

County Clerk's Office

Richland County, Wisconsin

Derek S. Kalish
County Clerk

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December 8, 2023

Please be advised that Richland County Board of Supervisors will convene at 7:00 p.m., Tuesday, December 12, 2023, in the County Board Room of the Richland County Courthouse, located at 181 West Seminary Street, Richland Center, Wisconsin.

Virtual access and documents for the meeting can be found by clicking on this link:

<https://administrator.co.richland.wi.us/minutes/county-board/>

Amended Agenda

1. Roll Call
2. Invocation
3. Pledge Of Allegiance
4. Approve Agenda
5. Approve Minutes Of The October 24th Meeting
6. Public Comment
7. Confirmation Of Department Head Appointments: Highway Commissioner And Pine Valley Community Village Director
8. Reports: 2022 Audit Report, Administrator's Report
9. Correspondence
10. Ordinance Relating To A Parcel Belonging To Kelli Klitzke, Tami Meyer, And Amy Demars In The Town Of Buena Vista
11. Ordinance Relating To A Parcel Belonging To Rich & Diane McCollough In The Town Of Buena Vista
12. Ordinance Relating To A Parcel Belonging To Michael & Beverly Burns In The Town Of Dayton
13. Ordinance Relating To A Parcel Belonging To Koenig Industries In The Town Of Willow
14. Report On Petitions For Zoning Amendments Received Since The Last County Board Session
15. Report On Rezoning Petitions Recommended For Denial By The Zoning And Land Information Committee
16. Resolution Authorizing The Land Records Office To Apply For And Receive A Grant From The Wisconsin Land Records Board
17. Resolution Accepting Proposal For Wage And Compensation Study
18. Resolution Approving County Position Reclassifications, New Positions, Job Descriptions, Premium Pay, And Updates To Addendums Of The County Employee Handbook
19. Resolution Amending Resolution 14-149 (amended) Relating To Making Changes In How Ambulance Service Is Provided By The County
20. Resolution Approving Three New Members To The Nutrition Advisory Committee Effective August 1, 2023
21. Resolution Approving The Purchase Of The Spillman Automatic Vehicle Locator (AVL) Module
22. Resolution Purchasing A New Buffalo Terra Station From J-Comp At The Cost Of \$28,520.72
23. Resolution Approving Richland County To Enter Into A Contract With Deepseas Cyber Security Services For Endpoint And Network Monitoring Using Carbon Black XDR For A Total Cost Of \$45,273.60 Annually
24. Resolution Approving Richland County To Enter Into A Contract With Catalis For Permit Management For Total Cost Of \$21,750.00, Of Which \$13,500.00 Is An Annual Expense And \$8,250.00 Is A Onetime Setup Fee
25. Resolution Approving Richland County To Enter Into A Contract With Environmental System Research Institute Ince (ESRI) For Arc GIS Licensing For Desktops For A Total Cost Of \$37,402.00 Annually
26. Resolution Approving Richland County To Enter Into A Contract With Jcomp Technologies Inc. For 3 Years For Veeam Essentials Enterprise Software And Maintenance For A Total Cost Of \$11,219.16
27. Resolution Updating The Employee Uniform Allowance Procedure
28. Adjourn

OCTOBER MEETING

October 24, 2023

Vice-Chair Turk called the meeting to order at 7 PM. Roll call found all members present except Supervisors Severson and McGuire.

Pastor Jonathan Young with the Church of the Nazarene gave the Invocation.

County Clerk Kalish led the Pledge of Allegiance.

Motion by Manning, second by McKee for approval of the agenda. Motion carried and agenda declared approved.

Vice-Chair Turk asked if any member desired the minutes of the September 19, 2023 meeting be read or if any member desired to amend the minutes of the previous meeting. Hearing no motion to read or amend the minutes of the September 19, 2023 meeting, Vice-Chair Turk declared the minutes approved as published.

Vice-Chair Turk reviewed list of proposed committee assignments as follows:
Julie Fleming to Finance & Personnel Standing Committee (as Land & Zoning Representative)
Mary Miller to Fair, Recycling, and Parks Standing Committee, Rules & Strategic Planning Standing Committee (as Fair, Recycling, and Parks Representative), and Transportation Coordinating Committee.
Motion by McKee second by Cosgrove to approve appointments as presented. Motion carried and appointments declared approved.

Vice-Chair Turk opened the Public Hearing on the proposed 2024 Richland County Budget at 7:07 PM. Administrator Pesch reviewed the 2024 budget report and administrative narrative. Brief discussion followed. Vice-Chair Turk declared the Public Hearing closed at 7:26 PM.

Resolution No. 23-98 awarding the sale of \$1,010,000 general obligation promissory notes was presented to the board by Carol Wirth of Wisconsin Public Finance Professionals, LLC. Motion by Manning second by Williamson that Resolution No. 23-98 be adopted. Roll call vote taken – Yes: Carrow, Miller, Brewer, Seep, McKee, Rynes, Luck, Manning, Gottschall, Glasbrenner, Gentes, Turk, Cosgrove, Frank, Williamson, Couey, Fleming, and Voyce; No: None; Absent: Severson and McGuire. With 18 Yes and 0 No votes, motion carried and the Resolution 23-98 declared adopted.

RESOLUTION NO. 23-98

RESOLUTION AWARDING THE SALE OF \$1,010,000 GENERAL OBLIGATION PROMISSORY NOTES

WHEREAS, on September 19, 2023, the County Board of Supervisors of Richland County, Wisconsin (the "County") by a vote of at least 3/4 of the members-elect adopted an initial resolution (the "Initial Resolution") authorizing the issuance of general obligation promissory notes in an amount not to exceed \$1,010,000 for the public purpose of financing 2024 capital improvement projects, including improvements to County facilities and acquiring equipment, vehicles and technology for County functions (collectively, the "Project");

WHEREAS, the County Board of Supervisors hereby finds and determines that the Project is within the County's power to undertake and therefore serves a "public purpose" as that term is defined in Section 67.04(1)(b), Wisconsin Statutes;

WHEREAS, the County is authorized by the provisions of Section 67.12(12), Wisconsin Statutes, to borrow money and issue general obligation promissory notes for such public purposes;

WHEREAS, the County has directed Wisconsin Public Finance Professionals, LLC ("WFPF") to take the steps necessary to sell general obligation promissory notes (the "Notes") to pay the cost of the Project;

WHEREAS, none of the proceeds of the Notes shall be used to fund the operating expenses of the general fund of the County or to fund the operating expenses of any special revenue fund of the County that is supported by property taxes;

WHEREAS, WFPF, in consultation with the officials of the County, prepared an Official Notice of Sale (a copy of which is attached hereto as Exhibit A and incorporated herein by this reference) setting forth the details of and the bid requirements for the Notes and indicating that the Notes would be offered for public sale on October 24, 2023;

WHEREAS, the County Clerk (in consultation with WFPF) caused a form of notice of the sale to be published and/or announced and caused the Official Notice of Sale to be distributed to potential bidders offering the Notes for public sale on October 24, 2023;

WHEREAS, the County has duly received bids for the Notes as described on the Bid Tabulation attached hereto as Exhibit B and incorporated herein by this reference (the "Bid Tabulation"); and

WHEREAS, it has been determined that the bid proposal (the "Proposal") submitted by the financial institution listed first on the Bid Tabulation fully complies with the bid requirements set forth in the Official Notice of Sale and is deemed to be the most advantageous to the County. WFPF has recommended that the County accept the Proposal. A copy of said Proposal submitted by such institution (the "Purchaser") is attached hereto as Exhibit C and incorporated herein by this reference.

NOW, THEREFORE, BE IT RESOLVED by the County Board of Supervisors of the County that:

Section 1. Ratification of the Official Notice of Sale and Offering Materials. The County Board of Supervisors hereby ratifies and approves the details of the Notes set forth in Exhibit A attached hereto as and for the details of the Notes. The Official Notice of Sale and any other offering materials prepared and circulated by WFPF are hereby ratified and approved in all respects. All actions taken by officers of the County and WFPF in connection with the preparation and distribution of the Official Notice of Sale, and any other offering materials are hereby ratified and approved in all respects.

Section 1A. Authorization and Award of the Notes. For the purpose of paying the cost of the Project, there shall be borrowed pursuant to Section 67.12(12), Wisconsin Statutes and the Initial Resolution, the principal sum of ONE MILLION TEN THOUSAND DOLLARS (\$1,010,000) from the Purchaser in accordance with the terms and conditions of the Proposal.

The Proposal of the Purchaser offering to purchase the Notes for the sum set forth on the Proposal, plus accrued interest to the date of delivery, resulting in a true interest cost as set forth on the Proposal, is hereby accepted. The Chairperson and County Clerk or other appropriate officers of the County are authorized and directed to execute an acceptance of the Proposal on behalf of the County. The good faith deposit of the Purchaser shall be applied in accordance with the Official Notice of Sale, and any good faith deposits submitted by unsuccessful bidders shall be promptly returned. The Notes shall bear interest at the rate set forth on the Proposal.

Section 2. Terms of the Notes. The Notes shall be designated "General Obligation Promissory Notes"; shall be issued in the aggregate principal amount of \$1,010,000; shall be dated November 21, 2023; shall be in

the denomination of \$5,000 or any integral multiple thereof; shall be initially numbered R-1; and shall bear interest at the rate per annum and mature on March 1, 2024 as set forth on the Pricing Summary attached hereto as Exhibit D-1 and incorporated herein by this reference. Interest shall be payable at maturity. Interest shall be computed upon the basis of a 360-day year of twelve 30-day months and will be rounded pursuant to the rules of the Municipal Securities Rulemaking Board. The schedule of principal and interest payments due on the Notes is set forth on the Debt Service Schedule attached hereto as Exhibit D-2 and incorporated herein by this reference (the "Schedule").

Section 3. Redemption Provisions. The Notes are not subject to optional redemption prior to maturity.

Section 4. Form of the Notes. The Notes shall be issued in registered form and shall be executed and delivered in substantially the form attached hereto as Exhibit E and incorporated herein by this reference.

Section 5. Tax Provisions.

(A) Direct Annual Irrepealable Tax Levy. For the purpose of paying the principal of and interest on the Notes as the same becomes due, the full faith, credit and resources of the County are hereby irrevocably pledged, and there is hereby levied upon all of the taxable property of the County a direct annual irrepealable tax in the year 2023 for the payments due in the year 2024 in the amount set forth on the Schedule.

