



MINUTES

Finance Committee Meeting

9:30 AM – Thursday, December 15th, 2022

Vernon County Board Room and Remote Access via Zoom

Call to Order, 9:31 A.M., Chair Rod Ofte

Roll Call: Attendance in Person: John Pedretti, Rod Ofte, Kyle Semke (Excused)

Virtual Attendance: Kelli Mitchell, Kay Stanek

Affirmation of proper public notice of meeting, confirmed.

Audience to visitors:

Via in person – Bobbi Johnson, Charlie Jacobson, Jerry Pedretti

Via zoom – Delap, Karen, Stanek, Kay, Formanek, Lindsey, Henry, Mary, Wojahn, Ben, McDowell, Sarah, Johnson, Bobbi, Redington, Cari, Favor, Sandy, Larson, Brandon, Fortney, Kayla, Mitchell, Kelli, Oliver, Amy, Ole Yttri, 252383610816, Bender Jill, Hassman, Monique, Kleiber, Amy, Randy Skinner, Albright, Matthew, Sanborn, Stacie

Meeting Minutes & Reports

- Review/approve minutes from November 17th, 2022, meeting.
 - Update attendance for Kelli Mitchell
 - Update Vernon Manor section to complete sentence
 - Purchasing Policy
 - Motion to accept and approve the meeting minutes for November 17th, 2022, as amended. Motion by Kelli Mitchell, second by John Pedretti. Vote all in favor.
- Review printout of monthly bills and authorize payments – Action Item
 - Infrastructure committee bills not approved by home committee but are listed for this meeting to get our bills paid. Infrastructure will meet the following week on Monday.
 - Total for all bills \$1,602,849.38
- Motion to approve monthly bills in the amount of \$1,602,849.38, Motion by Kelli Mitchell, seconded by John Pedretti, Vote all in favor.

- Treasurer's Office
 - Treasurer's Report – Presented by Karen Delap, County Treasurer
 - Bank Balance \$21,263,822.22
 - Motion to accept the Treasurer's report as presented. Motion by John Pedretti, second by Kay Stanek, Vote all in favor.
- Finance Department
 - Finance Report for the month of October 2022 – Presented by Bobbi Johnson, Finance Manager.
 - Overview of financial reports given.
 - Update titles on report for filing.
 - Cari brought up a potential new grant in the works to cover agency costs. Amy Oliver said the grant is about \$308,000 in Covid Relief.
 - Update on ARPA balance. County must have plan in place by 2024, year end and spent down by the end of 2026.
 - Motion to accept Finance Report for the month of October 2022. Motion by Kelli Mitchell, second by Kay Stanek, vote all in favor.
 - Department Update
 - County-wide financial training started this week. The first two trainings were given this week on December 14th and 15th.
 - Overview of training agenda was provided.
 - Mary Henry asked how department heads have received the training and management structure.
 - Amy Kleiber & Monique Hassman gave feedback on the trainings thus far.
 - Mary Henry specifically asked Ben Wojahn on how the training was. Ben stated he would be attending the January training sessions.
 - Continuing to work on policies and procedures.

Policies & Procedures

- Defining the role and responsibilities of the Finance Department
 - How are departments reacting? There has been some resistance in getting information and questions answered. Change is hard and it's expected that there is some resistance. The trainings being new will help departments understand better why things need to be sent to Finance for review and why require certain things for our external audit. Bobbi also discussed the open discussion forum being helpful to all attendees.

- Brought up Internal Services Transfers and how those work to stop cutting checks to ourselves from ourselves.
 - Discussed a review period to ensure everything was done before field work starts with our external auditor.
- Kelli Mitchell brought up some changes needing to be made: Remove City and change to County in the mission statement. Bobbi will update.
- Invoice approval process & procedure review
 - Departments currently have been asked to provide feedback on the Voucher approval process and will provide the feedback from the Department Heads at the next meeting.
- Month End & Year End Requirement Summary
 - Discussed why month end deadlines are important since committees are hearing November numbers from departments vs. what the Finance Committee is receiving today which is October.
 - Finance has been documenting processes and procedures documented to help mitigate the audit findings.
 - Discussed month end and year end requirements to be able to properly process 2022. Briefly discussed the year end processes. Showed the month end and year end deadlines and briefly went over those with the Committee.
- Credit Card Policy – Update
 - Draft will be sent out to Departments to have a review for feedback.
- Employee Reimbursement Policy – Update
 - Working on updating our current employee reimbursement policy and travel reimbursement form to standardize the practice.
- Purchasing Policy – Update
 - Working on a very detailed policy that will rely on the Finance Department's role and responsibilities for the County. This will help to put the policy in place that will be backed by the department's authority to request and require information from departments. It will help to mitigate quite a bit of resistance from departments/employees on their willingness to provide information.
- Overall, Policy Updates
 - Bobbi to share with the Finance Committee once the feedback is received on all the policies and procedures.
 - Bobbi discussed on having information gathering items such as department reporting requirements and finding out what systems the county has, why the systems are in place and what benefit if any do these singular systems provide. We also need to know the cost we are spending on maintaining these systems.

- Ben Wojahn provided comments on keeping policies concise and easy to follow. Some of these policies are greatly increasing the workload for some of the financial employees in the departments. Keep in mind how much that workload is changing. It is also the end of the year and it is challenging when changing things at this time.

Long Term Financial Planning & Priority-based Budgeting

- Priority Based Budget discussion.
 - Rod asked Cari to update and see where we are at and find out needs to happen going forward. Cari mentioned that in terms of the Finance department working diligently on trying to mitigate audit findings that the committee needs to identify which needs will take priority over the others. Cari offered to bring quotes to the next meeting to review. The priority needing to be addressing the basic building blocks for payroll, policies and procedures and also from a systems perspective are there ARPA funds available. Bobbi is exploring the requirement needs of departments to look at an overall financial system that would benefit the organization which will take a lot of bandwidth. Rod wants to keep updated on what is out there for options, service providers, cost, timelines, etc. to keep it on the radar to get it done sooner than later.
 - Ben Wojahn brought up UW Extension that has done most of the work on PBB and did it without consulting. Wondering if the Extension office's new position would be good for this. Cari mentioned that the role is an Economic Development role. The role that engages more for the counties. UW Extension has a local arm for government resources, but the County would still need to pay for it since Vernon County does not have this type of arm at UW Extension.
 - Sound Issues with Teams.....Brandon Larson was able to fix the connection issue after a few moments.
- Strategic Plan update
 - Bobbi is working a draft of a strategic plan for the Finance Department.

Discussion of agenda items for next meeting

- Add to long term planning: 2024 Budget Calendar review.
- Add to long term planning: Could look at developing a Capital Improvement Plan. Our audited financials specified our capital outlay amounts at \$5,000 for general capital assets, \$1,000 for Vernon Manor & Vernon Acres, and \$10,000 for infrastructure assets with an estimated useful life more than one year.

- Departments can list out their 3–5-year plan. It would be a good way to see truly what is on the operating budget vs what we are purchasing that are higher dollar value that we would need to potentially borrow for.
- Mary Henry offered positive feedback that cameras should be capital vs operating budget.
- Bobbi brought up it would be good to know our operating impact that happens when buildings put up, land purchases, new equipment. John Pedretti asked about limits. Bobbi mentioned \$5,000 for equipment and \$10,000 for capital improvements/infrastructure.
- A capital plan allows us to manage our long-term debt better and we can plan for the impact rather than as it happens and having to refinance. It gives us time to explore the best option for funding sources.
- Cari recapped on Bobbi's point for capital and debt and brought up the loans that have balloon payments. Managing our debt is a strong part of the strategic planning that needs to be addressed which are not as fun as PBB. We need to even out the property tax levy rather than having one year that is low and then the next few years jumping higher. These are from decisions that would have been made over the last 10 years, not decisions that are coming up now or were recent.

- 2022 Year end standing to know how we are ending the year.
- Set next meeting date (January 19th, 2023, at 9:30)
 - County Board of Supervisors meeting was changed to January 19th, 2023, at 9:30AM, Finance Committee meeting changed to January 17th, 2023, at 9:30AM

Adjournment: Motion for adjournment made by Kelli Mitchell, second by John Pedretti 11:00 AM



Vernon County Board of Supervisors
AMENDED FINANCE COMMITTEE AGENDA
December 15th, 2022

The Finance Committee will meet at 9:30 A.M. on Thursday Dec. 15th, 2022, in the County Board Room of the Courthouse Annex and by Microsoft Teams.

Microsoft Teams meeting

Join on your computer, mobile app or room device

[Click here to join the meeting](#)

Meeting ID: 252 383 610 816 Passcode: Qnkr4Y

Or call in (audio only)

[+1 469-214-8605](#) Phone Conference ID: 464 644 983#

AGENDA:

1. Call to Order, 9:30 A.M., Chair Rod Ofte
2. Affirmation of proper public notice of meeting
3. Audience to visitors
4. Review & Approve minutes from November 17th, 2022
5. Review & Approve monthly bills – Action Item
 - a. Highway – *Added 12/13/22*
 - b. Zoning & Sanitation – *Added 12/13/22*
 - c. Solid Waste & Recycling – *Added 12/13/22*
 - d. Finance Department – *Added 12/13/22*
 - e. Schedule of Vouchers for the month of December
6. Treasurer's Office: Karen Delap, County Treasurer
 - a. Treasurer's Report November 2022
7. Finance Department: Bobbi Johnson, Finance Manager
 - a. Financial Report for the Month of October 2022
 - b. Department Update
8. Discussion on Policies & Procedures
 - a. Defining the role and responsibilities of the Finance Department
 - b. Invoice approval process & procedure review
 - c. Month End & Year End Requirement Summary
 - d. Credit Card Policy - Update
 - e. Employee Reimbursement Policy – Update
 - f. Purchasing Policy - Update
9. Long Term Financial Planning
10. Discussion of agenda items for next meeting
11. Set next meeting date 3rd Thursday of the month (January 19th, 2023 at 9:30am)
12. Adjournment

Finance Committee meets at 9:30 A.M. December 15th, 2022 in the County Board Room of the Courthouse Annex and via Zoom. Review/approve minutes for prior meeting, Treasurer Report, Report on Grants, Budget Updates, Review Bills and Authorize payments, Confirm next meeting date.

Committee members: Rod Ofte, Kelli Mitchell, Kyle Semke, Kay Stanek, John Pedretti

Guidelines for Public Participation at Committee Meeting

- Public participation must be limited to the “Audience to Visitors” agenda line unless a request is made at that time to speak during a different agenda line and is authorized by the Committee Chair.
- Please state name and address.
- Please limit comments to 4 minutes.
- Please state subject to be presented.
- Personal attacks or comments are out of order and will be so ruled by the chair.
- Questions may be presented and become part of a discussion or agenda item at the next committee meeting if requested and appropriate for committee discussion and action.
- No action will be taken on public participation comments during the “Audience to Visitors” agenda line. Items for discussion may be placed on a future board agenda.
- Committee members may respond to questions or information requests personally or in writing following the meeting Committee.



