



# MONROE COUNTY BOARD OF SUPERVISORS

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## NOTICE OF MEETING

**COMMITTEE:** FINANCE MEETING  
**TIME:** 9:00 a.m.  
**PLACE:** Justice Center  
Monroe County Board Assembly Room  
*\*South Side/Oak Street Entrance\**  
112 South Court St./1<sup>st</sup> Floor Rm 1200  
Sparta, WI 54656  
**DATE:** Wednesday, April 19, 2023

### SUBJECT MATTER TO BE CONSIDERED

1. Call to Order/Roll Call
2. Next Month's Meeting Date/Time
3. Minutes Approval of March 15, 2023 and March 22, 2023
4. Public Comment
5. Notice of Re-Purpose of Funds – Discussion/Action
  - a. Highway
6. Request for Credit Card Approval(s) – Discussion/Action
  - a. Highway
  - b. Sheriff's Office (2)
7. Notice of Budgetary Adjustment(s) – Discussion/Action
  - a. Maintenance
  - b. Dog Control
  - c. Human Services - ADRC
  - d. Rolling Hills (2)
  - e. Finance
8. Fiscal Note Approval on Resolution(s) – Discussion/Action
  - a. Resolution Approving the Use of Conservation Reserve Enhancement Program Funding for Trees
  - b. Resolution Authorizing ADRC Driver Position Increase to Part-Time
  - c. Resolution - WiSMAC Wisconsin Statewide Mutual Aid Compact for Local Emergency Management Assistance
9. Resolution(s) – Discussion/Action
  - a. Resolution to Adopt a Lease Policy for GASB 87
  - b. Resolution to Adopt a Subscription Based Information Technology Arrangements (SBITAs) Policy for GASB 96
10. Treasurer
  - a. Monthly Treasurer's Report
  - b. Treasurer Department Monthly Report Review
  - c. Tax Delinquent Parcels/Timeline – Discussion/Action
11. Finance
  - a. Monthly Financial Report
  - b. Finance Department Monthly Report Review
  - c. Bank Account Closure Process
  - d. Audit Update

**FINANCE MEETING  
April 19, 2023 Agenda**

12. TIF Districts
13. Budget Adjustment / Line Item Transfer / Re-Purpose of Funds Review
14. Grant Policy and Procedures
15. General Fund Protection Policy
16. Monthly Approvals – Discussion/Action
  - a. Notice of Donations/User Fees Received Budget Adjustment
  - b. County Disbursement Journal Approval
  - c. County Board Monthly Per Diem and Voucher Approval
17. Items for next month's agenda
18. Adjournment

Cedric Schnitzler, Committee Chair  
Date notices mailed: April 13, 2023

***PLEASE NOTE:*** A quorum of the Monroe County Board or other committees may be present at this meeting. No business of the County Board or other committees will be conducted at this meeting, only the business noted above.

Finance Committee  
March 15, 2023

Present: Cedric Schnitzler, Wallace Habegger, James Kuhn, David Pierce, Toni Wissestad  
Others: Tina Osterberg, Diane Erickson, Tiffany Giesler, Wes Revels, Bob Smith, Chad Ziegler, Tracy Thorsen, Debbie Carney, Rick Folkedahl, Charles Weaver, David Hesser, Derek Pierce, Ed Smudde, Lisa Aldinger Hamblin

The meeting was called to order at the Monroe County Board Assembly Room at 9:00 a.m. by Chair Cedric Schnitzler.

- Next Meeting Date – Wednesday, April 19, 2023 in the Monroe County Assembly Room at 9:00 a.m.
- Minutes Approval - Motion by Wallace Habegger second by David Pierce to approve the 02/15/23 minutes. Carried 5-0.
- Public Comment – None.
- Credit Card Approval –
  - a. Corporation Counsel – Motion by Wallace Habegger second by Toni Wissestad to approve credit card. \$1,000.00 credit card request for the Assistant Corporation Counsel. Carried 5-0.
  - b. Health Department – Motion by David Pierce second by James Kuhn to approve credit cards. Tiffany Giesler, Health Director explained credit card request for two Public Health Nurses in the amount of \$1,000.00 each. Carried 5-0.
  - c. Human Services – Motion by David Pierce second by Toni Wissestad to approve credit cards. Tracy Thorsen, Humans Services Director explained credit card request for two Social Worker I-CCS positions in the amount of \$1,000.00 each; two Social Worker I-CFS positions in the amount of \$1,000.00 each; one Social Worker I-CLTS position in the amount of \$5,000.00. Carried 5-0.
  - d. Forestry & Parks – Motion by David Pierce second by James Kuhn to approve credit card. Chad Ziegler, Forest & Parks Administrator explained credit card request in the amount of \$3,000.00 for the Park Manager. Carried 5-0.
  - e. Sheriff's Office/Dispatch – Motion by Toni Wissestad second by David Pierce to approve credit card. Wes Revels, Sheriff explained credit card request for Telecommunicator Supervisor in the amount of \$1,000.00. Carried 5-0.
  - f. Sheriff – Motion by David Pierce second by Wallace Habegger to approve credit card. Wes Revels, Sheriff explained credit card request for Patrol Captain in the amount of \$3,000.00. Carried 5-0.
- Budgetary Adjustment(s) –
  - a. Medical Examiner - Motion by Wallace Habegger second by Toni Wissestad to approve budget adjustment. Bob Smith, Medical Examiner explained the 2023 budget adjustment in the amount of \$3,600.00 for new vehicle outfitting. Carried 5-0.
  - b. Veterans Services - Motion by Wallace Habegger second by David Pierce to approve budget adjustment. Charles Weaver, Veteran's Service Officer explained the 2023 budget adjustment in the amount of \$17,528.00 for county veterans supplement grant. Carried 5-0.
  - c. Forestry & Parks- Motion by David Pierce second by James Kuhn to approve budget adjustment. Chad Ziegler, Forest & Parks Administrator explained the 2022 budget adjustment in the amount of \$51,302.77 for re-payment of state loan not utilized. Carried 5-0. Motion by David Pierce second by Toni Wissestad to approve budget adjustment. Chad Ziegler explained the 2023 budget adjustment in the amount of \$53,729.01 for new shower building. Discussion. Carried 5-0.
  - d. Maintenance - Motion by David Pierce second by Toni Wissestad to approve budget adjustment. Derek Pierce, Facilities & Property Director explained the 2022 budget adjustment in the amount of \$13,735.06 for benefit payouts due to retirement. Carried 5-0.
  - e. Human Services - Motion by David Pierce second by James Kuhn to approve budget adjustment. Tracy Thorsen, Human Services Director explained the 2022 budget adjustment in

the amount of \$1,531,104.27 for Children's Long Term Support Program and Family Care Contribution. Carried 5-0.

