



MONROE COUNTY BOARD OF SUPERVISORS

202 SOUTH K STREET, RM 1
SPARTA, WISCONSIN 54656
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NOTICE OF MEETING

COMMITTEE: FINANCE MEETING

TIME: 9:00 a.m.

**PLACE: Monroe County
County Board Assembly Room
210 W. Oak Street - Room 1200
Sparta, WI 54656**

DATE: Wednesday, February 21, 2024

SUBJECT MATTER TO BE CONSIDERED

1. Call to Order/Roll Call
2. Next Month's Meeting Date/Time
3. Minutes Approval of January 17, 2024
4. Public Comment
5. Notice of Re-Purpose of Funds – Discussion/Action
 - a. Highway(2)
6. Request for Credit Card Approval(s) – Discussion/Action
 - a. Justice Programs
 - b. Human Services
 - c. Parks Department
 - d. Solid Waste
7. Notice of Budgetary Adjustment(s) – Discussion/Action
 - a. Information Technology
 - b. Rolling Hills
 - c. Maintenance
 - d. Human Services
 - e. Health Department(4)
 - f. Child Support
 - g. Medical Examiner
 - h. Jail
 - i. Dispatch
 - j. Forestry
 - k. County Clerk – Elections
 - l. Treasurer
 - m. Finance – Self Funded Health Insurance
8. Solid Waste Phase 5 New Cell Construction Project Funding – Discussion/Action
9. Resolution Approving Loan to Solid Waste Department for Phase 5 New Cell Construction Project – Discussion/Action
10. Fiscal Note on Resolution – Discussion/Action
 - a. Resolution Setting Change Order Levels for Solid Waste Phase 5 New Cell Construction Project
 - b. Resolution Authorizing the Establishment of a Forest Maintenance and Development Account
 - c. Resolution Setting Salaries for County Clerk, Register of Deeds and County Treasurer for the 2025-2028 Term of Office

**FINANCE MEETING
February 21, 2024 Agenda**

11. Treasurer
 - a. Monthly Treasurer's Report
 - b. Treasurer Department Monthly Report Review
 - c. In-Rem Process Update
 - d. Chargeback - Discussion
 - e. Growing Stars - Discussion
 - f. Treasurer Office Updates
12. Finance
 - a. Monthly Financial Report
 - b. Finance Department Monthly Report Review
13. ARPA Fund Accrued Interest Use – Discussion/Action
14. Additional ATC Funds Designation – Discussion/Action
15. NACO LATCF Contribution – Discussion/Action
16. Monroe County Grant Administration Policy – Discussion/Action
17. Monthly Approvals – Discussion/Action
 - a. Notice of Donations/User Fees Received Budget Adjustment
 - b. County Disbursement Journal Approval
 - c. County Board Monthly Per Diem and Voucher Approval
18. Next Month's Agenda Items
19. Adjournment

Cedric Schnitzler, Committee Chair
Date notices mailed: February 15, 2024

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

Finance Committee
January 17, 2024

Present: Cedric Schnitzler, Wallace Habhegger, James Kuhn, David Pierce

Virtual: Toni Wissestad

Others: Tina Osterberg, Diane Erickson, Mindy Hemmersbach, Chris Weaver, Lisa Aldinger Hamblin, David Hesel, Bob Micheel, Alison Elliott, Derek Pierce, Eric Weihe, Chad Ziegler

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

- Next Meeting Date – Wednesday, February 21, 2024 in the Monroe County Assembly Room at 9:00 a.m.
- Minutes Approval - Motion by David Pierce second by James Kuhn to approve the December 20, 2023 minutes. Carried 5-0.
- Public Comment – No individuals spoke to the Finance Committee.
- Finance Credit Card Approval – Motion by James Kuhn second by Wallace Habhegger to approve credit card. Diane Erickson, Finance Director explained credit card request in the amount of \$2,500.00 for Financial Systems Coordinator. Carried 5-0.
- Budget Adjustments:
 - a. Zoning Board of Adjustment – Motion by David Pierce second by James Kuhn to approve budget adjustment. Alison Elliott, Sanitation, Planning & Zoning and Dog Control Administrator explained the 2024 budget adjustment in the amount of \$8,126.95 for appeal case. Discussion. Carried 5-0.
 - b. Rolling Hills – This adjustment was pulled from the agenda.
 - c. Maintenance – Motion by David Pierce second by Wissestad to approve budget adjustment pending committee of jurisdiction approval. Derek Pierce, Facilities & Property Manager explained the 2024 budget adjustment in the amount of \$75,000.00 for additional asbestos in the 1974 section of the old nursing home facility. Discussion. Carried 5-0.
- Solid Waste New Cell Funding – Tina Osterberg, County Administrator provided members with Solid Waste Full Cell Funding Options. Congressional directed spending was noted, if awarded. Discussion. Motion by Wallace Habhegger second by James Kuhn to loan up to 2.1 million from the General Fund to the Solid Waste Department, establishing 4% as annual payback to the county. Carried 5-0. A resolution will be drafted and placed on the County Board agenda.
- Treasurer –
 - a. Mindy Hemmersbach, Treasurer provided the Monthly Treasurers Report.
 - b. Treasurer Department Monthly Report Review
 - c. In-Rem Update – Mindy explained that taxpayers will be receiving a courtesy notice at the end of January.
 - d. Treasurer Office Updates – Mindy explained that petty cash was located in the department. These funds will be placed into a revenue account.
- Resolution for Cancellation of Outstanding 2021 Checks – Motion by Wallace Habhegger second by James Kuhn to approve resolution. Mindy Hemmersbach, Treasurer explained cancellation of checks. Discussion. Carried 5-0.
- Finance
 - a. Diane Erickson provided the monthly Financial Report.
 - b. Finance Department Monthly Report.
- Human Services Financial Issue – Chair Cedric Schnitzler explained that the Administrative Team has met. There is a current investigation regarding an outside vendor. The county has reviewed its procedures to be sure that we are protected.

- Fiscal Note Review – Chair Cedric Schnitzler asked if there is a review of fiscal note reinforcements regarding county positions. Discussion. This item will be revisited.
- Notice of Budgetary Adjustment Form – Chair Cedric Schnitzler explained a member of board commented on department using old forms. Discussion. Motion by Wallace Habegger second by Toni Wissestad to not accept old budget adjustment forms at the Finance Committee. Carried 5-0.
- Additional ATC Funds – Chair Cedric Schnitzler explained that additional monies in the amount of \$173,852.00 were received from the Department of Administration for ATC Funds. 2017 original funding had been allocated to the Highway Department and a non-lapsing account had been set for land development/management and conservation. Discussion. The committee discussed potential uses for the funding: brownfield properties, forestry and land conservation. The committee asked if there were any deadlines for the allocation of the funds. Recommendations will be brought forward next month.
- Opioid Fund Update – Eric Weihe, Justice Programs Administrator explained that it was announced that counties would have the final decision on the use of opioid funding. Future information will be provided to counties on eligible uses of the funds. Discussion. The county will continue to gather information and discuss potential uses.
- “February” ARPA Fund Interest – No Discussion. Will be on the February agenda.
- Monthly Approvals –
 - a. Monthly Notice of Donations/User Fees Received Budget Adjustment – Motion by Wallace Habegger second by David Pierce to approve notice of donations/user fees received budget adjustments. Carried 5-0.
 - b. Monthly Disbursement Journal – Motion by Wallace Habegger second by David Pierce to approve disbursement journal. Carried 5-0.
 - c. Monthly Per Diems and Vouchers – Motion by James Kuhn second by Wallace Habegger to approve Monthly County Per Diems and Vouchers. Carried 5-0.
- Self-Funded Insurance / Fiscal Budget – Diane Erickson, Finance Director provided a self-funding insurance update. Tina Osterberg, County Administrator explained that Administration & Personnel Committee will be looking at how the county can contain expenses.
- Items for next month’s agenda – In-Rem Process Update; ARPA Fund Interest; Additional ATC Funds; Opioid Fund Update; Self-Funded Insurance/Fiscal Budget; Grant Policy; Tax Foreclosure Policy.
- Motion by James Kuhn second by David Pierce to adjourn meeting at 11:07 a.m. Carried 5-0.