MINUTES

Finance Committee Meeting

9:30 AM – Thursday, November 17th, 2022

Vernon County Board Room and Remote Access via Zoom

Call to Order, 9:30 A.M., Chair Rod Ofte

Roll Call: Attendance in Person: Kay Stanek, John Pedretti, Rod Ofte, Kyle Semke
Virtual Attendance: Kelli Mitchell

Affirmation of proper public notice of meeting, confirmed.

Audience to visitors: **Via in person** – Bobbi Johnson, Rod Ofte, Kelli Mitchell, Charlie Jacobson, Michelle White, Kay Stanek, John Pedretti, Phil Hewitt, Ole Yttri, Lorn Goede, Jerry Pedretti, Monique Hassman, Episcope, Karen Delap.

Via zoom - Kayla Fortney, Amy Kleiber, Jill Bender, Brandon Larson, Renee Tryggestad, Amy Oliver, Sarah McDowell, Guest, Brandon Larson, Jon Howe, Mary Henry, Stacie Sanborn, Ben Wojahn, Nate Campbell, Test User IS.

Meeting Minutes & Reports

- Review/approve minutes from October 20th, 2022, meeting. Motion by John Pedretti, second by Kay Stanek to accept and approve the meeting minutes for October 20th, 2022. Vote all in favor.
- Review printout of monthly bills and authorize payments – Action Item
 - Updated total of bills due to duplicate amount listed on the original attachment.
 - New amount for Human Services \$494,697.57
 - New Total for Monthly Bills \$2,560,095.27
 - Motion by Kyle Semke, second by Kay Stanek to approve payment of bills as corrected for the new total of \$2,560,095.27. Vote all in favor.
- Treasurer's Office
 - Treasurer's Report – Presented by Karen Delap, County Treasurer
 - Requested to bring excess Sales Tax dollar amount to the next meeting and add to the monthly Treasurer's Report by Kyle Semke.
 - Motion by Kelli Mitchell to accept the Treasurer's report, second by Kay Stanek.
- Finance Department

- Finance Report for the month of September 2022 – Presented by Bobbi Johnson, Finance Manager.
 - Discuss Highway loan proceeds and where those are located on the financials.
 - Discuss refinancing Vernon Manor loans.
 - State Trust Fund Loans are acceptable to be used for Vernon Manor refinancing. Bobbi has looked into this previously to confirm the facility could be refinanced using this program.
 - Discussed Vernon Manor/Vernon Acres revenue
 - There will be an upcoming write off from Vernon Manor for receivables that are passed the collection period. Vernon Manor is working on cleaning up the collection process for private pay residents.
 - Asked about the current resident numbers and were the
 - Discuss revenue generation for Solid Waste/Recycling
 - Request to add ARPA tracking within the monthly financial report by Kyle Semke.
 - Motion by Kyle Semke, second by Kelli Mitchell for Bobbi to accept the Finance Report for the month of September 2022, vote all in favor.

Policies & Procedures

- Defining the role and responsibilities of the Finance Department
 - Discussion on if the role and responsibilities of the department would change under an Administrative Coordinator vs. County Administrator.
 - Update mission statement to change “towns” to “County”
 - Essentially, they would be the same under either role
 - Look at examples of departments under an Administrative Coordinator
 - John Pedretti asked for a Strategic Plan to be developed for the Finance Department.
- Month End & Year End deadlines – Skipped
- Credit Card Policy
 - Bobbi gave update that Bi-Weekly meeting with financial staff from Highway, Human Services, Land & Water, Grant Office, Finance Department and Vernon Manor/Vernon Acres are working a draft and will be asking Department Heads for their input after the draft is agreed on. After Department Heads have reviewed and given their feedback, the policy will be brought before the Finance Committee to review and approve.
 - Finance Department needs to have something giving authorization to close or change accounts. This affects other types of accounts as well such as utilities, phones, internet, etc.
 - Will be working with Corp. Counsel to see what is needed to have Finance be able to open or close accounts on the County’s behalf.
- Employee Reimbursement Policy – Update

- Bobbi gave update that Bi-Weekly meeting with financial staff from Highway, Human Services, Land & Water, Grant Office, Finance Department and Vernon Manor/Vernon Acres are working a draft and will be asking Department Heads for their input after the draft is agreed on. After Department Heads have reviewed and given their feedback, the policy will be brought before the Finance Committee to review and approve.
- Purchasing Policy
 - Bobbi gave update that Bi-Weekly meeting with financial staff from Highway, Human Services, Land & Water, Grant Office, Finance Department and Vernon Manor/Vernon Acres are working a draft and will be asking Department Heads for their input after the draft is agreed on. After Department Heads have reviewed and given their feedback, the policy will be brought before the Finance Committee to review and approve. The draft needs more detail to have proper internal controls in place.
 - Asked Finance Committee if they would like potentially have signature limits for various levels of approval since the Board approves the Budget.
 - Discussed briefly but no direction given.

Long Term Financial Planning & Priority-based Budgeting

- Priority Based Budget discussion
 - Discuss an overview of what the County can work on now.
 - Charlie Jacobson – Departments should provide a listing of the mandates and programs that are required. Jacobson described how the Sheriff's Office performed this exercise in the past when he was there. Departments can do this independently on their own.
 - Discussion to keep Priority Based Budgeting on the agenda and continue to work through initial steps until further decisions are made regarding the organization structure.

Discussion of agenda items for next meeting

- ARPA Tracking & planning process – Long Term Financial Planning
- Contact with Corp. Counsel on what is needed to have contact information changed to open or close accounts for bills and credit cards.
- Set next meeting date (December 15th, 2022, at 9:30)

Adjournment: Motion for adjournment by John Pedretti, second by Kyle Semke 10:53 AM

FINANCE MEETING

December 15, 2022

FILE

55 Citizens First Bank Checking- WORKING BANK	NIGHTLY SWEEP FROM MMDA	(\$795,316.47)
45 Peoples State Bank of Viroqua		\$3,534,464.52
38 Citizens First Bank MMDA		\$2,332,892.16
Citizens First Bank ICS account		\$43,716.99
25 Associated Bank - Multi-Use Path		\$86,970.00
40 Local Govt. Investment Pool # 1 (General fund)		\$97,952.12
41 Local Govt. Investment Pool # 2 (Land Info)		\$24,805.99
42 Local Govt. Investment Pool # 3 (Sales Tax)	\$273,243.37	\$2,263,372.19
43 Local Govt. Investment Pool # 4 (Aging)		\$25,694.32
44 Local Govt. Investment Pool # 5 (LAND FILL CLOSURE)		\$51.74
44-1 Local Govt. Investment Pool #6 (Ho-Chunk Nation)		\$25,206.40
92 ARPA Funds		\$6,007,364.25

FILE # C.D.'S - MMDA - ICS & CDARS ACCOUNTS

	MMDA	START DATE	RENEWAL DATE	
	CDARS	MMDA	MMDA	
66 ASSOCIATED BANK MMDA		6/28/2022	6/27/2023	\$77,551.23
73 CITIZENS 1ST BANK - HO-CHUNK NATION FUNDS	C.D.			\$3,762,416.92
73 CITIZENS 1ST BANK	C.D.			\$399,537.02
69 GENOA STATE BANK	C.D.	8/26/2022	8/26/2024	\$225,000.00
93 AMERICAN DEPOSIT MANAGEMENT COMPANY	C.D.	5/19/2022	5/19/2023	\$245,000.00
93 AMERICAN DEPOSIT MANAGEMENT COMPANY	C.D.	5/19/2022	5/19/2023	\$154,370.29
90 PEOPLES STATE BANK 50802	C.D.	3/24/2022	3/24/2023	\$1,068,712.45
68 RIVER BANK	C.D.	8/27/2021	8/27/2024	\$193,733.85
60 RIVER BANK 30062510	C.D.	8/2/2022	8/2/2023	\$490,326.25
81 RIVER BANK 30075178	C.D.	1/31/2022	1/31/2023	\$1,000,000.00
		BALANCE		\$21,263,822.22

2021 TAXES		REDEMPTION TAXES	
BALANCE	#VALUE!	Balance	\$648,610.55
PAYMENTS	Included in Redempt	PAYMENTS	(\$81,351.41)
TAX DEED		TAX DEED	
TOTAL UNPAID BALANCE	\$390,944.59	TOTAL UNPAID BALANCE	\$567,259.14

Karen Delap

RECEIVED	2017	2018	2019	2020	2021	2022
MARCH	\$ 113,327.65	\$ 108,799.35	\$ 120,577.50	\$ 131,086.53	\$ 141,391.40	\$ 164,919.05
APRIL	\$ 114,963.28	\$ 108,400.71	\$ 101,212.91	\$ 146,900.94	\$ 179,644.57	\$ 184,207.36
MAY	\$ 143,388.80	\$ 148,086.63	\$ 157,724.75	\$ 132,329.42	\$ 204,117.05	\$ 173,831.15
JUNE	\$ 153,014.73	\$ 172,081.08	\$ 150,338.80	\$ 152,361.27	\$ 227,756.74	\$ 247,782.89
JULY	\$ 137,592.52	\$ 143,704.12	\$ 169,818.82	\$ 195,788.04	\$ 217,621.99	\$ 232,578.06
AUGUST	\$ 164,623.21	\$ 201,518.67	\$ 204,471.87	\$ 192,100.95	\$ 208,026.37	\$ 222,869.34
SEPTEMBER	\$ 151,720.74	\$ 137,406.18	\$ 124,434.31	\$ 199,864.69	\$ 226,863.68	\$ 223,101.46
OCTOBER	\$ 147,497.11	\$ 164,091.29	\$ 180,403.36	\$ 201,585.19	\$ 205,884.31	\$ 213,132.78
NOVEMBER	\$ 162,605.72	\$ 181,641.21	\$ 177,859.62	\$ 165,221.44	\$ 194,000.54	\$ 273,243.37
DECEMBER	\$ 153,929.08	\$ 138,482.59	\$ 137,716.08	\$ 186,442.54	\$ 214,205.17	
JANUARY	\$ 107,998.32	\$ 151,561.35	\$ 151,388.57	\$ 173,932.15	\$ 166,118.76	
FEBRUARY	\$ 184,727.81	\$ 158,443.76	\$ 162,475.89	\$ 173,945.01	\$ 226,972.45	
TOTAL	\$ 1,735,388.97	\$ 1,814,216.94	\$ 1,838,422.48	\$ 2,051,558.17	\$ 2,412,603.03	\$ 1,935,665.46

