



MONROE COUNTY BOARD OF SUPERVISORS

202 SOUTH K STREET, RM 1, SPARTA, WISCONSIN 54656

PHONE: 608-269-8705 FAX: 608-269-8747 www.co.monroe.wi.us

MONROE COUNTY BOARD AGENDA

Wednesday, April 26, 2023

Monroe County Justice Center

County Board Assembly Room – 1st Floor, Room #1200

112 South Court Street Sparta, WI 54656

(Please use South Side/Oak Street Entrance)

Remote Meeting to Begin at 6:00 p.m.

Meeting link:

<https://monroecountywi.webex.com/>

Meeting Number: 2493 856 4998

Password: Board

Join by phone

+1-404-397-1516 United States Toll

Access code: 2493 856 4998

IT Point of Contact, Rick Folkedahl 608-633-2700

5:00 p.m.

County Board Educational Session – Roberts Rules of Order

**6:00 p.m.
WebEx to
begin**

Call to Order/Roll Call

Pledge of Allegiance

Approval of Minutes – March 22, 2023

Disaster Declaration Approvals:

Monroe County Disaster Declaration dated 04/12/23

Monroe County Proclamation to End Disaster Declaration State of Emergency

Chaplin Jef Skinner, National Sheriff Day - May 12, 2023

Public Comment Period

Budget Adjustments:

Maintenance

Dog Control

Human Services-ADRC

Rolling Hills (2)

Finance

Re-Purpose of Funds - Highway

Veterans Service Report – Charles Weaver, Veterans Service Officer

Monthly Treasurer’s Report – Debra Carney, Treasurer

Monthly Finance Report – Diane Erickson, Finance Director

Monthly Administrators Report – Tina Osterberg, County Administrator

Resolution(s) – Discussion/Action (Listed on a Separate Sheet)

Chairman’s Report -

May 1, Legislative Exchange

May Department Head Report Announcement

May County Board Training Announcement

Adjournment

>Supervisors: Do wear your name tags, it helps visitors

>Agenda order may change

The March meeting of the Monroe County Board of Supervisors convened in the Monroe County Board Assembly Room in the City of Sparta, Wisconsin, on Wednesday, March 22, 2023 at 6:00 p.m. Chair Cedric Schnitzler presiding. Roll Call was called with 14 Supervisors present; Supervisor's Zebell and Cook absent. The Pledge of Allegiance was recited.

Motion by Supervisor Jandt second by Supervisor Kuhn to approve the January 25 and March 8, 2023 minutes. Carried by voice vote.

Public Comment Period - Two members of the public addressed the board.

Budget Adjustments:

Medical Examiner – Motion by Supervisor Balz second by Supervisor Esterline to approve budget adjustment. Bob Smith, Medical Examiner explained the 2023 budget adjustment in the amount of \$3,600.00 for outfitting new vehicle. The budget adjustment passed with all Supervisors voting yes.

Veterans Services – Motion by Supervisor Kuhn second by Supervisor Gomez to approve budget adjustment. Charles Weaver, Veterans Service Officer explained the 2023 budget adjustment in the amount of \$17,528.00 for County Veterans Supplement Grant. The budget adjustment passed with all Supervisors voting yes.

Forestry & Parks – Motion by Supervisor Wissestad second by Supervisor Pierce to approve budget adjustment. Chad Ziegler, Forest & Parks Administrator explained the 2022 budget adjustment in the amount of \$51,302.77 for re-payment to the state for loan portion not utilized. Discussion. The budget adjustment passed with all Supervisors voting yes. Motion by Supervisor Pierce second by Supervisor Sparks to approve budget adjustment. Chad Ziegler explained the 2023 budget adjustment in the amount of \$53,729.01 for new park shower building. Discussion. The budget adjustment passed with all Supervisors voting yes.

Maintenance – Motion by Supervisor Gomez second by Supervisor Devine to approve budget adjustment. Derek Pierce, Facilities & Properties Director explained the 2022 budget adjustment in the amount of \$13,735.06 for retirement payouts. Discussion. The budget adjustment passed with all Supervisors voting yes.

Human Services – Motion by Supervisor Pierce second by Supervisor Esterline 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. Discussion. The budget adjustment passed with all Supervisors voting yes.

Health Department – Motion by Supervisor Pierce second by Supervisor Gomez to approve budget adjustment. Tiffany Giesler, Health Director explained the 2023 budget adjustment in the amount of \$2,524.15 for David Murbarak donation. The budget adjustment passed with all Supervisors voting yes. Motion by Supervisor Wissestad second by Supervisor Pierce to approve budget adjustment. Tiffany Giesler explained the 2023 budget adjustment in the amount of \$1,500.00 for donation. The budget adjustment passed with all Supervisors voting yes. Motion by Supervisor Jandt second by Supervisor Devine to approve budget adjustment. Tiffany Giesler explained the 2023 budget adjustment in the amount of \$1,000.00 for Theisens grant. The budget adjustment passed with all Supervisors voting yes. Motion by Supervisor Gomez second by Supervisor Wissestad to approve budget adjustment. Tiffany Giesler explained the 2023 budget adjustment in the amount of \$900.00 for radon test kits. The budget adjustment passed with all Supervisors voting yes. Motion by Supervisor Pierce second by Supervisor Jandt to approve budget adjustment. Tiffany Giesler explained the 2023 budget adjustment in the amount of \$3,500.00 for Kindness Community donation. Discussion. The budget adjustment passed with all Supervisors voting yes.

Treasurer – Motion by Supervisor Rogalla second by Supervisor Gomez to approve budget adjustment. Debbie Carney, Treasurer explained the 2023 budget adjustment in the amount of \$392.94 for printers. The budget adjustment passed with all Supervisors voting yes. Motion by Supervisor Gomez second by Supervisor Rogalla to approve budget adjustment. Debbie Carney explained the 2023 budget adjustment in the amount of \$2,700.00 for salaries and fringes. The budget adjustment passed with all Supervisors voting yes.

Finance – Motion by Supervisor Pierce second by Supervisor Wissestad to approve budget adjustment. Diane Erickson, Finance Director explained the 2022 budget adjustment in the amount of \$2,217.41 for retirement payout. Discussion. The budget adjustment passed with all Supervisors voting yes.

Debbie Carney, Treasurer provided the monthly Treasurer’s report and answered questions.

Diane Erickson, Finance Director provided the monthly Finance Director’s report and answered questions.

Tina Osterberg, County Administrator provided the monthly Administrator’s report and answered questions.

RESOLUTION 02-23-01

RESOLUTION AUTHORIZING MONROE COUNTY SUICIDE PREVENTION TASK FORCE DONATION POLICY, NON-LAPSING ACCOUNT AND BUDGET

The forgoing resolution was moved for adoption by Supervisor Jandt second by Supervisor Wissestad. Charles Weaver, Veterans Services Officer explained. Discussion. The resolution passed with all Supervisors present voting yes.

RESOLUTION 02-23-02

RESOLUTION IN SUPPORT OF AN INCREASE IN THE MEDICAID PERSONAL NEEDS ALLOWANCE (PNA)

The forgoing resolution was moved for adoption by Supervisor Gomez second by Supervisor Kuhn. Linda Smith, Nursing Home Administrator explained. Discussion. The resolution passed with all Supervisors present voting yes.

RESOLUTION 02-23-03

RESOLUTION REQUESTING THE STATE OF WISCONSIN TO REVIEW AND REVISE THE ENTRY LEVEL COMPENSATION RATE FOR ASSISTANT DISTRICT ATTORNEYS

The forgoing resolution was moved for adoption by Supervisor Rogalla second by Supervisor Pierce. Kevin Croninger, District Attorney explained. Discussion. The resolution passed with all Supervisors present voting yes.

RESOLUTION 03-23-01

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

The forgoing resolution was moved for adoption by Supervisor Balz second by Supervisor Gomez. Lisa Aldinger Hamblin, Corporation Counsel explained. Discussion. The resolution passed with 13 Supervisors voting yes; Supervisor Rogalla voting no.

RESOLUTION 03-23-03

RESOLUTION TO ADOPT A NEW MONROE COUNTY MISSION STATEMENT

The forgoing resolution was moved for adoption by Supervisor Wissestad second by Supervisor Jandt. Supervisor Wissestad explained. Discussion. The resolution passed with all Supervisors present voting yes.

A short recess was taken at 7:35 p.m., the meeting reconvened at 7:42 p.m.

David Hesel, Solid Waste Director provided the Solid Waste Director's report and answered questions.

RESOLUTION 03-23-02

MONROE COUNTY BOARD SUPPORTS CONTINUING OPERATIONS OF A MONROE COUNTY SOLID WASTE LANDFILL

The forgoing resolution was moved for adoption by Supervisor Rogalla second by Supervisor Devine. The resolution passed with all Supervisors present voting yes.

Motion by Supervisor Gomez second by Supervisor Balz to move into closed session. A roll call vote was taken with all Supervisors present voting yes.

Closed Session Per Wisconsin Statute 19.85(1)(e). Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session. Addressing funding to assist with the legal and environmental concerns at the Interim Landfill Site.