Shelley Bohl, County Clerk
Recorder

Notice of Re-Purpose of Funds

MONROE COUNTY

Unanticipated Change of What Funds Were Budgeted For

Date: 1/16/2024
 Department: Highway
 Amount: \$ 506,687.50
 Budget Year Amended: 2024

Does this Re-Purpose of Funds decrease future fund balance available for Debt Service Payments in future years?

Yes or No? No Explain: _____

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

The Schedule of Obligations for Highway Improvements has been amended to reflect the most recent CHIP (Discretionary) award.
The Re-Purpose of Funds is from the non-lapsing reserve account for capital highways to the CTH BC Putnam Ridge reconstruction project.

Original Budgeted Line's Purpose:

Org	Object	Project	Account Name	Original Purpose	New Purpose	Amount to Re-Purpose
73330319	534005		County Supplemental-Op Expens	Non-Lapsing Reserve account	CTH BC Putnam Ridge Re-const.	\$ 506,687.50
Total Adjustment						\$ 506,687.50

Department Head Approval: _____

Committee of Jurisdiction Approval: *Carol A. Deien*

1-16-24
Date

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

Date Approved by Finance Committee: _____

Date Approved by County Board: _____

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

Date of publication of Class 1 notice of budget amendment: _____

Notice of Re-Purpose of Funds

MONROE COUNTY

Unanticipated Change of What Funds Were Budgeted For

Date: 2/20/2024
 Department: Highway
 Amount: \$ 650,164.13
 Budget Year Amended: 2024

Does this Re-Purpose of Funds decrease future fund balance available for Debt Service Payments in future years?

Yes or No? No Explain: _____

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

The storage building project was budgeted for and scheduled to be completed in 2023. The project is not yet complete, and has extended into 2024. The remaining funds need to be moved into the 2024 budget to account for remaining expenditures to complete the project.

Original Budgeted Line's Purpose:

Org	Object	Project	Account Name	Original Purpose	New Purpose	Amount to Re-Purpose
73310283	580500	83HS	Acquisition of Capital Assets-Build	Storage Building	Storage Building	\$ 650,164.13
						(remainder of bu
Total Adjustment						\$ 650,164.13

Department Head Approval: _____

Committee of Jurisdiction Approval: _____

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

_____ Date

Date Approved by Finance Committee: _____

Date Approved by County Board: _____

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

Date of publication of Class 1 notice of budget amendment: _____

Request for Credit Card Approval

Department: Justice Programs

Committee: Public Safety & JCC

<u>Name of Card Holder</u>	<u>Title of Position</u>	<u>Credit Card Limit</u>
Tara Nichols	Justice Programs Manager	\$5,000

Justification for Credit Card(s):

<p>Tara currently has a \$1,000 limit on her credit card. Tara currently books both OWI Treatment Court and Drug Court team members annual WATCP Training main expenses and for many of those expenses it is easier to use a credit card vs check or reimburse team members by check. This year we have one staff approved to attend national treatment court training called All Rise and are looking at getting grant approval to send more. The national training moves year to year but this year is Anaheim, CA which will require airfare that is not as easy to book by check. Request for credit card increase to assist in booking multiple trainings for multiple individuals.</p>

Department Head Approval:  02-08-2024

Date Approved by Committee of Jurisdiction: Adam Balz 2/8/2024

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

Date Approved By Finance Committee: _____

Request for Credit Card Approval

Department: Human Services

Committee: Human Services

<u>Name of Card Holder</u>	<u>Title of Postion</u>	<u>Credit Card Limit</u>
Erica Erdman	CCS/CLTS Dual Enrollment Social Worker	\$ 5,000.00
Alex Soto	CCS/CLTS Dual Enrollment Social Worker	\$ 5,000.00

Justification for Credit Card(s):

Credit card requests are for agency purchases where it is not feasible to use the regular purchasing procedure.
When not in use all credit cards are locked in a safe. KJG
dual-enrollment cases require
CLTS purchases on staff credit cards.

Department Head Approval:  2/6/2024
 Date Approved by Committee of Jurisdiction:  2/6/2024

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

Date Approved By Finance Committee: _____

Request for Credit Card Approval

Department: Park Department

Committee: Natural Resource and Exte

Name of Card Holder	Title of Postion	Credit Card Limit
Abigail H. Czynscon	Park Manager	\$ 3,000.00

Justification for Credit Card(s):

Abby will be purchasing day to day supplies for park operations, supplies for capital projects and other park enhancement projects with the credit card. The credit limit will most likely be able to cover the expenses during larger projects.

Department Head Approval: Chad M Ziegler 2-8-24

Date Approved by Committee of Jurisdiction: Nedje Van Wyck 2-14-24

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

Date Approved By Finance Committee: _____

Request for Credit Card Approval

Department: SOLID WASTE

Committee: SOLID WASTE

Name of Card Holder	Title of Postion	Credit Card Limit
DAVID HESER	SOLID WASTE DIRECTOR	\$ 2,500.00

Justification for Credit Card(s):

WE HAVE A CONFERENCE EVERY YEAR THAT REQUIRES A CREDIT CARD TO HOLD THE ROOMS AND FOR INCIDENTAL CHARGES. EVERY YEAR THE DEPARTMENT CARD DOES NOT HAVE ENOUGH CREDIT LIMIT TO COVER THIS COST PLUS THE TEMPORARY HOLD. WE WISH TO HAVE THE CREDIT LIMIT TO COVER THE COST OF OUR ADMISSION TO THE CONFERENCE AND OUR ROOMS. THIS IS A MANDATORY CONFERENCE AND THE ONLY ONE WE ATTEND TO ATTAIN OUR CONTINUING EDUCATION CREDITS FOR OUR SOLID WASTE MANAGER AND OPERATOR LICENSING.

Department Head Approval: _____

Date Approved by Committee of Jurisdiction: _____

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

Date Approved By Finance Committee: _____

MONROE COUNTY
Notice of Budgetary Adjustment
 Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: February 1, 2024
 Department: Information Technology
 Amount: \$1,000.00
 Budget Year Amended: 2024

Does this Budget Adjustment decrease future fund balance available for Debt Service Payments in future years?
 Yes or No? No Explain: Transfer portion of IT Pool budget to Highway Department budget

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

Funds previously allocated for replacing multifunction device at Tomah Hwy Shop in IT Pool,
transferring to Highway to pay for move of equipment and contract charges. Multifunction Device
moved from IT to Highway as IT is colocated with Zoning. Multifunction device provides more
functionality to users.

Revenue Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
73200000	499999		Highway Transfer In	\$ 128,845.00	\$ 1,000.00	\$ 129,845.00
						\$ -
						\$ -
						\$ -
Total Adjustment					\$ 1,000.00	

Expenditure Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
71490000	599000		IT Tech Pool	\$ 93,510.00	\$ (1,000.00)	\$ 92,510.00
71470000	599999		IT Transfer Out	\$ -	\$ 1,000.00	\$ 1,000.00
73310230	534005		Hwy shop operating exp	\$ 8,674.56	\$ 1,000.00	\$ 9,674.56
						\$ -
						\$ -
Total Adjustment					\$ 1,000.00	

Department Head Approval: [Signature]
 Date Approved by Committee of Jurisdiction: [Signature] 2-12-24
 Following this approval please forward to the County Clerk's Office. Date

Date Approved by Finance Committee: _____
 Date Approved by County Board: _____

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

Date of publication of Class 1 notice of budget amendment: _____

MONROE COUNTY
Notice of Budgetary Adjustment
 Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: February 1, 2024
 Department: Rolling Hills
 Amount: \$482,794.00
 Budget Year Amended: 2024

Does this Budget Adjustment decrease future fund balance available for Debt Service Payments in future years?
 Yes or No? No. Explain: Rolling Hills is an enterprise fund. Rolling Hills does not receive or return funds from operations to the General Fund.

