the annual PSMS no later than January 15 of the year following the calendar year for which the PSMS is calculated. Upon receipt of the invoice from the Village, the annual PSMS shall be due and payable by WISH as follows: (i) in full on or before January 31 of the year following the calendar year for which the PSMS was calculated; or (ii) if WISH elects to pay in installments, according to the following schedule: one-half of the PSMS by January 31, and the remaining one-half by July 31, where January and July are in the year following the year for which the PSMS was calculated. WISH shall be deemed to have elected to pay the PSMS in installments by making payments according to the schedule herein.

G. Appeal of Value. WISH shall have the same rights to challenge any determination of Value made with respect to the Property as an owner of taxable property would have in accordance with the procedures set forth in Wisconsin law. The Village specifically acknowledges WISH's right to contest the Value of the Property under the procedures provided in Wisconsin Statutes §§ 70.47 and 74.37 and any related or successor statutes thereto, and the Village expressly agrees not to dispute or challenge WISH's right to contest the Value of the Property under said Statutes.

5. Exempt Status of the Property.

A. Property Is Exempt. The Village has determined that commencing on January 1, 2013, the Property will qualify for property tax exemption for the real property (improvements and up to ten acres of land) and the personal property thereat under Wisconsin law, subject to the filing of a completed Property Tax Exemption Request (Form PR 230) with the Village as required under Wisconsin Statutes § 70.11 (Intro.). The Village further agrees to continue to recognize the property tax exempt status of the Property in subsequent years unless there is a change in ownership or use of the Property or a change in the Wisconsin Statutes that would specifically change the status of the Property from exempt to taxable.

B. Village Determination of Change in Exempt Status. If for any reason the Village determines that the Property, or any part of the Property, no longer qualifies for exemption from property tax, for the year for which the determination is made:

(1) The Village shall give written notice of such determination to WISH no later than May 15 of that year.

(2) This Agreement shall terminate with respect to that full year and any subsequent years.

(3) If a PSMS payment has been made during that year for the immediately prior year, the Village agrees to promptly refund such PSMS payment to WISH.

(4) If WISH disagrees with the Village's determination, WISH may challenge such determination of nonexempt status by any procedure provided under Wisconsin law.

6. Term.

A. Term of the Agreement. Unless terminated sooner in accordance with paragraph 6.B., this Agreement shall terminate on December 31, 2022.

B. Termination of the Agreement. Upon the occurrence of any of the following events and notwithstanding Paragraph 6.A., this Agreement shall terminate on the earliest of any of the following:

(1) In the event that the Village determines that as a result of a statutory change by the State of Wisconsin, the Property no longer qualifies for property tax exemption, in whole or in part, this Agreement shall terminate on January 1 of the year for which the Property is determined by the Village or its Assessor to be taxable, in whole or in part, regardless of whether WISH challenges such determination.

(2) In the event that the State of Wisconsin enacts a mandatory payment for municipal services, mandatory license fee or similar type of charge by owners of property exempt from general property tax which would be imposed on WISH or the Property, this Agreement shall terminate on January 1 of the year such payment for municipal services is enacted.

(3) In the event that the applicable government authorities no longer recognize voluntary payments for services to municipal governments by organizations exempt from property tax as an allowable expense for Medicaid or other similar or successor governmental program ("Allowable Expense"), this Agreement shall terminate on December 31 of the year such payments are no longer recognized as an Allowable Expense. At its sole discretion, WISH may terminate this Agreement immediately upon written notice by WISH to the Village of the occurrence of this event and WISH shall not be obligated to make any PSMS payment for that year or any subsequent year.

(4) In the event that WISH conveys the Property to an unrelated third party, this Agreement shall terminate on the date of the conveyance unless WISH exercises the option in Paragraph 8 of this Agreement, in which case this Agreement shall not terminate upon conveyance of the Property. Within a reasonable time after the conveyance of the Property, WISH shall give notice to the Village of said conveyance of the Property and termination of this Agreement.

(5) Upon mutual agreement in writing executed by the parties to terminate the Agreement.

7. Amendment.

The Village and WISH reserve the right to amend this Agreement from time to time as they shall mutually agree in writing executed by the parties.