Motion by Supervisor Rogalla second by Supervisor Kuhn to return to open session. A roll call vote was taken with all Supervisors present voting yes.

No action was taken during closed session.

Solid Waste – Motion by Supervisor Rogalla second by Supervisor Gomez to adopt 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. The budget adjustment passed with all Supervisors voting yes.

Chairman Cedric Schnitzler announced that there was a congressional appropriation request for both the Solid Waste landfill and County Highway.

Chairman's Report –

- County Board Educational Session beginning in April
- Department Reports beginning in April
- Assembly Room Technology Update

Motion by Supervisor Rogalla second by Supervisor Devine to adjourn the meeting at 9:35 p.m.

I, Shelley Bohl, Monroe County Clerk certify that to the best of my knowledge the foregoing is a correct copy of the March meeting of the Monroe County Board of Supervisors held on March 22, 2023.

MONROE COUNTY DISASTER DECLARATION

WHEREAS on April 12, 2023 at approximately 5:00 p.m. a disaster, namely a fire spread through Monroe County, Wisconsin; and

WHEREAS, because of emergency conditions, the County Board is unable to meet with promptness; and

WHEREAS, pursuant to sections 323.11 and 323.14(4)(b) of the Wisconsin Statutes it is necessary and expedient for the health, safety, welfare and good order of the county to proclaim that emergency conditions exist; and


WHEREAS, the disaster has caused the county to expend, commit and exhaust its pertinent available resources; and

WHEREAS, the county requests state assistance and advises the State of Wisconsin of our emergency conditions:

NOW, THEREFORE, pursuant to chapter 59 of the Wisconsin Statutes, as county board chairman and vice-chairman of Monroe County, Wisconsin, We hereby declare a condition of disaster and proclaim until April 26, 2023 at 6:00 p.m. or such earlier time as a quorum of the county board convenes:

- Evacuation, as follows: residents along Arcadia Road and any additional advised residents as conditions change.
- Travel/entry restrictions, as follows: State Highway 12, Interstate 94, and additional neighboring township roads.
- Securing of resources, as follows: Fort McCoy, Red Cross, Monroe County Highway Department, surrounding fire departments, and Warrens Community Center.
- Request Wisconsin National Guard assistance
- Request Wisconsin Department of Natural Resources assistance
- Authorize emergency purchases of goods and materials per Monroe County Financial Policy and Procedure Manual
- Authorize emergency purchases of services as reasonably necessary to combat further spreading of wildfire containment.


County Board Chairman April 12, 2023 at 7:30 p.m.
Cedric Schnitzler


County Board Vice-Chair April 12, 2023 at 7:30 p.m.
Wallace Habegger



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PROCLAMATION TO END DISASTER DECLARATION STATE OF EMERGENCY

1 WHEREAS, on the 12th day of April, 2023 a Disaster Declaration State of Emergency was declared for
2 Monroe County, Wisconsin by Proclamation of the Monroe County Board Chair and Vice-Chair, pursuant to
3 §323.14 Wis Stats; and
4

5 WHEREAS, the emergency conditions which initiated to the Disaster Declaration State of Emergency have
6 lessened and no longer require a State of Emergency to address the health, safety, protection or welfare of
7 those persons within Monroe County.
8

9 NOW THEREFORE, under authority of Chapter 323, as Chair and Vice-Chair of the Monroe County Board
0 of Supervisors, We do hereby proclaim that a State of Emergency is no longer in effect as of April 15, 2023
1 at 6:00p.m.
2

3 IN TESTIMONY WHEREOF we have hereunto set our hand. Done at 4:38 pm this 18th day of
4 April, 2023.

Monroe County Board Chair

Monroe County Vice-Chair

Ratified by Resolution No. _____ of the Monroe County Board of Supervisors on the
26th day of April, 2023 by a vote of ___ for, ___ against.

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 paying 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: Deuk Pierce 4-12-23

Date Approved by Committee of Jurisdiction: 04-12-23

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

Date Approved by Finance Committee: 04-19-23

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.)

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: 04-19-2023

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: _____

Date Approved by Committee of Jurisdiction: _____

4/4/2023
4/4/2023

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

Date Approved by Finance Committee: _____

Date Approved by County Board: _____

04/19/2023

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: *Andi Smith UNAA*

Date Approved by Committee of Jurisdiction: 3-20-23 *Joni Wisssted*

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

Date Approved by Finance Committee: 04-19-23

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 LWHH*
 Date Approved by Committee of Jurisdiction: 3-20-23 *Jeni Weissert*

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

Date Approved by Finance Committee: 04-19-23
 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 19, 2023
 Department: Finance
 Amount: \$206,615.15
 Budget Year Amended: 2022

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

Record reimbursements received from Stop Loss carrier, Reimbursements from providers and Interest above what was budgeted. Payroll deductions less than budgeted for 2022 Health insurance claims.

Revenue Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
71730000	489260		Stop Loss Reimbursement	\$ -	\$ 573,913.33	\$ 573,913.33
71730000	489250		Reimbursements	\$ 143,736.00	\$ 191,790.69	\$ 335,526.69
71730000	481000		Interest Received	\$ -	\$ 1,821.95	\$ 1,821.95
71730000	474000		Payroll Fees	\$ 5,766,998.00	\$ (560,910.82)	\$ 5,206,087.18
Total Adjustment					\$ 206,615.15	

Expenditure Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
71730000	573010		Insurance Claims	\$ 4,686,153.00	\$ 206,615.15	\$ 4,892,768.15
						\$ -
						\$ -
						\$ -
						\$ -
Total Adjustment					\$ 206,615.15	

Department Head Approval: *Deane Erickson*

Date Approved by Committee of Jurisdiction: 04/19/23

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

Date Approved by Finance Committee: 04/19/23

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: _____

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: 04/18/2023

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

Date Approved by Finance Committee: 04/19/2023

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: _____

TREASURER'S REPORT
For the period of March 1, 2023 to March 31, 2023
Debbie Carney, County Treasurer

RECEIPTS & DISBURSEMENTS	
Receipts for Current Month:	\$ 8,317,558.12
Wires & Disbursements for Current Month:	\$ 9,280,659.05

INVESTMENTS - GENERAL FUND				
Bank	ACCOUNT NUMBER	BALANCE	DUE DATES	INTEREST RATE
State Bank		\$ 6,297,138.86	none	4.74%
State Investment Pool		\$ 6,141,256.61	none	4.62%
Bank First Checking		\$ 504.03	none	0.00%
Bank First MM		\$ 247,280.32	none	4.04%
Citizens First Bank MM		\$ 5,483,833.28	none	
River Bank MM		\$ 8,717,976.15	none	4.13%
TOTAL GENERAL FUND INVESTMENTS		\$ 26,887,989.25		

GENERAL FUND BALANCES	
Month End Balance	\$ (120,996.45)
Outstanding Checks	\$ (867,117.58)
Outstanding Deposits	\$ 61,920.46
General Fund Investments	\$ 26,887,989.25
Totals	\$ 25,961,795.68

TOTAL GENERAL FUND AS OF MARCH 2022	\$ 28,110,984.03
General fund is down from a year ago:	\$ (2,149,188.35)

DELINQUENT TAXES	
Delinquent Taxes in March 2023 were:	\$ 885,826.83
Delinquent Taxes in March 2022 were:	\$ 795,327.02
Delinquent Taxes are up from one year ago:	\$ 90,499.81

SALES & USE TAX	
Sales tax received March 2023	\$ 1,186,877.19
Sales tax is for the months of Nov 2022 thru Jan 2023	
Sales tax received March 2022	\$ 1,036,345.28
Sales tax is for the months of Nov 2021 thru Jan 2022	
SALES TAX IS UP FROM ONE YEAR AGO:	\$ 150,531.91

TREASURER'S REPORT
For the period of February 1, 2023 to February 28, 2023
Debbie Carney, County Treasurer

RECEIPTS & DISBURSEMENTS	
Receipts for Current Month:	\$ 18,118,932.56
Wires & Disbursements for Current Month:	\$ 17,499,482.13

INVESTMENTS - GENERAL FUND				
Bank	ACCOUNT NUMBER	BALANCE	DUE DATES	INTEREST RATE
State Bank		\$ 6,186,501.52	none	4.25%
State Investment Pool		\$ 6,117,254.71	none	4.54%
Bank First Checking		\$ 504.03	none	0.00%
Bank First MM		\$ 246,449.82	none	3.76%
Citizens First Bank MM		\$ 5,473,072.58	none	
River Bank MM		\$ 8,688,091.50	none	4.13%
TOTAL GENERAL FUND INVESTMENTS		\$ 26,711,874.16		

GENERAL FUND BALANCES	
Month End Balance	\$ 0.27
Outstanding Checks	\$ (386,525.04)
Outstanding Deposits	\$ 423,432.13
General Fund Investments	\$ 26,711,874.16
Totals	\$ 26,748,781.52

TOTAL GENERAL FUND AS OF FEBRUARY 2022	\$ 27,019,204.85
General fund is down from a year ago:	\$ (270,423.33)