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

Rolling Hills has received final WI DHS rates as of January 2024. These rates were not known at the time of the 2024 budget adoption. This budget adjustment increases the Rolling Hills 2024 budget by \$482,794. Estimated increase calculated from final Wisconsin DHS rates received in January 2024.

Revenue Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
64210520	465210	51220	FAM CARE RM & BRD	\$ 1,498,000.00	\$ 107,591.00	\$ 1,605,591.00
64210520	465213	51260	MEDICAID RM & BRD	\$ 3,056,000.00	\$ 283,203.00	\$ 3,339,203.00
64210520	465224	51540	MED A RM & BRD	\$ 330,000.00	\$ 105,000.00	\$ 435,000.00
64210520	465227	52000	MAN CARE RM & BRD	\$ 152,000.00	\$ (67,000.00)	\$ 85,000.00
64210520	465229	53000	MED ADV A RM & BRD	\$ 96,000.00	\$ (9,000.00)	\$ 87,000.00
64210540	465240	54100	MED B PHYSICAL THERAPY	\$ 55,000.00	\$ 10,000.00	\$ 65,000.00
64210540	465240	54200	MED B OCCUP THERAPY	\$ 40,000.00	\$ 25,000.00	\$ 65,000.00
64210540	465240	54300	MED B SPEECH THERAPY	\$ 18,000.00	\$ 7,000.00	\$ 25,000.00
64210550	465258	55400	NURSING SUPPLIES	\$ 2,000.00	\$ 1,000.00	\$ 3,000.00
64210550	465259	55500	TRANSPORT MEDICAID	\$ 9,000.00	\$ 15,000.00	\$ 24,000.00
64210560	435600		CBRF DIRECT CARE WORKFORCE	\$ -	\$ 5,000.00	\$ 5,000.00
Total Adjustment					\$ 482,794.00	

Expenditure Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
64210110	534255		CATHETER & INCONTINENT NBILL	\$ 32,000.00	\$ 3,000.00	\$ 35,000.00
64210213	521373	63300	OCCUPATIONAL THERAPY	\$ -	\$ 2,000.00	\$ 2,000.00
64210510	534005		MEADOWS GEN SUPP & EXP	\$ 4,000.00	\$ 1,000.00	\$ 5,000.00
64210515	534005		PRAIRIE HILLS GEN SUPP & EXP	\$ 4,000.00	\$ 6,000.00	\$ 10,000.00
64210610	521340		MAINT CONTRACTED SERV	\$ 22,000.00	\$ 8,000.00	\$ 30,000.00
64210610	524505		BLDG REPAIRS & MAINT	\$ 43,435.00	\$ 11,565.00	\$ 55,000.00
64210720	521340		LNDRY CONTRACTED SERV	\$ 68,000.00	\$ 6,265.00	\$ 74,265.00
64210750	524510		MOTOR VEHICLE-OPER MAINT	\$ 3,000.00	\$ 5,000.00	\$ 8,000.00
64210810	581090		FURNISHINGS & OFFICE EQUIP	\$ -	\$ 2,000.00	\$ 2,000.00
64210990	581060		MOVABLE EQUIPMENT	\$ 34,900.00	\$ 17,000.00	\$ 51,900.00

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
64210997	580550	61600	BUILDING IMPROV ROOFS	\$ 2,000.00	\$ 8,000.00	\$ 10,000.00
64210997	580560	61600	BUILDING IMPROVE FLOORING	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00
64210997	581050	61600	FIXED EQUIP & GENERATOR	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00
64210997	581020	61600	TECH EQUIP REPLACEMENTS	\$ -	\$ 10,000.00	\$ 10,000.00
64210110	511000	60200	RN- SALARIES	\$ 742,468.00	\$ 128,534.00	\$ 871,002.00
64210110	515005	60200	RN - WRS	\$ 51,231.00	\$ 8,871.00	\$ 60,102.00
64210110	515010	60200	RN - SS	\$ 46,034.00	\$ 7,970.00	\$ 54,004.00
64210110	515015	60200	RN - MEDICARE	\$ 10,767.00	\$ 1,865.00	\$ 12,632.00
64210110	515040	60200	RN - WORK COMP	\$ 7,619.00	\$ 1,320.00	\$ 8,939.00
64210110	511000	60300	LPN - SALARIES	\$ 525,425.00	\$ 34,231.00	\$ 559,656.00
64210110	515005	60300	LPN -WRS	\$ 37,982.00	\$ 2,363.00	\$ 40,345.00
64210110	515010	60300	LPN - SS	\$ 34,128.00	\$ 2,124.00	\$ 36,252.00
64210110	515015	60300	LPN - MEDICARE	\$ 7,983.00	\$ 498.00	\$ 8,481.00
64210110	515040	60300	LPN - WORK COMP	\$ 5,648.00	\$ 352.00	\$ 6,000.00
64210110	511000	60400	CNA - SALARIES	\$ 1,143,710.00	\$ 83,843.00	\$ 1,227,553.00
64210110	515005	60400	CNA - WRS	\$ 82,506.00	\$ 5,786.00	\$ 88,292.00
64210110	515010	60400	CNA - SS	\$ 74,135.00	\$ 5,200.00	\$ 79,335.00
64210110	515015	60400	CNA - MEDICARE	\$ 17,340.00	\$ 1,216.00	\$ 18,556.00
64210110	515040	60400	CNA - WORK COMP	\$ 12,270.00	\$ 862.00	\$ 13,132.00
64210310	511000	60800	ACTIVITY - SALARIES	\$ 124,636.00	\$ 8,128.00	\$ 132,764.00
64210310	515005	60800	ACTIVITY - WRS	\$ 8,600.00	\$ 562.00	\$ 9,162.00
64210310	515010	60800	ACTIVITY - SS	\$ 7,728.00	\$ 505.00	\$ 8,233.00
64210310	515015	60800	ACTIVITY - MEDICARE	\$ 1,808.00	\$ 119.00	\$ 1,927.00
64210310	515040	60800	ACTIVITY - WORKS COMP	\$ 1,280.00	\$ 84.00	\$ 1,364.00
64210515	511000	61300	PRAIRIE HSKPING-SALARIES	\$ 6,321.00	\$ 6,202.00	\$ 12,523.00
64210515	515005	61300	PRAIRIE HSKPING-WRS	\$ 2,805.00	\$ 428.00	\$ 3,233.00
64210515	515010	61300	PRAIRIE HSKPING-SS	\$ 2,520.00	\$ 385.00	\$ 2,905.00
64210515	515015	61300	PRAIRIE HSKPING-MEDICARE	\$ 591.00	\$ 90.00	\$ 681.00
64210515	515040	61300	PRAIRIE HSKPING-WORK COM	\$ 2,083.00	\$ 64.00	\$ 2,147.00
64210710	511000	61300	HSKPING-SALARIES	\$ 135,612.00	\$ 27,548.00	\$ 163,160.00
64210710	515005	61300	HSKPING-WRS	\$ 9,359.00	\$ 1,902.00	\$ 11,261.00
64210710	515010	61300	HSKPING-SS	\$ 8,410.00	\$ 1,710.00	\$ 10,120.00
64210710	515015	61300	HSKPING-MEDICARE	\$ 1,971.00	\$ 401.00	\$ 2,372.00
64210710	515040	61300	HSKPING-WORK COMP	\$ 1,394.00	\$ 285.00	\$ 1,679.00
64210818	511000	62400	ACCTS-SALARIES	\$ 137,465.00	\$ 876.00	\$ 138,341.00
64210818	515005	62400	ACCTS-WRS	\$ 8,704.00	\$ 61.00	\$ 8,765.00
64210818	515010	62400	ACCTS-SS	\$ 8,525.00	\$ 55.00	\$ 8,580.00
64210818	515015	62400	ACCTS-MEDICARE	\$ 1,996.00	\$ 13.00	\$ 2,009.00
64210818	515040	62400	ACCTS-WORK COMP	\$ 71.00	\$ 9.00	\$ 80.00
64210510	511000	60450	MDWS PCA - SALARIES	\$ 217,465.00	\$ 13,475.00	\$ 230,940.00
64210510	515005	60450	MDWS PCA - WRS	\$ 12,000.00	\$ 931.00	\$ 12,931.00
64210510	515010	60450	MDWS PCA - SS	\$ 15,834.00	\$ 836.00	\$ 16,670.00
64210510	515015	60450	MDWS PCA - MEDICARE	\$ 14,229.00	\$ 196.00	\$ 14,425.00
64210510	515040	60450	MDWS PCA - WORK COMP	\$ 2,356.00	\$ 139.00	\$ 2,495.00
64210515	511000	60450	PRAIRIE PCA - SALARIES	\$ 188,947.00	\$ 13,474.00	\$ 202,421.00
64210515	515005	60450	PRAIRIE PCA - WRS	\$ 14,000.00	\$ 930.00	\$ 14,930.00
64210515	515010	60450	PRAIRIE PCA - SS	\$ 14,004.00	\$ 836.00	\$ 14,840.00