\$ 586,646.77 STARTING BALANCE

\$ 9,166.13 INTEREST AS OF SEPTEMBER 31 2022

\$ 1,935,665.46 SALES TAX RECEIVED

\$ 2,531,478.36 TOTAL

\$ 2,531,478.36 BALANCE IN POOL ACCOUNT

SALES TAX

2021 REAL ESTATE TAXES

Balance at February Settlement	\$ 10,996,165.45	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022
		FEB	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER		
Current Tax Payments	\$ 528,542.59	\$ 462,498.71	\$ 176,820.79	\$ 129,260.05	\$ 805,903.80	\$ 5,692,602.11	\$ 2,334,634.11	\$ 140,795.47	\$ 53,044.97	\$ -	\$ -	\$ 10,324,102.60		
Redempt Payments	\$ 28,798.19	\$ 55,212.72	\$ 43,468.31	\$ 49,385.11	\$ 38,298.01	\$ 8,372.44	\$ 34,403.26	\$ 40,304.60	\$ 27,322.99	\$ 81,351.41	\$ 406,921.04			
Balance	\$10,467,622.86	\$9,949,811.43	\$9,729,621.33	\$9,550,973.17	\$8,745,069.37	\$3,052,467.26	\$717,833.15	\$577,037.68	\$496,669.72	\$415,318.31	\$415,318.31	\$ 10,731,023.64		

Delinquent Real Estate Taxes

Open Amount Due	2022 January	2022 February	2022 March	2022 April	2022 May	2022 June	2022 July	2022 August	2022 September	2022 October	2022 November	2022 December
2007 \$ 86.40	Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Balance	\$ 86.40	\$ 86.40	\$ 86.40	\$ 86.40	\$ 86.40	\$ 86.40	\$ 86.40	\$ 86.40	\$ 86.40	\$ 86.40	\$ 86.40
	Tax Deed											
2008 \$ 205.78	Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Balance	\$ 205.78	\$ 205.78	\$ 205.78	\$ 205.78	\$ 205.78	\$ 205.78	\$ 205.78	\$ 205.78	\$ 205.78	\$ 205.78	\$ 205.78
	Tax Deed											
2009 \$ 36,006.90	Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Balance	\$ 36,006.90	\$ 36,006.90	\$ 36,006.90	\$ 36,006.90	\$ 36,006.90	\$ 36,006.90	\$ 36,006.90	\$ 36,006.90	\$ 36,006.90	\$ 36,006.90	\$ 36,006.90
	Tax Deed											
2010 \$ 45,139.34	Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Balance	\$ 45,139.34	\$ 45,139.34	\$ 45,139.34	\$ 45,139.34	\$ 45,139.34	\$ 45,139.34	\$ 45,139.34	\$ 45,139.34	\$ 45,139.34	\$ 45,139.34	\$ 45,139.34
	Tax Deed											
2011 \$ 22,456.06	Payment	\$ -	\$ -	\$ 338.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Balance	\$ 22,456.06	\$ 22,456.06	\$ 22,117.62	\$ 22,117.62	\$ 22,117.62	\$ 22,117.62	\$ 22,117.62	\$ 22,117.62	\$ 22,117.62	\$ 22,117.62	\$ 22,117.62
	Tax Deed											
2012 \$ 16,130.51	Payment	\$ -	\$ -	\$ 1,468.85	\$ 147.15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Balance	\$ 16,130.51	\$ 16,130.51	\$ 14,661.66	\$ 14,514.51	\$ 14,514.51	\$ 14,514.51	\$ 14,514.51	\$ 14,514.51	\$ 14,514.51	\$ 14,514.51	\$ 14,514.51
	Tax Deed											
2013 \$ 16,632.45	Payment	\$ -	\$ 587.91	\$ 479.22	\$ 150.00	\$ 398.01	\$ 316.40	\$ 147.78	\$ 147.06	\$ -	\$ -	\$ -
	Balance	\$ 16,632.45	\$ 16,632.45	\$ 16,044.54	\$ 15,565.32	\$ 15,415.32	\$ 15,017.31	\$ 14,700.91	\$ 14,553.13	\$ 14,406.07	\$ 14,406.07	\$ 14,406.07
	Tax Deed											
2014 \$ 7,947.60	Payment	\$ 270.28	\$ 54.05	\$ 3,172.76	\$ 442.71	\$ 106.38	\$ 105.82	\$ 105.26	\$ 54.94	\$ 64.22	\$ 437.52	\$ 463.92
	Balance	\$ 7,677.32	\$ 7,623.27	\$ 4,450.51	\$ 4,007.80	\$ 3,901.42	\$ 3,795.60	\$ 3,690.34	\$ 3,635.40	\$ 3,571.18	\$ 3,133.66	\$ 2,669.74
	Tax Deed											
2015 \$ 16,381.32	Payment	\$ 269.01	\$ 270.95	\$ 4,375.55	\$ 626.88	\$ -	\$ 142.05	\$ 189.59	\$ 654.57	\$ 217.54	\$ 300.80	\$ 54.95
	Balance	\$ 16,112.31	\$ 15,841.36	\$ 11,465.81	\$ 10,838.93	\$ 10,838.93	\$ 10,696.88	\$ 10,507.29	\$ 9,852.72	\$ 9,635.18	\$ 9,334.38	\$ 9,279.43
	Tax Deed											
2016 \$ 37,597.16	Payment	\$ 1,299.23	\$ 338.41	\$ 4,858.74	\$ 954.66	\$ 654.89	\$ 2,410.48	\$ 240.96	\$ 1,503.18	\$ 3,494.70	\$ 342.74	\$ 1,984.07
	Balance	\$ 36,297.93	\$ 35,959.52	\$ 31,100.78	\$ 30,146.12	\$ 29,491.23	\$ 27,080.75	\$ 26,839.79	\$ 25,336.61	\$ 21,841.91	\$ 21,499.17	\$ 19,515.10
	Tax Deed											
2017 \$ 80,097.68	Payment	\$ 2,402.86	\$ 1,962.55	\$ 4,397.21	\$ 5,340.32	\$ 5,084.83	\$ 4,808.17	\$ 579.14	\$ 2,226.85	\$ 6,861.20	\$ 888.91	\$ 4,526.24
	Balance	\$ 76,935.73	\$ 74,973.18	\$ 70,575.97	\$ 65,235.65	\$ 60,150.82	\$ 55,342.65	\$ 54,763.51	\$ 52,536.66	\$ 45,675.46	\$ 44,786.55	\$ 40,260.31
	Tax Deed											
2018 \$ 122,461.05	Payment	\$ 3,150.98	\$ 2,215.68	\$ 7,197.06	\$ 3,945.11	\$ 9,448.25	\$ 7,060.82	\$ 1,414.83	\$ 3,709.77	\$ 6,430.95	\$ 1,211.97	\$ 5,670.34
	Balance	\$ 118,700.54	\$ 116,037.71	\$ 108,840.65	\$ 104,895.54	\$ 95,447.29	\$ 88,386.47	\$ 86,971.64	\$ 83,261.87	\$ 76,830.92	\$ 75,518.95	\$ 69,948.61
	Tax Deed											
2019 \$ 189,231.16	Payment	\$ 8,653.19	\$ 5867.63	\$ 7440.79	\$ 16,393.56	\$ 15,382.47	\$ 11,194.66	\$ 1,060.10	\$ 15,532.19	\$ 5,976.78	\$ 1,414.77	\$ 13,566.91
	Balance	\$ 178,667.05	\$ 172,462.56	\$ 165,021.77	\$ 148,628.21	\$ 133,245.74	\$ 122,051.08	\$ 120,990.98	\$ 105,458.79	\$ 99,482.01	\$ 98,067.24	\$ 84,500.33
	Tax Deed											
2020 \$391,277.19	Payment	\$ 24,380.36	\$ 17423.1	\$ 20869.73	\$ 14,779.57	\$ 18,561.29	\$ 12,178.00	\$ 4,466.16	\$ 10,252.30	\$ 12,971.53	\$ 9,687.11	\$ 16,750.34
	Balance	\$ 365,870.66	\$ 348,477.56	\$ 327,607.83	\$ 312,828.26	\$ 294,266.97	\$ 282,088.97	\$ 277,622.81	\$ 267,370.51	\$ 254,398.98	\$ 244,711.87	\$ 227,961.53
	Tax Deed											
TOTAL	Payment	\$ 40,425.91	\$ 28,132.37	\$ 54,707.04	\$ 43,109.18	\$ 49,388.11	\$ 38,298.01	\$ 5,372.44	\$ 34,081.58	\$ 36,163.98	\$ 14,283.82	\$ 43,016.77
TOTAL	Balance	\$ 941,224.69	\$ 913,092.32	\$ 858,385.28	\$ 815,276.10	\$ 765,887.99	\$ 727,599.98	\$ 719,217.54	\$ 685,135.96	\$ 670,852.14	\$ 627,835.37	\$ 627,835.37

County of Vernon
Budget vs Actual Comparison
as of October 2022

Revenues by Department (General Government)

Department	Oct 2021 YTD		Oct 2022 YTD		2022 YTD Budget	Variance	
	Actuals		Actuals			Actual/Budget YTD	% used
Aging	\$ 631,130		\$ 498,917		\$ 927,018	\$ (428,101)	53.8%
Circuit Court	156,677.95		229,595.59		194,795.00	34,801	117.9%
Information Technology	119,833.00		121,175.00		119,833.00	1,342	101.1%
Coroner	19,276.53		18,957.64		16,000.00	2,958	118.5%
Corporate Counsel	1,500.00		1,500.00		1,500.00	-	100.0%
County Board							
County Clerk	54,531.44		15,232.00		18,040.00	(2,808)	84.4%
Grounds & Buildings	50,000.00		50,000.00		50,000.00	-	100.0%
District Attorney	13,330.84		30,621.24		36,000.00	(5,379)	85.1%
Emergency Management	62,323.23		49,706.67		134,306.92	(84,600)	37.0%
Register of Deeds	222,438.28		203,117.78		210,000.00	(6,882)	96.7%
Grant Writer	32,006.88		428,639.20		15,000.00	413,639	2,857.6%
Health Department	591,625.22		709,970.82		783,729.00	(73,758)	90.6%
Human Services	5,682,201.13		5,825,146.97		6,810,400.00	(985,253)	85.5%
ADRC	572,222.38		420,677.87		1,034,088.00	(613,410)	40.7%
LWCD	1,291,602.16		1,150,131.20		1,612,914.67	(462,783)	71.3%
Land Information Office							
Human Resources	0.00		75,000.00		0.00	75,000	0.0%
Sheriff	1,094,413.65		472,217.42		499,000.00	(26,783)	94.6%
Treasurer	11,694.76		29,519.68		22,950.00	6,570	128.6%
UW-Extention	6,463.51		7,014.21		10,700.00	(3,686)	65.6%
Veterans	20,886.50		21,114.00		20,114.00	1,000	105.0%
Zoning & Sanitation	154,654.37		149,505.00		119,380.00	30,125	125.2%
General Government	11,534,802		12,879,017		11,988,924	890,093	107.4%
Grand Total Revenue	\$ 22,323,614		\$ 23,386,776		\$ 24,624,693	\$ (1,237,916)	95.0%