(B) Tax Collection. So long as any part of the principal of or interest on the Notes remains unpaid, the County shall be and continue without power to repeal such levy or obstruct the collection of said tax until all such payments have been made or provided for. After the issuance of the Notes, said tax shall be, from year to year, carried onto the tax roll of the County and collected in addition to all other taxes and in the same manner and at the same time as other taxes of the County for said years are collected, except that the amount of tax carried onto the tax roll may be reduced in any year by the amount of any surplus money in the Debt Service Fund Account created below.

(C) Additional Funds. If at any time there shall be on hand insufficient funds from the aforesaid tax levy to meet principal and/or interest payments on said Notes when due, the requisite amounts shall be paid from other funds of the County then available, which sums shall be replaced upon the collection of the taxes herein levied.

Section 6. Seated Debt Service Fund Account.

(A) Creation and Deposits. There shall be and there hereby is established in the treasury of the County, if one has not already been created, a debt service fund, separate and distinct from every other fund, which shall be maintained in accordance with generally accepted accounting principles. Debt service or sinking funds established for obligations previously issued by the County may be considered as separate and distinct accounts within the debt service fund.

Within the debt service fund, there hereby is established a separate and distinct account designated as the "Debt Service Fund Account for General Obligation Promissory Notes, dated November 21, 2023" (the "Debt Service Fund Account") and such account shall be maintained until the indebtedness evidenced by the Notes is fully paid or otherwise extinguished. There shall be deposited into the Debt Service Fund Account (i) all accrued interest received by the County at the time of delivery of and payment for the Notes; (ii) any premium which may be received by the County above the par value of the Notes and accrued interest thereon; (iii) all money raised by the taxes herein levied and any amounts appropriated for the specific purpose of meeting principal of and interest on the Notes when due; (iv) such other sums as may be necessary at any time to pay principal of and interest on the Notes when due; (v) surplus monies in the Borrowed Money Fund as specified below; and (vi) such further deposits as may be required by Section 67.11, Wisconsin Statutes.

Use and Investment. No money shall be withdrawn from the Debt Service Fund Account and appropriated for any purpose other than the payment of principal of and interest on the Notes until all such principal and interest has been paid in full and the Notes

canceled; provided (i) the funds to provide for each payment of principal of and interest on the Notes prior to the scheduled receipt of taxes from the next succeeding tax collection may be invested in direct obligations of the United States of America maturing in time to make such payments when they are due or in other investments permitted by law; and (ii) any funds over and above the amount of such principal and interest payments on the Notes may be used to reduce the next succeeding tax levy, or may, at the option of the County, be invested by purchasing the Notes as permitted by and subject to Section 67.11(2)(a), Wisconsin Statutes, or in permitted municipal investments under the pertinent provisions of the Wisconsin Statutes ("Permitted Investments"), which investments shall continue to be a part of the Debt Service Fund Account. Any investment of the Debt Service Fund Account shall at all times conform with the provisions of the Internal Revenue Code of 1986, as amended (the "Code") and any applicable Treasury Regulations (the "Regulations").

(A) Remaining Monies. When all of the Notes have been paid in full and canceled, and all Permitted Investments disposed of, any money remaining in the Debt Service Fund Account shall be transferred and deposited in the general fund of the County, unless the County Board of Supervisors directs otherwise.

Section 7. Proceeds of the Notes; Segregated Borrowed Money Fund. The proceeds of the Notes (the "Note Proceeds") (other than any premium and accrued interest which must be paid at the time of the delivery of the Notes into the Debt Service Fund Account created above) shall be deposited into a special fund (the "Borrowed Money Fund") separate and distinct from all other funds of the County and disbursed solely for the purpose or purposes for which borrowed. In no event shall monies in the Borrowed Money Fund be used to fund operating expenses of the general fund of the County or of any special revenue fund of the County that is supported by property taxes. Monies in the Borrowed Money Fund may be temporarily invested in Permitted Investments. Any monies, including any income from Permitted Investments, remaining in the Borrowed Money Fund after the purpose or purposes for which the Notes have been issued have been accomplished, and, at any time, any monies as are not needed and which obviously thereafter cannot be needed for such purpose(s) shall be deposited in the Debt Service Fund Account.

Section 8. No Arbitrage. All investments made pursuant to this Resolution shall be Permitted Investments, but no such investment shall be made in such a manner as would cause the Notes to be "arbitrage bonds" within the meaning of Section 148 of the Code or the Regulations and an officer of the County, charged with the responsibility for issuing the Notes, shall certify as to facts, estimates, circumstances and reasonable expectations in existence on the date of delivery of the Notes to the Purchaser which will permit the conclusion that the Notes are not "arbitrage bonds," within the meaning of the Code or Regulations.

Section 9. Compliance with Federal Tax Laws. (a) The County represents and covenants that the projects financed by the Notes and the ownership, management and use of the projects will not cause the Notes to be "private activity bonds" within the meaning of Section 141 of the Code. The County further covenants that it shall comply with the provisions of the Code to the extent necessary to maintain the tax-exempt status of the interest on the Notes including, if applicable, the rebate requirements of Section 148(f) of the Code. The County further covenants that it will not take any action, omit to take any action or permit the taking or omission of any action within its control (including, without limitation, making or permitting any use of the proceeds of the Notes) if taking, permitting or omitting to take such action would cause any of the Notes to be an arbitrage bond or a private activity bond within the meaning of the Code or would otherwise cause interest on the Notes to be included in the gross income of the recipients thereof for federal income tax purposes. The County Clerk or other officer of the County charged with the responsibility of issuing the Notes shall provide an appropriate certificate of the County certifying that the County can and covenanting that it will comply with the provisions of the Code and Regulations.

(b) The County also covenants to use its best efforts to meet the requirements and restrictions of any different or additional federal legislation which may be made applicable to the Notes provided that in meeting such requirements the County will do so only to the extent consistent with the proceedings authorizing the Notes and the laws of the State of Wisconsin and to the extent that there is a reasonable period of time in which to comply.

Section 10. Designation as Qualified Tax-Exempt Obligations. The Notes are hereby designated as "qualified tax-exempt obligations" for purposes of Section 265 of the Code, relating to the ability of financial institutions to deduct from income for federal income tax purposes, interest expense that is allocable to carrying and acquiring tax-exempt obligations.

Section 11. Execution of the Notes; Closing; Professional Services. The Notes shall be issued in printed form, executed on behalf of the County by the manual or facsimile signatures of the Chairperson and County Clerk, authenticated, if required, by the Fiscal Agent (defined below), sealed with its official or corporate seal, if any, or a facsimile thereof, and delivered to the Purchaser upon payment to the County of the purchase price thereof, plus accrued interest to the date of delivery (the "Closing"). The facsimile signature of either of the officers executing the Notes may be imprinted on the Notes in lieu of the manual signature of the officer but, unless the County has contracted with a fiscal agent to authenticate the Notes, at least one of the signatures appearing on each Note shall be a manual signature. In the event that either of the officers whose signatures appear on the Notes shall cease to be such officers before the Closing, such signatures shall, nevertheless, be valid and sufficient for all purposes to the same extent as if they had remained in office until the Closing. The aforesaid officers are hereby authorized and directed to do all acts and execute and deliver the Notes and all such documents, certificates and acknowledgements as may be necessary and convenient to effectuate the Closing. The County hereby authorizes the officers and agents of the County to enter into, on its behalf, agreements and contracts in conjunction with the Notes, including but not limited to agreements and contracts for legal, trust, fiscal agency, disclosure and continuing disclosure, and rebate calculation services. Any such contract heretofore entered into in conjunction with the issuance of the Notes is hereby ratified and approved in all respects.

Section 12. Payment of the Notes; Fiscal Agent. The principal of and interest on the Notes shall be paid by the County Clerk or the County Treasurer (the "Fiscal Agent").

Section 13. Persons Treated as Owners; Transfer of Notes. The County shall cause books for the registration and for the transfer of the Notes to be kept by the Fiscal Agent. The person in whose name any Note shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes and payment of either principal or interest on any Note shall be made only to the registered owner thereof. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Note to the extent of the sum or sums so paid.

Any Note may be transferred by the registered owner thereof by surrender of the Note at the office of the Fiscal Agent, duly endorsed for the transfer or accompanied by an assignment duly executed by the registered owner or his attorney duly authorized in writing. Upon such transfer, the Chairperson and County Clerk shall execute and deliver in the name of the transferee or transferees a new Note or Notes of a like aggregate principal amount, series and maturity and the Fiscal Agent shall record the name of each transferee in the registration book. No registration shall be made to bearer. The Fiscal Agent shall cancel any Note surrendered for transfer.

The County shall cooperate in any such transfer, and the Chairperson and County Clerk are authorized to execute any new Note or Notes necessary to effect any such transfer.

Section 14. Record Date. The 15th day of the calendar month next preceding the interest payment date shall be the record date for the Notes (the "Record Date"). Payment of interest on the Notes on any interest payment date shall be made to the registered owners of the Notes as they appear on the registration book of the County at the close of business on the Record Date.

Section 15. Utilization of The Depository Trust Company Book-Entry-Only System. In order to make the Notes eligible for the services provided by The Depository Trust Company, New York, New York ("DTC"), the County agrees to the applicable provisions set forth in the Blanket Issuer Letter of Representations, which the County Clerk or other authorized representative of the County is authorized and directed to execute and deliver to DTC on behalf of the County to the extent an effective Blanket Issuer Letter of Representations is not presently on file in the County Clerk's office.

Section 16. Official Statement. The County Board of Supervisors hereby approves the Preliminary Official Statement with respect to the Notes and deems the Preliminary Official Statement as "final" as of its date for purposes of SEC Rule 15c2-12 promulgated by the Securities and Exchange Commission pursuant to the Securities and Exchange Act of 1934 (the "Rule"). All actions taken by officers of the County in connection with the preparation of such Preliminary Official Statement and any addenda to it or final Official Statement are hereby ratified and approved. In connection with the Closing, the appropriate County official shall certify the Preliminary Official Statement and any addenda or final Official Statement. The County Clerk shall cause copies of the Preliminary Official Statement and any addenda or final Official Statement to be distributed to the Purchaser.

Section 17. Undertaking to Provide Continuing Disclosure. The County hereby covenants and agrees, for the benefit of the owners of the Notes, to enter into a written undertaking (the "Undertaking") to provide continuing disclosure of timely notices of the occurrence of certain events. The Undertaking shall be enforceable by the owners of the Notes or by the Purchaser on behalf of such owners (provided that the rights of the owners and the Purchaser to enforce the Undertaking shall be limited to a right to obtain specific performance of the obligations thereunder and any failure by the County to comply with the provisions of the Undertaking shall not be an event of default with respect to the Notes).