- f. Health Department - Motion by David Pierce second by Toni Wissestad to approve budget adjustment. Tiffany Giesler, Health Director explained the 2023 budget adjustment in the amount of \$2,524.15 for David Mubarak donation. Carried 5-0. Motion by David Pierce second by James Kuhn to approve budget adjustment. Tiffany Giesler explained the 2023 budget adjustment in the amount of \$1,500.00 for anonymous donation. Carried 5-0. Motion by David Pierce second by James Kuhn to approve budget adjustment. Tiffany Giesler explained the 2023 budget adjustment in the amount of \$1,000.00 for Theisens grant funding. Carried 5-0. Motion by David Pierce second by Toni Wissestad to approve budget adjustment. Tiffany Giesler explained the 2023 budget adjustment in the amount of \$900.00 for radon test kits. Discussion. Carried 5-0. Motion by David Pierce second by Toni Wissestad to approve budget adjustment. Tiffany Giesler explained the 2023 budget adjustment in the amount of \$3,500.00 for Kindness Community funding. Carried 5-0.
  - g. Treasurer - Motion by Wallace Habegger second by David Pierce to approve budget adjustment. Debbie Carney, Treasurer explained the 2023 budget adjustment in the amount of \$392.94 for printers. Tina Osterberg, County Administrator noted changes in the expenditure line. The wrong account was used. The adjustment should remove the IT Pool Account and should reflect account 11520000 553100, Equipment Service Contract. The current budget is \$5,618.00, making the final budget \$6,010.94 in that expenditure line item. Discussion. Carried 4-1. Motion by David Pierce second by Wallace Habegger to approve budget adjustment. Debbie Carney explained the 2023 budget adjustment in the amount of \$2,700.00 for salaries. Discussion. Carried 5-0.
  - h. Finance - Motion by David Pierce second by James Kuhn to approve budget adjustment. Diane Erickson, Finance Director explained the 2022 budget adjustment in the amount of \$2,217.41 for vacation and sick leave payouts. Carried 5-0.
  - i. Solid Waste - Motion by Toni Wissestad second by David Pierce to approve budget adjustment pending committee of jurisdiction approval. David Hesel, Solid Waste Manager explained the 2023 budget adjustment in the amount of \$266,711.00 for DNR compliance requirement. Discussion. Motion by Wallace Habegger second by David Pierce to table until the next finance meeting following committee of jurisdiction approval. Carried 5-0.
- Fiscal Note Approval on Resolution –
    - a. Monroe County Board Supports Continuing Operations of a Monroe County Solid Waste Landfill – Motion by Toni Wissestad second by David Pierce to approve fiscal note. David Hesel, Solid Waste Manager explained sufficient funds budgeted in 2023 to cover engineering fees for the planning of phase 5 construction. Discussion. Carried 5-0.
  - Resolution Authorizing Monroe County to Enter Into the Settlement Agreements with Teva Pharmaceutical Industries Ltd., Allergan Finance, LLC, Walgreen Co., Walmart, Inc., CVS Health Corporation and CVS Pharmacy, Inc., Agree to the Terms of the Addendum to the MOU Allocating Settlement Proceeds, and Authorize Entry Into the MOU with the Attorney General. Motion by Toni Wissestad second by David Pierce to approve resolution. Lisa Aldinger Hamblin, Corporation Counsel explained resolution to enter into settlement agreements. Carried 5-0.
  - Treasurer –
    - a. Debbie Carney provided the Monthly Treasurers Report.
    - b. Treasurer Department Monthly Report Review
    - c. Tax Delinquent Parcels/Timeline – Debbie Carney explained that 2018 tax delinquent parcels are currently in process. Taxpayers will be provided with eight weeks to redeem their taxes following notification from the county. Discussion. Debbie explained that 2019 tax delinquent parcels cannot be started until September.
  - Finance
    - a. Diane Erickson provided the monthly Financial Report.
    - b. Finance Department Monthly Report.
  - Monthly Approvals –

- a. Monthly Notice of Donations/User Fees Received Budget Adjustment – Motion by Wallace Habhegger second by Toni Wissestad to approve notice of donations/user fees received budget adjustments. Discussion. Carried 5-0.
  - b. Monthly Disbursement Journal – Motion by David Pierce second by Wallace Habhegger to approve disbursement journal. Carried 5-0.
  - c. Monthly Per Diems and Vouchers – Motion by Wallace Habhegger second by James Kuhn to approve Monthly County Per Diems and Vouchers. Carried 5-0.
- Items for next month's agenda –TIF Districts; Budget Adjustment/Line Item/Re-Purpose of Funds Review; Solid Waste Budget Adjustment; Grant Policy; General Fund Protection Policy.
  - Motion by Wallace Habhegger second by James Kuhn to move into closed session. All supervisors voted yes, Schnitzler, Habhegger, Kuhn, Pierce, and Wissestad.
  - Closed Session per WI Statutes 19.85 (1)(c) and (1)(f)
    - 19.85 (1)(c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility. 19.85 (1)(f) Considering financial, medical, social or personal histories or disciplinary data of specific persons, preliminary consideration of specific personnel problems or the investigation of charges against specific persons except where par. (b) applies which, if discussed in public, would be likely to have a substantial adverse effect upon the reputation of any person referred to in such histories or data, or involved in such problems or investigations. Monroe County Treasurer and Intercounty Department Operations.
  - Motion by James Kuhn second by David Pierce to adjourn at 11:53 a.m. Carried 5-0.

Shelley Bohl, County Clerk  
Recorder

Finance Committee  
March 22, 2023

Present: Cedric Schnitzler, Wallace Habegger, James Kuhn, David Pierce, Toni Wissestad  
Others: Tina Osterberg, Lisa Aldinger Hamblin, Remy Gomez, Eric Devine, Rick Folkedahl, Joey Esterline, Dawn Pingel, David Hesel, Nodji VanWychen, David Kuderer, Member of the Public

The meeting was called to order at the Monroe County Board Assembly Room at 5:30 p.m. by Chair Cedric Schnitzler.

- Solid Waste Budget Adjustment – Motion by David Pierce second by James Kuhn to approve budget adjustment. David Hesel, Solid Waste Director explained the 2023 budget adjustment in the amount of \$20,000.00 for environmental consultant and attorney fees. Carried 5-0.
- Motion by James Kuhn second by Toni Wissestad to adjourn at 5:32 p.m. Carried 5-0.

Shelley Bohl, County Clerk  
Recorder

# Notice of Re-Purpose of Funds

MONROE COUNTY

## *Unanticipated Change of What Funds Were Budgeted For*

Date: 4/11/2023  
 Department: Highway  
 Amount: \$ 25,750.00  
 Budget Year Amended: 2023

Explanation/Reason funds are being re-purposed and affect on Program:  
 (If needed attached separate brief explanation.)

Purchase of Track-Type Hydraulic Excavator was included in 2023 operating budget and included an allowance for the trade-in of the current equipment. The current equipment was liquidated via auction rather than trade, resulting in a higher return but also resulting in the purchase price exceeding the budgeted amount. The proposed re-purpose of funds will transfer \$25,750.00 from Construction Equipment Major Repairs to the capital purchase of the Track-Type Hydraulic Excavator.