DELINQUENT TAXES	
Delinquent Taxes in February 2023 were:	\$ 940,526.64
Delinquent Taxes in February 2022 were:	\$ 841,523.50
Delinquent Taxes are up from one year ago:	\$ 99,003.14

SALES & USE TAX	
Sales tax received February 2023	\$ 858,864.39
Sales tax is for the months of Nov thru Dec 2022	
Sales tax received February 2022	\$ 747,018.86
Sales tax is for the months of Nov thru Dec 2021	
SALES TAX IS UP FROM ONE YEAR AGO:	\$ 111,845.53

TREASURER'S REPORT
For the period of March 1, 2023 to March 31, 2023
Debbie Carney, County Treasurer

INVESTMENTS				
BANK	ACCOUNT NUMBER	BALANCE	DUE DATES	INTEREST RATE
History Room				
State Bank-History Room MMI		\$ 78,249.68	None	4.74%
State Bank-History Room MMII		\$ 13,007.05	None	4.74%
Monroe Co Local History Room Endowment #3 Fidelity Investments		\$ 1,949,429.55	None	
State Bank-Wegner Grotto Trust		\$ 251,348.25	None	4.74%
Wegner Grotto Endowment-Raymond James		\$ 392,680.29	None	
Haney Fund				
State Bank of Sparta MM		\$ 1,011.09	None	4.74%
Transportation - ADRC				
State Bank-ADRC Transportation		\$ 52,410.48	None	4.74%
Jail Assessment				
Bank First MM		\$ 303,573.07	None	4.04%
Monroe County Land Information Board				
Bank First MM		\$ 139,597.55	None	4.04%
Solid Waste Management				
State Bank - Ridgeview II-Closure Escrow		\$ 211,244.68	7/27/2023	3.77796%
		\$ 215,271.43	11/30/2023	3.72978%
		\$ 225,829.32	11/30/2023	3.72978%
		\$ 213,172.79	11/30/2023	3.72978%
		\$ 210,842.00	11/30/2023	3.72978%
		\$ 252,338.60	6/22/2023	3.72978%
		\$ 816,176.86	8/3/2023	3.82606%
State Bank - Facility Reserve-MM		\$ 132,678.58	None	4.74000%
Section 125 Plan				
State Bank of Sparta		\$ 32,198.87	None	4.74%
Worker's Comp				
State Bank of Sparta		\$ 2,293,717.49	None	4.74%
Self Funded - Employee Insurance				
State Bank of Sparta		\$ 837,393.07	None	4.74%
American Rescue Plan				
State Bank of Sparta		\$ 5,600,522.83	None	4.74%
Bond Holding Account				
State Bank of Sparta		\$ -	None	0.19980%
Highway Bonds				
River Bank MM		\$ 5,048,357.20	None	4.13%
Revolving Loan Fund				
State Bank of Sparta		\$ -	None	0.00%
Opioid Funds				
River Bank MM		\$ 313,993.08	None	4.13%
TOTAL OF RESTRICTED FUNDS-NOT IN GENERAL FUND:		\$ 19,271,050.73		

TREASURER'S REPORT
For the period of February 1, 2023 to February 28, 2023
Debbie Carney, County Treasurer

INVESTMENTS				
BANK	ACCOUNT NUMBER	BALANCE	DUE DATES	INTEREST RATE
History Room				
Bremer Bank-History Room MMI		\$ 81,579.84	None	1.00%
Bremer Bank-History Room MMII		\$ 12,976.43	None	1.00%
Monroe Co Local History Room Endowment #3 Fidelity Investments		\$ 1,946,597.75	None	
Bremer Bank-Wegner Grotto Trust		\$ 250,756.54	None	1.00%
Wegner Grotto Endowment-Raymond James		\$ 394,186.99	None	
Haney Fund				
State Bank of Sparta MM		\$ 1,000.32	None	0.19980%
Transportation - ADRC				
Bremer Bank-ADRC Transportation		\$ 41,857.88	None	1.00%
Jail Assessment				
Bank First MM		\$ 301,302.47	None	3.76%
Monroe County Land Information Board				
Bank First MM		\$ 136,266.03	None	3.76%
Solid Waste Management				
State Bank - Ridgeview II-Closure Escrow		\$ 210,567.98	7/27/2023	3.77796%
		\$ 214,590.62	11/30/2023	3.72978%
		\$ 225,115.11	11/30/2023	3.72978%
		\$ 212,498.61	11/30/2023	3.72978%
		\$ 210,175.20	11/30/2023	3.72978%
		\$ 251,540.56	6/22/2023	3.72978%
		\$ 813,529.11	8/3/2023	3.82606%
State Bank - Facility Reserve-MM		\$ 132,050.79	None	3.90%
Section 125 Plan				
State Bank of Sparta		\$ 40,968.31	None	3.90%
Worker's Comp				
State Bank of Sparta		\$ 1,766,854.38	None	3.90%
CCF Bank of Tomah		\$ 587,837.88	None	
Self Funded - Employee Insurance				
State Bank of Sparta		\$ 1,057,584.73	None	0.49890%
Rolling Hills Building Project				
River Bank MM		\$ -	None	0.00%
American Rescue Plan				
State Bank of Sparta		\$ 5,541,612.74	None	0.49890%
Bond Holding Account				
State Bank of Sparta		\$ -	None	0.19980%
Highway Bonds				
River Bank MM		\$ 5,031,051.76	None	4.13%
Revolving Loan Fund				
State Bank of Sparta		\$ -	None	0.00%
Opioid Funds				
River Bank MM		\$ 312,916.73	None	4.13%
TOTAL OF RESTRICTED FUNDS-NOT IN GENERAL FUND:		\$ 19,462,502.03		

2023 MONTHLY GENERAL INFORMATION

MONTH	GENERAL FUND	SALES TAX	DELINQUENT TAXES
January	\$ 27,266,157.04	\$ 355,008.26 Sales Tax for Nov. 2022	\$ 958,148.96 *
February	\$ 26,745,781.52	\$ 503,856.13 Sales for Tax Dec. 2022	\$ 940,526.64 *
March	\$ 25,961,795.68	\$ 328,012.80 Sales for Tax Jan. 2023	\$ 885,826.83 *
April		Sales Tax for Feb. 2023	*
May		Sales Tax for Mar. 2023	*
June		Sales Tax for April 2023	*
July		Sales Tax for May 2023	*
August		Sales Tax for June 2023	NOW INCLUDES ALL YEARS DELINQUENT TAXES
September		Sales Tax for July 2023	
October		Sales Tax for Aug. 2023	
November		Sales Tax for Sept. 2023	
December		Sales Tax for Oct. 2023	