The Chairperson and County Clerk, or other officer of the County charged with the responsibility for issuing the Notes, shall provide a Continuing Disclosure Certificate for inclusion in the transcript of proceedings, setting forth the details and terms of the County's Undertaking.

Section 18. Record Book. The County Clerk shall provide and keep the transcript of proceedings as a separate record book (the "Record Book") and shall record a full and correct statement of every step or proceeding had or taken in the course of authorizing and issuing the Notes in the Record Book.

Section 19. Bond Insurance. If the Purchaser determines to obtain municipal bond insurance with respect to the Notes, the officers of the County are authorized to take all actions necessary to obtain such municipal bond insurance. The Chairperson and County Clerk are authorized to agree to such additional provisions as the bond insurer may reasonably request and which are acceptable to the Chairperson and County Clerk including provisions regarding restrictions on investment of Note proceeds, the payment procedure under the municipal bond insurance policy, the rights of the bond insurer in the event of default and payment of the Notes by the bond insurer and notices to be given to the bond insurer. In addition, any reference required by the bond insurer to the municipal bond insurance policy shall be made in the form of Note provided herein.

Section 20. Conflicting Resolutions; Severability; Effective Date. All prior resolutions, rules or other actions of the County Board of Supervisors or any parts thereof in conflict with the provisions hereof shall be,

and the same are, hereby rescinded insofar as the same may so conflict. In the event that any one or more provisions hereof shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions hereof. The foregoing shall take effect immediately upon adoption and approval in the manner provided by law.

Adopted, approved and recorded October 24, 2023

Resolution No. 23-99 pertaining to adopting the Richland County budget for 2024 was read by County Clerk Kalish. Motion by Williamson, second by McKee that Resolution No. 23-99 be adopted. Motion carried with Voyce opposed and the resolution declared adopted.

RESOLUTION NO. 23 - 99

A Resolution Adopting The Richland County Budget For 2024.

WHEREAS the County Board held the required public hearing on the proposed County budget for 2024 on October 24, 2023, and

WHEREAS the County Board has carefully considered the County budget for 2024 and is now ready to adopt the budget.

NOW, THEREFORE, BE IT RESOLVED by the Richland County Board of Supervisors that the 2024 budget includes revenues from the County sales tax in the estimated amount of \$1,400,000.00, and

BE IT FURTHER RESOLVED that the sum of \$10,486,132.23 be used and hereby is levied upon all taxable property in Richland County for County purposes for the year 2023, and

BE IT FURTHER RESOLVED that this Resolution shall be effective immediately upon its passage and publication.

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY THE FINANCE &
PERSONNEL STANDING COMMITTEE
(04 OCTOBER 2023)

RESOLUTION ADOPTED

FOR AGAINST

DEREK S. KALISH
COUNTY CLERK

MARTY BREWER
STEVE CARROW
MARC COUEY
GARY MANNING
TIMOTHY GOTTSCHALL
DAVID TURK
STEVE WILLIAMSON
MELISSA LUCK

DATED: OCTOBER 24, 2023

Ordinance No. 23-23 Amendment No. 583 to Richland County Comprehensive Zoning Ordinance No. 5 relating to a parcel belonging to Ervin & Kathryn Kempf in the Town of Westford was read by County Clerk Kalish. Motion by Gentes second by Manning that Ordinance No. 23-23 be adopted. Motion carried and the ordinance declared adopted.

ORDINANCE NO. 23 - 23

Amendment No. 583 To Richland County Comprehensive Zoning Ordinance No. 5 Relating To A Parcel Belonging To Ervin & Kathryn Kempf In The Town Of Westford.

The Richland County Board of Supervisors does hereby ordain as follows:

1. The County Board, having considered the following factors, hereby finds that the following rezoning is in the best interests of the citizens of Richland County:

- (a) Adequate public facilities to serve the development are present or will be provided.
- (b) Provision of these facilities will not be an unreasonable burden to local government.
- (c) The land to be rezoned is suitable for development and development will not cause unreasonable water or air pollution, soil erosion or adverse effects on rare or irreplaceable natural areas.
- (d) Non-farm development will be directed to non-agricultural soils or less productive soils.
- (e) Non-farm development will be directed to areas where it will cause minimum disruption of established farm operations or damage to environmentally sensitive areas.
- (f) Non-farm development will be encouraged to locate so as to leave a maximum amount of farmland in farmable size parcels.
- (g) Non-farm residential development will be directed to existing platted subdivisions and sanitary districts.

2. Richland County Comprehensive Zoning Ordinance No. 5, which was adopted by the Richland County Board of Supervisors on May 20, 2003, as amended to date, is hereby further amended as follows:

That the official maps designating district boundaries, as adopted by Richland County Ordinance 1985 No. 1 (also known as Amendment No. 1 to the Richland County Comprehensive Zoning Ordinance No. 3), which was adopted on March 19, 1985, are hereby amended as follows:

That the following described 5.89 acre parcel belonging to Ervin & Kathryn Kempf in the Town of Westford is hereby rezoned from the General Agricultural and Forestry District (A-F) and Agriculture and Residential (A-R) District to the Agricultural and Residential (A-R) District:

Commencing at the North $\frac{1}{4}$ corner of Section 14; thence S89° 15' 22" E, 1282.64 feet along the North line of the Northeast $\frac{1}{4}$ of Section 14 to the Northwest corner of Lot 1 of Richland County Certified Survey Map Number 700, said point being the point of beginning; thence continuing S89° 15' 22" E, 176.72 feet along the aforesaid North line of the Northeast $\frac{1}{4}$ of Section 14 to a point on the centerline of County Trunk Highway 'V', said point being located on a curve to the left, having a central angle of 12° 03' 16" and a radius of 1634.30 feet; thence Northeasterly, 343.84 feet along the arc of the curve, the long chord of which bears N78° 40' 14" E, 343.21 feet; thence N72° 45' 47" E, 133.63 feet along the aforesaid centerline of County Trunk Highway 'V'; thence S00° 11' 53" E, 113.05 feet to a point on the North line of the Northeast $\frac{1}{4}$ of Section 14; thence S89° 15' 22" E, 408.01 feet along the aforesaid North line; thence S 00° 00' 10" E, 233.35 feet along the Westerly line of lands described in Volume 449 on Page 110; thence S13° 14' 29" W, 181.18 feet; thence N59° 57' 28" W, 159.62 feet; thence N53° 31' 44" W, 261.27 feet; thence N88° 46' 34" W, 275.40 feet to a point on the Easterly line of Lot 1 of Richland County Certified Survey Map Number 700; thence S00° 25' 35" W, 830.97 feet along the aforesaid Easterly line to the Southeast corner thereof; thence N88° 55' 36" W, 385.78 feet along the Southerly line of the aforesaid Lot 1 to the Southwest corner thereof; thence N00° 26' 57" E, 828.75 feet along the Westerly line of the aforesaid Lot 1 to the point of beginning.

3. This Ordinance shall be effective on October 24, 2023.

DATED: OCTOBER 24, 2023
PASSED: OCTOBER 24, 2023

ORDINANCE OFFERED BY THE LAND &
ZONING STANDING COMMITTEE

		FOR	AGAINST
MARTY BREWER, CHAIR	STEVE CARROW	X	
RICHLAND COUNTY BOARD OF SUPERVISORS	LINDA GENTES	X	
	MELISSA LUCK		
	JULIE FLEMING	X	
	DAVID TURK	X	
	DANIEL MCGUIRE	X	
DEREK KALISH COUNTY CLERK			

Ordinance No. 23-24 Amendment No. 584 to Richland County Comprehensive Zoning Ordinance No. 5 relating to a parcel belonging to Lavern and Jennifer Ortiz in the Town of Orion was read by County Clerk Kalish. Motion by Fleming second by Luck that Ordinance No. 23-24 be adopted. Motion carried and the ordinance declared adopted.

ORDINANCE NO. 23 - 24

Amendment No. 584 To Richland County Comprehensive Zoning Ordinance No. 5 Relating To A Parcel Belonging To Lavern and Jennifer Ortiz In The Town Of Orion.

The Richland County Board of Supervisors does hereby ordain as follows:

1. The County Board, having considered the following factors, hereby finds that the following rezoning is in the best interests of the citizens of Richland County:
 - (a) Adequate public facilities to serve the development are present or will be provided.
 - (b) Provision of these facilities will not be an unreasonable burden to local government.
 - (c) The land to be rezoned is suitable for development and development will not cause unreasonable water or air pollution, soil erosion or adverse effects on rare or irreplaceable natural areas.
 - (d) Non-farm development will be directed to non-agricultural soils or less productive soils.
 - (e) Non-farm development will be directed to areas where it will cause minimum disruption of established farm operations or damage to environmentally sensitive areas.
 - (f) Non-farm development will be encouraged to locate so as to leave a maximum amount of farmland in farmable size parcels.
 - (g) Non-farm residential development will be directed to existing platted subdivisions and sanitary districts.

2. Richland County Comprehensive Zoning Ordinance No. 5, which was adopted by the Richland County Board of Supervisors on May 20, 2003, as amended to date, is hereby further amended as follows:

That the official maps designating district boundaries, as adopted by Richland County Ordinance 1985 No. 1 (also known as Amendment No. 1 to the Richland County Comprehensive Zoning Ordinance No. 3), which was adopted on March 19, 1985, are hereby amended as follows:

That the following described 12.47 acre parcel belonging to LaVern and Jennifer Ortiz in the Town of Orion is hereby rezoned from the General Agricultural and Forestry District (A-F) and Agriculture and Residential (A-R) District to the Agricultural and Residential (A-R) District:

Lands located in part of the Southeast Quarter of the Southwest Quarter of Section 6, Township 9 North, Range 1 East, Town of Orion, Richland County, Wisconsin, more particularly described as follows:
 Commencing at the Southwest Corner of said Section 6;
 Thence North 87° 10' 52" East, along the South line of said Southwest Quarter, 1415.60 feet to the Southwest Corner of said Southeast Quarter of the Southwest Quarter;
 Thence North 00° 20' 24" West, along the West line of said Southeast Quarter of the Southwest Quarter, 138.98 feet to a point on the centerline of Wisconsin State Trunk Highway 80;
 Thence North 40° 56' 23" East, along said centerline, 12.31 feet to the Southwest Corner of Lands described in Document Number 336583 and the Point of Beginning of the lands hereinafter described;
 Thence North 00° 17' 19" West, 1159.15 feet;
 Thence North 87° 25' 15" East, 822.80 feet to a point on the centerline of Wisconsin State Trunk Highway 80, said point being on the ARC of a 2865.00 foot radius curve, concave to the Northwest;
 Thence Southwesterly, 982.71 feet along said centerline and the ARC of said curve, having a central angle of 19° 39' 10" and a chord bearing South 31° 05' 50" West, 977.90 feet to the end of said curve;
 Thence South 40° 55' 23" West, along said centerline, 474.85 feet to the point of beginning.

