# TUG LAKE DISTRICT

Lincoln County, Wisconsin
www.tuglake.com

## RESOLUTION NO. 2026-02

### A RESOLUTION ACKNOWLEDGING THE PROSPECTIVE RESIGNATION OF COMMISSIONER/TREASURER DON OLSON, ESTABLISHING A TREASURER SUCCESSION AND TRAINING PLAN, AND DESIGNATING DAVE KLECKA AS DEPUTY TREASURER FOR TRANSITION PURPOSES

**WHEREAS,** the Tug Lake District is a public inland lake protection and rehabilitation district organized and operating pursuant to Chapter 33 of the Wisconsin Statutes; and

**WHEREAS,** pursuant to Wis. Stat. § 33.28, management of the affairs of the District is delegated to its Board of Commissioners; and

**WHEREAS,** Don Olson presently serves as an elected Commissioner of the Tug Lake District and has been selected by the Board of Commissioners to serve as Treasurer of the District; and

**WHEREAS,** Wis. Stat. § 33.29(3)(c) assigns to the Treasurer responsibility for receiving and taking charge of all moneys of the District and paying out such moneys only upon order of the Board; and

**WHEREAS,** the proper administration of the District's finances requires familiarity with the District's accounts, financial records, banking relationships, revenues, expenditures, tax levy procedures, budgets, contractual obligations, reporting requirements, and established financial practices; and

**WHEREAS,** Commissioner Olson has submitted written notice of his intention to resign from his elected position as Commissioner and from his service as Treasurer, effective April 1, 2027, before expiration of his current three-year term as Commissioner; and

**WHEREAS,** Commissioner Olson has identified Dave Klecka as a person whom he recommends for consideration as his successor and has begun providing Klecka with training regarding the financial administration of the District; and

**WHEREAS,** the Board finds that an orderly period of training and transition before Commissioner Olson's resignation will promote continuity, institutional knowledge, accurate financial administration, and responsible stewardship of District funds; and

**WHEREAS,** Wis. Stat. §§ 33.28(4) and 33.29(3) provide that the Chairperson, Secretary, and Treasurer are selected by the Board from among the members of the Board; and

**WHEREAS,** the Board recognizes that the filling of any vacancy in an elected Commissioner position, and the selection of a successor Treasurer, cannot occur until the vacancy exists and the Board has taken the actions required at that time;

**NOW, THEREFORE, BE IT RESOLVED,** by the Board of Commissioners of the Tug Lake District, Lincoln County, Wisconsin, as follows:

**Section 1. Acknowledgment of Prospective Resignation**

The Board of Commissioners hereby acknowledges the written notice submitted by Don Olson of his intention to resign as an elected Commissioner and as Treasurer of the Tug Lake District, effective April 1, 2027.

Until that effective date, Commissioner Olson shall continue to exercise the powers and perform the duties of Commissioner and Treasurer in accordance with Chapter 33 of the Wisconsin Statutes and the lawful actions and directives of the Board.

The written resignation of Commissioner Olson shall be maintained as part of the official records of the District.

**Section 2. Establishment of Treasurer Transition Plan**

The Board finds that continuity in the administration of the District's finances is an important governmental and fiduciary interest and that advance training of a potential successor is appropriate and prudent.

Accordingly, the Board authorizes Commissioner/Treasurer Olson to provide Dave Klecka with training and orientation concerning the financial administration of the District during the period preceding Olson's resignation. The training may include familiarization with District budgets and financial statements; accounting and recordkeeping practices; District revenues and expenditures; property tax levy procedures; banking relationships and account administration; payment and authorization procedures; financial reporting and audit requirements; contracts and recurring financial obligations; grant-related financial administration; and other financial procedures and records reasonably necessary to provide for an orderly transition.

**Section 3. Designation of Deputy Treasurer**

For purposes of the transition authorized by this Resolution, the Board hereby designates Dave Klecka as Deputy Treasurer of the Tug Lake District, effective upon adoption of this Resolution and continuing until the Board terminates the designation or a successor Treasurer assumes office, whichever occurs first.

The position of Deputy Treasurer established by this Resolution is a non-statutory training and administrative designation created solely to facilitate continuity and transfer of institutional knowledge.