8. Successors and Assigns.

At the option and in the sole discretion of WISH, this Agreement may be assigned to any successor of WISH or to any other person or entity whose use of the Property also qualifies the Property for real and personal property tax exemption under Wisconsin law whereupon this Agreement shall not terminate and shall inure to and be binding on such successors and/or assigns.

9. Governing Law.

The laws of the State of Wisconsin shall be the governing law with respect to this Agreement.

10. Authority.

WISH represents and warrants to the Village that its officers executing this Agreement are duly authorized to execute and to cause WISH to enter into this Agreement. The Village represents and warrants to WISH that the undersigned Village officials are duly authorized to execute and to cause the Village to enter into this Agreement.

11. Entire Agreement.

This Agreement shall constitute the entire agreement of the parties with respect to the subject matter hereof and supersedes all prior agreements, oral or written, and all other communications between the parties relating to such subject matter.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed effective as of the date and year first written above.

**VILLAGE OF MOUNT HOREB,
WISCONSIN**

By: _____

Its: _____

Attest: _____

**WISCONSIN ILLINOIS SENIOR
HOUSING, INC.**

By: _____

Its: _____

Attest: _____

EXHIBIT A
LEGAL DESCRIPTION

Lot One (1), Certified Survey Map No. 9618, recorded in Volume 55 of Certified Survey Maps, Page 154 as Document No. 3196244, in the Village of Mount Horeb, Dane County, Wisconsin.

Together with easements established in Sanitary Sewer Easements recorded in Volume 12144 of Records, Page 50 as Document No. 2112130 and in Volume 12144 of Records, Page 51 as Document No. 2112131.

Parcel Identification Number 157/0606-121-2025-1

AGREEMENT FOR PAYMENT IN LIEU OF TAXES
FOR SUPPORT OF MUNICIPAL SERVICES

between
WISCONSIN ILLINOIS SENIOR HOUSING, INC.
and
THE VILLAGE OF MOUNT HOREB, WISCONSIN

dated September 3, 2025

This agreement is made and entered into as of September 3, 2025 by and between WISCONSIN ILLINOIS SENIOR HOUSING, INC. , an ILLINOIS non-stock, not for profit corporation, and the VILLAGE OF MOUNT HOREB (the "Village"), a Wisconsin municipal corporation ("Agreement").

RECITALS

- A. WISCONSIN ILLINOIS SENIOR HOUSING, INC. is the owner of property located at 407 North Eighth Street, Mount Horeb, Wisconsin, and more particularly described in Exhibit A attached hereto (the "Property").
- B. WISCONSIN ILLINOIS SENIOR HOUSING, INC. operates the Property as a licensed skilled nursing facility and a registered residential care apartment complex (assisted living facility) pursuant to Wisconsin Statutes Chapter 50.
- C. Commencing on January 1, 2013, the Property (including the personal property thereat) qualified for exemption from property tax under Wisconsin Statutes § 70.11(4)(a).
- D. WISCONSIN ILLINOIS SENIOR HOUSING, INC. recognizes that, notwithstanding the property tax exempt status of the Property, the Village will provide valuable governmental services and benefits to the Property and the residents of the Property and WISCONSIN ILLINOIS SENIOR HOUSING, INC. agrees to make voluntary payments to the Village in support of those services and benefits.

AGREEMENTS

In consideration of the mutual agreements set forth herein, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. Incorporation of Recitals:

The parties acknowledge that the above Recitals are incorporated as part of this Agreement.

2. Definitions:

Whenever used in this Agreement:

- a. The term "Essential Municipal Services" shall mean Village services provided to Village residents and property, the expenditures for which are identified in the General Fund Budget of the Village as General Government services, Public Safety, and Public Works (except for Refuse and Garbage Collection).