Expenditures by Department (General Government)

Department	Oct 2021 YTD		Oct 2022 YTD		2022 YTD Budget	Variance	
	Actuals		Actuals			Actual/Budget YTD	% used
Aging	\$ 636,397		\$ 665,558		\$ 927,018	\$ (261,460)	71.8%
Circuit Court	472,954		540,500		563,689	(23,188)	95.9%
Information Technology	433,696		448,918		545,549	(96,631)	82.3%
Coroner	72,173		69,494		92,438	(22,944)	75.2%
Corporate Counsel	80,752		76,717		141,500	(64,783)	54.2%
County Administrator	113,193		149,447		144,945	4,502	103.1%
Finance	0		163,182		199,541	(36,358)	81.8%
County Board	66,700		66,424		88,960	(22,536)	74.7%
County Clerk	356,788		260,079		459,715	(199,636)	56.6%
Grounds & Buildings	350,807		307,308		451,787	(144,479)	68.0%
District Attorney	136,188		132,718		184,175	(51,457)	72.1%
Emergency Management	129,407		105,458		186,032	(80,574)	56.7%
Register of Deeds	150,706		159,170		201,864	(42,694)	78.9%
Grant Writer	474,960		803,968		192,552	611,416	417.5%
Health Department	768,692		709,734		1,043,729	(333,995)	68.0%
Human Services	4,632,353		5,125,330		6,810,400	(1,685,070)	75.3%
ADRC	851,554		795,675		1,034,088	(238,413)	76.9%
LWCD	1,002,508		915,494		1,400,690	(485,196)	65.4%
Land Information Office	274,080		190,135		305,728	(115,593)	62.2%
Human Resources	174,752		208,117		170,312	37,806	122.2%
Sheriff	4,261,075		4,115,950		5,688,362	(1,572,412)	72.4%
Treasurer	196,607		203,942		254,636	(50,694)	80.1%
UW-Extention	95,015		89,464		187,721	(98,257)	47.7%
Veterans	113,156		128,206		226,000	(97,793)	56.7%
Zoning & Sanitation	145,563		186,929		211,471	(24,542)	88.4%
General Government	2,270,195		2,489,420		2,911,792	(422,373)	85.5%
Grand Total Expenditures	\$ 18,260,271		\$ 19,107,338		\$ 24,624,693	\$ (5,517,354)	77.6%

Grand Total Net Revenue/(Loss)	\$ 4,063,343	\$ 4,279,438	\$ -	\$ 6,755,270	17.4%
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County of Vernon
Budget vs Actual Comparison Enterprise Funds
as of October 2022

Vernon Manor

Department	Oct 2021 YTD Actuals	Oct 2022 YTD Actuals	2022 YTD Budget	Variance Actual/Budget YTD	% used
Vernon Manor	\$ 5,770,536	\$ 5,535,200	\$ 7,682,500	\$ (2,147,300)	72.1%
Grand Total Revenue	\$ 5,770,536	\$ 5,535,200	\$ 7,682,500	\$ (2,147,300)	72.1%
Vernon Manor	5,767,092	5,856,522	7,682,500	(1825978)	76.2%
Grand Total Expenditures	\$ 5,767,092	\$ 5,856,522	\$ 7,682,500	\$ (1,825,978)	76.2%
Grand Total Net Revenue/(Loss)	\$ 3,444	\$ (321,322)	\$ -	\$ (321,322)	(4.2%)

Vernon Acres

Department	Oct 2021 YTD Actuals	Oct 2022 YTD Actuals	2022 YTD Budget	Variance Actual/Budget YTD	% used
Assisted Living	\$ 273,642	\$ 387,539	\$ 1,003,350	\$ (615,811)	38.6%
Grand Total Revenue	\$ 273,642	\$ 387,539	\$ 1,003,350	\$ (615,811)	38.6%
Assisted Living	117,391	599,988	1,003,350	(403362)	59.8%
Grand Total Expenditures	\$ 117,391	\$ 599,988	\$ 1,003,350	\$ (403,362)	59.8%
Grand Total Net Revenue/(Loss)	\$ 156,251	\$ (212,449)	\$ -	\$ (212,449)	(21.2%)

Solid Waste & Recycling

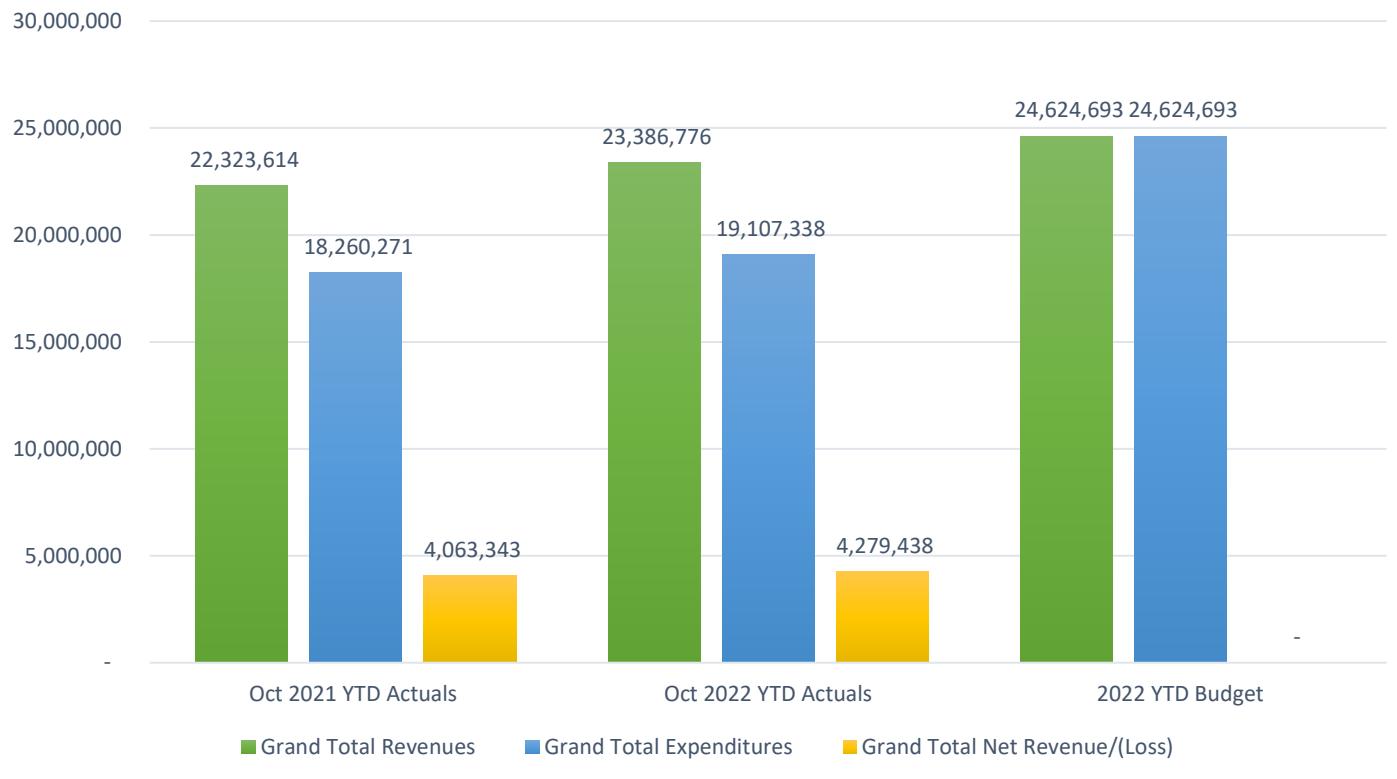
Department	Oct 2021 YTD Actuals	Oct 2022 YTD Actuals	2022 YTD Budget	Variance Actual/Budget YTD	% used
Solid Waste (Recycling)	\$ 1,011,187	\$ 1,108,340	\$ 1,230,000	\$ (121,660)	90.1%
Grand Total Revenue	\$ 1,011,187	\$ 1,108,340	\$ 1,230,000	\$ (121,660)	90.1%
Solid Waste (Recycling)	1,075,928	938,093	1,230,000	(291907)	76.3%
Grand Total Expenditures	\$ 1,075,928	\$ 938,093	\$ 1,230,000	\$ (291,907)	76.3%
Grand Total Net Revenue/(Loss)	\$ (64,741)	\$ 170,247	\$ -	\$ 170,247	13.8%

County of Vernon
Budget vs Actual Comparison Internal Service Fund
as of October 2022

Highway Department

Department	Oct 2021 YTD Actuals	Oct 2022 YTD Actuals	2022 YTD Budget	Variance Actual/Budget YTD	% used
Highway	\$ 7,122,360	\$ 7,108,610	\$ 6,721,000	\$ 387,610	105.8%
Grand Total Revenue	\$ 7,122,360	\$ 7,108,610	\$ 6,721,000	\$ 387,610	105.8%
Highway	7,285,623	4,297,769	6,721,000	(2,423,231)	64.0%
Grand Total Expenditures	\$ 7,285,623	\$ 4,297,769	\$ 6,721,000	\$ (2,423,231)	64.0%
Grand Total Net Revenue/(Loss)	\$ (163,264)	\$ 2,810,841	\$ -	\$ 2,810,841	41.8%