64210515	515015	60450	PRAIRIE PCA - MEDICARE	\$ 12,585.00	\$ 196.00	\$ 12,781.00
64210515	515040	60450	PRAIRIE PCA - WORK COM	\$ 2,083.00	\$ 139.00	\$ 2,222.00
64210561	511000	61500	DIETARY AIDE - SALARIES	\$ 621,056.00	\$ 28,851.00	\$ 649,907.00
64210561	515005	61500	DIETARY AIDE - WRS	\$ 43,164.00	\$ 1,992.00	\$ 45,156.00
64210561	515010	61500	DIETARY AIDE - SS	\$ 38,910.00	\$ 1,790.00	\$ 40,700.00
64210561	515015	61500	DIETARY AIDE - MEDICARE	\$ 9,103.00	\$ 420.00	\$ 9,523.00
64210561	515040	61500	DIETARY AIDE - WC	\$ 6,422.00	\$ 297.00	\$ 6,719.00
Total Adjustment					\$ 482,794.00	

Department Head Approval: _____

Committee of Jurisdiction Approval: _____

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

_____ Date

Date Approved by Finance Committee: _____

Date Approved by County Board: _____

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

Date of publication of Class 1 notice of budget amendment: _____

Rev 6/23

Budget Adjustment

Purpose

To comply with State Statue 65.90 (5)

Policy

A budget adjustment should be made when increasing /(decreasing) both your revenue budget and expenditure budget or when requesting funds from an area of the budget outside it's originally budgeted department. These changes come from new grants or changes in grant monies, transfers from sources in the county outside a department's original budget, etc. No budget rollup code should exceed the adopted budget at any time during a fiscal year.

Procedure

To initiate a budget adjustment, the department head shall notice the review, discussion & action of this completed & signed form on the next monthly meeting agenda of their committee of jurisdiction. If the Budgetary Adjustment is approved by the committee of jurisdiction the signed copy of this form shall be forwarded to the County Clerk to be noticed on the Finance Committee agenda for review, discussion & action.

Upon Finance Committee approval the signed Budgetary Adjustment form shall be forwarded to the County Clerk to be noticed on the County Board agenda for review, discussion and action.

Per WI Stats 65.90(5)(ar) the Budgetary Adjustment must be authorized by a vote of two-thirds of the entire membership of the County Board.

A department representative must be available at each meeting to address any questions or concerns that may arise during review and discussion.

MONROE COUNTY
Notice of Budgetary Adjustment
 Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: February 14, 2024
 Department: Maintenance
 Amount: \$44,600.00
 Budget Year Amended: 2024

Does this Budget Adjustment decrease future fund balance available for Debt Service Payments in future years?
 Yes or No? No. Explain: The ARP Funds are federal funds that are not allowed to be use for lowering debt service payments.

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

In order to finalize the north complex demolition project and maintain water and sewer to the farm house the Property and Maintenance Committee recommended installing a new well and septic. A RFP was bid for the installation of a well and septic at the north complex location. The recommended bid is for \$44,600. This budget adjustment would use interest earned on ARP funds in the amount of \$44,600 leaving an estimated balance of \$63,349.87 of available funds.

Revenue Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
10000001	435528		COVID 19 ARP Funds	\$ 75,000.00	\$ 44,600.00	\$ 119,600.00
41000000	499999		Transfer In - Capital Project Fd	\$ 239,401.00	\$ 44,600.00	\$ 284,001.00
Total Adjustment					\$ 89,200.00	

Expenditure Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
10000000	599999		Transfer Out-Capital Project Fund	\$ 241,401.00	\$ 44,600.00	\$ 286,001.00
47100000	582950		Capital Projects - General	\$ 1,774,024.00	\$ 44,600.00	\$ 1,818,624.00
Total Adjustment					\$ 89,200.00	

Department Head Approval: _____

Committee of Jurisdiction Approval: _____

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

Date _____

Date Approved by Finance Committee: _____

Date Approved by County Board: _____

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

Date of publication of Class 1 notice of budget amendment: _____

MONROE COUNTY

Notice of Budgetary Adjustment

Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: February 6, 2024
 Department: Human Services
 Amount: \$76,541.00
 Budget Year Amended: 2024

Does this Budget Adjustment decrease future fund balance available for Debt Service Payments in future years?

Yes or No? NO Explain: Funds are received from Federal/State Aid and ADRC Department of Transportation (DOT) Trust Fund

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



A bariatric vehicle was ordered in 2023 but will not be received until 2024. The funds are 80% Federal/State Match and 20% match from the ADRC DOT Trust Fund

Revenue Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
24966100	432207		Minibus Federal Aid	\$ 44,800.00	\$ 61,233.00	\$ 106,033.00
24966100	493000		Fund Balance Applied	\$ 11,200.00	\$ 15,308.00	\$ 26,508.00
						\$ -
						\$ -
Total Adjustment					\$ 76,541.00	

Expenditure Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
24966100	5811000		Minibus Vehicles	\$ 56,000.00	\$ 76,541.00	\$ 132,541.00
						\$ -
						\$ -
						\$ -
Total Adjustment					\$ 76,541.00	

Department Head Approval:  2/6/2024
 Date Approved by Committee of Jurisdiction:  2/6/2024
Following this approval please forward to the County Clerk's Office. Date

Date Approved by Finance Committee: _____
 Date Approved by County Board: _____

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

Date of publication of Class 1 notice of budget amendment: _____

MONROE COUNTY
Notice of Budgetary Adjustment
 Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: February 6, 2024
 Department: Health
 Amount: \$5,000.00
 Budget Year Amended: 2024

Does this Budget Adjustment decrease future fund balance available for Debt Service Payments in future years?
 Yes or No? No Explain: _____

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



Received an anonymous donation for 2024.

Revenue Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
24110000	465900		Misc	\$ 5,000.00	\$ 5,000.00	\$ 10,000.00
						\$ -
						\$ -
						\$ -
Total Adjustment					\$ 5,000.00	

Expenditure Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
24110000	530450		Block Grant Supplies	\$ 49,448.00	\$ 5,000.00	\$ 54,448.00
						\$ -
						\$ -
						\$ -
Total Adjustment					\$ 5,000.00	

Department Head Approval: 
 Date Approved by Committee of Jurisdiction: 
Following this approval please forward to the County Clerk's Office.

2-6-24
 Date

Date Approved by Finance Committee: _____
 Date Approved by County Board: _____

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

Date of publication of Class 1 notice of budget amendment: _____

MONROE COUNTY
Notice of Budgetary Adjustment
 Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: February 6, 2024
 Department: Health
 Amount: \$66,269.24
 Budget Year Amended: 2024

Does this Budget Adjustment decrease future fund balance available for Debt Service Payments in future years?

Yes or No? No Explain: _____

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

Unexpended grant dollars not used in 2023. Grant contracts carry over to 2024. Request to carry grant dollars over to 2024.