- b. The term "Facility" shall mean the licensed skilled nursing and registered residential care apartment complex and related facilities located at the Property.
- 3. Village Services:

The Village agrees to furnish municipal services to WISCONSIN ILLINOIS SENIOR HOUSING, INC. and the Facility of the same type and to the same extent as are furnished from time to time, without cost or charge (except by means of property tax), to other properties and residents in the Village. WISCONSIN ILLINOIS SENIOR HOUSING, INC. understands that it may be subject to special assessments or special charges charged by the Village in the same manner that such special assessments and special charges are charged to other properties in the Village in accordance with Wisconsin Statutes Chapter 66. However, nothing herein shall be interpreted to preclude WISCONSIN ILLINOIS SENIOR HOUSING, INC. from exercising its rights to appeal the imposition of any special assessment or special charge as and in the manner provided by Wisconsin law.
- 4. Payments in Support of Municipal Services.
 - a. WISCONSIN ILLINOIS SENIOR HOUSING, INC. to Make Payments in Support of Municipal Services. In recognition of the services and benefits provided by the Village, WISCONSIN ILLINOIS SENIOR HOUSING, INC. agrees to pay the Village a payment in support of municipal services ("PSMS") for that portion of the Property that is exempt, for each calendar year during which WISCONSIN ILLINOIS SENIOR HOUSING, INC. owns the Property until termination of this Agreement.
 - b. Voluntary Payment. WISCONSIN ILLINOIS SENIOR HOUSING, INC. is voluntarily entering into this Agreement and its obligation to make PSMS payments is strictly limited to the terms of this Agreement.
 - c. Calculation of the PSMS Amount.
 - i. For the year 2025 and thereafter, the PSMS for each year, or portion thereof, of this Agreement shall be determined as of January 1 of each year and shall be calculated as an amount that is equal to the product of:
 - 1. The Village's portion of the net property tax mill rate for the calendar year for which the PSMS is calculated (the "Applicable Year"); times
 - 2. Eighty percent (80%) (which the parties acknowledge is typically the approximate percentage of the Village's General Fund Expenditures attributable to the cost of Essential Municipal Services provided by the Village); times
 - 3. The value of the Property as of January 1 of the Applicable Year as determined in accordance with this Agreement ("Value").
 - ii. In the event that WISCONSIN ILLINOIS SENIOR HOUSING, INC. transfers or conveys the Property to an unrelated third party, the PSMS for the calendar year in which the Property is conveyed shall be prorated based on the number of full months for which WISCONSIN ILLINOIS SENIOR HOUSING, INC. owned the Property.

- d. Value of the Property for Determination of the PSMS Amount.
- i. For the year 2013, the Village Assessor determined that the Value of the Property was \$5,370,400.
 - ii. For the year 2014 and for each subsequent year through the year immediately prior to the year in which the Village Assessor performs a revaluation of the property in the Village (in whole or in part by class of property), the Value of the Property shall be deemed to be \$5,370,400 for purposes of this Agreement. In the event that WISCONSIN ILLINOIS SENIOR HOUSING, INC. constructs any new building or constructs an addition to an existing building on the Property, the Value of the Property shall be revised to take account of such new building or addition and shall be determined by the Village Assessor in the same manner as if the Property had been subject to property tax. Such determination shall be subject to the appeal rights in Paragraph 4G of this Agreement.
 - iii. In any year in which the Village Assessor performs a revaluation of the property in the Village (in whole or in part by class of property), the Value of the Property shall be determined in the same manner and shall be consistent with the valuation of other similar properties in the Village for tax assessment purposes as provided by law. The Value as determined by the Village Assessor for any revaluation year shall continue to be the Value of the Property for purposes of this Agreement until the next revaluation year when the Value of the Property may then be revised in accordance with the terms of this Agreement.
- e. Notification of Determination of Value. For any year in which the Village Assessor performs a revaluation of the property in the Village (in whole or in part by class of property), and in the event that the Village Assessor determines that the Value of the Property is to be revised, the Village shall notify WISCONSIN ILLINOIS SENIOR HOUSING, INC. of the Village Assessor's determination of the Value of the Property for such year, no later than the date on which the Village notifies property owners of assessed values under Wisconsin Statutes § 70.365.
- f. PSMS Due Dates. The Village shall send an invoice to WISCONSIN ILLINOIS SENIOR HOUSING, INC. for the annual PSMS no later than January 15 of the year following the calendar year for which the PSMS is calculated. Upon receipt of the invoice from the Village, the annual PSMS shall be due and payable by WISCONSIN ILLINOIS SENIOR HOUSING, INC. as follows: (i) in full on or before January 31 of the year following the calendar year for which the PSMS was calculated; or (ii) if WISCONSIN ILLINOIS SENIOR HOUSING, INC. elects to pay in installments, according to the following schedule: one-half of the PSMS by January 31, and the remaining one-half by July 31, where January and July are in the year following the year for which the PSMS was calculated. WISCONSIN ILLINOIS SENIOR HOUSING, INC. shall be deemed to have

elected to pay the PSMS in installments by making payments according to the schedule herein.