General Fund Comparison Actuals to Budget October 2022



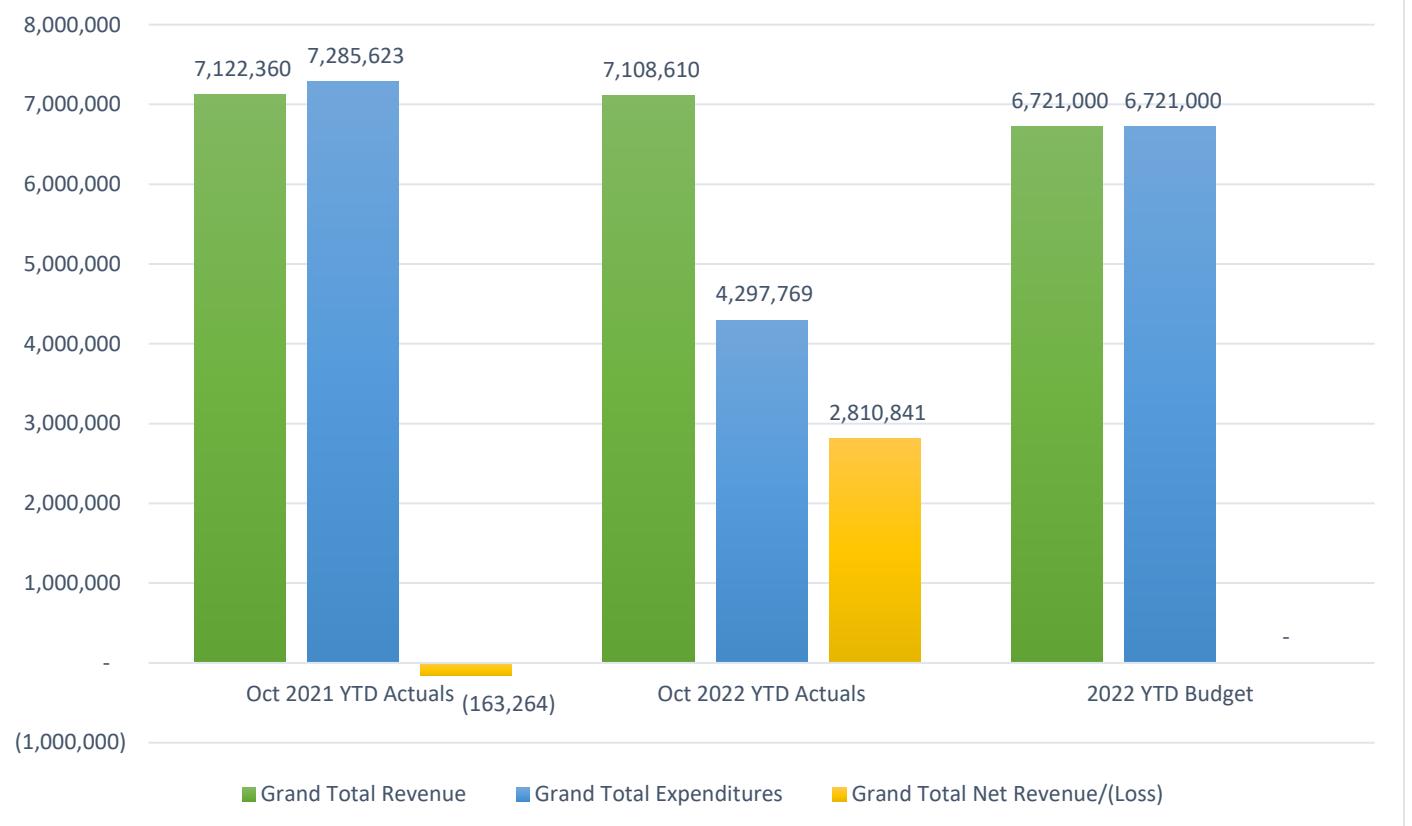
General Fund Revenue Comparison for October 2022



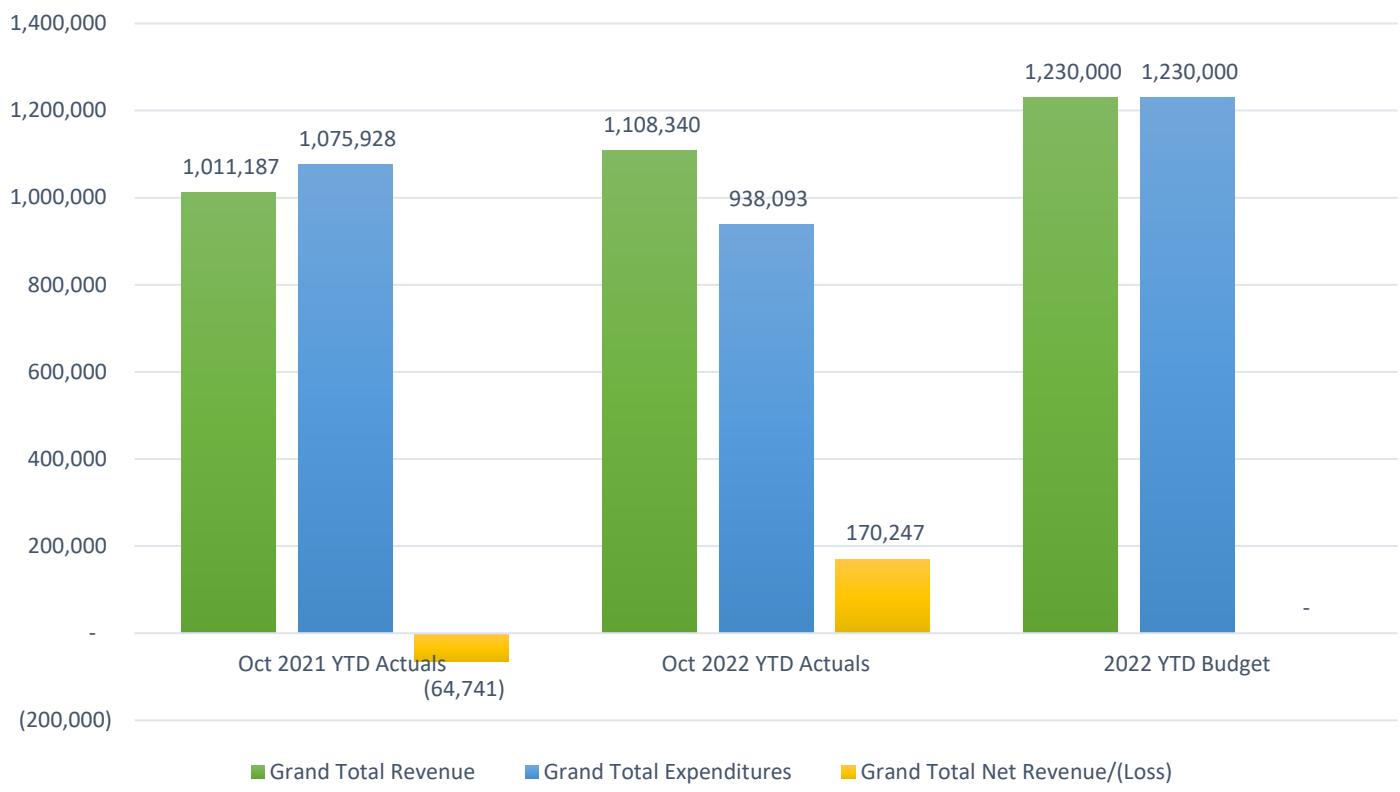
General Fund Expense Comparison for October 2022



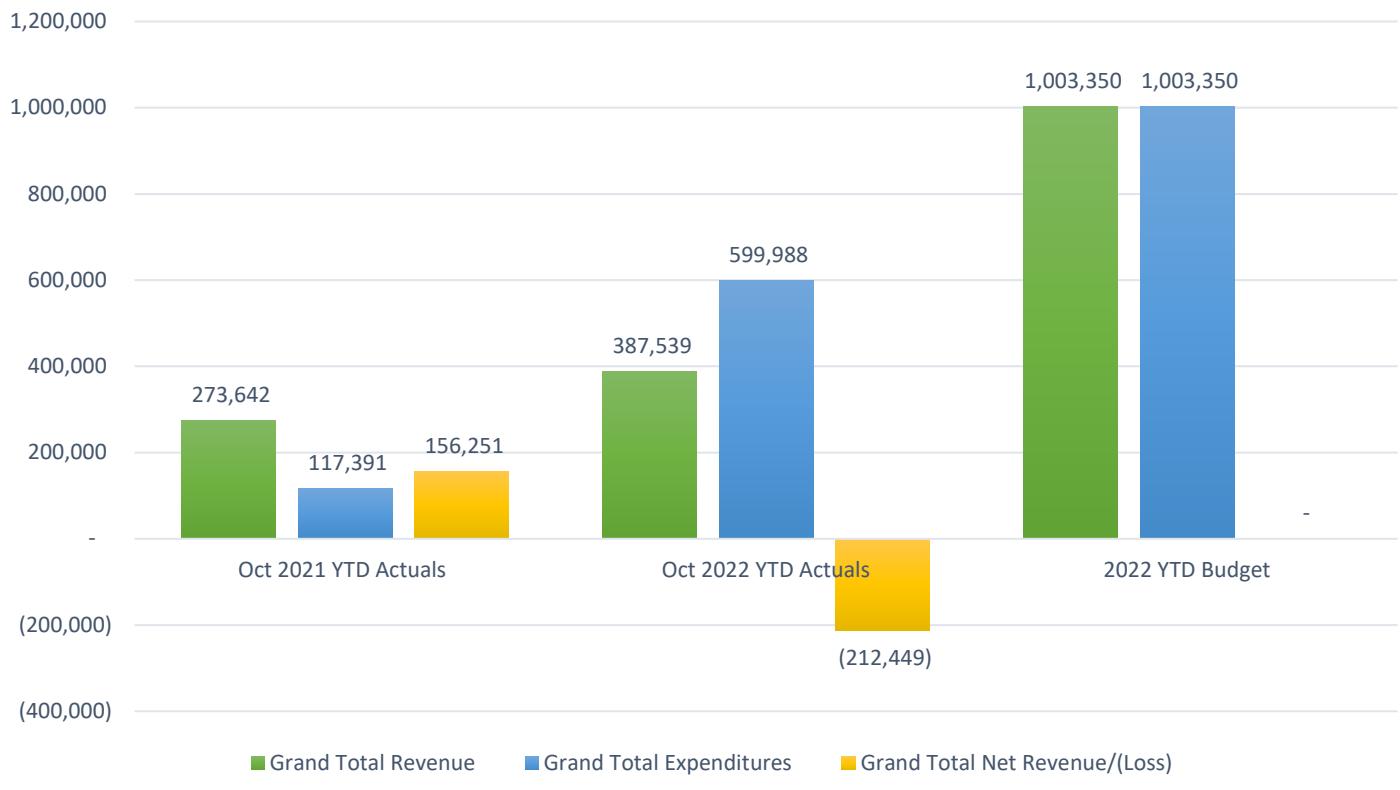
Highway Comparison Actuals to Budget October 2022