Revenue Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
24110000	435507		Qualitative Data	\$ 17,500.00	\$ 16,017.00	\$ 33,517.00
24110000	435524		Roca Grant	\$ -	\$ 26,575.24	\$ 26,575.24
24110000	435527	HD198	COVID Workforce	\$ 39,000.00	\$ 23,677.00	\$ 62,677.00
Total Adjustment					\$ 66,269.24	\$ -

Expenditure Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
24110000	511000		Salaries	\$ 683,787.00	\$ 66,269.24	\$ 750,056.24
						\$ -
						\$ -
						\$ -
Total Adjustment					\$ 66,269.24	\$ -

Department Head Approval: _____

Date Approved by Committee of Jurisdiction: _____

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

2-6-24

Date

Date Approved by Finance Committee: _____

Date Approved by County Board: _____

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

Date of publication of Class 1 notice of budget amendment: _____

MONROE COUNTY

Notice of Budgetary Adjustment

Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: February 6, 2024
 Department: Health
 Amount: \$23,350.75
 Budget Year Amended: 2024

Does this Budget Adjustment decrease future fund balance available for Debt Service Payments in future years?
 Yes or No? No Explain: _____

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

Revenue Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
2411000	435523		Immunize WI	\$ -	\$ 23,350.00	\$ 23,350.00
						\$ -
						\$ -
						\$ -
Total Adjustment					\$ 23,350.00	

Expenditure Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
24110000	511000		Salaries	\$ 683,787.00	\$ 7,819.00	\$ 691,606.00
24110000	534050		Block Grant Supplies	\$ 49,448.00	\$ 15,531.00	\$ 64,979.00
						\$ -
						\$ -
						\$ -
Total Adjustment					\$ 23,350.00	

Department Head Approval: _____

Date Approved by Committee of Jurisdiction: _____

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

2-6-24
Date

Date Approved by Finance Committee: _____

Date Approved by County Board: _____

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

Date of publication of Class 1 notice of budget amendment: _____

MONROE COUNTY

Notice of Budgetary Adjustment

Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: February 6, 2024
Department: Health
Amount: \$3,500.00
Budget Year Amended: 2024

Does this Budget Adjustment decrease future fund balance available for Debt Service Payments in future years?

Yes or No? No Explain: _____

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

Received a donation from the Kindness Community for purchase of Cribs and SAK Pack items
to distribute to Monroe County families.

Revenue Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
24110000	485000	HD410	Cribs for Kids		\$ 1,750.00	\$ 1,750.00
24110000	48500	HD420	SAK Pack		\$ 1,750.00	\$ 1,750.00
						\$ -
						\$ -
Total Adjustment					\$ 3,500.00	

Expenditure Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
24110000	534050		Block Grant Supplies	\$ 49,448.00	\$ 3,500.00	\$ 52,948.00
						\$ -
						\$ -
						\$ -
						\$ -
Total Adjustment					\$ 3,500.00	

Department Head Approval: _____

Date Approved by Committee of Jurisdiction: _____

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

2-6-24
Date

Date Approved by Finance Committee: _____

Date Approved by County Board: _____

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

Date of publication of Class 1 notice of budget amendment: _____

MONROE COUNTY
Notice of Budgetary Adjustment
 Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: February 13, 2024
 Department: Child Support
 Amount: \$3,786.16
 Budget Year Amended: 2023

Does this Budget Adjustment decrease future fund balance available for Debt Service Payments in future years?
 Yes or No? Yes Explain: Use of interest income decreases fund balance available for future Debt Service Payments.

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


State aid revenues came in less than anticipated. We need an additional \$3,786.16 to cover shortage.
Interest current budget is \$ 750,936.01, Current interest earned as of 12/31/23 is \$1,033,490.21.

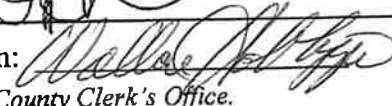
Revenue Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
21300000	499999		Child Support Transfer in	\$ 10,281.00	\$ 3,786.16	\$ 14,067.16
10000001	481000		Interest on Investments	\$ 750,936.01	\$ 3,786.16	\$ 754,722.17
						\$ -
						\$ -
Total Adjustment					\$ 7,572.32	

Expenditure Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
10000000	599999		General Fund Transfer out	\$ 2,074,608.81	\$ 3,786.16	\$ 2,078,394.97
21330000	515020	CS110	Health Insurance Dedicated	\$ 69,069.00	\$ 3,786.16	\$ 72,855.16
						\$ -
						\$ -
						\$ -
Total Adjustment					\$ 7,572.32	

Department Head Approval: 

Date Approved by Committee of Jurisdiction:  2-12-24
 Following this approval please forward to the County Clerk's Office. Date

Date Approved by Finance Committee: _____

Date Approved by County Board: _____

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

Date of publication of Class 1 notice of budget amendment: _____

MONROE COUNTY
Notice of Budgetary Adjustment
 Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: February 2, 2024
 Department: Medical Examiner
 Amount: \$65.85
 Budget Year Amended: 2023

Does this Budget Adjustment decrease future fund balance available for Debt Service Payments in future years?
 Yes or No? No Explain: Funds were allocated in the budget, reclassifying Expense

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

Correct issues with Roll-Up Code assigned to account

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
11270000	521175		Trans/Removals	\$ 9,426.00	\$ (65.85)	\$ 9,360.15
17100169	581100	ME815	Non-Laps ME Vehicleless	\$ 51,100.00	\$ 65.85	\$ 51,165.85
						\$ -
						\$ -
						\$ -
Total Adjustment					\$ -	

Department Head Approval: 
 Date Approved by Committee of Jurisdiction: Adam Bairz 2/8/2024
Following this approval please forward to the County Clerk's Office. Date

Date Approved by Finance Committee: _____
 Date Approved by County Board: _____

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

Date of publication of Class 1 notice of budget amendment: _____

MONROE COUNTY
Notice of Budgetary Adjustment
 Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: February 1, 2024
 Department: Jail
 Amount: \$35,088.77
 Budget Year Amended: 2023

Does this Budget Adjustment decrease future fund balance available for Debt Service Payments in future years?
 Yes or No? No Explain: Jail Assesment Funds

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


Requesting an increase to the Jail Assessment medical expense line in the amount of \$35,088.77
due to the cost of hospitalizations and required specific medications for inmates.

Revenue Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
82700000	493000		Fund Balance Applied	\$ 73,699.12	\$ 35,088.77	\$ 108,787.89
						\$ -
						\$ -
						\$ -
Total Adjustment					\$ 35,088.77	

Expenditure Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
82700000	521158		Medical expense	\$ 60,000.00	\$ 35,088.77	\$ 95,088.77
						\$ -
						\$ -
						\$ -
Total Adjustment					\$ 35,088.77	

Department Head Approval: 
 Date Approved by Committee of Jurisdiction: Adam Balz

2/8/2024
 Date

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

Date Approved by Finance Committee: _____
 Date Approved by County Board: _____

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

Date of publication of Class 1 notice of budget amendment: _____

MONROE COUNTY

Notice of Budgetary Adjustment

Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: January 30, 2023
 Department: SHERIFF-Dispatch
 Amount: \$202,000.00
 Budget Year Amended: 2024

Does this Budget Adjustment decrease future fund balance available for Debt Service Payments in future years?
 Yes or No? Yes Explain: Carryover of funding decreases fund balance available for future Debt Service Payments

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


Radio system vendor was unable to complete projects scheduled in 2023. Projects will be completed in 2024 so we need the funds rolled forward to 2024 budget.

Revenue Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
10000001	493000		General Fund Balance Appli	\$ 847,080.95	\$ 202,000.00	\$ 1,049,080.95
						\$ -
						\$ -
						\$ -
Total Adjustment					\$ 202,000.00	

Expenditure Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
12930000	524600		Equipment Maint/Repair	\$ 88,929.00	\$ 2,000.00	\$ 90,929.00
17260260	581000		Capital Equipment - Dispatch	\$ 294,393.00	\$ 200,000.00	\$ 494,393.00
						\$ -
						\$ -
						\$ -
Total Adjustment					\$ 202,000.00	

Department Head Approval: 

Date Approved by Committee of Jurisdiction: Adam Baltz 2/8/2024

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

Date Approved by Finance Committee: _____

Date Approved by County Board: _____

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

Date of publication of Class 1 notice of budget amendment: _____

MONROE COUNTY

Notice of Budgetary Adjustment

Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: January 4, 2024
 Department: Forestry
 Amount: \$3,435.38
 Budget Year Amended: 2023

Does this Budget Adjustment decrease future fund balance available for Debt Service Payments in future years?
 Yes or No? No Explain: It's for additional unanticipated grant revenue.