- g. Appeal of Value. WISCONSIN ILLINOIS SENIOR HOUSING, INC. shall have the same rights to challenge any determination of Value made with respect to the Property as an owner of taxable property would have in accordance with the procedures set forth in Wisconsin law. The Village specifically acknowledges WISCONSIN ILLINOIS SENIOR HOUSING, INC. 's right to contest the Value of the Property under the procedures provided in Wisconsin Statutes §§ 70.47 and 74.37 and any related or successor statutes thereto, and the Village expressly agrees not to dispute or challenge WISCONSIN ILLINOIS SENIOR HOUSING, INC. 's right to contest the Value of the Property under said Statutes.

5. Exempt Status of the Property.

- a. Property Is Exempt. The Village has determined that commencing on January 1, 2013, the Property qualified for property tax exemption for the real property (improvements and up to ten acres of land) and the personal property thereat under Wisconsin law, subject to the filing of a completed Property Tax Exemption Request (Form PR 230) with the Village as required under Wisconsin Statutes § 70.11 (Intro.). The Village further agrees to continue to recognize the property tax exempt status of the Property in subsequent years unless there is a change in ownership or use of the Property or a change in the Wisconsin Statutes that would specifically change the status of the Property from exempt to taxable.
- b. Village Determination of Change in Exempt Status. If for any reason the Village determines that the Property, or any part of the Property, no longer qualifies for exemption from property tax, for the year for which the determination is made:
 - i. The Village shall give written notice of such determination to WISCONSIN ILLINOIS SENIOR HOUSING, INC. no later than May 15 of that year.
 - ii. This Agreement shall terminate with respect to that full year and any subsequent years.
 - iii. If a PSMS payment has been made during that year for the immediately prior year, the Village agrees to promptly refund such PSMS payment to WISCONSIN ILLINOIS SENIOR HOUSING, INC. .
 - iv. If WISCONSIN ILLINOIS SENIOR HOUSING, INC. disagrees with the Village's determination, WISCONSIN ILLINOIS SENIOR HOUSING, INC. may challenge such determination of nonexempt status by any procedure provided under Wisconsin law.

6. Term.

- a. Term of the Agreement. Unless terminated sooner in paragraph 6.B., this Agreement shall terminate on December 31, 2035.
- b. Termination of the Agreement. Upon the occurrence of any of the following events and notwithstanding Paragraph 6.A., this Agreement shall terminate on the earliest of any of the following:

- i. In the event that the Village determines that as a result of a statutory change by the State of Wisconsin, the Property no longer qualifies for property tax exemption, in whole or in part, this Agreement shall terminate on January 1 of the year for which the Property is determined by the Village or its Assessor to be taxable, in whole or in part, regardless of whether WISCONSIN ILLINOIS SENIOR HOUSING, INC. challenges such determination.
- ii. In the event that the State of Wisconsin enacts a mandatory payment for municipal services, mandatory license fee or similar type of charge by owners of property exempt from general property tax which would be imposed on WISCONSIN ILLINOIS SENIOR HOUSING, INC. or the Property, this Agreement shall terminate on January 1 of the year such payment for municipal services is enacted.
- iii. In the event that the applicable government authorities no longer recognize voluntary payments for services to municipal governments by organizations exempt from property tax as an allowable expense for Medicaid or other similar or successor governmental program ("Allowable Expense"), this Agreement shall terminate on December 31 of the year such payments are no longer recognized as an Allowable Expense. At its sole discretion, WISCONSIN ILLINOIS SENIOR HOUSING, INC. may terminate this Agreement immediately upon written notice by WISCONSIN ILLINOIS SENIOR HOUSING, INC. to the Village of the occurrence of this event and WISCONSIN ILLINOIS SENIOR HOUSING, INC. shall not be obligated to make any PSMS payment for that year or any subsequent year.
- iv. In the event that WISCONSIN ILLINOIS SENIOR HOUSING, INC. conveys the Property to an unrelated third party, this Agreement shall terminate on the date of the conveyance unless WISCONSIN ILLINOIS SENIOR HOUSING, INC. exercises the option in Paragraph 8 of this Agreement, in which case this Agreement shall not terminate upon conveyance of the Property. Within a reasonable time after the conveyance of the Property, WISCONSIN ILLINOIS SENIOR HOUSING, INC. shall give notice to the Village of said conveyance of the Property and termination of this Agreement.
- v. Upon mutual agreement in writing executed by the parties to terminate the Agreement.