3. This Ordinance shall be effective on October 24, 2023.

DATED: OCTOBER 24, 2023
 PASSED: OCTOBER 24, 2023
 PUBLISHED: NOVEMBER 2, 2023

ORDINANCE OFFERED BY THE LAND &
 ZONING STANDING COMMITTEE
 (28 AUGUST 2023)

		FOR	AGAINST
MARTY BREWER, CHAIR	MELISSA LUCK	X	
RICHLAND COUNTY BOARD OF SUPERVISORS	LINDA GENTES	X	
	JULIE FLEMING	X	
	DAVID TURK	X	
	STEVE CARROW		
	DANIEL MCGUIRE		
DEREK KALISH			
RICHLAND COUNTY CLERK			

Ordinance No. 23-25 Amendment No. 585 to Richland County Comprehensive Zoning Ordinance No. 5 relating to a parcel belonging to John & Jane Turnipseed in the Town of Marshall was read by County Clerk Kalish. Motion by Seep second by Fleming that Ordinance No. 23-25 be adopted. Motion carried and the ordinance declared adopted.

ORDINANCE NO. 23 - 25

Amendment No. 585 To Richland County Comprehensive Zoning Ordinance No. 5 Relating To A Parcel Belonging To John & Jane Turnipseed In The Town Of Marshall.

The Richland County Board of Supervisors does hereby ordain as follows:

1. The County Board, having considered the following factors, hereby finds that the following rezoning is in the best interests of the citizens of Richland County:

- (a) Adequate public facilities to serve the development are present or will be provided.
- (b) Provision of these facilities will not be an unreasonable burden to local government.
- (c) The land to be rezoned is suitable for development and development will not cause unreasonable water or air pollution, soil erosion or adverse effects on rare or irreplaceable natural areas.
- (d) Non-farm development will be directed to non-agricultural soils or less productive soils.
- (e) Non-farm development will be directed to areas where it will cause minimum disruption of established farm operations or damage to environmentally sensitive areas.
- (f) Non-farm development will be encouraged to locate so as to leave a maximum amount of farmland in farmable size parcels.
- (g) Non-farm residential development will be directed to existing platted subdivisions and sanitary districts.

2. Richland County Comprehensive Zoning Ordinance No. 5, which was adopted by the Richland County Board of Supervisors on May 20, 2003, as amended to date, is hereby further amended as follows:

That the official maps designating district boundaries, as adopted by Richland County Ordinance 1985 No. 1 (also known as Amendment No. 1 to the Richland County Comprehensive Zoning Ordinance No. 3), which was adopted on March 19, 1985, are hereby amended as follows:

That the following described 45.30 acre parcel belonging to John & Jane Turnipseed in the Town of Marshall is hereby rezoned from the General Agricultural and Forestry District (A-F) to the Agricultural and Residential (A-R) District:

All that part of the Northwest Quarter (NW¼) of the Northwest Quarter (NW¼) and the Southwest Quarter (SW¼) of the Northwest Quarter (NW¼) of Section 11, Town Eleven (11) North, Range One (1) West, lying North and West of the Town Road known as Berry Hill Road, in the Town of Marshall, Richland County, Wisconsin.

3. This Ordinance shall be effective on October 24, 2023.

DATED: OCTOBER 24, 2023
 PASSED: OCTOBER 24, 2023
 PUBLISHED: NOVEMBER 2, 2023

ORDINANCE OFFERED BY THE LAND &
 ZONING STANDING COMMITTEE
 (02 OCTOBER 2023)

		FOR	AGAINST
MARTY BREWER, CHAIR	STEVE CARROW	X	
RICHLAND COUNTY BOARD OF SUPERVISORS	LINDA GENTES	X	
	MELISSA LUCK		
	JULIE FLEMING	X	
	DAVID TURK	X	
	DANIEL MCGUIRE	X	

DEREK KALISH
 RICHLAND COUNTY CLERK

Ordinance No. 23-26 Amendment No. 586 to Richland County Comprehensive Zoning Ordinance No. 5 relating to a parcel belonging to Sean & Linda Walsh in the Town of Dayton was read by County Clerk Kalish. Motion by Manning second by Fleming that Ordinance No. 23-26 be adopted. Motion carried and the ordinance declared adopted.

Amendment No. 586 To Richland County Comprehensive Zoning Ordinance No. 5 Relating To A Parcel Belonging To Sean & Linda Walsh In The Town Of Dayton.

The Richland County Board of Supervisors does hereby ordain as follows:

1. The County Board, having considered the following factors, hereby finds that the following rezoning is in the best interests of the citizens of Richland County:

- (a) Adequate public facilities to serve the development are present or will be provided.
- (b) Provision of these facilities will not be an unreasonable burden to local government.
- (c) The land to be rezoned is suitable for development and development will not cause unreasonable water or air pollution, soil erosion or adverse effects on rare or irreplaceable natural areas.
- (d) Non-farm development will be directed to non-agricultural soils or less productive soils.
- (e) Non-farm development will be directed to areas where it will cause minimum disruption of established farm operations or damage to environmentally sensitive areas.
- (f) Non-farm development will be encouraged to locate so as to leave a maximum amount of farmland in farmable size parcels.
- (g) Non-farm residential development will be directed to existing platted subdivisions and sanitary districts.

2. Richland County Comprehensive Zoning Ordinance No. 5, which was adopted by the Richland County Board of Supervisors on May 20, 2003, as amended to date, is hereby further amended as follows:

That the official maps designating district boundaries, as adopted by Richland County Ordinance 1985 No. 1 (also known as Amendment No. 1 to the Richland County Comprehensive Zoning Ordinance No. 3), which was adopted on March 19, 1985, are hereby amended as follows:

That the following described 6.00 acre parcel belonging to Sean & Linda Walsh in the Town of Dayton is hereby rezoned from the General Agricultural and Forestry District (A-F) to the Agricultural and Residential (A-R) District:

Part of the Southeast quarter of the Southeast quarter of Section 7, Township 10 North, Range 1 West, Town of Dayton, Richland County Wisconsin bounded and described as follows:

Commencing at the Southeast corner of said Section 7;

Thence South 83°49'59" West, along the South line of said Southeast quarter, 868.04 feet to a point on the centerline of Richland County Trunk Highway E;

Thence North 15°55'29" West, along said centerline, 33.48 feet to the point of beginning of the lands hereinafter described;

Thence continuing North 15°55'29" West, along said centerline, 244.02 feet to the point of curvature of a 12,133.64 foot radius curve, concave to the northeast;

Thence Northwesterly, 373.16 feet along said centerline and the arc of said curve having a central angle of 01°45'43" and a chord bearing North 14°54'53" West, 373.14 feet to the point of tangency of said curve;

Thence North 13°58'28" West, along said centerline, 25.00 feet to the point of curvature of a 998.24 foot radius curve concave to the West;

Thence Northerly, 100.01 feet along said centerline and the arc of said curve having a central angle of 05°44'26" and a chord bearing North 15°08'08" West, 99.97 feet to the point of tangency of said curve;

Thence North 16°28'25" West, along said centerline, 194.44 feet to the point of curvature of a 932.71 foot radius curve, concave to the West;

Thence Northerly, 20.01 feet along said centerline and the arc of said curve having a central angle of 01°13'46" and a chord bearing North 15°33'09" West, 20.01 feet;

Thence North 51°04'41" East, 111.28 feet;

Thence North 70°27'35" East, 153.75 feet;
 Thence South 44°56'32" East, 246.98 feet;
 Thence South 13°49'28" West, 268.33 feet;
 Thence South 07°11'06" East, 227.24 feet;
 Thence South 13°48'46" East, 371.01 feet;
 Thence South 83°49'59" West, 204.37 feet to the point of beginning.

3. This Ordinance shall be effective on October 24, 2023.

DATED: OCTOBER 24, 2023
 PASSED: OCTOBER 24, 2023
 PUBLISHED: NOVEMBER 2, 2023

ORDINANCE OFFERED BY THE LAND &
 ZONING STANDING COMMITTEE
 (02 OCTOBER 2023)

		FOR	AGAINST
MARTY BREWER, CHAIR	STEVE CARROW	X	
RICHLAND COUNTY BOARD OF SUPERVISORS	LINDA GENTES	X	
	JULIE FLEMING	X	
	DAVID TURK	X	
	DANIEL MCGUIRE	X	
	MELISSA LUCK		
DEREK KALISH			
RICHLAND COUNTY CLERK			

Supervisor Luck reported no petitions for zoning amendments have been received since the last County Board session and that no rezoning petitions have been recommended for denial by the Zoning and Land Information Committee.

Resolution No. 23-100 amending the Health and Human Services Addendum to the Richland County Employee Handbook was read by County Clerk Kalish. Motion by Glasbrenner, second by Williamson that Resolution No. 23-100 be adopted. Motion carried and the resolution declared adopted.

RESOLUTION NO. 23 - 100

A Resolution Amending The Health And Human Services Addendum To The Richland County Employee Handbook.

WHEREAS, a recommendation was made to the Finance & Personnel Committee to consider multiple amendments to the Health and Human Services Addendum to the Richland County Employee Handbook, and

WHEREAS, these changes have been reviewed by the Finance and Personnel Committee who has taken action to recommend these changes.

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that effective October 8, 2023, these changes to the Health and Human Services Addendum to the Richland County Employee Handbook are hereby adopted:

1. Terms and Conditions of Employment - #14 – Family Medical Leave – Eliminate the requirement that all FMLA paperwork be submitted to the Director (page 7.)
2. Hiring and Employment Considerations - #1b – Change the shall place an advertisement to may (page 7.)

3. Hiring and Employment Considerations – #1d – Change paid at the Social Worker (Temporary Certification) starting rate to one grade lower than the grade of the position (page 7.)
4. Hiring and Employment Considerations - #1g – Change paid at the Mental Health Therapist (Non-Licensed) beginning rate to Employees hired for a Mental Health Therapist position who have their training license, shall be paid at one grade below the Mental Health Therapist grade (page 8.)
5. Miscellaneous Personnel Provisions - #1 – Add “In addition to following the county handbook” at the start of the paragraph. Change Administration & Building Operations Manager to Confidential Administrative Secretary (page 11.)