**Original Budgeted Line's Purpose:**

Org	Object	Project	Account Name	Original Purpose	New Purpose	Amount to Re-Purpose
73310281	58100		Acquisition of Cap Assets	CE Major Repairs	Hydraulic Excavator	\$25,750.00
Total Adjustment						\$ 25,750.00

Department Head Approval: 

Date Approved by Committee of Jurisdiction: \_\_\_\_\_

*Following this approval please forward to the County Clerk's Office.*

Date Approved by Finance Committee: \_\_\_\_\_

Date Approved by County Board: \_\_\_\_\_

*Per WI Stats 65.90(5)(a) must be authorized by a vote of two-thirds of the entire membership of the governing body.*

Date of publication of Class 1 notice of budget amendment: \_\_\_\_\_

# Request for Credit Card Approval

Department: Highway  
Committee: Highway

<u>Name of Card Holder</u>	<u>Title of Postion</u>	<u>Credit Card Limit</u>
Broke Adams	office manager	\$ 1000.00

Justification for Credit Card(s):

<u>Miscellaneous Purchases</u>

Department Head Approval: 

Date Approved by Committee of Jurisdiction: \_\_\_\_\_

*Following this acceptance please forward to the County Clerk's Office.*

Date Approved By Finance Committee: \_\_\_\_\_



## EMPLOYEE AGREEMENT

I, (employee name) Brooke Adams, agree to comply with the following terms and conditions regarding my use of the County credit card.

- I understand that I will be making financial commitments on behalf of Monroe County and will strive to obtain the best value for the County.
- I understand that Monroe County is liable for all charges made on the card. However I will be responsible for charges without proper documentation.
- I agree to use this card exclusively for legitimate approved purchases only and agree not to charge personal purchases. I understand that the Finance Department will audit the use of this card and report and take appropriate action on any discrepancies.
- The cardholder will avoid splitting purchase or service costs over multiple transactions to circumvent the single transaction limit
- The cardholder agrees to take reasonable precautions to protect the card from loss or theft by storing it in a secure location, and understands the actions to take in case of theft or loss
- I will follow the established procedures for the use of the card. Failure to do so may result in either revocation of my use of County credit cards and/or other disciplinary actions.
- I have been given a copy of the Monroe County Credit Card Policy and Procedures and understand the requirements for the card use.
- I agree to return the card immediately upon request or upon termination of employment (including retirement), or upon transfer to another department.
- ***I agree to return any credit card that has been canceled or expired to the Finance Department as soon as possible for audit review.***
- If the card is lost or stolen, I agree to notify the Finance Department and Department Head immediately.

Employee Signature: Brooke Adams

Date: 4/4/23

Department: Highway

Card # Issued: \_\_\_\_\_

## Request for Credit Card Approval

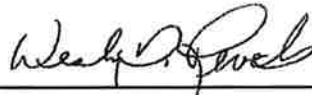
**Department:** Monroe County Sheriff's Office

**Committee:** Public Safety

<u>Name of Card Holder</u>	<u>Title of Postion</u>	<u>Credit Card Limit</u>
Holly Schamens	Admin Assistant	\$1,000

**Justification for Credit Card(s):**

Training and Education, Sheriff Admin Office Supplies

**Department Head Approval:** 

**Date Approved by Committee of Jurisdiction:** \_\_\_\_\_

*Following this acceptance please forward to the County Clerk's Office.*

**Date Approved By Finance Committee:** \_\_\_\_\_

## Request for Credit Card Approval


**Department:** Monroe County Sheriff's Office

**Committee:** Public Safety

<u>Name of Card Holder</u>	<u>Title of Postion</u>	<u>Credit Card Limit</u>
Seth Phillips	Bailiff	\$1,000

**Justification for Credit Card(s):**

Education and Training

**Department Head Approval:** 

**Date Approved by Committee of Jurisdiction:** \_\_\_\_\_

*Following this acceptance please forward to the County Clerk's Office.*

**Date Approved By Finance Committee:** \_\_\_\_\_

# MONROE COUNTY

## Notice of Budgetary Adjustment

Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: April 3, 2023  
 Department: Maintenance  
 Amount: \$14,275.00  
 Budget Year Amended: 2023

Source of Increase / Decrease and affect on Program:  
 (If needed attached separate brief explanation.)

This budget adjustment is requesting \$14,275.00 to be moved from capital-buildings to the capital-equipment account. The money is available from no longer paving over the portion of the tunnel that was removed.  
This money will be needed to cover the unseen cost of electrical updates that were needed during the removal of A-building.

**Revenue Budget Lines Amended:**

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
						\$ -
Total Adjustment					\$ -	

**Expenditure Budget Lines Amended:**

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
17100160	581000		Capital Equipment-maint	\$ 17,200.00	\$ 14,275.00	\$ 31,475.00
17100160	580500		Capital Buildings-maint	\$ 423,550.00	\$ (14,275.00)	\$ 409,275.00
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
Total Adjustment					\$ -	

Department Head Approval: \_\_\_\_\_

Date Approved by Committee of Jurisdiction: \_\_\_\_\_

*Following this approval please forward to the County Clerk's Office.*

Date Approved by Finance Committee: \_\_\_\_\_

Date Approved by County Board: \_\_\_\_\_

*Per WI Stats 65.90(5)(a) must be authorized by a vote of two-thirds of the entire membership of the governing body.*

# MONROE COUNTY

## Notice of Budgetary Adjustment

Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: March 20, 2023  
 Department: Dog Control  
 Amount: \$5,000.00  
 Budget Year Amended: 2023

Source of Increase / Decrease and affect on Program:  
 (If needed attached separate brief explanation.)

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Monies for revenue and matching expense line items entitled confiscated animals was inadvertently omitted from the 2023 budget. The pair of these line items is designed to be a “wash” within the budget. The cost of care for confiscated animals held as evidence for criminal cases will be invoiced and reimbursed by the owners until the case is resolved. Line items in MUNIS cannot be used (bills paid out of them) until they are populated with a dollar amount estimate to be spent and received for that budget year. The estimated dollar amount of \$5,000 was chosen to allow for these line items to be used without having to come back to the full County Board every month to approve payment of each invoice as they are received.


**Revenue Budget Lines Amended:**

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
14190000	452100		Confiscated Animal Fees	\$ -	\$ 5,000.00	\$ 5,000.00
						\$ -
						\$ -
						\$ -
Total Adjustment					\$ 5,000.00	

**Expenditure Budget Lines Amended:**

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
14190000	539240		Confiscated Animal Expenses	\$ -	\$ 5,000.00	\$ 5,000.00
						\$ -
						\$ -
						\$ -
						\$ -
Total Adjustment					\$ 5,000.00	

Department Head Approval: 

Date Approved by Committee of Jurisdiction: 03-20-23 

*Following this approval please forward to the County Clerk's Office.*

Date Approved by Finance Committee: \_\_\_\_\_

Date Approved by County Board: \_\_\_\_\_

*Per WI Stats 65.90(5)(a) must be authorized by a vote of two-thirds of the entire membership of the governing body.*

Date of publication of Class 1 notice of budget amendment: \_\_\_\_\_

# MONROE COUNTY

## Notice of Budgetary Adjustment

### Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: April 4, 2023  
 Department: Human Services - ADRC  
 Amount: \$45,000.00  
 Budget Year Amended: 2023

Source of Increase / Decrease and affect on Program:  
 (If needed attached separate brief explanation.)