7. Amendment.

The Village and WISCONSIN ILLINOIS SENIOR HOUSING, INC. reserve the right to amend this Agreement from time to time as they shall mutually agree in writing executed by the parties.

8. Successors and Assigns.

At the option and in the sole discretion of WISCONSIN ILLINOIS SENIOR HOUSING, INC., this Agreement may be assigned to any successor of

WISCONSIN ILLINOIS SENIOR HOUSING, INC. or to any other person or entity whose use of the Property also qualifies the Property for real and personal property tax exemption under Wisconsin law whereupon this Agreement shall not terminate and shall inure to and be binding on such successors and/or assigns.

9. Governing Law.

The laws of the State of Wisconsin shall be the governing law with respect to this Agreement.

10. Authority.

WISCONSIN ILLINOIS SENIOR HOUSING, INC. represents and warrants to the Village that its officers executing this Agreement are duly authorized to execute and to cause WISCONSIN ILLINOIS SENIOR HOUSING, INC. to enter into this Agreement. The Village represents and warrants to WISCONSIN ILLINOIS SENIOR HOUSING, INC. that the undersigned Village officials are duly authorized to execute and to cause the Village to enter into this Agreement.

11. Entire Agreement.

This Agreement shall constitute the entire agreement of the parties with respect to the subject matter hereof and supersedes all prior agreements, oral or written, and all other communications between the parties relating to such subject matter.

[Signature page follows.]

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed effective as of the date and year first written above.

VILLAGE OF MOUNT HOREB, WISCONSIN

By: _____ Date: _____

Ryan Czyzewski, Village President

_____ Date: _____

Alyssa Gaffney, Village Clerk

WISCONSIN ILLINOIS SENIOR HOUSING, INC.

By: _____ Date: _____

Bob Siebel, President, Carriage Healthcare Companies, Inc/Wisconsin Illinois Senior Housing, Inc.

EXHIBIT A

LEGAL DESCRIPTION



HERITAGE
COMMUNITY
OPPORTUNITY

VILLAGE OF MOUNT HOREB

E. Main Street
Mount Horeb, WI 53572
Phone: (608) 437-6884 Fax: (608) 437-3190
Email: mhinfo@mounthorebwi.info Web: mounthorebwi.info

Finance & Personnel Committee Meeting September 3, 2025 FINANCE DIRECTOR REPORT

1. Financial Reporting Update
 - a. July 2025 internal financial report generation is in progress; I anticipate finishing these by Sept. 5th.
 - b. Nic and I spent the week of August 25-29 meeting with each Department Head to begin budget discussions. With the completion of these preliminary meetings, I will begin the next phase of budget preparations with updates and further input of details to prepare the budget files for F&P meetings in September and October. This is an ongoing process that remains fluid thru October.
2. In August, I spent a substantial amount of time working with my staff to prioritize three areas of collections of money owed to the village:
 - a. PILOT Agreement with Ingleside – Nic and I met with a representative of the managing firm of Ingleside to discuss the renewal of our PILOT agreement. Their team has experienced some turnover, so we had lost contact with our (former) representative. They are in agreement with renewing the existing agreement and payment terms, which will extend until 2035. Today's agenda includes this discussion; once approved by F&P and VB, I will send updated 2025 invoicing.
 - b. 2nd Quarter Room Taxes—I was made aware of two delinquencies within the village for room tax payors. After multiple attempts to collect these taxes, we have contacted our attorney and sent certified letters warning that we will take collection action if these debts remain unpaid by 9/5/25.
 - c. Revolving Loan Fund – I was made aware that we had not received any payment from a recipient of the RLF program for 2 months, so I asked Nic to initiate contact with them. Nic has had minimal response; but we have received a *portion* of payment due. Because of this, Nic has scheduled a meeting of the RLF committee to discuss the situation and request input for how to proceed.
3. Future Item Notes as Discussed in previous F&P meetings:
 - a. Sept/Oct—budget planning continues; discussions to include potential referendum and/or wheel tax
 - b. Budget Calendar included with this report as a reminder to F&P Committee for the extra meetings in September and October.