BE IT FURTHER RESOLVED that Richland County employees will be made aware of these changes through their department management, and

BE IT FURTHER RESOLVED that this resolution shall be effective upon its passage and publication with changes effective October 8, 2023.

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY THE COUNTY BOARD
MEMBERS OF THE HEALTH AND HUMAN SERVICES
& VETERANS STANDING COMMITTEE
(14 SEPTEMBER 2023)

AYES _____ NOES _____

RESOLUTION ADOPTED

FOR

AGAINST

DEREK S. KALISH
COUNTY CLERK

INGRID GLASBRENNER
DONALD SEEP
KEN RYNES
TIMOTHY GOTTSCHALL
KERRY SEVERSON

X
X
X
X

DATED: OCTOBER 24, 2023

Approved by Finance & Personnel Standing Committee on 03 October 2023

Resolution No. 23-101 relating to Richland County’s participation in a state program providing specialized transportation assistance was read by County Clerk Kalish. Motion by Carrow, second by Cosgrove that Resolution No. 23-101 be adopted. Motion carried and the resolution declared adopted.

RESOLUTION NO. 23 - 101

A Resolution Relating To Richland County’s Participation In A State Program Providing Specialized Transportation Assistance.

WHEREAS Wisconsin Statutes, section 85.21 authorizes the Wisconsin Department of Transportation to make grants to Wisconsin counties for the purpose of assisting them in providing specialized transportation services to the elderly and the disabled, and

WHEREAS each grant must be matched with a local share of not less than 20% of the amount the grant and the Wisconsin Department of Transportation has allocated \$79,888 to Richland County for this program for 2024 so that, with a minimum 20% (\$15,978) matching contribution to be paid by Richland County for 2024, the total would be \$95,869, and

WHEREAS the County Board considers that the provision of specialized transportation services would improve the maintenance of human dignity and self –sufficiency of the elderly and disabled.

NOW THEREFORE. BE IT RESOLVED by the Richland County Board of Supervisors that the Richland County Department of Health and Human Services and its Director are hereby authorized to prepare and submit to the Wisconsin Department of Transportation an application for assistance during 2024 under Wisconsin Statutes, section 85.21 in accordance with the requirements issued by the Department of Transportation and the County Board also authorizes the obligation of County funds in the amount needed in order to provide the required local match, and

BE IT FURTHER RESOLVED that a sum of not less than \$15,978 of the amount budgeted for transportation funds for the Department of Health and Human Services' Transportation Account in 2024 Richland County budget shall be used as the approximately 20% matching County cost-share portion of this program for specialized transportation assistance, which County contribution will enable Richland County to receive the \$79,889 grant which has been allocated to Richland County for 2024 by the Wisconsin Department of Transportation, in accordance with Wisconsin Statutes, section 85.21, and

BE IT FURTHER RESOLVED that the Director of the Department of Health and Human Services, Ms. Tricia Clements, is hereby authorized to execute a State aid contract with the Wisconsin Department of Transportation under Wisconsin Statutes, section 85.21 on behalf of Richland County, and

BE IT FURTHER RESOLVED that this Resolution shall be effective immediately upon its passage and publication.

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY THE COUNTY BOARD
MEMBERS OF THE HEALTH AND HUMAN SERVICES
& VETERANS STANDING COMMITTEE
(12 OCTOBER 2023)

AYES _____ NOES _____

RESOLUTION ADOPTED

FOR

AGAINST

DEREK S. KALISH
COUNTY CLERK

INGRID GLASBRENNER

X

DONALD SEEP

X

KEN RYNES

X

DATED: OCTOBER 24, 2023

TIMOTHY GOTTSCHALL

X

KERRY SEVERSON

X

Resolution No. 23-102 approving 2024 Health and Human Services revenue contracts was read by County Clerk Kalish. Motion by Fleming, second by Glasbrenner that Resolution No. 23-102 be adopted. Motion carried and the resolution declared adopted.

RESOLUTION NO. 23 – 102

A Resolution Approving 2024 Health And Human Services Revenue Contracts.

WHEREAS Rule 14 of the Rules of the Board provides that any contract entered into by the Department of Health and Human Services involving the expenditure of \$50,000 or more must be approved by the County Board, and

WHEREAS the Health and Human Services Board is now presenting the following revenue contracts for 2024 to the County Board for approval.

NOW, THEREFORE, BE IT RESOLVED by the Richland County Board of Supervisors that approval is hereby granted for the Health and Human Services Board to enter into the following revenue contracts for 2024:

<u>Provider Name</u>	<u>Provider Description</u>	<u>2023 Budgeted Revenue</u>	<u>2024 Budgeted Revenue</u>
<i>ADRC of Eagle County</i>	<i>Administration of ADRC Services in Richland County</i>	\$424,989	\$495,815
<i>Care Wisconsin First, Inc. / My Choice Family Care, Inc.</i>	<i>Home Delivered Meals, Psychotherapy Services, Substance Abuse Counseling, Transportation, and Loan Closet</i>	\$11,000	\$5,700
<i>Dane County Capital Consortium</i>	<i>Income Maintenance Consolidation</i>	\$1,113,066	\$1,194,563
<i>Department of Children and Families</i>	<i>State and County Contract</i>	\$701,613	\$707,110
	<i>Administration of Child Care Program</i>	\$40,815	\$40,815
	<i>Community Youth and Family Aides</i>	\$ 90,610	\$ 89,999
<i>Department of Health Services</i>	<i>State and County Contract (Includes SOR Grant Funding)</i>	\$1,126,043	\$1,183,643
<i>Division of Public Health</i>	<i>Consolidated Contract (Immunization & Maternal Child Health)</i>	\$18,072	\$18,072
	<i>Public Health Emergency Preparedness and Response (Includes ARPA funding for 2024)</i>	\$214,690	\$126,259
<i>Department of Transportation</i>	<i>Specialized Transportation 85.21</i>	\$79,889	\$79,889
<i>Greater Wisconsin Agency on Aging Resources, Inc.</i>	<i>County Contract (Includes ARPA Funding for 2024)</i>	\$313,082	\$177,375
<i>Inclusa</i>	<i>Home Delivered Meals, Psychotherapy Services, Substance Abuse Counseling, Transportation, and Loan Closet</i>	\$99,000	\$82,000
<i>The Richland School District</i>	<i>The Richland School District no longer contracts with Richland County Health and Human Services for the provision of counseling services.</i>	\$60,000	\$0
Total Revenue:		\$4,292,869	\$4,201,240

BE IT FURTHER RESOLVED that the Health and Human Services Board is hereby authorized to amend any of the above contracts by not more than 15%, and

BE IT FURTHER RESOLVED that this Resolution shall be effective immediately upon its passage and publication.

VOTE ON FOREGOING RESOLUTION
 AYES _____ NOES _____

RESOLUTION OFFERED BY COUNTY BOARD
 MEMBERS OF THE HEALTH & HUMAN SERVICES
 & VETERANS STANDING COMMITTEE
 (12 OCTOBER 2023)

RESOLUTION ADOPTED	FOR	AGAINST
DEREK S. KALISH	X	
	X	
	X	
	X	
	X	

DATED: OCTOBER 24, 2023

Resolution No. 23-103 approving provider contracts for 2024 for the Health and Human Services Department contracts was read by County Clerk Kalish. Motion by Fleming, second by Luck that Resolution No. 23-103 be adopted. Motion carried and the resolution declared adopted.

RESOLUTION NO. 23 – 103

A Resolution Approving Provider Contracts For 2024 For The Health And Human Services Department.

WHEREAS Rule 14 of the Rules of the Board provides that any contract entered into by the Department of Health and Human Services must be approved by the County Board, and

WHEREAS the Health and Human Services Board is now presenting the following provider contracts for 2024 which total \$4,777,000 to the County Board for approval.

NOW, THEREFORE, BE IT RESOLVED by the Richland County Board of Supervisors that approval is hereby granted for the Health and Human Services Board to enter into the following provider contracts for 2023:

<u>Provider Name</u>	<u>Provider Description</u>	<u>2023 Contract Amount</u>	<u>2024 Contract Amount</u>
<i>A&J Family Homes</i>	<i>Behavioral Health Services Unit provider of adult family home services to an individual being served by the Behavioral Health Services Unit. (Viroqua)</i>	\$285,000	\$285,000
<i>Children's Hospital of Wisconsin Community Services - Children's Service Society</i>	<i>Child & Youth Services Unit provider of treatment foster care and respite. Behavioral Health Services Unit provider of respite services to children with disabilities.</i>	\$261,000	\$161,000
<i>Community Care Resources</i>	<i>Child & Youth Services Unit provider of treatment foster care and respite.</i>	\$186,000	\$180,000
<i>Cornerstone Foundation dba Lucky Star 3 Corporation</i>	<i>Behavioral Health Services Unit provider of CBRF and AFH residential care for consumers who due to mental health issues are unable to live independently.</i>	\$250,000	\$260,000
<i>Dane County Fence and Deck Company, Inc. dba Fence Word of Janesville and Fence World of East Troy</i>	<i>Behavioral Health Services Unit Provider of home modifications to children with disabilities.</i>	\$49,500	\$50,000
<i>Diane's Adult Family Home</i>	<i>Behavioral Health Services Unit provider of AFH residential care for consumers who due to mental health issues are unable to live independently.</i>	\$100,000	\$100,000

Driftless Counseling, LLC dba Trailhead Therapy and Mentoring	<i>Behavioral Health Services Unit provider of individual skill development and psychotherapy to Comprehensive Community Services consumers.</i>	\$900,000	\$900,000
Evergreen Manor III	<i>Behavioral Health Services Unit provider of CBRF services for consumers who due to mental health issues are unable to live independently.</i>	\$75,000	\$75,000
Evergreen Manor, Inc.	<i>Behavioral Health Services Unit provider of CBRF services for consumers who due to mental health issues are unable to live independently.</i>	\$75,000	\$75,000
Forward Home For Boys	<i>Child & Youth Services Unit provider of children's group home services.</i>	\$100,000	\$150,000
Hailey Schneider, APNP	<i>Contracted provider of medication management and individual outpatient services.</i>	\$100,000	\$100,000
InSight Medical Group, P.A.	<i>Behavioral Health Services Unit Provider of telepsychiatry services.</i>	\$130,000	\$130,000
Logan James Herr Foundation, Inc. dba Logan's Heart and Smiles	<i>Behavioral Health Services Unit provider of home modifications to children with disabilities.</i>	\$49,500	\$50,000
M Squared NC, LLC	<i>Behavioral Health Services Unit provider of home modifications to children with disabilities.</i>	\$49,500	\$50,000
Mazo Catering	<i>ADRC provider of the Senior Nutrition Program meals that will be delivered to the Richland Center, Rockbridge, and potentially the Germantown meal sites.</i>	\$79,800	\$140,000
Memorial Hospital of Boscobel, Inc. dba Gundersen Boscobel Area Hospital and Clinics	<i>Behavioral Health Services Unit provider of occupational and physical therapy services to children being served by the Birth to Three Program.</i>	\$75,000	\$75,000
Miramont Behavioral Health	<i>Behavioral Health Services and Child & Youth Services Unit provider of inpatient hospitalizations or emergency detentions to individuals in need.</i>	\$49,500	\$50,000
Northwest Counseling & Guidance Clinic	<i>Behavioral Health Services Unit provider of 24/7 crisis intervention telephone services. The services include phone center staffed by trained crisis professionals and a mobile crisis response service locally available to conduct face-to-face assessments and interventions afterhours.</i>	\$90,000	\$115,000

