



Wisconsin County Highway Association

Board of Directors Meeting

Tuesday, January 25, 2022, 11 AM- 12 PM

Chula Vista Resort
Wisconsin Dells, WI
Upper Dells Ballroom

Microsoft Teams meeting

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Meeting ID: 277 949 307 095

Passcode: 5TLt78

Attendees: Jake (Attolles), Marv Thompson, Brian Duell, Kyle Kozelka, Craig Hardy, Jim Griesbach, Ted Cushing, Moe Norby, Nathan Check, Ron Krejci, Greg Schnell, Tim Kessler, Allison Bussler, Roland Hawk, Jake Hahn, Ron Chamberlain, Dan Fedderly, Patrick Vander Sanden, Gary Kennedy, April Corrao, Jon Johnson

Agenda:

- I. Call to Order, Roll Call of Board Members - Chair, T. Kessler, Washburn Co.
 - a. Meeting started at 11:04am
- II. Consider Minutes from Previous Meeting - Chair, T. Kessler, Washburn Co.
 - a. Motion to approve by T. Cushing, Oneida Co. 2nd by R. Hawk, Wood Co., Motion carried
 - b. Amendments to Agenda by T. Kessler, Washburn Co. for Policy Changes to 022076 and 022077
- III. Consider Treasurer's Report and Budget Review - Treasurer, J. Griesbach, Marathon Co.
 - a. 2022 Final Budget attached
 - b. 2023 Proposed Budget attached
 - i. Motion to approve by R. Hawk, Wood Co., 2nd by G. Schnell, Sheboygan Co., Motion Carried

- IV. 2023 Spring Commissioners Training registration - G. Kennedy, WCHA Professional Development Director
 - a. Flyer attached
 - b. March 28 and 29th in Fond Du Lac
 - c. Need to get hotel by 2/25
- V. 2023 Pesticide Training registration and flyer - G. Kennedy, WCHA Professional Development Director
 - a. Flyer attached
 - b. In April in 2 different locations
 - c. Anyone who registers will get the book. Need to study to pass the test. UW Ag will give the test.
- VI. Update Local Programs - D. Fedderly P.E.; P.L.S.
 - a. Bridge Solicitations will come out in March
 - i. Look at What can I get replaced and What do I have eligible for rehab?
 - ii. Structures with needs (rehab, replace, etc) will be 100% funded – Counties should start the process now to make sure they get this funding
 - iii. End of March deadline and another one in late summer or early fall
 - b. STP Local and Rural
 - i. Late summer solicitation
 - ii. Population Centers
 - c. LRIP
 - i. Trip administration – towns will be looking to taking over Districts 2 & 3
 - d. Policy Changes to 022077 and 0220776
 - i. Admin changes for how a Patrol Superintendent charges their time
 - ii. Motion to approve, R. Hawk, Wood Co., 2nd by J. Griesbach, Marathon Co., Motion carried
 - e. North West District - New Commissioner
- VII. Review of Legislative Issues - R. Krejci, WCHA Legislative Committee Chairman
- VIII. Corporate and IRS filing status- R. Krejci, WCHA Legislative Committee Chairman; Jake with Attolles
 - a. Memorandum from Attolles Law attached
 - b. Currently organized under Chapter 181 – Corporation under WI law. Non-profit, non-stock.

- i. Need to have bylaws, need to have a board and meetings
 - ii. Chapter 184 – can do this as well and a more informal process
- c. 501C3 or 501C6?
 - i. 501C3 - Unclear what WCHA is under currently but looks like with the articles, WCHA was going to submit for a 501C3. WCHA has never filled with the IRS.
 - 1. Traditional Non-profit educational entity
 - 2. Charitable and Educational
 - 3. Exempt from Federal, State and Local taxes
 - 4. Support causes within reason but cannot advocate for a candidate. Cannot testify for a committee and cannot lobby for/against pending legislation.
 - 5. No political campaigning
 - 6. Unlimited donations are considered charitable and tax deductible
 - 7. Annually file a 990 with the IRS. Publicly disclosed.
 - 8. Must report donor information above \$5000
 - 9. Give and Receive grants
 - ii. 501C6
 - 1. Chambers of Commerce and business groups
 - 2. Most associations are a 501C6
 - 3. Promoting interest and
 - 4. Exempt from Federal taxes but may not be from state and local taxes. In WI, WCHA would be exempt from state taxes. Sales and Use tax is complicated – WCHA would most likely be taxes for sales and use.
 - a. Registrations for events is taxable
 - 5. Unlimited lobbying
 - 6. Contributions are not tax deductible
 - 7. Annually file a 990 with the IRS. Not Publicly disclosed.
 - 8. Not required to report donors to IRS or publicly
 - 9. Give and Receive grants
 - 10. IRS will need to review articles and bylaws to be able to make a change to 501C6 from a 501C3
 - iii. DFI (Dept of Financial Institutions) has a guide on what is considered revenue vs donations and what is tax deductible and what isn't based on 501C3 or 501C6

iv. Executive Committee recommends that we go with Chapter 184 and 501C6.

v. Discussion

1. M. Norby, Polk Co. – would like to table this and take back his districts to see what they say as to sales tax. Would like a month and vote on this at February BOD meeting.
2. Attolles suggests that WCHA voluntarily go to IRS sooner than later and come up with a plan to move forward.
 - a. Can argue both ways for 501C3 or 501C6
 - b. Recommends keeping Chapter 181
3. C. Hardy, Iowa Co. – WCHA doesn't really lobby and feels like we should go forward with 501C3

vi. Motion by move forward with Chapter 181, 5013C with WIPFLI by C. Hardy, Iowa Co., 2nd by T. Cushing, Oneida Co., Motion carried

1. Motion to continue to work with Attolles to complete filing for WCHA to the IRS by R. Krejci, St. Croix Co., 2nd by C. Hardy, Iowa Co., Motion carried

IX. WCHA President and Chairman's Report of Activities

- a. Presidents Report attached

X. WCHA Executive Director's Report of Activities

- a. Dan covered with Local Programs report

XI. Board of Directors District Reports

- a. SC Region-1.17.23 meeting minutes attached, C.Hardy, Iowa Co.
- b. Other reports will be reviewed at the February BOD meeting

XII. Committee Reports

- a. LDG-12.6.23 meeting minutes attached, H. Guderyan, President of LDG

XIII. Any Other Business Items for Discussion Only - T. Kessler, WCHA Chair

- a. Introduction to New Executive Director, WCA Office-Madison, Feb 9th at 8am

XIV. Possible Agenda Items for the Next Meeting - All

XV. Next meeting Date & Location – February 28th (Virtual)

XVI. Adjournment at 12:12pm

- a. Motion to adjourn the meeting by G. Schnell, Sheboygan Co., 2nd by R. Krejci, St. Croix Co., Motion carried