ADRC is requesting to use funds from 2022 budget excess revenues above expenses to purchase a Meal Delivery vehicle. The service previously was contracted, now that contract has ended and ADRC will need to purchase a vehicle to accommodate the requirements of the position.

**Revenue Budget Lines Amended:**

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
24900001	493000		Fund Balance Applied	\$ -	\$ 45,000.00	\$ 45,000.00
						\$ -
						\$ -
						\$ -
Total Adjustment					\$ 45,000.00	

**Expenditure Budget Lines Amended:**

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
24960000	581100		Meal Program Vehicle	\$ -	\$ 45,000.00	\$ 45,000.00
						\$ -
						\$ -
						\$ -
						\$ -
Total Adjustment					\$ 45,000.00	

Department Head Approval:  4/4/2023  
 Date Approved by Committee of Jurisdiction:  4/4/2023

*Following this approval please forward to the County Clerk's Office.*

Date Approved by Finance Committee: \_\_\_\_\_  
 Date Approved by County Board: \_\_\_\_\_

*Per WI Stats 65.90(5)(a) must be authorized by a vote of two-thirds of the entire membership of the governing body.*

Date of publication of Class 1 notice of budget amendment: \_\_\_\_\_

# MONROE COUNTY

## Notice of Budgetary Adjustment

### Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: March 13, 2023  
 Department: Rolling Hills  
 Amount: \$2,500.00  
 Budget Year Amended: 2023


This budget adjustment is to add a revenue account for grant funds received from WisCaregiver Careers for nursing assistant education / training and certification testing. The Expense account is being increased to allow us to pay for CNA training through Western Technical College or other training centers. We will be reimbursed for expenses for those employees who pass testing and certification.

**Revenue Budget Lines Amended:**

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
64210550	485010		Other-Grant	\$ -	\$ 2,500.00	\$ 2,500.00
						\$ -
						\$ -
						\$ -
Total Adjustment					\$ 2,500.00	

**Expenditure Budget Lines Amended:**

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
64210810	533010		Inservice Seminar & Supplies	\$ 11,050.00	\$ 2,500.00	\$ 13,550.00
						\$ -
						\$ -
						\$ -
						\$ -
Total Adjustment					\$ 2,500.00	

Department Head Approval:  Linda Smith WAA  
 Date Approved by Committee of Jurisdiction: 3-20-23 Joni Wissstead  
*Following this approval please forward to the County Clerk's Office.*

Date Approved by Finance Committee: \_\_\_\_\_  
 Date Approved by County Board: \_\_\_\_\_

*Per WI Stats 65.90(5)(a) must be authorized by a vote of two-thirds of the entire membership of the governing body.*

Date of publication of Class 1 notice of budget amendment: \_\_\_\_\_

# MONROE COUNTY

## Notice of Budgetary Adjustment

### Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: March 10, 2023  
 Department: Rolling Hills  
 Amount: \$44,896.69  
 Budget Year Amended: 2023

Source of Increase / Decrease and affect on Program:  
 (If needed attached separate brief explanation.)

This budget adjustment is to roll forward the final Rolling Hills building project funds to cover any future building project completion needs.

**Revenue Budget Lines Amended:**

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
64750990	493000		Fund Balance Applied	\$ 185,894.19	\$ 44,896.69	\$ 230,790.88
						\$ -
						\$ -
						\$ -
Total Adjustment					\$ 44,896.69	

**Expenditure Budget Lines Amended:**

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
64750990	521480		Construction	\$ 35,746.64	\$ 44,896.69	\$ 80,643.33
						\$ -
						\$ -
						\$ -
						\$ -
Total Adjustment					\$ 44,896.69	

Department Head Approval: *Rob Smith LWH17*  
 Date Approved by Committee of Jurisdiction: 3-20-23 *Joni Weisstad*  
 Following this approval please forward to the County Clerk's Office.

Date Approved by Finance Committee: \_\_\_\_\_  
 Date Approved by County Board: \_\_\_\_\_

*Per WI Stats 65.90(5)(a) must be authorized by a vote of two-thirds of the entire membership of the governing body.*

Date of publication of Class 1 notice of budget amendment: \_\_\_\_\_



RESOLUTION NO. \_\_\_\_\_

RESOLUTION APPROVING THE USE OF CONSERVATION RESERVE ENHANCEMENT PROGRAM FUNDING FOR TREES

1 WHEREAS, Monroe County approved resolution 3-02-5 authorizing application for Wisconsin  
 2 Conservation Reserve Enhancement Program (CREP); and  
 3  
 4 WHEREAS, The Monroe County Board of Supervisors previously established a non-lapsing account  
 5 designated to be used for conservation purposes with these funds; and  
 6  
 7 WHEREAS, With the completion of the new Rolling Hills Senior Living Facility, a section of land more  
 8 or less 2 acres, adjacent to the intersection of County Highway B and General Avenue is barren and not  
 9 conducive to crop farming; and  
 10  
 11 WHEREAS, Land Conservation and Rolling Hills wish to plant this section of land into trees for the  
 12 residents and conservation teaching purposes.  
 13  
 14 NOW, THEREFORE, BE IT RESOLVED by the Monroe County Board of Supervisors that they do  
 15 hereby approve the use of up to \$2,200 dollars from the CREP non-lapsing account 16140000 521720 to  
 16 be used for the purchase of trees.

Offered this 26<sup>th</sup> day of April, 2023 by the Natural Resources & Extension Committee.

Fiscal note: This resolution would approve use of up to \$2,200 dollars from the non-lapsing CREP account 16140000 521720 for the purchase of trees. The current balance of said account is \$21,420.41.

Statement of Purpose: To promote conservation, forestry, and public education through planting of trees on a section of land owned by Monroe County adjacent to the intersection of County Highway B and General Avenue.

Drafted by: Tina Osterberg, County Administrator

Finance Vote (If required): ___ Yes ___ No ___ Absent ----- Approved as to form: _____ Lisa Aldinger Hamblin, Corporation Counsel	Committee of Jurisdiction Forwarded on: <u>April 12</u> , 20 <u>23</u> VOTE: <u>5</u> Yes <u>0</u> No <u>1</u> Absent Committee Chair: <u>[Signature]</u> <u>[Signature]</u> <u>[Signature]</u>
<input type="checkbox"/> ADOPTED <input type="checkbox"/> FAILED <input type="checkbox"/> AMENDED <input type="checkbox"/> OTHER _____ County Board Vote on: _____ 20__ ___ Yes ___ No ___ Absent	STATE OF WISCONSIN COUNTY OF MONROE I, SHELLEY R. BOHL, Monroe County Clerk, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution # _____ acted on by the Monroe County Board of Supervisors at the meeting held on _____. _____ SHELLEY R. BOHL, MONROE COUNTY CLERK <i>A raised seal certifies an official document.</i>

RESOLUTION NO. \_\_\_\_\_

**RESOLUTION AUTHORIZING ADRC DRIVER POSITION INCREASE TO PART-TIME**

1 **WHEREAS**, ADRC of Monroe County has historically contracted for a service provider to deliver the Nutrition  
 2 Program prepared meals from the caterer to each of the Monroe County meal sites; and  
 3  
 4 **WHEREAS**, the current provider did not renew their contract, so a Limited Term Employee (LTE) Meals Driver  
 5 position was created as a temporary solution to deliver the Nutrition Program prepared meals; and  
 6  
 7 **WHEREAS**, no proposals for a new contracted provider were received through two Request for Proposal  
 8 processes in November 2022 and again in March 2023; and  
 9  
 10 **WHEREAS**, Human Service Board recommends creation of a regular part-time position as a long-term solution  
 11 to deliver the Nutrition Program prepared meals from the caterer to each of the Monroe County meal sites; and  
 12  
 13 **WHEREAS**, this part-time employee would be scheduled for 20 hours per week and be eligible for all associated  
 14 benefits eligible through the county's policy.  
 15  
 16 **NOW, THEREFORE BE IT RESOLVED** by the Monroe County Board of Supervisors that they do hereby  
 17 authorize the increase from LTE position to regular part-time hours for the ADRC Driver position effective May  
 18 1, 2023.