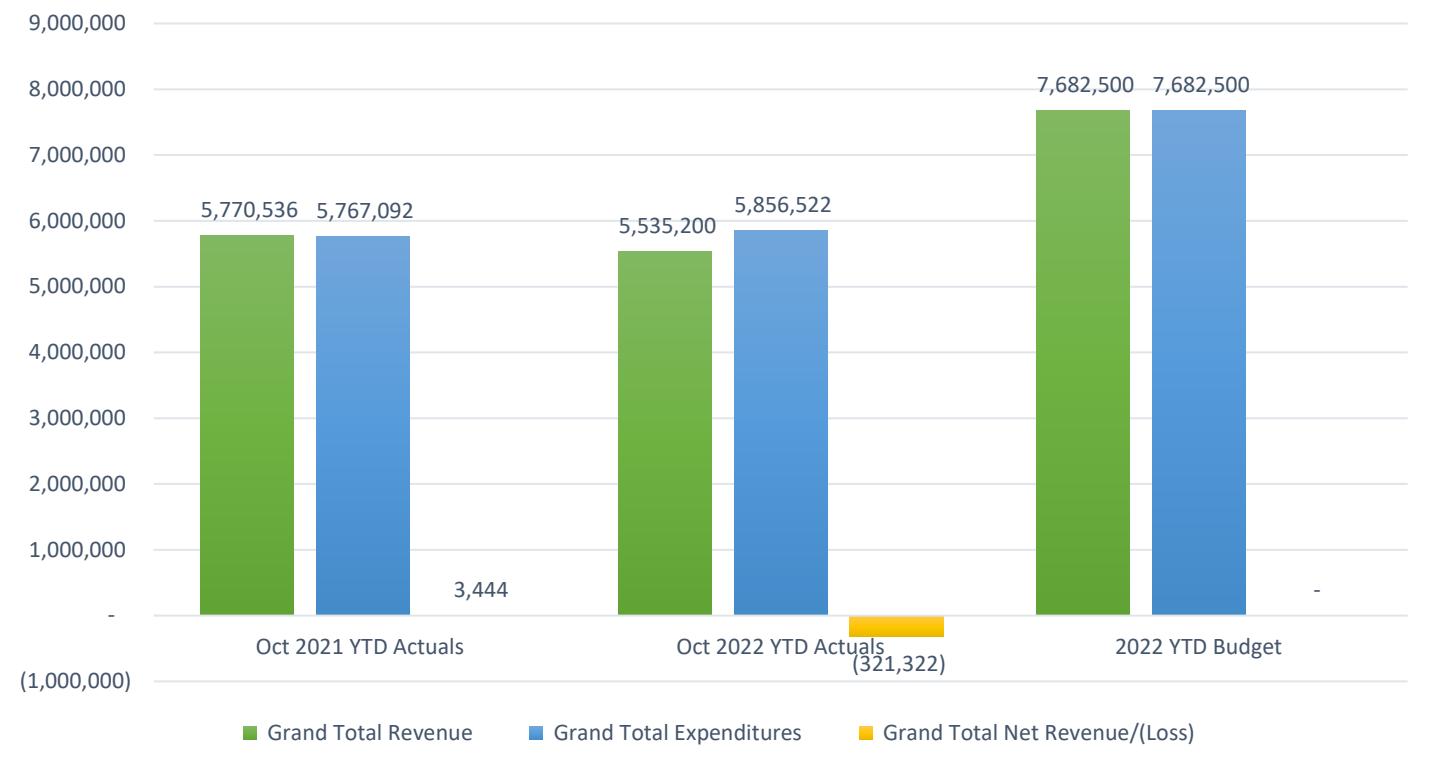
Solid Waste/Recycling Comparison Actuals to Budget October 2022



Vernon Acres Comparison Actuals to Budget October 2022



Vernon Manor Comparison Actuals to Budget October 2022



American Rescue Plan Act

as of December 15th, 2022

Date	Amount	Description of Activity	Resolution
6/16/2021	2,991,458.06	Deposit	
7/21/2022	2,993,406.00	Deposit	
10/5/2022	1,303.35	Deposit	
9/23/2021	(2,955.00)	Transcendent Technologies	2021-14
12/31/2021	(315.00)	Transcendent Technologies	2021-14
2/24/2022	(420.00)	Transcendent Technologies	2021-14
3/9/2022	(5,985.00)	Transcendent Technologies	2021-14
4/28/2022	(1,855.00)	Transcendent Technologies	2021-14
5/19/2022	(12,000.00)	Transcendent Technologies	2021-14
5/19/2022	(980.00)	Transcendent Technologies	2021-14
6/16/2022	(5,880.00)	Transcendent Technologies	2021-14
8/10/2022	(12,600.00)	Transcendent Technologies	2021-14
10/26/2022	(1,260.00)	Transcendent Technologies	2021-14
11/30/2022	(470,464.00)	Budget Transfer for 2020 Loss of Revenue	2021-36A
	(1,430,162.00)	<i>2023 Budget for Loss Revenue - Transfer Pending 2023</i>	2022-

4,041,291.41 Available ARPA

Proposal to Define the Finance Department Roles & Responsibilities of Vernon County

Mission Statement

The mission of the Finance Department is to deliver timely and accurate financial reporting and provide proper oversight of all expenditures and revenue collections in order to successfully support the operations of the town. The Finance Department principally assists the town's various departments, boards and committees by planning, organizing, and directing the town's financial activities in conformance with all applicable federal, state, and local laws as well as the standards set forth by the Government Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP).

Vision Statement

To be the most knowledgeable and transformative Finance Department within the State of Wisconsin. Our culture of continuous improvement will enable our trusted professionals to set the standard for employee excellence and customer service.

Core Values

1. **Right Results, Right Way** – *We uphold the highest standards of accountability and integrity by honoring our commitments and taking pride in our work.*
2. **Powered by Professionalism** – *We use our knowledge, technical skills and communication for the benefit of the County of Vernon. By valuing all backgrounds, we respect diverse ideas through active listening and showing compassion.*
3. **Culture of Learning** – *We value the development of our employees and are committed to providing opportunities to learn and grow.*
4. **Go the Extra Mile** – *We commit to collaborating with customers and peers. We never settle in anything we do, and we challenge our ideas of what is possible to better serve our customers.*
5. **Challenge the Status Quo** – *We embrace change as a catalyst for continuous improvement by seeking innovative opportunities to become more effective and efficient in all that we do.*

Role & Responsibilities

The Vernon County Finance Department is responsible for maintaining all aspects of a governmental accounting and financial reporting systems that provide timely, accurate, consistent, complete, useful, and transparent financial information to the general public, elected officials, and county management.

The County Finance Department will perform the duties of County Auditor as prescribed by WI Stats 59.47 and works under the general direction of the County Administrator and/or Finance Committee.

The Department has been given a multitude of financial duties which include, but are not limited to:

- Establish County-wide uniform policies in financial procedures, financial reporting, accounting methods, payroll procedures and budget preparation.
- Provide debt administration, cash management and investment policies.
- Develop data information required for bond agencies and debt reduction.
- Responsible for all County, State, and Federal financial reports, budgets, financial analysis and studies of revenues, expenditures, assets, liabilities and equities.

- Coordinate, maintain and review all existing & new financial accounting systems; recommend changes in accounting methods and systems; supervise installation of new accounting systems and procedures.
- Establish fiscal policies of the County to ensure uniform operation; review, develop and recommend long-range fiscal, financial and informational systems.
- Supervise the central accounting, payroll and cash management services for all departments.
- Plan, organize and supervise all annual budget preparation activities.
- Create, establish, and audit internal controls are properly followed by all departments and staff of the County.
- Conduct internal audits upon request of the County Administrator, Finance Committee and/or County Board.
- Ensure that all county departments are abiding by General Accepted Account Principles (GAAP) and Governmental Accounting Standards Board (GASB) regulations.

Examples of Roles & Responsibilities from Wisconsin Counties

Oconto County, WI

The Department performs the duties of County Auditor as prescribed by WI Stats 59.72 and works under the general direction of the Finance/Insurance Committee.

The Department has been given a multitude of financial duties which include, but are not limited to:

- Establish County-wide uniform policies in financial procedures, financial reporting, accounting methods, payroll procedures and budget preparation.
- Provide debt administration, cash management and investment policies.
- Develop data information required for bond agencies and debt reduction.
- Responsible for all County, State, and Federal financial reports, budgets, financial analysis and studies of revenues, expenditures, assets, liabilities and equities.
- Coordinate, maintain and review all existing & new financial accounting systems; recommend changes in accounting methods and systems; supervise installation of new accounting systems and procedures.
- Establish fiscal policies of the County to ensure uniform operation; review, develop and recommend long-range fiscal, financial and informational systems.
- Establish fiscal policies of the County to ensure uniform operation; review, develop and recommend long-range fiscal, financial and informational systems.
- Supervise the central accounting, payroll and cash management services for all departments.
- Plan, organize and supervise all annual budget preparation activities.
- Conduct internal audits upon request of the Finance Committee and/or County Board.

St. Croix County

The purpose of the Finance Department is to provide a centralized financial management system for general County government. This provides the County Administration and County Board with financial data and recommendations that contribute to the making of informed financial decisions for St. Croix County.

Responsibilities

The Finance Department is involved with the accounting, payroll, budgeting and auditing functions of the county. The department provides technical assistance in financial management and accounting to the County Administrator, departments and various committees.

Accounting Activities

Accounting activities include the preparation of financial reports, which accurately state the financial condition of St. Croix County, and supervision, maintenance and development of the accounting system. The payroll function allows for the accurate and timely processing of payrolls for county employees. The budget function includes preparing initial data in the development of annual budgets, as well as assisting the County Administrator in the budget process. The auditing function includes responsibility for internal controls, as well as obtaining an annual independent single audit of all St. Croix County records.

La Crosse County

The Finance Department is responsible for the overall accounting, payroll, budgeting, and auditing functions of the County as well as central County purchasing and insurance. In addition, the department coordinates capital borrowing and debt management, as well as provides technical assistance on financial management to all stakeholders of the County.

The department's accounting responsibilities include the preparation of internal and external financial reports, which accurately reflect the financial condition of La Crosse County. Finance processes all payments to vendors and issues year end 1099's, as well as maintains the capital asset listings for the County. The payroll function allows for the accurate and timely processing of payrolls for County employees and issuance of annual W-2's. Within the budget function, the department supports all aspects of the development and implementation of the annual budget, as well as assisting the County Administrator and County Board in the budget process. The auditing function includes responsibility for internal controls, as well as preparation of annual financial statements and support of the annual independent audit of all County financial records.

Purchasing activities includes procuring supplies, services, and construction to support La Crosse County departmental programs. Procurement activities conform to the La Crosse County purchasing policy, Wisconsin State Statutes, Federal requirements, and others as applicable. The goal of Purchasing is to provide for effective competition in the marketplace and to support fairness to all parties involved with an emphasis on integrity and consistency.