\$ 1,186,877.19 ← Sales Tax Received in 2023

*THESE DELINQUENT TAX AMOUNTS DO NOT INCLUDE THE TAX YEAR 2022

2022 MONTHLY GENERAL INFORMATION

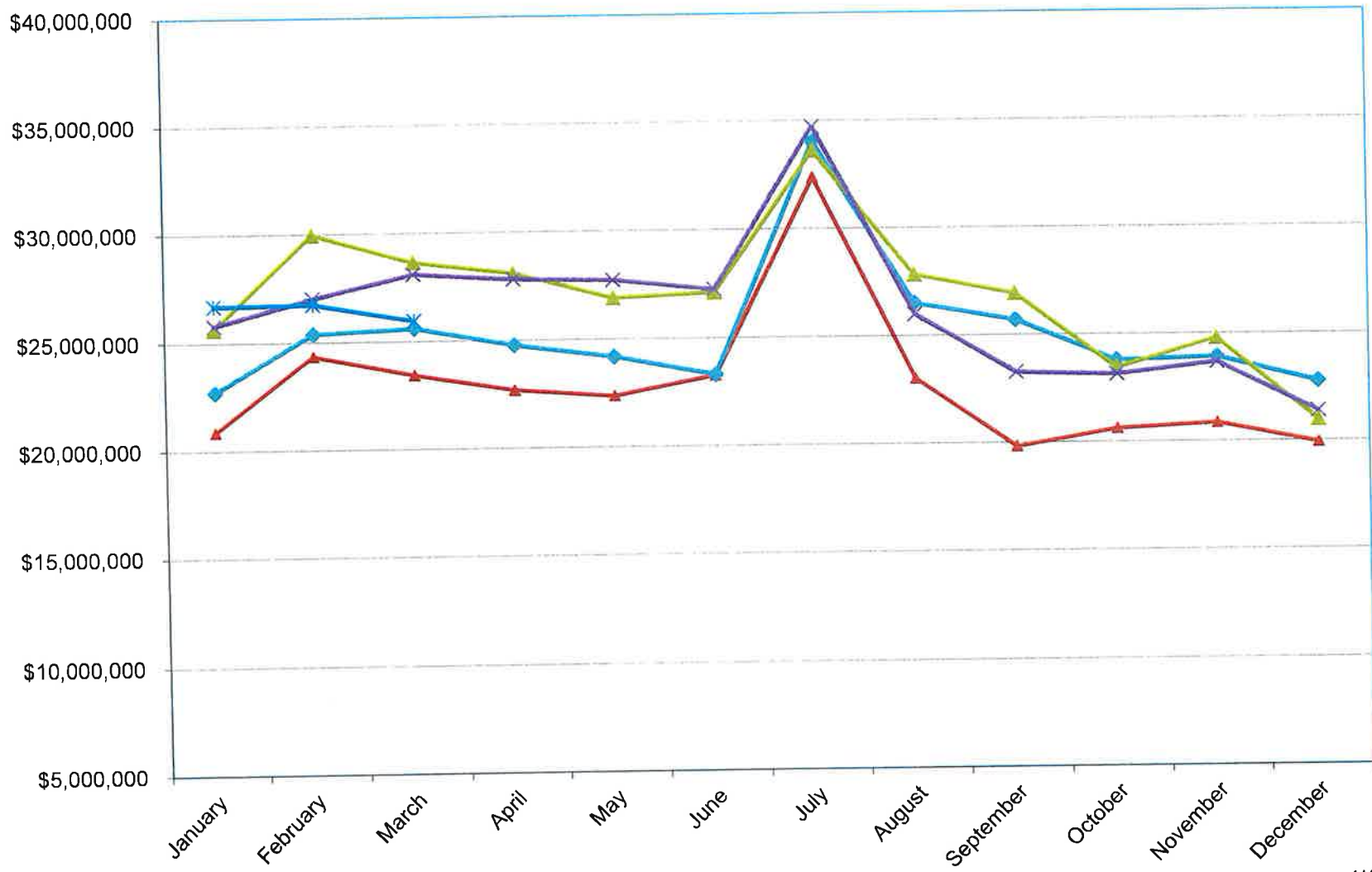
MONTH	GENERAL FUND	SALES TAX	DELINQUENT TAXES
January	\$ 25,792,909.82	\$ 326,204.52 Sales Tax for Nov. 2021	\$ 856,763.80 *
February	\$ 27,019,204.85	\$ 420,814.34 Sales for Tax Dec. 2021	\$ 841,523.50 *
March	\$ 28,110,984.03	\$ 289,326.42 Sales for Tax Jan. 2022	\$ 795,327.02 *
April	\$ 27,823,058.91	\$ 353,693.14 Sales Tax for Feb. 2022	\$ 769,442.30 *
May	\$ 27,730,766.13	\$ 331,738.81 Sales Tax for Mar. 2022	\$ 725,094.55 *
June	\$ 27,247,179.31	\$ 441,458.42 Sales Tax for April 2022	\$ 686,167.88 *
July	\$ 34,729,258.10	\$ 392,116.61 Sales Tax for May 2022	\$ 663,058.00 *
August	\$ 26,003,510.31	\$ 432,566.69 Sales Tax for June 2022	\$ 1,615,881.19
September	\$ 23,267,960.04	\$ 429,806.34 Sales Tax for July 2022	\$ 1,335,157.91
October	\$ 23,141,098.36	\$ 444,645.03 Sales Tax for Aug. 2022	\$ 1,195,438.03
November	\$ 23,676,066.42	\$ 455,697.66 Sales Tax for Sept. 2022	\$ 1,107,824.37
December	\$ 21,368,233.83	\$ 460,092.05 Sales Tax for Oct. 2022	\$ 987,485.38

NOW INCLUDES
ALL YEARS
DELINQUENT
TAXES

\$ 4,778,160.03 ← Sales Tax Received in 2022

Balance includes outstanding deposits, outstanding checks, checking acct balance, and General MM

County Total General Fund Cash Balance



2019 2020 2021 2022 2023

4/16/2023

Diane Erickson

Monroe County Finance Director

MONROE COUNTY MINIMUM FUND BALANCE POLICY

March 2023

Fund Balance in Excess of General and Special Revenue Fund Cash Reserves

General and Special Fund Balance MM/ICS -	\$ 25,961,795.68
General Fund CD's	\$ -
Total General Fund	\$ 25,961,795.68

General and Special Revenue Fund Cash Balance 3/31/2023 **\$ 14,094,026.25**

General Fund Restricted Total	\$ 629,375.14
General Fund Committed Total	\$ 494,296.95
General Fund Assigned Total	<u>\$ 1,804,557.82</u>

General Fund Restricted, Committed and Assigned Funds Total: **\$ 2,928,229.91**

General Fund cash balance less Restricted, Committed and Assigned Funds: **\$ 11,165,796.34**

Proprietary, Debt & Internal Service Funds Cash: **\$ 11,867,769.43**

Proprietary, Debt & Internal Service Funds Committed: **\$ 670,118.85**

Proprietary, Debt & Internal Service Funds Cash Less Committed: **\$ 11,197,650.58**

Actual 2023 total General & Special revenue budgeted operating expenses \$ 41,453,681.00

Minimum Fund Balance % (X) 20%

Minimum Fund Balance Amount **\$ 8,290,736.20**

General Fund Cash Balance Over/(Under) Minimum Fund Balance Amount **\$ 2,875,060.14**

4/18/2023

Diane Erickson Monroe County Finance Director

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Restricted, Committed and Assigned Funds

Restricted Funds

MM Haney Res 10000000 342100 E2050-\$1,000	\$	916.65	
Child Support - Designated Fund Balance	\$	22,816.88	
Software/computers 21300000 342100 E2200			
Redaction Fees 11715000 461390/521350	\$	14,211.55	
K-9 Donations 12116000 485000/579200	\$	5,808.50	
Dog Control 14195000 485000/579200	\$	68,278.81	
Justice Dept Donations 1295000 485000/579200	\$	339.00	
Veterans Service 14700000 485000/579200	\$	1,744.50	
Park Donations 15200000 485000/579200	\$	6,428.80	
Human Services Donations 24900500 485000/579200	\$	746.08	
Crep Program 16140000	\$	21,420.41	
Broadband Restricted Funds 16702100 485000/579100	\$	14,187.10	Also \$1,696,704 ARPA for Broadband
Econ Dev & Tourism Funds for Project Grant 16700000 579	\$	11,455.65	(ITBEC)
Forestry Maint. Land Acq. 16919000 580100	\$	36,057.35	
Forestry-Habelman Reforest 16919000 521700	\$	1,471.13	
Wildlife Habitat 16913000 435800/534050	\$	698.08	
Land Cons. CCTF Donations 16942200 485000/579200	\$	384.94	
Land Cons. Awards Banquet Don. 16940000 485000/579200	\$	2,953.86	
Non-lapsing Cons. Programs Account 16942000 435800/534005	\$	93,999.75	
Non-lapsing MDV(Multi-Discharge Variance) 16942100	\$	35,456.10	
Non-lapsing Land Dev.&MGMT Account 16948000 435800/534005	\$	290,000.00	

Committed Funds

Agronomist Position 10000000 342400 E4060-169400	\$	25,573.09	
LATCF Funds 10000001 488010	\$	85,408.53	rec'd Oct 31, 2022 (1/2)
Nonlapsing Capital Parks 17620620 582500	\$	364,020.26	Res 08-21-03, Capital Bldgs Exp Budget
<u>Extension</u>			
Health & Well Being Exp. 15620613 579100	\$	8,917.17	
Youth Development Agent 15620615 579100	\$	10,377.90	

Assigned Funds

Human Services Reserve Fund 24900000 343000	\$	300,000.00
Contingency Fund Balance 10010000 539200	\$	104,317.00
Retirement/Fringe Pool 11435000 515200	\$	90,858.41
Nonlapsing Capital Pool 17100169	\$	625,201.55
Nonlapsing Capital Vehicle Pool 17100169 581100	\$	684,180.86

General Fund Total

\$ 2,928,229.91

Proprietary & Internal Service Funds

Debt Service Fund - Resolution 06-13-02	\$	-
Nonlapsing Technology Pool 71490000 599000	\$	670,118.85
Proprietary, Debt & Internal Service Funds	\$	<u>670,118.85</u>

Former Treasurer to work 80 hours	1,714.00
Maintenance Truck Bid Overage	1,884.00
SW-Professional fees at Sand Creek site	20,000.00
Expenses from 2023 Contingency Fund:	<u>\$ 23,598.00</u>

4/18/2023

Diane Erickson Monroe County Finance Director

General Fund Balances

	2020		2021		
January	\$	22,711,767	\$	25,647,464	\$ 2,935,697
February	\$	25,386,603	\$	29,967,952	\$ 4,581,349
March	\$	25,609,602	\$	28,652,526	\$ 3,042,925
April	\$	24,778,942	\$	28,113,123	\$ 3,334,181
May	\$	24,183,414	\$	26,914,902	\$ 2,731,488
June	\$	23,314,454	\$	27,102,154	\$ 3,787,700
July	\$	34,031,682	\$	33,597,902	\$ (433,779)
August	\$	26,500,992	\$	27,826,159	\$ 1,325,167
September	\$	25,685,674	\$	26,918,527	\$ 1,232,853
October	\$	23,782,519	\$	23,420,672	\$ (361,846)
November	\$	23,908,747	\$	24,788,823	\$ 880,076
December	\$	22,768,894	\$	20,963,521	\$ (1,805,372)