Dated this 26<sup>th</sup> day of April, 2023.

Offered by the Administration & Personnel Committee

Fiscal note: Position will be paid through existing budgeted funds for 2023 with no additional tax levy at a cost of \$19,931 in 2023 and \$29,728 annually thereafter.

Purpose: To change the LTE ADRC Driver position from LTE to part-time status effective May 1, 2023.

Finance Vote (If required):  
 \_\_\_ Yes \_\_\_ No \_\_\_ Absent

Committee of Jurisdiction Forwarded on: April 11, 2023  
5 Yes 0 No 0 Absent

Approved as to form on 4/11/2023  
*Lisa Aldinger Hamblin*  
 Lisa Aldinger Hamblin, Corporation Counsel

Committee Chair: *Wallace M. Peterson*  
*James B. Kuhn* *Joni Wisestock*

ADOPTED  FAILED  AMENDED  
 OTHER \_\_\_\_\_  
 County Board Vote on: \_\_\_\_\_ 20\_\_  
 \_\_\_ Yes \_\_\_ No \_\_\_ Absent

STATE OF WISCONSIN  
 COUNTY OF MONROE  
 I, SHELLEY R. BOHL, Monroe County Clerk, DO HEREBY CERTIFY that the foregoing is  
 a true and correct copy of Resolution # \_\_\_\_\_ acted on by the Monroe  
 County Board of Supervisors at the meeting held on \_\_\_\_\_.  
 \_\_\_\_\_  
 SHELLEY R. BOHL, MONROE COUNTY CLERK  
 A raised seal certifies an official document.



# New Position Analysis

- New position
- Increased hours to current position
- Additional existing position

<b>Date:</b> 4/4/2023	<b>Department:</b> Human Services
<b>Department Head Name:</b> Tracy Thorsen	

Explain the necessity of this position (be specific as to the reasons why this position is needed and explain reasons why present staff cannot accomplish tasks):

Historically, Human Services has contracted for service provider to deliver prepared meals for the Nutrition Program from the caterer to each of the six Monroe County meal sites for home delivered and congregate meals. A Request for Proposals (RFP) for a contracted bulk meal delivery service was extended in October/November 2022 with no proposals received. An LTE position was created to use a county vehicle to deliver the meals while a second RFP was extended in February/March 2023. Once again no proposals were received for a contracted bulk meal delivery provider. It has been determined that a more reliable alternative is to create a regular part-time Driver position to transport the meals from the caterer to each of the meal sites using a county vehicle.

<b>Suggested Title:</b> Driver			
<b>Personnel Director's Recommended Classification:</b>	<b>Grade:</b> D	<b>FLSA Class:</b> Non Exempt	
<b>Full-time:</b> <input type="checkbox"/>	<b>Part-time:</b> 20/hours	<b>Projected Start Date:</b> 5/1/2023	

\*Current or newly created Job Description in current County format must be attached.\*  
\*A completed and approved Resolution must also accompany this Position Analysis.\*

**Funding - Annual Costs to include family insurance coverage:** *Using 2023 Updated Salary Schedule*

Hourly Rate	Annual Salary	Retirement	Social Security	Medicare	Work Comp	Health Ins.	Dental Ins.	Life Ins.
\$14.29	\$10,003.00	\$681.00	\$621.00	\$146.00	\$115.00	\$8,073.000	\$280.00	\$12.00

1. Where will the funds for this position come from?  
 Using existing funds in the 2023 Budget that were allocated for contracted bulk meal delivery service.

---

2. What equipment will need to be purchased for this position (desk, etc.)?  
 No additional equipment is required for this position.
  - a. Is office space presently available? N/A Where? N/A
  - b. Estimated cost of needed equipment? \$0
  - c. Is the cost of needed equipment in the department budget? N/A

---

3. What is the grand total cost of all items this fiscal year? \$19,931 (Assuming costs beginning May 1, 2023)

---

4. What is the annual cost of salary and fringes, thereafter? \$14,862 (using 2023 wage rate) + \$14,867 (fringe & workers comp) = \$29,728 (annual cost)

**Supervisory Responsibility** (if applicable):

1. In brief detail, explain the supervisory authority this position will have:

Not applicable.

2. Number of employees Directly supervised: Not Applicable Indirectly: Not Applicable

List the position titles that will report to this position:

Not Applicable	<input checked="" type="checkbox"/>		

3. What position title will this position report to? ADRC Manager

**County Administrator – Action:**

Date: 3/29/2023 Position Approved:  Position Denied:

**Committee of Jurisdiction:** Health and Human Services – Action:

Date: 4/4/2023 Position Approved:  Position Denied:  by a vote of: 6-0-3

**Administration & Personnel Committee – Action:**

Date: Position Approved:  Position Denied:  by a vote of:

**Finance Committee – Action on Fiscal Note:**

Date: Funds Approved:  Funds Denied:  by a vote of:

**County Board – Action:**

Date:	Position Approved: <input type="checkbox"/>	Position Denied: <input type="checkbox"/>	
By a vote of:	aye	nay	absent/abstention



## JOB DESCRIPTION

Title:	<b>Driver</b>	Date:	5/1/2023
Department:	Human Services – ADRC	Pay Grade:	D
Reports To:	Nutrition Program Coordinator	FLSA Status:	Non-Exempt

### POSITION SUMMARY

Under supervision of the ADRC Manager and Functional Supervision of the Nutrition Program Coordinator, the Driver provides bulk meal delivery to the Senior Dining sites.

### ESSENTIAL FUNCTIONS

*The following duties are typical for this position. However, these are not to be construed as exclusive or all-inclusive. To perform this job successfully, an individual must be able to perform each duty satisfactorily. Other duties may be required and assigned.*

1. Transports packaged bulk food in pans that are securely sealed and labeled, from the caterer to all ADRC of Monroe County meal sites paying special attention to ensure each meal site gets all of their totes, food and supplies.
2. Transports the bulk food in equipment that maintains the temperature of the hot food above 140 degrees and the cold food below 41 degrees Fahrenheit.
3. Food must be picked up no later than 8:00 a.m. and delivered to all 6 meal sites by 11:00 a.m.
4. Stops at the ADRC of Monroe County two days each week (generally Tuesdays and Fridays) to drop off communication envelopes and pick up communication envelopes and supplies to take to and from the sites.
5. Keeps in regular communication with the Nutrition Program Coordinator, Caterer, ADRC Manager and Meal Site Manager in regards to any issues or delays. Coordinates with the substitute driver when needing coverage for time off.