Premier Financial Management Services, LLC	<i>Behavioral Health Services Unit provider of financial management services to children with disabilities.</i>	\$180,000	\$100,000
Roots Residential Adult Family Homes, LLC	<i>Behavioral Health Services Unit provider of group home placement services for adults.</i>	\$100,000	\$250,000
Rural Wisconsin Health Cooperative	<i>Behavioral Health Services Unit provider of speech & language pathology therapy services to children being served by the Birth to Three Program.</i>	\$75,000	\$75,000
Shay Rehabilitation & Psychological Services, Inc. dba Kickapoo Counseling	<i>Behavioral Health Services Unit provider of individual skill development and psychotherapy to Comprehensive Community Services consumers.</i>	\$300,000	\$300,000
Southwest WI Workforce Development Board	<i>Provides contracted employee services to Richland County Health and Human Services.</i>	\$325,000	\$120,000
St. Joseph's Health Services, Inc. dba Gundersen St. Joseph's Hospital and Clinics	<i>Behavioral Health Services Unit provider of occupational and physical therapy services to children being served by the Birth to Three Program.</i>	\$75,000	\$75,000
Tellurian, Inc.	<i>Behavioral Health Services Unit provider of residential treatment services for substance abuse treatment, and detox services for persons taken into protective custody due to incapacitation by alcohol.</i>	\$115,000	\$115,000
TLC Senior Home Care, LLC	<i>Behavioral Health Services Unit provider of AFH residential care for consumers who due to mental health issues are unable to live independently.</i>	\$85,000	\$85,000
The Change Group, LLC	<i>Behavioral Health Services Unit provider of daily living skills training, family/unpaid caregiver support services, and mentoring of children and families enrolled in the CLTS program. Also a provider of psychotherapy, community skills development, and a variety of other services to Comprehensive Community Services Consumers.</i>	\$74,500	\$79,500
Trempealeau County Health Care Center	<i>Behavioral Health Services Unit provider of Institute for Mental Disease (IMD) and AFH residential treatment for consumers who due to mental health issues are unable to live independently.</i>	\$270,000	\$270,000
Vista Care Wisconsin	<i>Behavioral Health Services Unit provider of AFH residential care for consumers who due to mental health issues are unable to live independently.</i>	\$840,000	\$775,000
Wisconsin Family Ties	<i>Behavioral Health Services Unit provider of Peer Support Specialist services for children enrolled in the Children's Long-term Supports Program and provider of psychotherapy, psycho- education, substance abuse and recovery planning, community skills development, and wellness management, to Comprehensive Community Services consumers</i>	\$36,000	\$86,000

BE IT FURTHER RESOLVED that the Health and Human Services Board is hereby authorized to amend any of the above contracts by not more than 15%, and

BE IT FURTHER RESOLVED that the Director of the Health and Human Services Department, Ms. Tricia Clements, is hereby authorized to sign the above contracts on behalf of Richland County in accordance with this Resolution, and

BE IT FURTHER RESOLVED that this Resolution shall be effective immediately upon its passage and publication.

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY THE COUNTY BOARD
MEMBERS OF THE HEALTH AND HUMAN SERVICES
& VETERANS STANDING COMMITTEE
(12 OCTOBER 2023)

AYES _____ NOES _____

RESOLUTION ADOPTED

FOR AGAINST

DEREK S. KALISH
COUNTY CLERK

INGRID GLASBRENNER	X
DONALD SEEP	X
KEN RYNES	X
TIMOTHY GOTTSCHALL	X
KERRY SEVERSON	X

DATED: OCTOBER 24, 2023

Resolution No. 23-104 approving a contract with a firm to do billing for the Ambulance Service was read by County Clerk Kalish. Motion by Williamson, second by Fleming that Resolution No. 23-104 be adopted. Motion carried and the resolution declared adopted.

RESOLUTION NO. 23 – 104

A Resolution Approving A Contract With A Firm To Do Billing For The Ambulance Service.

WHEREAS the Joint Ambulance Committee is now proposing to enter into a contract with a firm to do billing for the Ambulance Service, and

WHEREAS Rule 14 of the Rules of the Board requires County Board approval for this contract which is likely to involve an expenditure of \$10,000 or more in any given year, and

WHEREAS the Joint Ambulance Committee has carefully considered this matter and is now presenting this Resolution to the County Board for its consideration.

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that approval is hereby granted for the County to enter into a contract with EMS|MC for the purpose of doing the billing for the Ambulance Service, and

BE IT FURTHER RESOLVED the County Administrator is hereby authorized to sign on behalf of the County such a contract as is consistent with this Resolution.

BE IT FURTHER RESOLVED that this Resolution shall be effective immediately upon its passage and publication.

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY THE COUNTY BOARD
MEMBERS OF THE JOINT AMUBLANCE COMMITTEE
(16 AUGUST 2023)

AYES_____ NOES_____

RESOLUTION ADOPTED

FOR

AGAINST

DEREK S. KALISH
COUNTY CLERK

KERRY SEVERON
JULIE FLEMING

X
X

DATED: OCTOBER 24, 2023

Approved by Finance & Personnel Standing Committee on 03 October 2023

Resolution No. 23-105 approving a contract for building inspector services under the uniform dwelling code was read by County Clerk Kalish. Motion by Luck, second by Fleming that Resolution No. 23-105 be adopted. Motion carried and the resolution declared adopted.

RESOLUTION NO. 23 - 105

A Resolution Approving A Contract For Building Inspector Services Under The Uniform Dwelling Code.

WHEREAS Richland County is required by State law to conduct various building inspection services under the Uniform Dwelling Code for new homes that are constructed in the County, and

WHEREAS the County has been using the services of Wisconsin Municipal Building Inspection, LLC., whose principal is Michael T. Reuter of Platteville, since January, 2009 and the Zoning and Land Information Committee is satisfied with that firm’s services, and

WHEREAS the Zoning and Land Information Committee is recommending that the County enter into a new contract with Mr. Reuter’s firm for 2024 and 2025, and

WHEREAS Rule 14 of the Rules of the Board requires County Board approval for all contracts involving any expenditure of \$10,000 or more and the Zoning and Land Information Committee is presenting this Resolution to the County Board for its consideration.

NOW, THEREFORE, BE IT RESOLVED by the Richland County Board of Supervisors that approval is hereby granted for the County to enter into a contract with Wisconsin Municipal Building Inspection, LLC. Of Platteville whereby that firm will provide building inspector services for the County under the Uniform Dwelling Code for 2024 and 2025, and

BE IT FURTHER RESOLVED that, if the County engages the services of the firm for matters other than inspecting one and two-family dwellings, the hourly rate shall be \$60.00, and

BE IT FURTHER RESOLVED that the County Administrator is hereby authorized to sign on behalf of the County such contract in accordance with this Resolution as is approved by the Zoning and Land Information Committee, and

BE IT FURTHER RESOLVED that this Resolution shall be effective immediately upon its passage and publication.

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY THE LAND &
ZONING STANDING COMMITTEE
(02 OCTOBER 2023)

AYES_____ NOES_____

RESOLUTION ADOPTED

FOR AGAINST

DEREK S. KALISH
COUNTY CLERK

MELISSA LUCK

STEVE CARROW

X

LINDA GENTES

X

DATED: OCTOBER 24, 2023

DAVID TURK

X

JULIE FLEMING

X

DANIEL MCGUIRE

X

Resolution No. 23-106 approving Richland County to enter into a contract with MSA Professional Services, Inc. for Geographic Information Systems (GIS) Services for a total cost of \$35,220.00 for 10/24/2023 through 06/30/2024 was read by County Clerk Kalish. Motion by Seep, second by McKee that Resolution No. 23-106 be adopted. Motion carried and the resolution declared adopted.

RESOLUTION NO. 23 - 106

A Resolution Approving Richland County To Enter Into A Contract With MSA Professional Services, Inc. For Geographic Information Systems (GIS) Services For A Total Cost Of \$35,220.00 For 10/24/2023 Through 06/30/2024.

WHEREAS Barbara Scott the Director of Management Information Systems has advised the Land and Zoning Committee that there is a need GIS Services for Richland County, and

WHEREAS the Land and Zoning Committee has carefully considered this matter and is now presenting this Resolution to the County Board for its consideration.

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that approval is hereby granted for the Richland County MIS Department to Enter into a contract with MSA Professional Services, Inc. for Geographic Information Systems (GIS) services, and

BE IT FURTHER RESOLVED that funds to carry out this Resolution shall come from NG911 Grant in the amount of \$13,065.00 and the Land Information Grant in the amount of \$22,155.00 and approval is hereby granted for the County Administrator to sign the purchase agreement for these services, and

BE IT FURTHER RESOLVED that this Resolution shall be effective upon its passage and publication.

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY THE LAND &
ZONING STANDING COMMITTEE
(02 OCTOBER 2023)

AYES_____ NOES_____

RESOLUTION ADOPTED

FOR AGAINST

DEREK S. KALISH
COUNTY CLERK

MELISSA LUCK

STEVE CARROW

X

DATED: OCTOBER 24, 2023

LINDA GENTES	X
DAVID TURK	X
JULIE FLEMING	X
DANIEL MCGUIRE	X

Resolution No. 23-107 approving Land Conservation Department to use Square for online nursery stock sale was read by County Clerk Kalish. Motion by Carrow, second by Luck that Resolution No. 23-107 be adopted. Motion carried and the resolution declared adopted.

RESOLUTION NO. 23 – 107

Resolution Approving Land Conservation Department To Use Square for Online Nursery Stock Sale.