Door County

The Finance Department is responsible for broad scope financial matters including overall financial management, accounting, reporting, budgeting, internal auditing and financial record keeping. The Department assists County Departments to insure effective administration and implementation of approved financial policies, plans and programs

The County Finance Department is responsible for:

- The preparation and maintenance of the Annual Budget, 2020 budget amount of \$81,134,072 (capital and operation)
- Accounting including general ledger, payroll, accounts payable, accounts receivable, fixed assets, purchasing and printing
- Auditing of all County records
- Cash management, debt management and investment program
- Examine the books and accounts of any county officer, board, commission, committee, trustee, or other officer or employee entrusted with the receipt, custody or expenditure of money, or on whose authorization any funds appropriated by the County Board are expended, whether compensated for services by fees or by salary, and all original bills and vouchers on which monies have been paid out and all receipts of monies received by them.
- Have free access to such books, accounts, bills, vouchers, and receipts as often as may be necessary to perform the duties required.
- Report the results of the examinations to the Finance Committee and the County Board.
- Determine the methods and procedures for keeping all accounts of the County
- Be vested with the authority to establish accounting and reporting systems
- Designate such financial books as may be deemed necessary and appropriate for all offices, departments and sub-units in the County

Dunn County

The purpose of the Finance Division is to provide administrative support to the county board and county departments for payroll functions, accounts payable, accounts receivable, budgeting, accounting, and financial reporting on a timely and accurate basis.

The division provides technical assistance in financial management and accounting. Accounting activities include the preparation of financial reports, which accurately state the financial condition of Dunn County, and supervision, maintenance and development of a central accounting system. The payroll function allows for the accurate and timely processing of payrolls for county employees. The account payable and receivable function process invoices paying vendors in a timely manner, while account receivable are monitored to ensure the County collects it's revenues.

The budget function includes preparing data in the development of annual budgets, as well as assisting the County Manager and Executive Committee in the budget process.

The auditing function includes responsibility for internal controls, as well as obtaining an annual independent financial audit, and various compliance and single audits of all Dunn County records.

Lafayette County

Description

The Finance Department is responsible for accurately recording the revenues and expenditures of all county funds according to generally accepted accounting principles. The Finance Department is required to report the utilization of the revenues and expenditures to the operating departments, the public, and other governmental agencies. Our department provides assistance to the county in preparing and administering the annual budget, as well as provides financial analysis and advice to aid in the policymaking process.

Duties & Services

- Complete financial analysis for management and the county board.
- Coordinate and implement the general accounts payable and general accounts receivable functions.
- Prepare the countywide budget.
- Prepare the countywide annual financial reporting to the state and federal governments.
- Oversee the annual audit process for the county.
- Manage long-term debt for the county.

Columbia County

Under the direction of the Finance Committee, the Comptroller completes duties of County Auditor as defined in Chapter 59.72 of the Wis. Stats. The Accounting Office maintains the County's financial reporting system and all department subsystems in accordance with generally accepted accounting principles and governmental accounting, auditing, and financial reporting guidelines. This department is directly responsible for all accounting related activities and the supervision of operations for the following departments: Columbia County Jail, Health & Human Services, Health Care Center and the Highway Department.

Major responsibilities include: development of accounting systems; debt management; preparation and execution of County budget under Finance Committee review; vendor relations, including processing and payment of all invoices; purchasing, including requests for proposals and securing bids; internal auditing; grant reporting and compliance; preparation of necessary county, state and federal fiscal reports; provide necessary communication to any person(s) regarding County fiscal matters; receipt and journal entry processing; maintenance of County fixed asset system; administration of the Southern Housing Region Program; provide training and assistance to all County departments regarding accounting or budgeting; allocate insurance to County departments and reconciliation of all County

accounts; coordinate County independent audit and prepare the Annual Comprehensive Financial Report (ACFR).

Manitowoc County

The Finance Department exists to provide service and support to all Departments, agencies, boards and commissions of the County related to financial and accounting matters. The Finance Department is responsible for the development/maintenance and administration of a central accounting system including but not limited to accounts payable, accounts receivable, budgeting, general ledger, payroll, general purchasing, receipting and reporting. The department is also responsible for the County's property and liability insurance program.

Memo

Date: August 9, 2022

To: Vernon County Finance Committee: Rod Ofte, Kelli Mitchell, Kyle Semke, Kay Stanek

CC: Cari Redington, County Administrator

From: Bobbi Johnson, Finance Manager

Subject: Proposal for Vendor Approval & Payment Process

The review and approval process for vendor payments was evaluated to propose the following process for invoices to be reviewed and approved to issue timely payments. The process change will establish a foundational basis for the Finance Department to ensure Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) regulations, and internal controls are put in place as invoices are reviewed, approved and processed.

The following definitions should be used in regards to this memo:

- *Policy: A course or principle of action adopted or proposed by an organization or individual.*
- *Process: A series of actions or steps taken in order to achieve a particular end.*
- *Procedure: A procedure is a prescribed way of undertaking a process or part of a process*

Currently, the final operating and capital budgets are adopted in the prior year by the County Board of Supervisors for departments to utilize. Departments are currently required to have additional payment approvals by various committees, in which many County Supervisors are on. The invoices & credit card statements that are provided to the committees for approval have already been fulfilled by the vendor, with either goods or services already received or rendered respectfully.

In addition, the Finance Department is processing vendor payments weekly without a full Committee review or approval; payments are approved by either Department Head or Committee Chair. Once a month the Finance department processes 2 (two) check runs during the week of the Finance Committee meeting, with the largest check run being for the Finance Committee date. The current process utilizes a lot of time and resources to perform by both, County Supervisors and employees of the County. Vendor services and products have become limited due to the length of time it takes for payments to be received.

Over the last few weeks I have reached out to several financial colleagues in other Wisconsin counties to find streamlined processes that are being used for the review and approval of vendor payments. There are a variety of processes being used throughout Wisconsin, based on the needs of the Departments, County ordinances, policies, and procedures put in place by the Finance Department.

In summary, based on our needs and goals to have a streamlined approval process with proper internal controls and procedures in place, I am proposing the following process change:

- Department heads will be able to use the adopted annual operating budget as intended, without the need for committee approval in regards to daily operational needs.

- Any purchases over and above \$25,000, capital project requests, or service contracts will follow the Vernon County Ordinances as detailed in [Chapter 2, Article III. – Finance, Sections 2-61 to 2-65](#) (*attached Appendix A*).
- Purchases from specific special assigned, capital, agency or internal service funds will be closely monitored by Finance to ensure no overuse of funds or inappropriate transactions occur. Ex. Fund 88 Ho-Chunk Funds
- Departments will continue to use the voucher cover sheet and the appropriate account code.
 - Each vendor will have one voucher cover sheet.
 - The invoice number, statement or account number must be listed on the voucher.
 - If there are no identifying invoice numbers present the invoice number will consist of the following format. (Ex. VendornameMMDDYY).
 - Once the voucher sheet(s) are completed, all supporting documents will be attached and either scanned to the Finance Department email, or dropped off.
- The Finance Department will review each purchase before entering them into the financial system.
 - The review process will include verifying the proper account codes, available budget for purchases over \$25,000, invoice/statement dates, dollar amounts, late fees, vendor discount terms if applicable, remit addresses and other necessary supporting documents as applicable.
 - Documents to be included should consist of but not be limited to: invoice(s), all receipt(s) for credit card statements, resolutions, summary of RFP/RFQ bid results, copies of signed purchasing agreement or contract, grant award documents, and the amortization schedule for loans, bonds, notes and leases.
 - Finance may reject any voucher that is incorrect based on the above listing of review items until the correction(s) have been properly made.
 - After the financial review has been completed, Finance will determine if the voucher(s) will be paid that week, or if additional information and/or action is needed.
 - Action may be from any of the following: Department(s), County Finance Director, County Administrator, County Finance Committee or County Board of Supervisors.
 - Finance will enter the vouchers and process payments weekly to avoid any unnecessary late fees. Continued evaluation of the weekly process will assist with the creation of a procedure to take advantage of vendor discount terms when applicable.
 - Finance will provide an annual schedule of voucher due dates and times to departments; that will be subject to change due to Holidays, system updates or staffing requirements.
- Finance will provide a monthly disbursement report to the Finance Committee and County Board of Supervisors, listing the vendor name(s), invoice numbers and payment amounts that have been issued within the last month.
- Should the need for reallocation of funding or budget be identified, Finance with the assistance of the department(s), will identify an excess source of funding or budget and compile a budget amendment resolution.
 - The resolution will be presented to the Finance Committee for consideration.
 - Final consideration on the budget amendment will be from the County Board of Supervisors.
 - The approved budget amendment will then be processed in the Finance department and filed with all applicable supporting documents and signatures.

This process change will be the first foundational step in the creation of a County-wide purchasing and procurement policy. The Finance Committee will be provided a draft of the policy for consideration. Once the policy has been approved, the Finance Director and County Administrator will evaluate the policy as needed, and recommend any necessary changes to the Finance Committee for consideration. Process or procedure changes will be announced to the Departments as needed.

ARTICLE III. - FINANCE

Footnotes:

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Cross reference— Any ordinance authorizing the sale or purchase of specific chattels or real property saved from repeal, § 1-5(a)(2); any ordinance authorizing county fees and charges saved from repeal, § 1-5(a)(4); any ordinance dealing with the annual budget saved from repeal, § 1-5(a)(8); any ordinance providing for an annual tax levy on real estate saved from repeal, § 1-5(a)(9); any ordinance providing for an appropriation or transfer of funds saved from repeal, § 1-5(a)(10); any ordinance dealing with bond issues saved from repeal, § 1-5(a)(13); any ordinance regarding expense reimbursements saved from repeal, § 1-5(a)(18); fees for administering floodplain regulations, § 26-121 et seq.; bond schedule for public safety violations, § 42-111 et seq.; fees and charges for administering shoreland-wetland regulations, § 50-161; taxation, ch. 58; fees and charges for administering private sewerage system regulations, § 70-141 et seq.

Sec. 2-61. - Bids required for public works exceeding \$25,000.00.

All public work, including any contract for construction, repair, remodeling or improvement of any public work, building or furnishing of supplies or materials of any kind, where the estimated cost of such work or purchase will exceed \$25,000.00, shall be let by contract to the lowest responsible bidder. All public work contracts shall be let and entered into as provided by Wis. Stats. § 66.0901.

(Ord. No. 1-1978, § 1, 8-15-1978; Ord. No. 2010-1, 3-12-2010; Ord. No. 2016-1, § I, 4-19-2016)

Editor's note— Ord. No. 2016-1, § I, adopted April 19, 2016, amended § 2-61, to read as set out herein. Previously § 2-61 was titled "Bids required for public work and purchases exceeding \$5,000.00."