### MINIMUM REQUIRED QUALIFICATIONS

- Must be 18 years of age or older.
- Must hold valid Wisconsin driver's license with good driving record.
- Must successfully pass caregiver and criminal background check.

### PREFERRED QUALIFICATIONS

- Previous driving experience.

### REQUIRED JOB COMPETENCIES

- Knowledge of operating and servicing vehicles.
- Knowledge of the traffic laws and regulations governing vehicle operation.
- Skill and care in the operation of the equipment.
- Ability to make minor repairs and adjustment to equipment.
- Ability to lift, load, and unload bulk meal container totes.
- Ability to read street maps and safely operate a vehicle while adjusting driving routes to road conditions, weather, and other hazards.

- Knowledge of PPE and its proper use for personal safety measures.
- Ability to maintain confidentiality of all resident care information and assure resident rights and privacy are protected at all times per HIPAA.
- Ability to create and maintain an atmosphere of warmth and personal interest as well as a clean environment.
- Ability to work tactfully and cooperatively with diners, families, visitors, and entire staff throughout the organization.
- Ability to verbally communicate with diners, families, the public and other members of the organization.
- Must be able to exhibit a warm, cheerful, caring manner.
- Must be able to safely perform the essential job functions.
- Ability to interpret and implement local policies and procedures; written instructions, general correspondence; Federal, State, and local regulations.
- Skill in organizational and time management to prioritize duties to accomplish a high volume of work product while adapting to constant changes in priority.
- Ability to perform detailed work accurately and independently in compliance with stringent time limits requiring minimal direction and supervision.
- Ability to think quickly, maintain self-control, and adapt to stressful situations.
- Knowledge of computer software including word processing, spreadsheet and database applications consistent for this position.
- Ability to perform mathematical calculations required of this position.
- Ability to prepare and maintain accurate and concise records and reports.
- Ability to apply sound judgment and discretion in performing duties, resolving problems, and interpreting policies and regulations.
- Ability to communicate detailed and often sensitive information effectively and concisely, both orally and in writing.
- Ability to handle sensitive interpersonal situations calmly and tactfully.
- Ability to maintain professionalism at all times.
- Ability to maintain effective working relationships with others.
- Ability to work the allocated hours of the position and respond after hours as needed.

#### **PHYSICAL AND WORK ENVIRONMENT**

*The physical and work environment characteristics described in this description are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions as otherwise required by law. Employees needing reasonable accommodation should discuss the request with Human Resources.*

- This work requires the regular exertion of up to 75 pounds of force; work regularly requires sitting, frequently requires standing, speaking or hearing, using hands to finger, handle or feel and repetitive motions and requires walking, stooping, kneeling, crouching or crawling and reaching with hands and arms.
- Work has standard vision requirements.
- Vocal communication is required for expressing or exchanging ideas by means of the spoken word.

- Hearing is required to perceive information in moderately loud conditions.
- May be subject to exposure to infectious wastes, diseases, and medical conditions.
- Work requires operating motor vehicles or equipment and observing general surroundings and activities.
- Work regularly requires exposure to outdoor weather conditions, frequently requires exposure to vibration and occasionally requires exposure to bloodborne pathogens and may be required to wear specialized personal protective equipment.
- Work environment includes exposure to infectious agents, chemical agents, and diner behaviors.

*Nothing in this job description limits management's right to assign or reassign duties and responsibilities to this job at any time. The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position. The job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.*

**EMPLOYEE ACKNOWLEDGEMENT**

I have received, reviewed and fully understand this job description. I further understand that I am responsible for the satisfactory execution of the essential functions as well as skills and abilities described therein. Furthermore, I understand this document will change over time, as necessary, and this document supersedes all prior descriptions. I understand I may be asked to perform duties and handle responsibilities that are not specifically addressed in my job description, from time to time. I understand that this does not constitute an employment agreement.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Employee Printed Name



RESOLUTION NO. \_\_\_\_\_

**WISMAC WISCONSIN STATEWIDE MUTUAL AID COMPACT FOR LOCAL EMERGENCY  
MANAGEMENT ASSISTANCE**

1 WHEREAS, this Wisconsin Statewide Mutual Aid Compact is made and entered into this \_\_\_\_\_ day of \_\_\_\_\_  
2 20\_\_ by and between participating Counties, Cities, Villages, and Towns as well as federally-recognized Indian  
3 tribes and bands (Member), within the State of Wisconsin as authorized by their respective governing bodies; and  
4

5 WHEREAS, emergencies involving natural disasters and/or technological incidents will arise throughout the State  
6 of Wisconsin, which may require additional assistance beyond each Member's own resources; and  
7

8 WHEREAS, the training and/or expertise of local emergency management personnel throughout the State of  
9 Wisconsin could be requested to assist in dealing with natural disasters and/or technological incidents within the  
10 state; and  
11

12 WHEREAS, the Members recognize that natural disasters and/or technological incidents can more effectively be  
13 handled by pooling of human resources; and  
14

15 WHEREAS, the Members have authority to enter into this Wisconsin Statewide Mutual Aid Compact pursuant to  
16 Sections 59.03, 59.04, 66.0301, 66.0313, 66.0314, and 323.14 of the Wisconsin Statutes.  
17

18 THEREFORE BE IT RESOLVED, in consideration of the mutual covenants and agreements hereinafter set forth  
19 that the Monroe county Board Agrees to the following:  
20

- 21 1. The Members agree to use their best efforts to ensure the public safety and protect the citizens within  
22 the confines of the geographical jurisdictions of the respective Members.  
23
- 24 2. Term: The duration of this Compact shall be a one-year period; the Compact shall automatically be  
25 renewed on a year-to-year basis. Any of the Members may terminate this Compact by providing at  
26 least ninety (90) days written notice of said intent to terminate participation in the Compact to all other  
27 Members to the Compact.  
28
- 29 3. No Joint Venture: No separate legal entity will be created by this Compact.  
30
- 31 4. Approval Authority: The power to make a request for assistance or to provide assistance under this  
32 Compact shall reside in the Emergency Management Department of each respective Member County,  
33 City, Village, Town, Tribe or Band. Requests for assistance will be made by following the WISMAC  
34 Procedure.  
35
- 36 5. Right of Refusal: It is expressly understood and agreed by the Members hereto that the rendering of  
37 assistance under the terms of this Compact shall not be mandatory and shall be within the sole  
38 discretion of the Member receiving the request. Assistance may be refused, and assistance which is  
39 being provided may be terminated at any time, within the sole discretion of the Member receiving the  
40 request. In situations where the Member's emergency management personnel are unable to furnish  
41 the requested assistance, they will notify the requesting Member as soon as practicable that assistance  
42 will not be rendered. No Member may make any claim whatsoever against the requested Member for  
43 refusal of assistance.  
44
- 45 6. Employment Status: All emergency management personnel acting on behalf of a Member under this  
46 Compact shall, at all times, remain the employee of that Member.  
47
- 48 7. Compensation: A responding Member may invoice an impacted Member for miles, meals, and lodging  
49 expenses for emergency management personnel provided. Actual personnel time shall not be  
50 reimbursed but will be documented as volunteer hours, as specified in the WISMAC Procedure.  
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- 52 8. Duration: A responding Member's deployment is limited to 72 hours with the option to extend if mutually  
53 agreeable to the responding the requesting Member.