WHEREAS the Land Conservation Department is changing to online-only sales of nursery stock, and

WHEREAS, County Conservationist, Ms. Cathy Cooper, has researched different options for companies to host and collect the payments for online nursery stock sale and determined Square is the best option, and

WHEREAS, Ms. Cathy Cooper, has discussed using Square with the County Treasurer, Mr. Jeff Evens, and MIS Director, Ms. Barb Scott, for their approval, and

WHEREAS, the Land and Zoning Standing Committee has approved the Land Conservation Department using Square.

NOW, THEREFORE, BE IT RESOLVED by the Richland County Board of Supervisors that approval is granted to the Land Conservation Department to set up and use Square for their online nursery stock sales, and,

BE IT FURTHER RESOLVED that, this Resolution shall be effective immediately upon its passage and publication.

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY THE LAND &
 ZONING STANDING COMMITTEE
 (02 OCTOBER 2023)

AYES _____ NOES _____

RESOLUTION ADOPTED		FOR	AGAINST
--------------------	--	-----	---------

DEREK S. KALISH
COUNTY CLERK

MELISSA LUCK	
STEVE CARROW	X
LINDA GENTES	X
DAVID TURK	X
JULIE FLEMING	X
DANIEL MCGUIRE	X

DATED: OCTOBER 24, 2023

Resolution No. 23-108 approving the Land and Zoning Standing Committee applying for and accepting a lake monitoring and protection grant from the Wisconsin Department of Natural Resources was read by County Clerk Kalish. Motion by Manning, second by Seep that Resolution No. 23-108 be adopted. Motion carried and the resolution declared adopted.

RESOLUTION NO. 23 – 108

Resolution Approving The Land and Zoning Standing Committee Applying For And Accepting A Lake Monitoring And Protection Grant From The Wisconsin Department Of Natural Resources.

WHEREAS the Land and Zoning Standing Committee and the County Conservationist, Ms. Cathy Cooper, have recommended that the Committee be granted authority to apply for a Lake Monitoring and Protection Grant from the Wisconsin Department of Natural Resources to pay for staff time and supplies relating to aquatic invasive species projects in the County, and

WHEREAS Rule 14 of the Rules of the Board requires County Board approval for any department of County government to apply for and accept a grant.

WHEREAS, the applicant attests to the validity and veracity of the statements and representations contained in the grant application;

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that approval is hereby granted for the Land Conservation Committee to apply for a Lake Monitoring and Protection Grant from the Wisconsin Department of Natural Resources in the amount of up to \$8,560.00 to pay for staff time and supplies for aquatic invasive species projects in the County, and

BE IT FURTHER RESOLVED, that the Richland County Land Conservation Department will meet the financial obligations necessary to fully and satisfactorily complete the project and hereby authorize and empowers the following employees to submit the following documents to the Wisconsin Department of Natural Resources for the financial assistance that may be available:

<u>Task</u>	<u>Title of Authorized Representative</u>
Sign and submit a grant application	County Conservationist
Enter into a grant agreement with the DNR	County Conservationist
Submit quarterly and/or final reports to the DNR to satisfy the grant agreement, as appropriate	County Conservationist
Submit reimbursement request(s) to the DNR no later than the date specified in the grant agreement	County Conservationist

BE IT FURTHER RESOLVED that there is no County match required for this grant and approval is hereby granted for the grant funds to be spent in accordance with the terms of the grant and the County Conservationist, Ms. Cathy Cooper, is hereby authorized to sign on behalf of the County any documents needed to carry out this Resolution, and

BE IT FURTHER RESOLVED that the applicant will comply with all local, state and federal rules, regulations and ordinances relating to the project and the cost-share agreement, and

BE IT FURTHER RESOLVED that this Resolution shall be effective immediately upon its passage and publication.

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY THE LAND &
ZONING STANDING COMMITTEE
(02 OCTOBER 2023)

AYES _____ NOES _____

RESOLUTION ADOPTED

FOR AGAINST

DEREK S. KALISH

MELISSA LUCK

COUNTY CLERK	STEVE CARROW	X
	LINDA GENTES	X
DATED: OCTOBER 24, 2023	DAVID TURK	X
	JULIE FLEMING	X
	DANIEL MCGUIRE	X

Resolution No. 23-109 creating the Office System Technician position was read by County Clerk Kalish. Motion by Gentes, second by Glasbrenner that Resolution No. 23-109 be adopted. Motion carried and the resolution declared adopted.

RESOLUTION NO. 23 - 109

A Resolution Creating The Office System Technician Position.

WHEREAS currently the Zoning Office Technician position is open and the Land Conservation Secretary will be retiring in December 2023; and

WHEREAS the Land Conservation and Zoning Departments are sharing office space; and

WHEREAS the Land and Zoning Standing Committee has carefully considered this matter and presented a proposal to the Finance and Personnel Committee to consolidate the Zoning Office Technician and Land Conservation Secretary position into an Office Systems Technician position at 40 hours per week; and

WHEREAS Carlson-Dettman recommends the Office System Technician position to be placed at Grade F; and

WHEREAS the position will be funded through Fund 10 (General Zoning Fund and General Land Conservation Fund) at 20 hours per week each fund; and

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that approval is hereby granted for the above listed position to be approved and hired;

BE IT FURTHER RESOLVED that this resolution shall be effective upon passage and publication.

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY THE FINANCE &
PERSONNEL STANDING COMMITTEE
(05 JULY 2023)

AYES_____ NOES_____

RESOLUTION ADOPTED

FOR AGAINST

DEREK S. KALISH	MARTY BREWER	X
COUNTY CLERK	STEVE CARROW	X
	MARC COUEY	X
DATED: OCTOBER 24, 2023	GARY MANNING	X
	TIMOTHY GOTTSCHALL	X
	DAVID TURK	X
	STEVE WILLIAMSON	X
	MELISSA LUCK	X

Resolution No. 23-110 confirming the creation and permission to fill the position of Human Resources Generalist was read by County Clerk Kalish. Motion by Williamson, second by Carrow that Resolution No. 23-110 be adopted. Motion carried and the resolution declared adopted.

RESOLUTION NO. 23 - 110

A Resolution Confirming The Creation And Permission To Fill The Position Of Human Resources Generalist.

WHEREAS Richland County recognizes the critical role of a Human Resources Generalist in ensuring effective Personnel Management and stewardship of our valuable human capital resources;

WHEREAS, the Human Resources Generalist is essential for the prudent personnel management, benefit administration, staff planning, personnel budgeting, reporting, and facilitation of our organization’s human capital operations;

WHEREAS, the Richland County Finance and Personnel Committee has reviewed and brought forth the Human Resources Generalist position;

WHEREAS the Human Resources Generalist will be an exempt employee rated a Grade K on the current pay grid and will serve as a Manager under the County Administrator;

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that approval to create and fill the position of Human Resources Generalist is hereby given;

BE IT FURTHER RESOLVED that this approval is effective upon passage and publication.

VOTE ON FOREGOING RESOLUTION

AYES _____ NOES _____

RESOLUTION OFFERED BY THE FINANCE &
PERSONNEL STANDING COMMITTEE
(03 OCTOBER 2023)

RESOLUTION ADOPTED

FOR AGAINST

DEREK S. KALISH
COUNTY CLERK

MARTY BREWER	X
STEVE CARROW	X
MARC COUEY	X
GARY MANNING	X
TIMOTHY GOTTSCHALL	
DAVID TURK	
STEVE WILLIAMSON	X
MELISSA LUCK	

DATED: OCTOBER 24, 2023

Resolution No. 23-111 confirming the transfer of Education Standing Committee Duties to Public Works Standing Committee was read by County Clerk Kalish. Motion by Manning, second by Rynes that Resolution No. 23-111 be adopted. Motion carried and the resolution declared adopted.

RESOLUTION NO. 23 - 111

Resolution Confirming The Transfer Of Education Standing Committee Duties To Public Works Standing Committee.

WHEREAS Richland County recognizes that all educational programming has ceased at the UW Richland Campus;

WHEREAS, the Education Standing Committee had been responsible for educational programming and UW Extension.

WHEREAS, the Richland County Reconfiguration Committee has been tasked with evaluating utilization of the campus buildings going forward;

WHEREAS the Reconfiguration Committee and Rules and Strategic Planning Committee both recommend that going forward all oversight of UW Campus property be transferred to the Public Works Standing committee, with oversight of UW Extension to remain with the Education Standing Committee;

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that oversight of the UW Campus property is to transferred to the Public Works Standing Committee;

BE IT FURTHER RESOLVED that this approval is EFFECTIVE UPON PASSGE AND PUBLICATION.

VOTE ON FOREGOING RESOLUTION

AYES _____

NOES _____

RESOLUTION OFFERED BY THE RULES & STRATEGIC
PLANNING STANDING COMMITTEE
(05 OCTOBER 2023)

RESOLUTION ADOPTED

FOR

AGAINST

DEREK S. KALISH
COUNTY CLERK

MARTY BREWER
JULIE FLEMING
CHAD COSGROVE

X
X
X

DATED: OCTOBER 24, 2023

JULIE FLEMING
INGRID GLASBRENNER
LINDA GENTES
DONALD SEEP
BOB FRANK

X
X
X
X
X

Jon Hochkammer thanked the Board for the opportunity to serve Richland County. Chair Brewer thanked Jon for his service to the county. Clerk Kalish reminded County Board Supervisors of upcoming election and the documentation required to run for office.

No correspondences reported at meeting.

Motion by Rynes second by McKee to convene into closed session pursuant to Wis. Stat, Sec 19.85(1)(e) and 19.85(1)(f). Motion carried unanimously at 8:25 PM and the Board convened into Closed Session.

Closed Session

Return to Open Session at 9:19 PM.

No items to discuss or vote on from Closed Session.

Motion by Manning, second by Fleming to adjourn to December 12, 2023 at 7:00 PM. Motion carried and the meeting adjourned at 9:20 PM.

STATE OF WISCONSIN)
)SS
COUNTY OF RICHLAND)

I, Derek S. Kalish, County Clerk in and for the County of Richland, do hereby certify that the foregoing is a true copy of the proceedings of the County Board of Supervisors of Richland County for the meeting held on the 24th day of October, 2023.