Denise J. Schwenn
Finance Director / Treasurer

Annual Recurring items:

Jan-Property Tax update, Year-End P/R Tax Reporting Update
Feb-Q4 Permit Fees Reported, Memberships Reporting, Vendor Review Begins
Mar-Vendor Review status update
Apr-Vendor Review status update, Lease rates updated (NORSK; based on financials)
May-Q1 Permit Fees Reported, Vendor Review Summary Provided
Jun-Baker Tilly audit presentations (VB/UTIL Comm); Budget Calendar
Jul-Denise & Niki attending UW-GB Treasurer training classes
Aug-Q2 Permit Fees Reported, budget process under way
Sep-Budget planning continues; prepare to discuss budgeting options that include Referendum vs. Wheel Tax discussions
Oct-Weekly meetings—BUDGET
Nov-Q3 Permit Fees Reported, Discuss add'l non-Property Tax revenue ideas (Park Fees? Other Fees? Rec Fees?)
Dec-



HERITAGE
COMMUNITY
OPPORTUNITY

VILLAGE OF MOUNT HOREB

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Village of Mount Horeb 2026 Budget Calendar

No later than July 2025: Department heads meet with their respective committees to discuss and recommend capital purchase requests for the 2026-2030 budget years.

July 31, 2025: Department requests for Capital Improvement purchases for years 2026-2030 due to the Village Administrator.

August 8, 2025: Village Administrator provides preliminary 2025 operating budget to department heads for review.

August 25-29, 2025: Department heads meet with Village Administrator and Treasurer to discuss 2026 operating and capital budgets.

Finance & Personnel Meetings:

- September 24, 2025: 5:00 p.m. Finance and Personnel Committee meets to discuss 2026 budget and 2026 – 2030 Capital Improvement Plan (data for review to be distributed by September 19, 2025)
- October 1, 2025: 4:00 p.m. Finance and Personnel Committee meeting, with department heads in attendance, to present 2025 budget requests
- October 15, 2025: 5:00 p.m. Finance and Personnel Committee meeting to continue budget work
- October 22, 2025: 5:00 p.m. Finance and Personnel Committee meeting to continue budget work (if necessary)

November 5, 2025: Village Administrator presents 2026 budget and 2026-2030 Capital Improvement Plan to Village Board. Village Board sets a public hearing for November 19, 2025.

November 19, 2025: Village Board holds public hearing on 2026 budget and 2026-2030 Capital Improvement Plan followed by budget adoption.



Finance and Personnel Committee Report September 3, 2025

Staffing Updates

Hires, Terminations, Resignations, Retirements and Other changes

Hire – Stuart Wolf – Mechanic – Public Services- Start 8/18/25

Hire- Robert DeRoeck III - Public Services Arborist– Start 09/08/25

Hire- Alma Frame- PD – Part Time Admin Assistant – Start 08/19/2025

Term- Cecilia Staeger- Recreation Coordinator- Last day 09/05/2025

Recruitment Efforts

- **Administrative Assistant – LTE Rec Department**
Active recruitment. Position will be LTE 8 – 12 weeks.
- **Recreation Coordinator – Recreation Department**
Active recruitment. Position posted and we are accepting applications.

Human Resources Updates

- **Staff Performance Evaluations 2024- 2025**
 - Staff will start working on employee performance evaluations after Labor Day
- **Wage/ Salary Planning**
 - Continuing planning on employee wage and salary adjustments in collaboration with Nic and Denise.