The Deputy Treasurer:

- **a.** Is not a Commissioner by virtue of this designation;
- **b.** Is not a member of the Board of Commissioners;
- **c.** Shall have no vote on matters before the Board;
- **d.** Shall not be counted for purposes of determining a quorum;
- **e.** Is not the statutory Treasurer identified in Wis. Stat. §§ 33.28 and 33.29;
- **f.** Shall not independently receive, take charge of, disburse, transfer, or authorize the expenditure of District funds;
- **g.** Shall not independently execute checks, contracts, financial certifications, tax documents, or other instruments requiring action by the Treasurer, Board, or another authorized District officer; and
- **h.** Shall exercise no authority to bind the District except to the extent separately and lawfully authorized by the Board.

Nothing in this Resolution transfers any statutory responsibility of the Treasurer from Commissioner Olson to the Deputy Treasurer before Olson's resignation.

**Section 4. Supervision and Access to District Records**

During the transition period, Dave Klecka shall work under the direction of Treasurer Olson and subject to oversight by the Board of Commissioners.

Klecka may be provided reasonable access to District financial records and administrative information necessary for training purposes, subject to applicable requirements concerning public records, confidential information, financial security, account credentials, and internal controls.

Access to financial systems, banking services, or other restricted systems shall not confer authority to conduct transactions or exercise powers reserved by law or Board action to the Treasurer or another District officer.

**Section 5. Acknowledgment of Commissioner Olson's Recommendation**

The Board acknowledges Commissioner Olson's recommendation that Dave Klecka be considered to succeed him as an elected-member Commissioner for the remainder of Olson's unexpired term following the creation of the vacancy on April 1, 2027.

The Board further finds that the transition and training established by this Resolution are intended to prepare Klecka for possible future service to the District and to minimize disruption in the administration of District finances.

**Section 6. Procedure Upon Vacancy in Commissioner Position**

Upon Commissioner Olson's resignation becoming effective, the resulting vacancy in his elected Commissioner position shall be filled in the manner required by Wisconsin law at the time the vacancy occurs.

Nothing in this Resolution constitutes the appointment of Dave Klecka as a Commissioner in advance of the vacancy, or limits the statutory authority and responsibility of the Board and its Chairperson at the time the vacancy occurs.

The Board nevertheless records through this Resolution its present support for an orderly succession process and its acknowledgment of Commissioner Olson's recommendation that Dave Klecka be considered.

**Section 7. Selection of Successor Treasurer**

Upon Commissioner Olson's resignation from the Board and the office of Treasurer, the Board of Commissioners shall select a Treasurer from among its members in accordance with Wis. Stat. §§ 33.28(4) and 33.29(3).

If Dave Klecka is duly seated as a Commissioner, he shall thereafter be eligible for consideration by the Board for selection as Treasurer.

Nothing in this Resolution constitutes the advance election or appointment of Dave Klecka as Treasurer. Selection of the successor Treasurer shall be accomplished by separate action of the Board of Commissioners at the appropriate time.

**Section 8. Continuity of Financial Administration**

The Treasurer, Deputy Treasurer, Chairperson, Secretary, and other persons providing administrative support to the District shall cooperate in preparing for the April 1, 2027 transition so that custody of records, financial information, account documentation, outstanding obligations, reporting responsibilities, and other necessary District information may be transferred in an orderly manner.

The Board intends that the transition occur without interruption to the District's financial operations or governmental responsibilities.

**Section 9. Recognition of Service**

The Board acknowledges and expresses its appreciation to Commissioner Don Olson for his service to the Tug Lake District as a Commissioner and Treasurer and for his commitment to preparing the District for an orderly transition before the conclusion of his service.

The Board particularly recognizes Commissioner Olson's efforts to transfer institutional knowledge concerning the District's finances and to assist in preparing a potential successor before his resignation becomes effective.

**Section 10. Effective Date**

This Resolution shall take effect immediately upon adoption by the Board of Commissioners.

**ADOPTED** by the Board of Commissioners of the Tug Lake District, Lincoln County, Wisconsin, this _____ day of _____, 2026.

**Vote:**

Ayes: _____ Nays: _____ Abstentions: _____ Absent: _____

**TUG LAKE DISTRICT, Board of Commissioners**

_____

Todd Nicklaus, Chairperson

_____

John Greenwood, Secretary

**Attest:** I hereby certify that the foregoing Resolution No. 2026-02 was duly adopted by the Board of Commissioners of the Tug Lake District at a properly noticed public meeting held on the date stated above.

_____

John Greenwood, Secretary

Date: _____