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9. Statutory Protections: It is agreed by the Members that nothing in this Compact, including but not limited to indemnification and hold harmless clauses, shall in any way constitute a waiver on the part of the Members of any immunity, liability limitation or other protection available to them under any applicable statute or other law. To the extent that any provision of this Compact is found by any court or competent jurisdiction to conflict with any such legal protection, then whichever protections, either statutory or contractual, provide a greater benefit to the Member shall apply unless the Member elects otherwise
10. Incident Command Structure: In the event of an incident, emergency management personnel will operate under the established incident command structure of the requesting Member.
11. Public Liability and Property Damage Insurance: A Member shall maintain, at its own expense, and keep in effect during the term of this Compact, commercial liability, bodily injury and property damage insurance against any claim(s) which might occur in carrying out this Compact. Minimum coverage is one million (\$1,000,000) liability for bodily injury and property damage including products liability and completed operations. If a Member is self-insured or uninsured, a Certificate of Protection in Lieu of an Insurance Policy shall, if requested, be submitted to the responding Member certifying that the requesting Member is protected by a Self-Funded Liability and Property Program or alternative funding source(s). The Certificate is required to be presented to the responding Member, when requested, prior to receipt of emergency management personnel services under this Compact.
12. Automobile Liability: A Member shall obtain and keep in effect automobile liability insurance for all owned, non-owned and hired vehicles that are used in carrying out this Compact. This coverage may be written in combination with the commercial liability and property damage insurance mentioned in Section 8. Minimum coverage shall be one million (\$1,000,000) per occurrence combined single limit for automobile liability and property damage. If a Member is self-insured or uninsured, a Certificate of Protection in Lieu of an Insurance Policy shall, if requested, be submitted to the responding Member certifying that the requesting Member is protected by a Self-Funded Liability and Property Program or alternative funding source(s). The Certificate is required to be presented to the responding Member, when requested, prior to receipt of emergency management personnel services under this Compact
13. Severability: If any provision of this Compact is declared by a court to be illegal or in conflict with any law, the validity of the remaining terms and provisions shall not be affected. The rights and obligations of the Members shall be construed and enforced as if the Compact did not contain the particular provision held to be invalid.
14. Construction of Compact: This Compact is intended to be solely between the Members hereto. No part of the Compact shall be construed to add, supplement, amend, abridge, or repeal existing rights, benefits or privileges of any third party or parties, including but not limited to employees of the Members.
15. Assignment: No right or duty, in whole or in part, of the Member under this Compact may be assigned or delegated without the prior written consent of the other Members.
16. Waiver: A waiver by any Member of any breach of this Compact shall be in writing. Such a waiver shall not affect the waiving Member's rights with respect to any other or further breach.
17. Applicable Law: This Compact shall be governed under the laws of the State of Wisconsin. The Members shall at all times comply with and observe all federal and state laws, local laws, ordinances and regulations which are in effect during the period of this Compact and which may in any manner affect the work or its conduct.
18. Multiple Originals: This contract may be executed in multiple originals, each of which together shall constitute a single Compact.

BE IT FURTHER RESOLVED that Monroe County Administrator is authorized to sign any documents needed as part of this agreement.

Dated this \_\_\_\_ day of April, 2023.

Offered By The Public Safety and Justice Committee:

Fiscal note: Should Monroe County request mutual aid assistance from a WisMAC member during a disaster situation, the fiscal impact would be determined at the time of each future disaster situation. An actual fiscal impact of being a member of WisMAC cannot be determined at this time. This resolution requires a simple majority vote of the Board of Supervisors, as it does not request a specific budget adjustment at this time.

Statement of purpose: For Monroe County to agree to the terms for membership in WisMAC.

<p>Finance Vote (If required): ____ Yes ____ No ____ Absent ..... Approved as to form: _____ Lisa Aldinger Hamblin, Corporation Counsel</p>	<p>Committee of Jurisdiction Forwarded on: _____, 20____ VOTE: ____ Yes ____ No ____ Absent Committee Chair: _____ _____ _____</p>
<p><input type="checkbox"/> ADOPTED <input type="checkbox"/> FAILED <input type="checkbox"/> AMENDED <input type="checkbox"/> OTHER _____ County Board Vote on: _____ 20____ ____ Yes ____ No ____ Absent</p>	<p>STATE OF WISCONSIN COUNTY OF MONROE I, SHELLEY R. BOHL, Monroe County Clerk, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution # _____ acted on by the Monroe County Board of Supervisors at the meeting held on _____. _____ SHELLEY R. BOHL, MONROE COUNTY CLERK <i>A raised seal certifies an official document.</i></p>

RESOLUTION NO. \_\_\_\_\_

RESOLUTION TO ADOPT A LEASE POLICY FOR GASB 87

1 WHEREAS, Monroe County Board is required to have an annual audit conducted by independent  
2 auditors; and  
3

4 WHEREAS, the annual audit is required to be in accordance with generally accepted auditing standards  
5 contained in the *Governmental Auditing Standards* issued by the Comptroller General of the United  
6 States; and  
7

8 WHEREAS, the Governmental Accounting Standards Board has issued GASB Statement 87 to require  
9 reporting of certain lease obligations to increase the usefulness of governments' financial statements by  
10 increasing the visibility into lease obligations and remove ambiguity around lease obligations in  
11 financial disclosures, particularly balance sheets and income statements; and  
12

13 WHEREAS, GASB 87 becomes effective for FY 2022 audits.  
14

15 NOW, THEREFORE, BE IT RESOLVED by the Monroe County Board of Supervisors that they do  
16 hereby adopt the attached Monroe County Lease Policy.  
17

18 FURTHER BE IT RESOLVED, the 2023 budget shall be adjusted in the following manner:  
19

- 20 1. Expense side: Increase Financial Auditing Costs account 11512000 521410 by \$1,950.00; and
- 21 2. Expense side: Decrease Contingency Fund account 10010000 539200 by \$1,950.00.