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

Increase in Revenue and Increase in Expense: County Forest Administration Grant revenue was more than the budgeted amount. Half of this grant offsets Park Salaries and is transferred to the park budget; the expense account to transfer half of the grant into the park revenue account is over budget.

Revenue Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
16913000	435700		Admin Grant	\$ 54,000.00	\$ 6,870.76	\$ 60,870.76
						\$ -
						\$ -
						\$ -
Total Adjustment					\$ 6,870.76	

Expenditure Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
16913000	579100		Grant Expense	\$ 27,000.00	\$ 3,435.38	\$ 30,435.38
						\$ -
						\$ -
						\$ -
Total Adjustment					\$ 3,435.38	

Department Head Approval: Chad M Zied 1-10-2024
 Date Approved by Committee of Jurisdiction: Nodji Vanuycken 1-10-23
 Following this approval please forward to the County Clerks Office. Date

Date Approved by Finance Committee: _____
 Date Approved by County Board: _____

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

Date of publication of Class 1 notice of budget amendment: _____

MONROE COUNTY

Notice of Budgetary Adjustment

Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: February 13, 2024
 Department: County Clerk - Elections
 Amount: \$410.00
 Budget Year Amended: 2023

Does this Budget Adjustment decrease future fund balance available for Debt Service Payments in future years?

Yes or No? No Explain: _____

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

The election supply budget was exceeded in 2023. The county received full reimbursement from the municipalities for their share of the expenses.

Revenue Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
11421000	473100		Election Reimbursement	\$ 15,000.00	\$ 410.00	\$ 15,410.00
						\$ -
						\$ -
						\$ -
Total Adjustment					\$ 410.00	

Expenditure Budget Lines Amended:

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
11421000	531000		Election-Office Supplies	\$ 5,604.82	\$ 410.00	\$ 6,014.82
						\$ -
						\$ -
						\$ -
						\$ -
Total Adjustment					\$ 410.00	

Department Head Approval: _____

Shelley Bone

Date Approved by Committee of Jurisdiction: _____

Patricia Notugno

2-12-24

Date

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

Date Approved by Finance Committee: _____

Date Approved by County Board: _____

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

Date of publication of Class 1 notice of budget amendment: _____

MONROE COUNTY
Notice of Budgetary Adjustment
 Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: February 21, 2024
 Department: Treasurer
 Amount: \$18,298.00
 Budget Year Amended: 2023

Does this Budget Adjustment decrease future fund balance available for Debt Service Payments in future years?
 Yes or No? No Explain: Retirement Fringe Pool amount is not included for the future Debt Service Payment calculation

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

Health insurance options utilized by staff was different than what was budgeted
Some of the Health Insurance overage can be covered by other line items in the Treasurer Department
budget and the remainder covered by the Retirement Fringe Pool account

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
11520000	515020		Health Insurance	\$ 47,884.00	\$ 18,298.00	\$ 66,182.00
11520000	533010		Conference Seminars	\$ 2,025.06	\$ (1,199.00)	\$ 826.06
11520000	533200		Mileage	\$ 759.00	\$ (534.00)	\$ 225.00
11520000	556100		Uncollected taxes	\$ 1,000.00	\$ (1,000.00)	\$ -
11521000	539200		Tax Deed Expense	\$ 20,000.00	\$ (1,000.00)	\$ 19,000.00
11435000	515200		Retirement Fringe Pool	\$ 108,580.76	\$ (14,565.00)	\$ 94,015.76
Total Adjustment					\$	-

Department Head Approval: Meinda Hemmersbach

Date Approved by Committee of Jurisdiction: _____
Following this approval please forward to the County Clerk's Office. Date

Date Approved by Finance Committee: _____

Date Approved by County Board: _____

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

Date of publication of Class 1 notice of budget amendment: _____

RESOLUTION NO. 01-24-03

Resolution Approving Loan to Solid Waste Department for Phase 5 New Cell Construction Project

1 **WHEREAS**, the Monroe County Board of Supervisors, under Resolution 03-23-02, approved continuing
2 operations of a Monroe County Solid Waste Landfill; and
3

4 **WHEREAS**, Monroe County strives to provide maximum and efficient service to its residents while minimizing the
5 financial impact of County taxes on tax payers; and
6

7 **WHEREAS**, the Monroe County Board of Supervisors, under Resolution 09-11-06, adopted a contingency fund
8 and general fund balance policy; and
9

10 **WHEREAS**, the Monroe County Board of Supervisors, under Resolution 06-13-02, established a year end
11 provision for funds in excess of the minimum fund balance policy to lapse to the Committed Debt Service Fund to
12 be applied annually toward debt service principle and interest installments as adopted and approved by the
13 Monroe County Board of Supervisors as part of the annual budget; and
14

15 **WHEREAS**, the Monroe County Board of Supervisors, under Resolution 05-17-08 and 12-20-03 adopted
16 amendments to resolutions 09-11-06 and 06-13-02; and
17

18 **WHEREAS**, the Minimum Fund Balance Policy states that the county will review and adjust fund balance annually
19 to appropriate levels by:

- 20 a. Planned use of fund balance in excess of General and Special Revenue Fund cash reserves; and
- 21 b. Requiring a minimum unassigned designated cash balance of 20% of the adopted operating budget for
22 the General and Special Revenue Funds at fiscal year-end; and
- 23 c. The annual Contingency Fund year-end balance shall be designated a non-lapsing fund. If on
24 December 31st of any given fiscal year, should the cash balance percentage not be met, the contingency
25 fund balance shall lapse to the General Fund in its entirety or in an amount, as determined by the Finance
26 Committee, to bring General Fund Balance into compliance with this Minimum Fund Balance Policy; and
- 27 d. Planned use of fund balance for defined purposes, including property tax relief; funding for major
28 capital projects or time-limited projects; or designating fund balance in excess of 20% for future debt
29 service expenditures; and
30

31 **WHEREAS**, item d. above includes property tax relief and funding for major capital projects; and
32

33 **WHEREAS**, using \$2,100,000 of General Fund Cash Reserves, which a portion of the funds preliminarily
34 estimated to be \$1,485,000 Million is in excess of the Minimum Fund Balance Policy, as estimated by the Finance
35 Director on December 31, 2023, for a Phase 5 Solid Waste New Cell Construction Project reduces the overall tax
36 burden to tax payers by not paying loan or bonding closing costs on borrowed funds; and
37

38 **WHEREAS**, by charging interest to the Solid Waste Department in the amount of 4% APY ensures that County
39 tax payers will recoup interest on the borrowed funds as if the funds were invested with local banking institutions;
40 and
41

42 **WHEREAS**, total interest payments on a \$2,100,000 loan, at 4% APY, with 5 equal annual payments would be
43 \$258,584.69.
44

45 **NOW, THEREFORE, BE IT RESOLVED**, by the Monroe County Board of Supervisors that effective this date they
46 do hereby authorize a one-time waiver of the contingency fund and general fund balance policy and direct the
47 County Administrator and Finance Director to transfer funds as needed by the Solid Waste Department up to
48 \$2,100,000 for the construction of the Phase 5 New Cell Construction Project.
49

50 **BE IT FURTHER RESOLVED**, by the Monroe County Board of Supervisors that an interest rate of 4% APY be
51 charged to the Solid Waste Department on borrowed funds until paid in full.

52 **BE IT FURTHER RESOLVED**, by the Monroe County Board of Supervisors that 2025 debt service principle and
53 interest installments for the Justice Center and Radio Tower Projects shall be budgeted above the levy cap as
54 part of the annual budget.