	2021		2022		
January	\$	25,647,464	\$	25,792,910	\$ 145,446
February	\$	29,967,952	\$	27,019,205	\$ (2,948,747)
March	\$	28,652,526	\$	28,110,984	\$ (541,542)
April	\$	28,113,123	\$	27,823,059	\$ (290,065)
May	\$	26,914,902	\$	27,730,766	\$ 815,864
June	\$	27,102,154	\$	27,247,179	\$ 145,025
July	\$	33,597,902	\$	34,729,258	\$ 1,131,356
August	\$	27,826,159	\$	26,003,510	\$ (1,822,649)
September	\$	26,918,527	\$	23,267,960	\$ (3,650,567)
October	\$	23,420,672	\$	23,141,098	\$ (279,574)
November	\$	24,788,823	\$	23,676,066	\$ (1,112,757)
December	\$	20,963,521	\$	21,369,234	\$ 405,713

	2022		2023		
January	\$	25,792,910	\$	26,683,614	\$ 890,704
February	\$	27,019,205	\$	26,748,782	\$ (270,423)
March	\$	28,110,984	\$	25,961,796	\$ (2,149,188)
April	\$	27,823,059	\$	-	
May	\$	27,730,766	\$	-	
June	\$	27,247,179	\$	-	
July	\$	34,729,258	\$	-	
August	\$	26,003,510	\$	-	
September	\$	23,267,960	\$	-	
October	\$	23,141,098	\$	-	
November	\$	23,676,066	\$	-	
December	\$	21,369,234	\$	-	

These numbers include the Outstanding checks, deposits, and check account balance at month-end.

4/16/2023

Diane Erickson Monroe County Finance Director

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MONROE COUNTY 2022 YEAR-END BALANCES - PRELIMINARY NOT FINAL

FUND / DEPT	Revenues			Expenditures			2022 Year-end Standing	Nonlapsing Rollover 2022	2022 Final Standing	2022 Rollovers/Information
	Total Annual 2022 Budget	Actual YTD 2022	Revenue (Under) / Over	Total Annual 2022 Budget	Actual YTD 2022	Expenditure Under / (over)				
100 - GENERAL FUND										
00000 - GENERAL GOVERNMENT	\$ 26,402,565	\$ 22,803,873	\$ (3,598,692)	\$ 6,654,429	\$ 6,418,379	\$ 236,050	\$ (3,362,642)	\$ 54,370	\$ (3,417,012)	incl Transfer In/Transfer Out Roll Forward non lapsing
11100 - COUNTY BOARD	\$ -	\$ -	\$ -	\$ 119,729	\$ 115,185	\$ 4,544	\$ 4,544	\$ -	\$ 4,544	
11210 - CIRCUIT COURT / FAMILY COURT	\$ 269,337	\$ 288,317	\$ 18,980	\$ 719,797	\$ 643,095	\$ 76,702	\$ 95,683	\$ -	\$ 95,683	
11220 - CLERK OF COURT	\$ 577,250	\$ 609,623	\$ 32,373	\$ 838,209	\$ 776,912	\$ 61,297	\$ 93,670	\$ -	\$ 93,670	
11270 - MEDICAL EXAMINER	\$ 43,300	\$ 47,199	\$ 3,899	\$ 245,951	\$ 226,068	\$ 19,883	\$ 23,782	\$ -	\$ 23,782	
11310 - DISTRICT ATTORNEY	\$ 36,000	\$ 29,985	\$ (6,015)	\$ 623,310	\$ 600,457	\$ 22,854	\$ 16,839	\$ -	\$ 16,839	
11311 - VICTIM WITNESS	\$ 42,711	\$ 46,595	\$ 3,884	\$ 105,704	\$ 92,252	\$ 13,452	\$ 17,336	\$ -	\$ 17,336	
11320 - CORPORATION COUNSEL	\$ -	\$ -	\$ -	\$ 310,600	\$ 266,882	\$ 43,718	\$ 43,718	\$ -	\$ 43,718	staffing-vacancy
11410 - ADMINISTRATOR	\$ -	\$ -	\$ -	\$ 246,205	\$ 224,657	\$ 21,549	\$ 21,549	\$ -	\$ 21,549	Health Ins change
11420 - COUNTY CLERK / ELECTIONS	\$ 23,310	\$ 33,344	\$ 10,034	\$ 349,631	\$ 333,231	\$ 16,400	\$ 26,434	\$ -	\$ 26,434	Election Printing & Supplies below budget
11430 - PERSONNEL	\$ -	\$ -	\$ -	\$ 448,182	\$ 346,467	\$ 101,715	\$ 101,715	\$ 93,374	\$ 8,342	Retirement/Fringe Pool
11510 - FINANCE DEPARTMENT	\$ 729,697	\$ 640,364	\$ (89,333)	\$ 1,174,119	\$ 1,084,786	\$ 89,333	\$ 0	\$ -	\$ 0	Retirement Payout-Budget adj in March
11520 - TREASURER	\$ 13,000	\$ 4,035	\$ (8,965)	\$ 331,375	\$ 293,126	\$ 38,248	\$ 29,283	\$ 2,700	\$ 26,583	No refunded taxes - carried forward
11605 - MAINTENANCE	\$ -	\$ 1,050	\$ 1,050	\$ 1,008,280	\$ 990,921	\$ 17,359	\$ 18,409	\$ 17,200	\$ 1,209	North complex Electric project
11710 - REGISTER OF DEEDS	\$ 411,814	\$ 375,178	\$ (36,636)	\$ 324,166	\$ 282,009	\$ 42,156	\$ 5,520	\$ 14,212	\$ (8,691)	Redaction fees--Recording fee rev below budget
11720 - SURVEYOR	\$ 2,300	\$ 1,860	\$ (440)	\$ 27,556	\$ 27,437	\$ 119	\$ (321)	\$ -	\$ (321)	Less revenue recd for review fees
11750 - LAND RECORDS	\$ 227,031	\$ 134,755	\$ (92,276)	\$ 229,953	\$ 130,767	\$ 99,186	\$ 6,909	\$ -	\$ 6,909	
11930 - INSURANCE	\$ -	\$ -	\$ -	\$ 514,000	\$ 437,429	\$ 76,571	\$ 76,571	\$ -	\$ 76,571	
12110 - SHERIFF ADMINISTRATION	\$ 126,600	\$ 127,860	\$ 1,260	\$ 3,522,140	\$ 3,316,696	\$ 205,444	\$ 206,704	\$ 6,053	\$ 200,651	K-9
12700 - JAIL ADMINISTRATION	\$ 132,933	\$ 128,127	\$ (4,806)	\$ 3,188,447	\$ 2,901,747	\$ 286,700	\$ 281,894	\$ -	\$ (50,300)	Revenue year reimb change, no rev recd for 2022
12900 - EMERGENCY MANAGEMENT	\$ 82,938	\$ (11,330)	\$ (94,268)	\$ 175,113	\$ 131,145	\$ 43,968	\$ (50,300)	\$ -	\$ (50,300)	
12930 - DISPATCH	\$ -	\$ 58	\$ 58	\$ 1,297,050	\$ 1,194,224	\$ 102,826	\$ 102,884	\$ -	\$ 102,884	staffing-vacancy
12950 - JUSTICE DEPARTMENT	\$ 457,045	\$ 346,769	\$ (110,276)	\$ 1,122,058	\$ 970,781	\$ 151,277	\$ 41,001	\$ 339	\$ 40,662	Donations
13680 - SANITATION	\$ 139,500	\$ 123,973	\$ (15,527)	\$ 204,321	\$ 184,974	\$ 19,347	\$ 3,820	\$ -	\$ 3,820	
14190 - DOG CONTROL	\$ 157,622	\$ 166,137	\$ 8,515	\$ 267,483	\$ 185,973	\$ 81,510	\$ 90,025	\$ 63,138	\$ 26,887	Donations
14700 - VETERANS SERVICE	\$ 12,650	\$ 12,650	\$ -	\$ 205,633	\$ 167,949	\$ 37,684	\$ 37,684	\$ 1,645	\$ 36,039	Donations Health Ins Change
15110 - LIBRARY	\$ -	\$ -	\$ -	\$ 388,328	\$ 388,328	\$ -	\$ -	\$ -	\$ -	
15120 - LOCAL HISTORY ROOM	\$ 84,128	\$ 37,441	\$ (46,687)	\$ 226,573	\$ 177,972	\$ 48,601	\$ 1,915	\$ -	\$ 1,915	LHR trust reimbursement
15200 - PARKS	\$ 213,970	\$ 216,549	\$ 2,579	\$ 148,852	\$ 120,798	\$ 28,054	\$ 67,697	\$ 34,112	\$ 33,585	to reserve acct & Donations-no levy used
15300 - SNOWMOBILE	\$ 238,915	\$ 109,187	\$ (129,728)	\$ 238,915	\$ 109,187	\$ 129,728	\$ -	\$ -	\$ -	
15600 - UW-EXTENSION	\$ 22,206	\$ 22,572	\$ 366	\$ 232,598	\$ 168,513	\$ 64,085	\$ 64,451	\$ 18,002	\$ 46,449	Hlth & Well Being and Youth Agent/Staffing
16140 - CONSERV RESERVE ENHANCE PI	\$ -	\$ 20,482	\$ 20,482	\$ 21,347	\$ -	\$ 21,347	\$ 41,829	\$ 21,420	\$ 20,409	CREP
16702 - ECONOMIC DEVELOPEMENT	\$ 11,956	\$ 11,956	\$ -	\$ 1,798,227	\$ 73,698	\$ 1,724,529	\$ 1,724,529	\$ 1,722,347	\$ 2,182	Broadband + Development Grants
16910 - FORESTRY	\$ 476,403	\$ 584,958	\$ 108,555	\$ 237,513	\$ 181,451	\$ 56,062	\$ 164,617	\$ 103,227	\$ 61,390	Land Acq./Reforestation; Loan to payback
16940 - LAND CONSERVATION	\$ 540,980	\$ 524,511	\$ (16,469)	\$ 1,347,753	\$ 743,517	\$ 604,236	\$ 587,767	\$ 442,729	\$ 145,038	Donat/Nonlapsing Conservation, CCTF, Agronomist, r
16980 - ZONING	\$ 30,600	\$ 47,980	\$ 17,380	\$ 124,977	\$ 123,899	\$ 1,077	\$ 18,457	\$ -	\$ 18,457	
17100 - CAPITAL OUTLAY	\$ 113,155	\$ 61,700	\$ (51,455)	\$ 2,601,392	\$ 1,154,900	\$ 1,446,492	\$ 1,395,037	\$ 1,361,489	\$ 33,548	Maint, Vehicle, Parks Cap
Total General Fund	31,619,915	27,547,758	\$ (4,072,158)	31,619,916	25,585,811	\$ 6,034,105	\$ 1,999,010	3,936,455	\$ (1,957,344)	