22  
23 Offered this 26th day of April, 2023 by the Finance Committee.  
24

25 Fiscal note: Additional audit fee for FY2022 audit in 2023 of \$1,950.00. Future years cost will be  
26 included in the annual budget. Per Wis. Stats. §65.90(5)(a) authorization will require a vote of two-  
27 thirds of the entire membership of the governing body.  
28

29 Statement of Purpose: Purpose is to adopt Monroe County Lease Policy and approve transfer of funds to  
30 cover cost of FY22 audit expense in 2023.  
31

32 Drafted by: Diane Erickson, Finance Director

<p>Finance Vote (If required):  <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Absent          .....</p> <p>Approved as to form:          _____          Lisa Aldinger Hamblin, Corporation Counsel</p>	<p>Committee of Jurisdiction Forwarded on: _____, 20____</p> <p>VOTE: <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Absent</p> <p>Committee Chair: _____          _____          _____</p>
--	--

ADOPTED  FAILED  AMENDED

OTHER \_\_\_\_\_

County Board Vote on: \_\_\_\_\_ 20\_\_

\_\_\_\_ Yes \_\_\_\_ No \_\_\_\_ Absent

STATE OF WISCONSIN

COUNTY OF MONROE

I, SHELLEY R. BOHL, Monroe County Clerk, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution # \_\_\_\_\_ acted on by the Monroe County Board of Supervisors at the meeting held on \_\_\_\_\_.

\_\_\_\_\_  
SHELLEY R. BOHL, MONROE COUNTY CLERK

*A raised seal certifies an official document.*

## **MONROE COUNTY LEASE POLICY**

### **PURPOSE**

Compliance with Generally Accepted Accounting Principles (GAAP) as defined by the Governmental Accounting Standards Board (GASB) guides the County's preparation of the Annual Comprehensive Financial Report (ACFR).

This policy provides guidance in defining the process for lease accounting in compliance with GASB Statement 87. The objective of GASB Statement 87 is to recognize the inflows and / or outflows of resources based on the County's lease agreements (as lessee or lessor). Leases are defined as (1) contracts that convey control over the right to use another entity's underlying asset, (2) contracts with a specified period of time, and (3) contracts which include an exchange or exchange-like transaction.

### **EXCEPTIONS TO LEASE POLICY**

Leases of 12 months or less, or on a rolling month-to-month basis, will not be subject to this policy. Subscription-based information technology agreements do not fall under this policy as GASB Statement 96 applies to these agreements.

### **AMORITZATON METHOD AND CONVENTION**

All calculations will be made in accordance with GASB 87, and subject to auditor review.

*Initial Lease Liability.* The lease liability is calculated as the present value of remaining future lease payments during the lease term. The date at which the County takes possession of the assets will be the initial date used for the calculation. Any payment made prior to taking possession of the asset will be treated as a prepayment. The discount rate used will be the interest rate implicit within the lease, and if not easily determined will be the County's incremental borrowing rate.

*Initial Lease Asset Value, or "Right-to-Use" Asset.* The initial lease value is the present value of future lease payments (or the initial lease liability amount), plus any pre-payments. The Lease Asset will be amortized straight-line over the life of the lease agreement.

### **MONITORING AND REPORTING**

Individual Department Heads are responsible for reporting any new lease or rental agreements to the Finance Department and providing a copy of the lease agreement to the Finance Director once executed. The Finance Director is responsible for determining if lease agreements fall under the GASB 87 criteria, and making necessary accounting adjustments as part of year-end closing so that amounts are properly reported in the County's ACFR.

This policy is intended to address those lease agreements that must be tracked for external financial reporting purposes. However, departments are still required to exert appropriate control over those leases that are not tracked for external financial reporting.

RESOLUTION NO. \_\_\_\_\_

RESOLUTION TO ADOPT A SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITAs) POLICY FOR GASB 96

1 WHEREAS, Monroe County Board is required to have an annual audit conducted by independent  
 2 auditors; and  
 3  
 4 WHEREAS, the annual audit is required to be in accordance with generally accepted auditing standards  
 5 contained in the *Governmental Auditing Standards* issued by the Comptroller General of the United  
 6 States; and  
 7  
 8 WHEREAS, the Governmental Accounting Standards Board has issued GASB Statement 96 to require  
 9 reporting of certain SBITA obligations to better meet the needs of the users of government financial  
 10 statements by increasing uniform accounting among governments that have entered into SBITAs,  
 11 thereby enhancing financial disclosures, particularly balance sheets and income statements; and  
 12  
 13 WHEREAS, GASB 96 becomes effective for FY 2023 audits.  
 14  
 15 NOW, THEREFORE, BE IT RESOLVED by the Monroe County Board of Supervisors that they do  
 16 hereby adopt the attached Monroe County SBITA Policy.  
 17  
 18 Offered this 26th day of April, 2023 by the Finance Committee.  
 19  
 20 Fiscal note: No additional audit fee for FY2022 audit in 2023. Funding for future years expense will be  
 21 included in the annual budget. This resolution will require a majority vote of the entire membership of  
 22 the Monroe County Board of Supervisors for approval.  
 23  
 24 Statement of Purpose: Purpose is to adopt Monroe County SBITA Policy.  
 25  
 26 Drafted by: Diane Erickson, Finance Director

Finance Vote (If required): ____ Yes ____ No ____ Absent ..... Approved as to form: _____ Lisa Aldinger Hamblin, Corporation Counsel	Committee of Jurisdiction Forwarded on: _____, 20____ VOTE: ____ Yes ____ No ____ Absent Committee Chair: _____ _____ _____
<input type="checkbox"/> ADOPTED <input type="checkbox"/> FAILED <input type="checkbox"/> AMENDED <input type="checkbox"/> OTHER _____ County Board Vote on: _____ 20____ ____ Yes ____ No ____ Absent	STATE OF WISCONSIN COUNTY OF MONROE I, SHELLEY R. BOHL, Monroe County Clerk, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution # _____ acted on by the Monroe County Board of Supervisors at the meeting held on _____. _____ SHELLEY R. BOHL, MONROE COUNTY CLERK <i>A raised seal certifies an official document.</i>

## **MONROE COUNTY SBITA POLICY**

### **PURPOSE**

Compliance with Generally Accepted Accounting Principles (GAAP) as defined by the Governmental Accounting Standards Board (GASB) guides the County's preparation of the Annual Comprehensive Financial Report (ACFR).

This policy will provide guidance in defining the process for subscription-based information technology arrangements (SBITAs) accounting in compliance with GASB Statement 96. A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. The objective of GASB Statement 96 is to recognize the right-to-use subscription as asset and as a subscription liability.

### **EXCEPTIONS TO SBITA POLICY**

Implementation and expenses related to implementation will be expensed as incurred. Training expenses will be expensed as they are incurred regardless of the stage in which they are incurred.

### **AMORITZATON METHOD AND CONVENTION**

All calculations will be made in accordance with GASB 96, and subject to auditor review. The lease liability is calculated as the present value of remaining future lease payments during the lease term. The date at which the County puts the subscription asset into service will be the initial date used for the calculation. Future calculations will be discounted using the interest rate implicit within the subscription, and if not easily determined will be the County's incremental borrowing rate.

### **MONITORING AND REPORTING**

Individual Department Heads are responsible for reporting any SBITA agreements to the Finance Department and providing a copy of the agreements to the Finance Director once executed. The Finance Director is responsible for determining if agreements fall under the GASB 96 criteria, and making necessary accounting adjustments as part of year-end closing so that amounts are properly reported in the County's ACFR.

This policy is intended to address subscription-based information technology arrangements that must be tracked for external financial reporting purposes. However, departments are still required to exert appropriate control over those that are not tracked for external financial reporting.