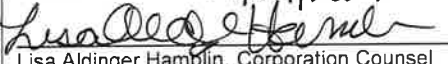
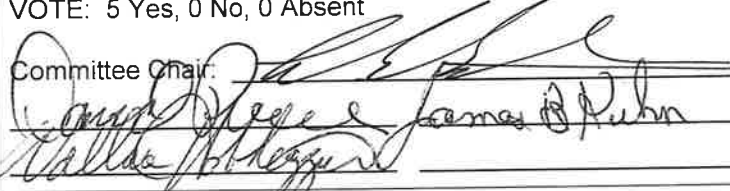
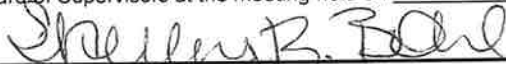
Dated this 24th day of January, 2024

Offered by Finance Committee.

Fiscal Note: The above recommendation directs the Finance Director to transfer up to \$2,100,000 to account 63630000 580150 Solid Waste Land Improvements from the General Fund. These borrowed funds will accrue interest at a rate of 4% APY, to be paid back at time of principle payments to the General Fund annually. In addition, the County Administrator is to include the debt service principle and interest installments for the Justice Center and Radio Tower Projects in the 2025 budget above the levy cap. Approval of this resolution will require a 2/3rds vote of the entire membership of the Monroe County Board of Supervisors for approval.

Statement of purpose: To authorize a one-time waiver to borrow funds at a rate of 4% APY in excess of the minimum fund balance policy and additional general fund balance up to \$2,100,000 to the Solid Waste Department for Phase 5 New Cell Construction.

Drafted by: County Administrator, Tina Osterberg

<p>Finance Vote (If required): ____ Yes ____ No ____ Absent</p> <p>Approved as to form: <u>1/24/2024</u>  Lisa Aldinger Hamblin, Corporation Counsel</p>	<p>Committee of Jurisdiction Forwarded on: January 17, 2024 VOTE: 5 Yes, 0 No, 0 Absent</p> <p>Committee Chair: </p>
<p><input type="checkbox"/> ADOPTED <input type="checkbox"/> FAILED <input type="checkbox"/> AMENDED <input checked="" type="checkbox"/> OTHER <u>Postponed</u></p> <p>County Board Vote on: <u>Jan 24 2024</u> <u>15</u> Yes <u>0</u> No <u>1</u> 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 # <u>01-24-03</u> acted on by the Monroe County Board of Supervisors at the meeting held on <u>January 24, 2024</u></p> <p> SHELLEY R. BOHL, MONROE COUNTY CLERK A raised seal certifies an official document.</p>

SETTING CHANGE ORDER LEVELS FOR SOLID WASTE PHASE 5 NEW CELL CONSTRUCTION PROJECT

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WHEREAS, the construction of the phase 5 new cell construction project will require change orders that will vary in cost based on the nature of the change order; and

WHEREAS, the design and plan cannot cover every scenario that may arise while construction is in progress and change orders are part of construction; and

WHEREAS, the Solid Waste Department requests a procedure in place to address change orders as the project moves forward to avoid unnecessary delays as the County Board will not be able to meet to address every change order in a timely manner; and

WHEREAS, the amount of the change orders will be unpredictable and a "level" approach will allow oversight based on "levels" directly related to costs.

THEREFORE, BE IT RESOLVED that the Monroe County Board of Supervisors hereby approves a delegation of authority allowing for change order "levels" for the phase 5 new cell construction project as follows:

- \$0.00 – \$24,999.99: Requires two of three individuals to authorize this "level" from the following three positions: Solid Waste Committee Chair, County Administrator, and Solid Waste Director.
- \$25,000.00 – 49,999.99: Requires a majority vote of the Solid Waste Committee.
- \$50,000.00 or greater: Requires a majority vote from the County Board.

Offered by the Solid Waste Committee this 28th day of February, 2024.

Purpose: To approve a change order "level" authorization procedure for the phase 5 new cell construction project at Solid Waste.

Fiscal Note: Monies to come from the construction project budget and does not affect the County operating budget.

Drafted by: County Administrator, Tina Osterberg

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

RESOLUTION AUTHORIZING THE ESTABLISHMENT OF A FOREST MAINTENANCE AND DEVELOPMENT ACCOUNT

1 **WHEREAS**, Monroe County has been managing the county forest and parks since 1933; and

2
3 **WHEREAS**, the demand for forest products, recreational opportunities, wildlife habitat and
4 watershed protection have increased substantially during the past 90 years; and

5
6 **WHEREAS**, the Monroe County Strategic Plan 2023 proposes several strategies to enhance
7 recreational opportunities within the county and identify sources of funding.

8
9 **WHEREAS**, the Monroe County Forestry Department has returned significant amounts of
10 surplus funds to the General Fund in the past two decades and the timber sale revenues
11 obtained from the county forest should be used to develop, maintain and improve the county
12 forest, parks and trails for future use; and

13
14 **WHEREAS**, the Natural Resources and Extension Committee realizes that investing forestry
15 revenue into the maintenance and development of our county forest and parks will stimulate
16 the economy and provide additional outdoor recreational opportunities for the public.

17
18 **WHEREAS**, the Natural Resources and Extension Committee is recommending that the
19 Monroe County board authorize the establishment of a Forest Maintenance and Development
20 Account for the Forestry Department; and

21
22 **WHEREAS**, the Forest Maintenance and Development Account will provide fiscal planning
23 for operational and capital expenses such as tree planting, invasive species control, park and
24 trail development and land acquisition.

25
26 **WHEREAS**, the fund will be established in 2024 with yearend 2023 audited balances and
27 would be monitored by the Monroe County Finance Committee and the Monroe County
28 Natural Resources & Extension Committee. Approval for the use of these funds will be
29 through the appropriate budgeting procedures as set forth by the Monroe County Board.

30
31 **NOW, THEREFORE, BE IT RESOLVED** by the Monroe County Board of Supervisors that
32 they do hereby authorize the Finance Department to reassign 80% of the Forestry
33 Department's surplus revenue each year going forward. Surplus revenue shall be
34 determined upon the close of the fiscal year accounting. The funds will be placed in a Forest
35 Maintenance and Development Account, which shall be a non-lapsing account.

36
Dated this 28th of February 2024.

Offered by the NATURAL RESOURCES and EXTENSION COMMITTEE.

Fiscal Note: This resolution will authorize the reassignment of surplus forestry revenue for 2023 and future years into a Forest Maintenance and Development Account. Per Wisconsin Statute 65.90 this resolution will require a 2/3 vote of the entire membership of the Monroe County Board of Supervisors for approval. Spending these funds will also require a 2/3rds majority unless the improvements are included in the annual county budget.

37 Purpose: This Resolution will authorize the Finance Department to establish a non-lapsing
38 Forest Maintenance and Development Account for future operational and capital expenses
39 such as tree planting, invasive species control, park and trail development and land
40 acquisition.

41
42

Finance Vote (If required):
____ Yes ____ No ____ Absent
.....
Approved as to form:

Lisa Aldinger Hamblin, Corporation Counsel

ADOPTED FAILED AMENDED
 OTHER _____
County Board Vote on: _____ 20__
____ Yes ____ No ____ Absent

Committee of Jurisdiction Forwarded on: _____, 20__
VOTE: ____ Yes ____ No ____ Absent
Committee Chair: Noddy Hamblin
Paul Zim Jay Esterline

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.

RESOLUTION SETTING SALARIES FOR COUNTY CLERK, REGISTER OF DEEDS AND COUNTY TREASURER FOR THE 2025-2028 TERM OF OFFICE

WHEREAS, §59.22 of the Wisconsin Statutes require that elected officials' compensation must be set prior to the date when candidates may take out papers to run for local office; and

WHEREAS, the County Clerk, Register of Deeds, and County Treasurer may take out papers as of April 15, 2024 for the next term; and

WHEREAS, the Administration & Personnel Committee met on December 12, 2023, January 9, 2024, and February 13, 2024, and reviewed current wage information, surveyed salaries in other Wisconsin counties and considered projected increases for Monroe County Employees and recommends the following salary rates for the Monroe County elected official positions set out below:

POSITION	2025	2026	2027	2028
County Clerk	84,872	87,418	90,040	92,741
Register of Deeds	84,872	87,418	90,040	92,741
County Treasurer	84,872	87,418	90,040	92,741

WHEREAS, benefits for elected officials are not included in the compensation rates listed above but shall be set and administered in accordance with the Monroe County Personnel Policy for county employees.