MONROE COUNTY MINIMUM FUND BALANCE POLICY

December 2022 **PRELIMINARY NOT FINAL**

Fund Balance in Excess of General and Special Revenue Fund Cash Reserves

General and Special Fund Balance MM/ICS -	\$ 21,369,233.83	
General Fund CD's	\$ -	
Total General Fund	\$ 21,369,233.83	
Less Employer FICA deferred due to COVID-19	\$ -	Began with 4/9/2020 paydate
Less Human Services Prepay	\$ -	Prepay due back to state 12/31/2022 - \$415,047
Total General Fund Cash Balance-Less FICA deferred & Prepay	\$ 21,369,233.83	1/12 each month is approximately \$34,587.25

General and Special Revenue Fund Cash Balance 12/31/2022 **\$ 11,486,491.17**

General Fund Restricted Total	\$ 619,124.08
General Fund Committed Total	\$ 738,471.56
General Fund Assigned Total	<u>\$ 1,454,862.65</u>

General Fund Restricted, Committed and Assigned Funds Total: **\$ (2,812,458.29)**

ARPA Funds for 2022 Expenses Transferred In during January 2023 **\$ 1,034,844.14**

Roll forward from 2022 for Projects to be completed in 2023 **\$ (448,140.50)**

General Fund cash balance less Restricted, Committed and Assigned Funds: **\$ 9,260,736.52**

Proprietary, Debt & Internal Service Funds Cash: **\$ 9,882,742.66**

Proprietary, Debt & Internal Service Funds Committed: **\$ (683,529.27)**

Proprietary, Debt & Internal Service Funds Cash Less Committed: **\$ 9,199,213.39**

Actual 2022 total General & Special revenue budgeted operating expenses **\$ 38,136,921.00**

Minimum Fund Balance % (X) 20%

Minimum Fund Balance Amount **\$ 7,627,384.20**

General Fund Cash Balance Over/(Under) Minimum Fund Balance Amount **\$ 1,633,352.32**

<u>Roll Forward to 2023</u>	
Relocate Elec at Bldg A	17,200.00
Demolition of Bldg A	338,141.47
Forestry Vehcile	1,884.00
Sheriff-Grant rec'd Dec 2022	34,486.02
Parks-Shower Bldg	53,729.01
Treasurer-Staff	2,700.00
	<u>\$ 448,140.50</u>

4/16/2023

Diane Erickson Monroe County Finance Director

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FINANCIAL DATA THROUGH MARCH 31, 2023

Account Type	Revenue			2023		
	2022 Total Annual Budget	2022 Month Actual	2022 Actual to Annual Budget %	2023 Total Annual Budget	2023 Month Actual	2023 Actual to Annual Budget %
100 - GENERAL FUND		0	0.00%	9,425	0	100.00%
0000 - UNDEFINED	8,784					
1000 - GENERAL GOVERNMENT	26,393,781	8,473,433	32.10%	23,054,021	8,617,129	37.38%
1110 - COUNTY BOARD	0	0		0	0	0.00%
1121 - CIRCUIT COURT	264,157	69,933	26.47%	248,225	73,022	29.42%
1122 - CLERK OF COURT	577,250	119,355	20.68%	569,210	125,088	21.98%
1124 - FAMILY COURT COMMISSIONER	5,180	840	16.22%	5,020	640	12.75%
1127 - MEDICAL EXAMINER	43,300	9,400	21.71%	44,905	10,980	24.45%
1131 - DISTRICT ATTORNEY	78,711	9,694	12.32%	79,171	230	0.29%
1132 - CORPORATION COUNSEL	0	0	100.00%	0	0	100.00%
1141 - ADMINISTRATOR	0	0	100.00%	0	0	100.00%
1142 - COUNTY CLERK	23,310	13,070	56.07%	23,005	1,035	4.50%
1143 - PERSONNEL	0	0	100.00%	0	0	100.00%
1151 - FINANCE DEPARTMENT	729,697	136,310	18.68%	796,643	150,359	18.87%
1152 - TREASURER	13,000	1,193	9.18%	12,000	1,277	10.64%
1160 - MAINTENANCE	1	0	0.00%	1	1	100.00%
1171 - REGISTER OF DEEDS	411,814	92,345	22.42%	384,647	63,047	16.39%
1172 - SURVEYOR	2,300	150	6.52%	1,890	270	14.29%
1175 - LAND RECORDS	227,031	27,877	12.28%	178,127	112,571	63.20%
1210 - SHERIFF DEPARTMENT	126,600	20,064	15.85%	125,583	98,951	78.79%
1270 - JAIL	132,933	25,651	19.30%	99,305	43,293	43.60%
1290 - EMERGENCY MANAGEMENT	82,938	2,393	2.89%	82,938	0	0.00%
1293 - DISPATCH CENTER	0	0	100.00%	41,640	0	100.00%
1295 - JUSTICE DEPARTMENT	457,045	49,355	10.80%	457,273	49,989	10.93%
1368 - SANITATION	139,500	11,115	7.97%	139,500	12,140	8.70%
1419 - DOG CONTROL	157,622	70,628	44.81%	150,437	82,160	54.61%
1470 - VETERANS SERVICE	12,650	12,650	100.00%	30,278	30,278	100.00%
1512 - LOCAL HISTORY ROOM	84,128	5,126	6.09%	84,970	7,683	9.04%
1520 - PARKS	213,970	25,350	11.85%	230,890	190	0.08%
1530 - SNOWMOBILE	238,915	199,179	83.37%	481,300	34,907	7.25%
1560 - UW-EXTENSION	22,206	8,455	38.07%	1,307	1,357	103.84%
1614 - CONSERV RESERVE ENHANCE PROGR	0	0	100.00%	0	0	100.00%
1670 - ECON DEV COMMERCE & TOURISM	11,956	0	100.00%	0	0	100.00%
1691 - FORESTRY	476,403	138,511	29.07%	172,100	26,271	15.26%
1694 - LAND CONSERVATION	540,980	30,433	5.63%	442,930	43,655	9.86%
1698 - ZONING	30,600	10,007	32.70%	39,824	7,780	19.54%
1700 - CAPITAL OUTLAY	113,155	52,500	46.40%	169,800	0	0.00%
100 - GENERAL FUND Total	31,619,916	9,615,017	30.41%	28,156,365	9,594,303	34.08%
213 - CHILD SUPPORT	653,435	151	0.02%	680,380	235	0.03%
241 - HEALTH DEPARTMENT	1,412,416	552,000	39.08%	1,364,014	501,172	36.74%
249 - HUMAN SERVICES	17,103,337	4,481,447	26.20%	15,975,793	4,714,555	29.51%
310 - DEBT SERVICE	7,012,646	18,657	0.27%	2,473,371	2,274,632	91.96%
410 - CAPITAL PROJECTS	0	0	100.00%	0	0	100.00%
633 - SOLID WASTE	2,828,294	161,740	5.72%	3,571,883	203,131	5.69%
642 - ROLLING HILLS	21,791,456	1,823,106	8.37%	9,953,070	2,203,654	22.14%
714 - INFORMATION SYSTEMS	1,314,689	1,196,604	91.02%	1,418,154	1,345,753	94.89%
715 - INFORMATION TECHNOLOGY POOL	630,401	63,174	10.02%	697,726	81,658	11.70%
717 - SELF FUNDED EMPLOYEE INSURANCE	5,910,734	1,762,417	29.82%	6,146,038	1,990,421	32.39%
719 - WORKERS COMPENSATION	333,820	41,990	12.58%	345,320	62,665	18.15%
732 - HIGHWAY	20,181,831	10,535,151	52.20%	20,859,062	5,523,989	26.48%
820 - JAIL ASSESSMENT	140,000	13,614	9.72%	80,000	13,698	17.12%
830 - LOCAL HISTORY ROOM	84,128	6,358	-7.56%	84,970	112,108	131.94%
856 - M.M. HANEY TRUST	0	3	100.00%	0	1	100.00%
860 - REVOLVING LOAN FUND	0	0	100.00%	0	0	100.00%
Grand Total	111,017,103	30,258,712	27.26%	91,806,146	28,621,974	31.18%