Sec. 2-62. - Exceptions.

The county board may, by three-fourths vote of all members entitled to a seat, provide that any class of public work, or part thereof, may be done directly by the county without submitting the work for bids. This section does not apply to highway contracts which the county highway committee is authorized by law to let or make. Further, the provisions of this section are not mandatory for the repair or reconstruction of public facilities when danger, or threatened danger, thereto creates an emergency, as determined by resolution of the county board by a three-fourths vote of the members present, in which the public health or welfare of the county is endangered. Whenever the county board by majority vote at a regular or special meeting determines that an emergency no longer exists, such exception shall no longer apply.

(Ord. No. 1-1978, § 2, 8-15-1978)

Sec. 2-63. - Bids required for purchases exceeding \$25,000.00.

All purchases made by the county where the estimated cost of such contract exceeds \$25,000.00 shall be let by sealed competitive bids and the contract shall be awarded to the bidder whose bid is determined by the relevant committee or the county board to be the most advantageous to the county.

(Ord. No. 2016-1, § I, 4-19-2016)

Sec. 2-64. - Service contract approval.

All service contracts entered into by a non-elective county department or agency shall be approved by the committee that governs the department or agency.

(Ord. No. 2016-1, § I, 4-19-2016)

Sec. 2-65. - Property assessed clean energy financing.

(a) *Purpose.* The county finds that renovations or additions to premises located in the county made to improve energy efficiency, improve water efficiency, and/or use renewable resource applications, increase property values, stimulate local economic activity, provide local and global environmental benefits, and promote the general welfare of county residents. The purpose of this section is to facilitate loans arranged by property owners or lessees to make such improvements by treating loan principal and interest, fees, and other charges as special charges eligible for inclusion on the tax roll for these properties.

(b) *Statutory authority.* This section is enacted pursuant to Wis. Stats. § 66.0627, as amended, which authorizes a county to make a loan or enter into an agreement regarding loan repayments to a 3rd party for owner-arranged or lessee-arranged financing, to an owner or a lessee of a premises located in the county for making or installing an energy efficiency improvement, a water efficiency improvement or a renewable resource application to a premises.

(c) *Definitions.* In this section:

Annual installment means the portion of the PACE loan that is due and payable for a particular year under the supplemental agreement.

Borrower means the property owner or lessee of the subject property that borrows the proceeds of a PACE loan.

Default loan balance means the outstanding balance, whether or not due, of a PACE loan at the time that the county receives foreclosure proceeds,

Foreclosure proceeds means the proceeds received by the county from the disposition of a subject property through an *in rem* property tax foreclosure.

Loan amount means the principal, interest, administrative fees (including the program administrator's fees) and other loan charges to be paid by the borrower under the PACE loan.

PACE means the acronym for property assessed clean energy.

PACE default provisions means:

- (1) The delinquent annual installment(s) due when the county initiates the *in rem* property tax foreclosure on the subject property;
- (2) Any additional annual installment(s) that become due between the time that the county initiates *in rem* property tax foreclosure on the subject property and the date the county receives the foreclosure proceeds;
- (3) Any default interest charges applied to unpaid annual installments referenced in subsections (a) and (b) above, as provided in the supplemental agreement; and
- (4) Any default loan balance.

PACE lender means any person that makes a PACE loan, and which may include an affiliate of the borrower.

PACE loan means a loan made by a PACE lender to a borrower under this section for energy efficiency improvements, water efficiency improvements, or renewable resource applications made to or installed on a subject property.

Person means any individual, association, firm, corporation, partnership, limited liability company, trust, joint venture or other legal entity, or a political subdivision as defined in Wis. Stats. § 66.0627.

Program administrator means the person retained by the Wisconsin PACE commission as provided in subsection (e)(2).

Subject property means any premises located in the county on which an energy efficiency improvements, water efficiency improvements, or renewable resource applications are being or have been made and financed through an outstanding PACE loan.

Supplemental agreement means a written agreement among a borrower, a PACE lender and the County, as provided for in subsection (g).

Wisconsin PACE commission means the Wisconsin PACE commission formed under Wis. Stats. § 66.0301, as amended, by the county and one or more other political subdivisions as defined in Wis. Stats. § 66.0627, pursuant to a Joint Exercise of Powers Agreement relating to the Wisconsin PACE commission.

(d) *PACE loans as special charges; delinquent amounts as liens.* Any PACE loan made and secured pursuant to this section shall be considered a special charge on the subject property. Any annual installment or portion of a PACE loan made and secured pursuant to the section that becomes

delinquent according to the terms of the PACE loan shall be a lien against the subject property and placed on the tax roll, as permitted pursuant to Wis. Stats. §66.0627 as amended.

(e) *Wisconsin PACE commission.*

- (1) Any of the powers and duties of the county under this section, except for those under subsection (i) may (but are not required to) be delegated to the Wisconsin PACE commission.
- (2) The Wisconsin PACE commission is further authorized to retain a program administrator to act as its agent and administer the PACE program, subject to adherence with PACE program requirements set forth in this section and in Wis. Stats. § 66.0627 as amended.

(f) *Loan approval.*

- (1) A prospective borrower applying for a PACE loan shall comply with the loan application process set forth in the program manual approved by the county.
- (2) The county shall approve the financing arrangements between a borrower and PACE lender.

(g) *Supplemental agreement.*

- (1) The county, the borrower and the PACE lender shall execute the supplemental agreement which, without limitation:
 - a. Shall inform the participants that the PACE loan amount shall be imposed as and considered a special charge, and each year's annual installment may be included on the property tax roll of the subject property as a special charge and an annual installment that is delinquent shall be a lien against the subject property pursuant to Wis. Stats. § 66.0627, as amended;
 - b. Shall recite the amount and the term of the PACE loan;
 - c. Shall provide for the amount, or a method for determining the amount, of the annual installment due each year;
 - d. Shall provide whether default interest may be applied to unpaid annual installments;
 - e. Shall require the PACE lender and the borrower to comply with all federal, state and local lending and disclosure requirements;
 - f. Shall provide for any fees payable to the county and/or program administrator;
 - g. Shall recite that the supplemental agreement is a covenant that runs with the land;
 - h. May provide for prepayments of annual installments by the borrower with a resulting reduction in the special charge for the prepayment, subject to any prepayment premium charged by the PACE lender, if any; and
 - i. May allow for amendment by the parties.
- (2) Prior to executing the supplemental agreement, the owner of the subject property, if different from the borrower, and any existing mortgage holder(s) on the subject property must have

executed a separate writing acknowledging the borrower's use of PACE financing for the subject property and the special charge that will be imposed under this section and its consequences, including the remedies for collecting the special charge.

- (3) Each PACE loan shall be amortized over the term of the PACE loan as provided in the supplemental agreement.
- (4) The annual payments of a PACE loan may be payable in installments as authorized by Wis. Stats. § 66.0627, as amended.
- (h) *Annual installments added to tax rolls.* Upon the request of the program administrator the county shall place each year's annual installment on the tax roll for the subject property as permitted pursuant to Wis. Stats. § 66.0627, as amended.
- (i) *Remittance of special charges.* The county shall promptly remit to the Wisconsin PACE commission any payment(s) for a special charge imposed under this section, including penalties and charges thereon, it may receive from any taxing district or the county treasurer pursuant to Wis. Stats. Ch. 74, as amended.
- (j) *Property tax foreclosure procedures.*
 - (1) The county elects to utilize the provisions of Wis. Stats. § 75.521, as amended, for the purpose of enforcing tax liens if a subject property owner fails to pay any special charges imposed on the subject property under this section as required.
 - (2) The county shall begin an *in rem* property tax foreclosure proceeding on the subject property at the earliest time allowed under Wisconsin Statutes, unless the county determines that subject property is a "brownfield" (as defined as Wis. Stats. § 75.106, as amended) or that *in rem* property tax foreclosure is not in the best interests of the county due to the condition of the property or for other reasons.
 - (3) If the county has determined that it will not commence an *in rem* property tax foreclosure proceeding, then the PACE lender may request that the county, pursuant to Wis. Stats. § 75.106, as amended, assign the county's right to take judgment against the subject property, provided that the PACE lender and the county fully comply with all provisions of Wis. Stats. § 75.106, as amended, concerning the subject property and the PACE lender agrees to pay the amounts required by Wis. Stats. § 75.36(3)(a)1 and 1m, as amended.
- (k) *Sale of foreclosed property.* If the county prevails in an *in rem* property tax foreclosure action against a subject property, the county shall diligently proceed to sell the subject property pursuant to the procedures set forth in Wis. Stats. § 75.69, as amended.
- (l) *Distribution of foreclosure proceeds.* The county treasurer shall follow the procedures set forth in Wis. Stats. § 75.36, as amended, to distribute the proceeds from the sale of a subject property.

Finance Department

Deadlines for November 2022

	Day of the Week/Month	Date	Time
Vendor Invoices			
Weekly Checks	Tuesday	November 1st	1:00 PM
	Tuesday	November 8th	1:00 PM
	Tuesday	November 29th	1:00 PM
<i>Finance Committee & Weekly Checks</i>	Monday	November 14th	1:00 PM
Revenue Receipts	October	November 16th	4:00 PM
Journal Entries	October	November 23rd	4:00 PM
Internal Transfers	October	November 23rd	4:00 PM
Review Financial Reports	October	November 29th	4:00 PM
Process Month End	October	November 30th	4:00 PM

Important Dates	
Date	Comment
November 11th, 2022	Veteran's Day - Office Closed
November 15th, 2022	All checks will be processed on Thursday with Finance Checks
November 24th, 2022	Thanksgiving - No Check Processing Office Closed
November 25th, 2022	Day After Thanksgiving - No Check Processing Office Closed
December 23rd, 2022	Christmas Eve observed - Office Closed
December 26th, 2022	Christmas Day observed - Office Closed
January 2nd, 2023	New Year's Day observed - Office Closed

Finance Department

Deadlines for Year End 2022 Processing

	Year	Date	Time
2022 Voucher Processing			
1st deadline	December 2022	Tuesday, January 24, 2023	1:00 PM
2nd deadline	December 2022	Tuesday, January 31, 2023	1:00 PM
3rd deadline	December 2022	Tuesday, February 7, 2023	1:00 PM
Final Deadline	December 2022	Tuesday, February 14, 2023	1:00 PM
Journal Entries	December 2022	Tuesday, March 21, 2023	4:00 PM
Internal Transfers	December 2022	Tuesday, March 21, 2023	4:00 PM
Review Financial Reports	December 2022	Friday, March 31, 2023	4:00 PM

Important Dates	
Date	Comment
November 11th, 2022	Veteran's Day - Office Closed
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