NOW, THEREFORE BE IT RESOLVED by the Monroe County Board of Supervisors to set the salary for the County Clerk, Register of Deeds, and County Treasurer at the rates shown above for the term of 2025-2028.

Dated this 28th day of February 2024.

Offered by the Administration & Personnel Committee.

Fiscal note: No fiscal impact for 2024, to be budgeted for 2025-2028.

Purpose: Set salary rates for 2025-2028 term for County Clerk, Register of Deeds, and County Treasurer.

Drafted by: Ed Smudde

Finance Vote (If required): ___ Yes ___ No ___ Absent	Committee of Jurisdiction Forwarded on: <u>February 13, 2024</u> <u>4</u> Yes <u>0</u> No <u>1</u> Absent Committee Chair: <u>Wallace DeBergamo</u> <u>Loni Wisnestad</u> <u>Ed Smudde</u> <u>James B. Kuh</u>
Approved as to form on _____ Lisa Aldinger Hamblin, Corporation Counsel	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.
<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 • DEPARTMENT OF REVENUE

DIVISION OF STATE AND LOCAL FINANCE • MANUFACTURING & UTILITY BUREAU • EAU CLAIRE DISTRICT OFFICE

Mailing Address:
610 Gibson St • Ste 7
Eau Claire WI 54701-2650
Phone: (715) 836-4925
Fax: (715) 836-6690
mfgtel79@wisconsin.gov

1/30/2024

KATHY VON HADEN
CLERK TOWN OF GREENFIELD
PO BOX 201
TUNNEL CITY WI 54662-0201

Ms. Von Haden:

Enclosed is a copy of a Wisconsin Tax Appeals Commission Settlement Agreement that changes the 2021 & 2022 manufacturing real estate values for five parcels in the Town of Greenfield, Monroe County. The changes were made pursuant to Sec. 70.511, Wis. Stats., delayed action of reviewing authority.

This settlement agreement may allow the owner of the property to make a claim for a refund of property taxes that were already paid; and may allow the municipality to recover some of the amount refunded through the procedure described in Sec. 74.41. Wis. Stats., charging back refunded or rescinded taxes.

An explanation of the process can be found in the [Property Tax Refund Requests and the Chargeback Process \(PA-600\)](#) publication which, can be found on the revenue website.

If you intend to complete a chargeback request (PC-201), use the [Government E-Services](#) for online filing, no later than October 1, 2023. Any questions relating to the refund or chargeback process, should be directed to the Local Government Services Bureau at 608-266-3264 or DORLocalGovernmentServices@wisconsin.gov

See backside for specific change information. Included are the 2021 & 2022 original values, equated values, and the amounts of change. You can use this information to calculate the amount of reimbursement.

Sincerely,

Dilin Fennell, Property Assessment Supervisor, Eau Claire
Wisconsin Department of Revenue
State & Local Finance
Bureau of Manufacturing & Utility Assessment

Enclosure: Unimin/Covia settlement agreement

Cc:

- Debbie Carney, Monroe County Treasurer
- Brannick Beatse, Monroe County Real Property Lister

Name	Jurisdiction	Parcel #	TAC Docket Numbers	Local Parcel Numbers	Year	Land	Land Equati	Imp	Imp Equate	Original or BDA Tot	Original Equated Total	Aggregate Rate
Unimin Corporation	Greenfield / Tunnel City	R000056363	22-MR-094	014-00359-0000	2022 Original	148,000	106,900	2,699,600	1,949,300	2,847,600	2,056,200	0.722062739
					2022 Amended	148,000	106,900	1,665,000	1,202,234	1,813,000	1,309,100	
					Difference	-	-	(1,034,600)	(747,066)	(1,034,600)	(747,100)	
Unimin Corporation	Greenfield / Tunnel City	R000056522	22-MR-059	014-00362-0000	2021 Original	678,400	550,900	22,275,900	18,088,200	22,954,900	18,639,100	0.812006243
					2021 Amended	678,400	550,900	14,246,500	11,568,247	14,924,900	12,119,112	
					Difference	-	-	(8,029,400)	(6,519,953)	(8,029,400)	(6,519,988)	
Unimin Corporation	Greenfield / Tunnel City	R000056522	23-MR-093	014-00362-0000	2022 Original	678,400	489,800	24,902,200	17,981,000	25,580,600	18,470,800	0.722062739
					2022 Amended	678,400	489,800	14,992,700	10,825,670	15,671,100	11,315,517	
					Difference	-	-	(9,909,500)	(7,155,330)	(9,909,500)	(7,155,283)	
Unimin Corporation	Greenfield / Tunnel City	R000056593	22-MR-058	014-00371-0000	2021 Original	473,500	384,500	690,500	560,700	1,164,000	945,200	0.812006243
					2021 Amended	473,500	384,500	283,300	230,041	756,800	614,525	
					Difference	-	-	(407,200)	(330,659)	(407,200)	(330,674)	
Unimin Corporation	Greenfield / Tunnel City	R000056593	23-MR-092	014-00371-0000	2022 Original	473,500	341,900	734,400	530,300	1,207,900	872,200	0.722062739
					2022 Amended	473,500	341,900	321,100	231,854	794,600	573,751	
					Difference	-	-	(413,300)	(298,446)	(413,300)	(298,449)	
Unimin Corporation	Greenfield / Tunnel City	R000056599	22-MR-056	014-00374-0000	2021 Original	369,700	300,200	1,701,000	1,381,200	2,070,700	1,681,400	0.812006243
					2021 Amended	369,700	300,200	724,200	588,055	1,093,900	888,254	
					Difference	-	-	(976,800)	(793,145)	(976,800)	(793,146)	
Unimin Corporation	Greenfield / Tunnel City	R000056599	23-MR-091	014-00374-0000	2022 Original	369,700	266,900	1,807,400	1,305,100	2,177,100	1,572,000	0.722062739
					2022 Amended	369,700	266,900	1,044,000	753,833	1,413,700	1,020,780	
					Difference	-	-	(763,400)	(551,267)	(763,400)	(551,220)	
Unimin Corporation	Greenfield / Tunnel City	R000056616	22-MR-057	014-00369-0000	2021 Original	164,500	133,600	1,517,900	1,232,500	1,682,400	1,366,100	0.812006243
					2021 Amended	164,500	133,600	1,181,900	959,710	1,346,400	1,093,285	
					Difference	-	-	(336,000)	(272,790)	(336,000)	(272,815)	
Unimin Corporation	Greenfield / Tunnel City	R000056616	23-MR-090	014-00369-0000	2022 Original	164,500	118,800	1,612,700	1,164,500	1,777,200	1,283,300	0.722062739
					2022 Amended	164,500	118,800	984,100	710,582	1,148,600	829,361	
					Difference	-	-	(628,600)	(453,918)	(628,600)	(453,939)	

INVOICE

(Voluntary)

DATE:
December 13, 2023

Monroe County
Attn: Shelley Bohl, County Clerk
202 South K St, Room 1
Sparta, WI 54656

QUANTITY	DESCRIPTION	AMOUNT DUE
Due to the work of the National Association of Counties (NACo), Monroe County received two payments of federal Local Assistance and Tribal Consistency Funds (LATCF).		
FY2022		\$85,408.53
FY2023		\$85,408.53
Total		\$170,817.06
Total Due (1% of the LATCF Received)		\$1,708.17*

Please make check payable to Wisconsin Counties Association.

*100% of the voluntary contribution paid to the Wisconsin Counties Association for the creation of the National Center for Public Lands Counties will be sent directly to NACo on your behalf.

Thank you!

FOR OFFICE USE ONLY:

Amount paid _____

Check no. _____

Date: _____

Return yellow copy with payment.

1.5% charge after 30 days from invoice date.