This is 3 out of 12 months

These Revenue numbers include the tax appropriations for 2023

25.00%

FINANCIAL DATA THROUGH MARCH 31, 2023

Account Type	Expense					
	2022 Total Annual Budget	2022 Month Actual	2022 Actual to Annual Budget %	2023 Total Annual Budget	2023 Month Actual	2023 Actual to Annual Budget %
100 - GENERAL FUND						
0000 - UNDEFINED	2,943,749	0	0.00%	20,000	0	100.00%
1000 - GENERAL GOVERNMENT	3,687,957	0	0.00%	2,131,625	0	0.00%
1110 - COUNTY BOARD	119,729	26,873	22.44%	123,555	27,027	21.87%
1121 - CIRCUIT COURT	678,997	111,834	16.47%	676,930	116,539	17.22%
1122 - CLERK OF COURT	838,209	120,982	14.43%	881,642	159,083	18.04%
1124 - FAMILY COURT COMMISSIONER	40,800	6,800	16.67%	40,800	6,800	16.67%
1127 - MEDICAL EXAMINER	245,951	30,487	12.40%	278,705	52,876	18.97%
1131 - DISTRICT ATTORNEY	729,014	145,748	19.99%	759,248	149,197	19.65%
1132 - CORPORATION COUNSEL	310,600	50,661	16.31%	337,916	64,700	19.15%
1141 - ADMINISTRATOR	246,205	44,642	18.13%	242,951	49,906	20.54%
1142 - COUNTY CLERK	349,631	45,824	13.11%	301,415	78,592	26.07%
1143 - PERSONNEL	448,182	65,457	14.60%	397,661	74,209	18.66%
1151 - FINANCE DEPARTMENT	1,174,119	220,597	18.79%	1,283,894	264,572	20.61%
1152 - TREASURER	331,375	56,463	17.04%	361,833	69,445	19.19%
1160 - MAINTENANCE	1,008,280	173,240	17.18%	1,055,795	266,495	25.24%
1171 - REGISTER OF DEEDS	324,166	59,115	18.24%	317,858	54,757	17.23%
1172 - SURVEYOR	27,556	9,490	34.44%	27,781	9,735	35.04%
1175 - LAND RECORDS	229,953	49,976	21.73%	182,985	35,727	19.52%
1190 - CNTY INS./MRRPC/SMRT/FARM ED	524,767	358,123	68.24%	566,630	409,741	72.31%
1210 - SHERIFF DEPARTMENT	3,522,140	690,112	19.59%	3,559,045	754,147	21.19%
1270 - JAIL	3,188,447	602,584	18.90%	3,298,191	653,621	19.82%
1290 - EMERGENCY MANAGEMENT	175,113	42,585	24.32%	150,343	29,109	19.36%
1293 - DISPATCH CENTER	1,297,050	292,595	22.56%	1,404,994	324,212	23.08%
1295 - JUSTICE DEPARTMENT	1,122,058	180,688	16.10%	1,212,508	223,184	18.41%
1368 - SANITATION	204,321	30,954	15.15%	262,965	36,400	13.84%
1419 - DOG CONTROL	267,483	35,140	13.14%	279,053	41,567	14.90%
1470 - VETERANS SERVICE	205,633	31,183	15.16%	234,144	46,735	19.96%
1511 - LIBRARY	388,328	388,328	100.00%	459,426	445,711	97.01%
1512 - LOCAL HISTORY ROOM	226,573	33,606	14.83%	246,484	41,029	16.65%
1520 - PARKS	148,852	14,124	9.49%	221,872	21,042	9.48%
1530 - SNOWMOBILE	238,915	0	0.00%	481,300	40,000	8.31%
1560 - UW-EXTENSION	232,598	18,085	7.78%	166,510	13,866	8.33%
1614 - CONSERV RESERVE ENHANCE PROGR	21,347	0	0.00%	21,420	0	100.00%
1670 - ECON DEV COMMERCE & TOURISM	1,810,183	9,490	0.52%	1,749,683	325	0.02%
1691 - FORESTRY	237,513	55,050	23.18%	183,332	31,434	17.15%
1694 - LAND CONSERVATION	1,347,753	97,912	7.26%	1,282,416	104,591	8.16%
1698 - ZONING	124,977	25,774	20.62%	156,516	30,344	19.39%
1700 - CAPITAL OUTLAY	2,601,392	112,001	4.31%	2,796,941	773,518	27.66%
100 - GENERAL FUND Total	31,619,916	4,236,524	13.40%	28,156,365	5,500,236	19.53%
213 - CHILD SUPPORT	653,435	146,594	22.43%	680,380	144,777	21.28%
241 - HEALTH DEPARTMENT	1,412,416	242,110	17.14%	1,364,014	244,398	17.92%
249 - HUMAN SERVICES	17,103,337	2,397,682	14.02%	15,975,793	3,133,435	19.61%
310 - DEBT SERVICE	7,012,646	6,861,616	97.85%	2,473,371	2,344,604	94.79%
410 - CAPITAL PROJECTS	0	0	100.00%	0	0	100.00%
633 - SOLID WASTE	2,828,294	152,579	5.39%	3,571,883	312,980	8.76%
642 - ROLLING HILLS	21,791,456	6,381,394	29.28%	9,953,070	2,723,147	27.36%
714 - INFORMATION SYSTEMS	1,314,689	313,451	23.84%	1,427,579	292,454	20.49%
715 - INFORMATION TECHNOLOGY POOL	630,401	4,646	0.74%	688,301	18,183	2.64%
717 - SELF FUNDED EMPLOYEE INSURANCE	5,910,734	860,028	14.55%	6,146,038	634,532	10.32%
719 - WORKERS COMPENSATION	333,820	128,242	38.42%	345,320	94,739	27.44%
732 - HIGHWAY	20,181,831	1,359,902	6.74%	20,859,062	2,510,125	12.03%
820 - JAIL ASSESSMENT	140,000	7,300	5.21%	80,000	6,309	7.89%
830 - LOCAL HISTORY ROOM	84,128	5,126	6.09%	84,970	7,683	9.04%
860 - REVOLVING LOAN FUND	0	0	100.00%	0	0	100.00%
Grand Total	111,017,103	23,097,196	20.81%	91,806,146	17,967,603	19.57%

FINANCIAL DATA THROUGH MARCH 31, 2023

Account Type	Salary & Fringe Expense					
	2022 Total Annual Budget	2022 Month Actual	2022 Actual to Annual Budget %	2023 Total Annual Budget	2023 Month Actual	2023 Actual to Annual Budget %
100 - GENERAL FUND		12,245	16.07%	80,782	11,410	14.12%
1110 - COUNTY BOARD	76,220	75,784	20.72%	393,788	84,977	21.58%
1121 - CIRCUIT COURT	365,790	112,476	19.32%	637,556	131,172	20.57%
1122 - CLERK OF COURT	582,090	26,187	16.41%	179,484	35,399	19.72%
1127 - MEDICAL EXAMINER	159,541	139,813	19.92%	731,527	145,733	19.92%
1131 - DISTRICT ATTORNEY	701,863	49,817	16.44%	326,818	62,314	19.07%
1132 - CORPORATION COUNSEL	302,934	43,378	18.28%	232,931	48,747	20.93%
1141 - ADMINISTRATOR	237,335	43,147	20.88%	220,647	47,959	21.74%
1142 - COUNTY CLERK	206,652	45,465	20.36%	244,380	51,516	21.08%
1143 - PERSONNEL	223,278	217,806	19.41%	1,215,943	241,057	19.82%
1151 - FINANCE DEPARTMENT	1,122,086	53,096	19.99%	292,743	66,935	22.86%
1152 - TREASURER	265,564	74,805	20.22%	395,176	80,139	20.28%
1160 - MAINTENANCE	369,943	51,230	20.55%	241,800	42,408	17.54%
1171 - REGISTER OF DEEDS	249,238	15,670	19.99%	83,799	17,355	20.71%
1175 - LAND RECORDS	78,399	610,519	20.42%	3,128,540	666,210	21.29%
1210 - SHERIFF DEPARTMENT	2,989,345	437,111	18.74%	2,429,278	471,297	19.40%
1270 - JAIL	2,332,546	39,895	28.30%	117,618	26,731	22.73%
1290 - EMERGENCY MANAGEMENT	140,984	187,228	17.48%	1,175,674	224,331	19.08%
1293 - DISPATCH CENTER	1,071,159	141,942	18.63%	808,081	164,858	20.40%
1295 - JUSTICE DEPARTMENT	761,810	28,714	20.20%	196,916	32,829	16.67%
1368 - SANITATION	142,133	27,865	17.95%	178,896	35,601	19.90%
1419 - DOG CONTROL	155,231	24,279	13.03%	192,246	39,645	20.62%
1470 - VETERANS SERVICE	186,282	27,233	19.19%	161,811	33,755	20.86%
1512 - LOCAL HISTORY ROOM	141,883	12,044	13.67%	165,680	18,585	11.22%
1520 - PARKS	88,120	10,860	6.86%	118,680	12,168	10.25%
1560 - UW-EXTENSION	158,227	12,872	21.26%	65,846	14,884	22.60%
1691 - FORESTRY	60,557	82,585	21.55%	478,581	86,416	18.06%
1694 - LAND CONSERVATION	383,185	23,503	20.36%	144,802	26,883	18.57%
1698 - ZONING	115,443	2,627,568	19.22%	14,640,023	2,921,316	19.95%
100 - GENERAL FUND Total	13,667,839	114,604	21.24%	620,423	131,020	21.12%
213 - CHILD SUPPORT	539,508	232,850	18.44%	1,191,980	226,081	18.97%
241 - HEALTH DEPARTMENT	1,262,996	1,133,012	19.24%	6,635,501	1,351,098	20.36%
249 - HUMAN SERVICES	5,888,558	32,756	20.47%	166,273	35,525	21.37%
633 - SOLID WASTE	159,989	1,131,401	18.06%	6,588,341	1,256,631	19.07%
642 - ROLLING HILLS	6,265,306	76,314	20.24%	384,115	81,832	21.30%
714 - INFORMATION SYSTEMS	377,067	784,495	19.98%	3,934,038	901,706	22.92%
732 - HIGHWAY	3,925,622	6,133,000	19.11%	34,160,694	6,905,210	20.21%
Grand Total	32,086,885					

This is 3 out of 12 months Insurance and 8/26 Payrolls

RESOLUTIONS AND ORDINANCES – APRIL 26, 2023

04-23-01

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

Offered by the Natural Resources and Extension Committee

04-23-02

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

Offered by the Administration & Personnel Committee

04-23-03

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

Offered by the Public Safety Committee

04-23-04

RESOLUTION TO ADOPT A LEASE POLICY FOR GASB 87

Offered by the Finance Committee

04-23-05

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

Offered by the Finance Committee

RESOLUTION NO. 04-23-01

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

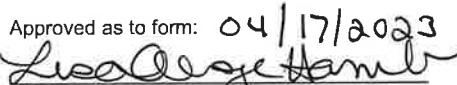

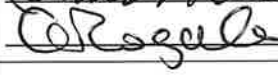
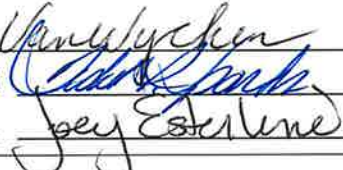
1 WHEREAS, Monroe County approved resolution 3-02-5 authorizing application for Wisconsin
 2 Conservation Reserve Enhancement Program (CREP); and
 3
 4 WHEREAS, The Monroe County Board of Supervisors previously established a non-lapsing account
 5 designated to be used for conservation purposes with 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 26th 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

<p>Finance Vote (If required): <u>5</u> Yes <u>0</u> No <u>0</u> Absent</p> <p>Approved as to form: <u>04/17/2023</u>  Lisa Aldinger Hamblin, Corporation Counsel</p>	<p>Committee of Jurisdiction Forwarded on: <u>April 17</u>, 20<u>23</u> VOTE: <u>5</u> Yes <u>0</u> No <u>1</u> Absent</p> <p>Committee Chair:   </p>
<p><input type="checkbox"/> ADOPTED <input type="checkbox"/> FAILED <input type="checkbox"/> AMENDED <input type="checkbox"/> OTHER _____</p> <p>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 _____.</p> <p>_____ SHELLEY R. BOHL, MONROE COUNTY CLERK A raised seal certifies an official document.</p>

**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 26th day of April, 2023.

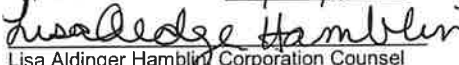
Offered by the Administration & Personnel Committee



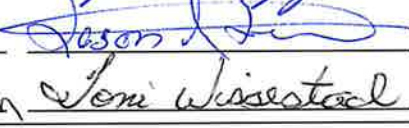
Fiscal note: Position will be paid through existing budgeted funds for 2023 with no additional tax levy at a cost of \$19,931 in 2023 and \$29,728 annually thereafter.

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

Finance Vote (If required): <u>5</u> Yes <u>0</u> No <u>0</u> Absent

Committee of Jurisdiction Forwarded on: <u>April 11</u> , 20 <u>23</u> <u>5</u> Yes <u>0</u> No <u>0</u> Absent

Approved as to form on <u>4/11/2023</u>  Lisa Aldinger Hamblin Corporation Counsel

Committee Chair:    James B. Kuhn Jeni Wisestock

<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 _____. <hr/> SHELLEY R. BOHL, MONROE COUNTY CLERK <i>A raised seal certifies an official document.</i>

New Position Analysis



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

Date: 4/4/2023	Department: Human Services
Department Head Name: 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.

Suggested Title: Driver			
Personnel Director's Recommended Classification:		Grade: D	FLSA Class: Non Exempt
Full-time:	Part-time: 20/hours	Projected Start Date: 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	+	

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:	Driver	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. 04-23-03

**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.
51
- 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 26th 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): <u>5</u> Yes <u>0</u> No <u>0</u> Absent</p> <p>*****</p> <p>Approved as to form: <u>04/17/2023</u> <u>Lisa Aldinger Hamblin</u> Lisa Aldinger Hamblin, Corporation Counsel</p>	<p>Committee of Jurisdiction Forwarded on: <u>April 13</u>, 20<u>23</u> VOTE: <u>5</u> Yes <u>0</u> No <u>0</u> Absent</p> <p>Committee Chair: <u>Adam Balz</u> <u>Remy Gomez</u> <u>[Signature]</u> <u>[Signature]</u> <u>[Signature]</u></p>
<p><input type="checkbox"/> ADOPTED <input type="checkbox"/> FAILED <input type="checkbox"/> AMENDED <input type="checkbox"/> OTHER _____</p> <p>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 _____.</p> <hr/> <p>SHELLEY R. BOHL, MONROE COUNTY CLERK <i>A raised seal certifies an official document.</i></p>

RESOLUTION NO. 04-23-04

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

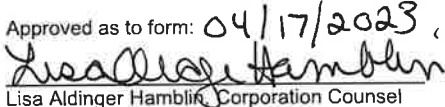

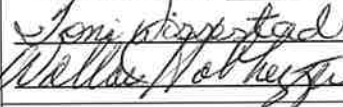
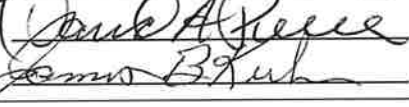
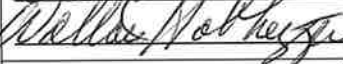

- 20 1. Expense side: Increase Financial Auditing Costs account 11512000 521410 by \$1,950.00; and
21 2. Expense side: Decrease Contingency Fund account 10010000 539200 by \$1,950.00.
22

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

Finance Vote (If required): ____ Yes ____ No ____ Absent Approved as to form: 04/17/2023,  Lisa Aldinger Hamblin, Corporation Counsel	Committee of Jurisdiction Forwarded on: <u>April 19</u> , 20 <u>23</u> VOTE: <u>5</u> Yes <u>0</u> No <u>0</u> Absent Committee Chair:     
-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

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

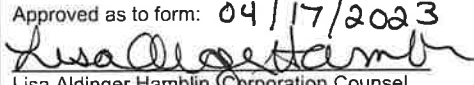
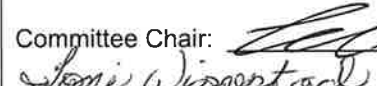

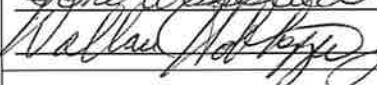
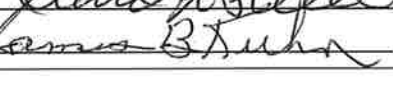
Individual Department Heads are responsible for reporting any new lease or rental agreements to the Finance Department and providing a copy of the lease agreement to the Finance Director once executed. The Finance Director is responsible for determining if lease agreements fall under the GASB 87 criteria, 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. 04-23-05

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: <u>04/17/2023</u>  Lisa Aldinger Hamblin, Corporation Counsel	Committee of Jurisdiction Forwarded on: <u>April 19</u> , 20 <u>23</u> VOTE: <u>5</u> Yes <u>0</u> No <u>0</u> 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 A raised seal certifies an official document.

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.