Derek S. Kalish
Richland County Clerk

RICHLAND COUNTY



Audit Presentation
To the County Board
For Richland County, Wisconsin

For the Year Ended
December 31, 2022

December 12, 2023

*Prepared by:
Johnson Block & Company, Inc.
Certified Public Accountants*

RICHLAND COUNTY

2022 AUDIT OVERVIEW

- We have completed our audit of Richland County for the year ended December 31, 2022, and have issued an unmodified opinion on the financial statements of the County. Our report and the audited financial statements are presented in a bound document.
- The scope of our audit included all funds and activities of the County.
- An audit exit conference was also held with the Trustees of the Pine Valley Community Village.
- A separate audit communications document designed for the County Board has also been submitted.
- We prepared a regulatory report for 2022 that was filed with the Wisconsin Department of Revenue. We also prepared separately issued financial statements for Pine Valley Community Village.

RICHLAND COUNTY

2022 FINANCIAL HIGHLIGHTS

- ❑ The County's 2022 governmental funds total fund balance increased by 349,326. The General Fund increased by \$1,134,568.
- ❑ The General Fund's total fund balance was \$8,175,944 at December 31, 2022. This represents approximately 5 months of expenditures.
- ❑ Tax certificates at December 31, 2022 totaled \$479,054 compared to \$554,561 in 2021.
- ❑ County-wide sales tax revenue totaled \$1,526,039 in 2022 compared to \$1,491,899 in 2021.
- ❑ The County complied with state-imposed tax levy limits.
- ❑ No long-term debt was issued during 2022. The County made scheduled debt payments of principal and interest.
- ❑ Pine Valley Community Village recorded operating revenues of \$9,620,192. Pine Valley experienced an operating loss of \$306,979 in 2022. This loss was offset by a County property tax levy of \$976,017 and \$570,950 of supplemental payments.

RICHLAND COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS

	Major Funds			2022 Totals	2021 Totals
	General	Debt Service	Nonmajor Funds		
Revenues:					
General property taxes	\$ 5,644,684	\$ 897,393	\$ 451,611	\$ 6,993,688	\$ 6,879,770
Other taxes	1,806,140	-	-	1,806,140	1,756,216
Intergovernmental	7,802,990	-	689,559	8,492,549	6,984,578
Licenses and permits	120,656	-	4,102	124,758	183,504
Penalties and forfeitures	145,330	-	-	145,330	137,264
Public charges for services	4,482,197	-	-	4,482,197	4,952,283
Interest on investments	189,478	-	59,676	249,154	12,355
Miscellaneous general revenues	333,096	-	21,647	354,743	604,342
Total revenues	20,524,571	897,393	1,226,595	22,648,559	21,510,312
Expenditures:					
Current:					
General government	2,590,616	-	-	2,590,616	2,404,384
Public safety	4,549,156	-	18,346	4,567,502	4,274,900
Health and social services	8,997,941	-	-	8,997,941	8,839,223
Culture and recreation	1,216,355	-	-	1,216,355	1,119,144
Conservation and development	1,823,892	-	73,605	1,897,497	2,768,036
Capital outlay	204,807	-	1,925,756	2,130,563	1,182,062
Debt service:					
Principal retirement	-	800,000	-	800,000	805,568
Interest and fiscal charges	-	97,673	1,086	98,759	143,657
Total expenditures	19,382,767	897,673	2,018,793	22,299,233	21,536,974
Excess (deficiency) of revenues over expenditures	1,141,804	(280)	(792,198)	349,326	(26,662)
Other financing sources (uses):					
Transfer from other funds	-	-	7,236	7,236	7,281
Transfer to other funds	(7,236)	-	-	(7,236)	(7,281)
Total other financing sources (uses)	(7,236)	-	7,236	-	-
Net change in fund balances	1,134,568	(280)	(784,962)	349,326	(26,662)
Fund balances, January 1	7,041,376	43,426	1,169,738	8,254,540	8,281,202
Fund balances, December 31	\$ 8,175,944	\$ 43,146	\$ 384,776	\$ 8,603,866	\$ 8,254,540

RICHLAND COUNTY

BUDGETARY COMPARISON SCHEDULE – GENERAL FUND

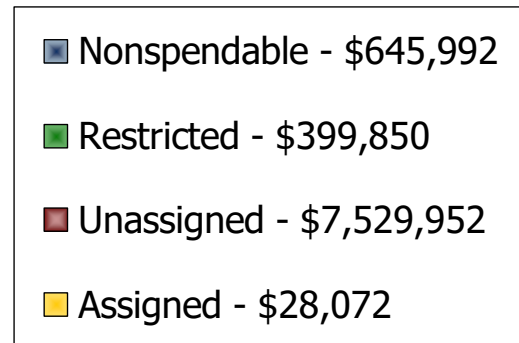
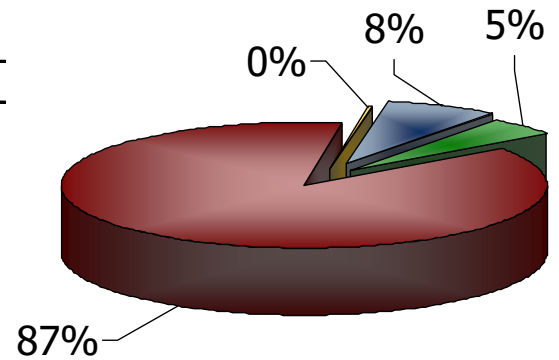
	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Favorable (Unfavorable)
Revenues:				
General property taxes	\$ 5,644,684	\$ 5,644,684	\$ 5,644,684	\$ -
Other taxes	1,560,000	1,560,000	1,806,140	246,140
Intergovernmental	6,384,456	6,384,456	7,802,990	1,418,534
Licenses and permits	108,180	108,180	120,656	12,476
Penalties and forfeitures	99,633	99,633	145,330	45,697
Public charges for services	5,096,907	5,096,907	4,482,197	(614,710)
Interest on investments	7,100	7,100	189,478	182,378
Miscellaneous general revenues	96,293	96,293	333,096	236,803
Total revenues	<u>18,997,253</u>	<u>18,997,253</u>	<u>20,524,571</u>	<u>1,527,318</u>
Expenditures:				
Current:				
General government	2,334,113	2,334,113	2,590,616	(256,503)
Public safety	4,542,539	4,542,539	4,549,156	(6,617)
Health and social services	10,004,327	10,004,327	8,997,941	1,006,386
Transportation	27,555	27,555	-	27,555
Culture and recreation	1,270,989	1,270,989	1,216,355	54,634
Conservation and development	1,070,943	1,070,943	1,823,892	(752,949)
Capital outlay	40,750	40,750	204,807	(164,057)
Total expenditures	<u>19,291,216</u>	<u>19,291,216</u>	<u>19,382,767</u>	<u>(91,551)</u>
Excess (deficiency) of revenues over expenditures	<u>(293,963)</u>	<u>(293,963)</u>	<u>1,141,804</u>	<u>1,435,767</u>
Other financing sources (uses):				
Transfer from (to) other funds	-	-	(7,236)	(7,236)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(7,236)</u>	<u>(7,236)</u>
Net change in fund balance	<u>(293,963)</u>	<u>(293,963)</u>	<u>1,134,568</u>	<u>1,428,531</u>
Fund balance, January 1	<u>7,041,376</u>	<u>7,041,376</u>	<u>7,041,376</u>	<u>-</u>
Fund balance, December 31	<u>\$ 6,747,413</u>	<u>\$ 6,747,413</u>	<u>\$ 8,175,944</u>	<u>\$ 1,428,531</u>

RICHLAND COUNTY

GOVERNMENTAL FUND BALANCES

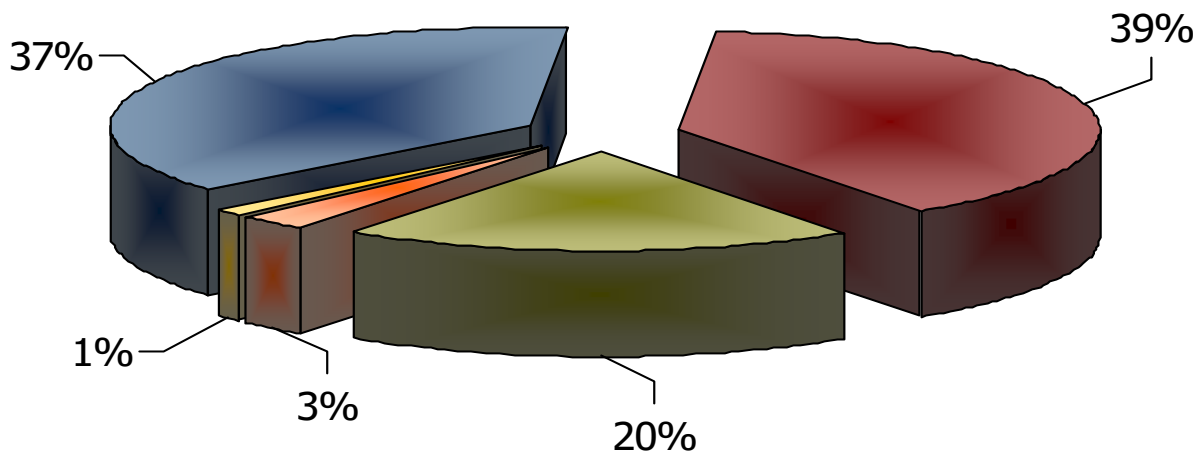
	2022	2021
Nonspendable		
Major Fund:		
General Fund:		
Tax certificates and deeds	\$ 509,627	\$ 556,049
Materials and supplies inventories	3,243	3,029
Prepaid expenses	133,122	83,317
Total nonspendable	645,992	642,395
Restricted		
Major Funds:		
Debt Service Fund	43,146	43,425
Nonmajor Funds:		
Capital Projects Fund	133,083	946,287
Community Development Block Grant	137,648	151,054
Wisconsin Development Fund Grant	3,528	1,835
County Fairgrounds Donations	41,558	47,433
American Rescue Plan Fund	40,887	525
Total restricted	399,850	1,190,559
Assigned		
Nonmajor Funds:		
Swimming Pool Projects	22,531	23,635
U.W. Campus Fund	576	-
U.W. Symons Building	4,965	8,365
Total assigned	28,072	32,000
Unassigned		
Major Fund:		
General Fund	7,529,952	6,398,983
Nonmajor Funds:		
Dog License Fund (deficit)	-	(517)
U.W. Campus Fund (deficit)	-	(8,880)
Total unassigned	7,529,952	6,389,586
Total governmental fund balances	\$ 8,603,866	\$ 8,254,540

12/31/2022



RICHLAND COUNTY

GOVERNMENTAL FUNDS – 2022 REVENUES



■ Intergovernmental - \$8,492,549
■ Taxes - \$8,799,828
■ Public Charges for Services - \$4,482,197
■ Miscellaneous & Interest Income - \$603,897
■ Licenses & Permits, Penalties & Forfeitures - \$270,088

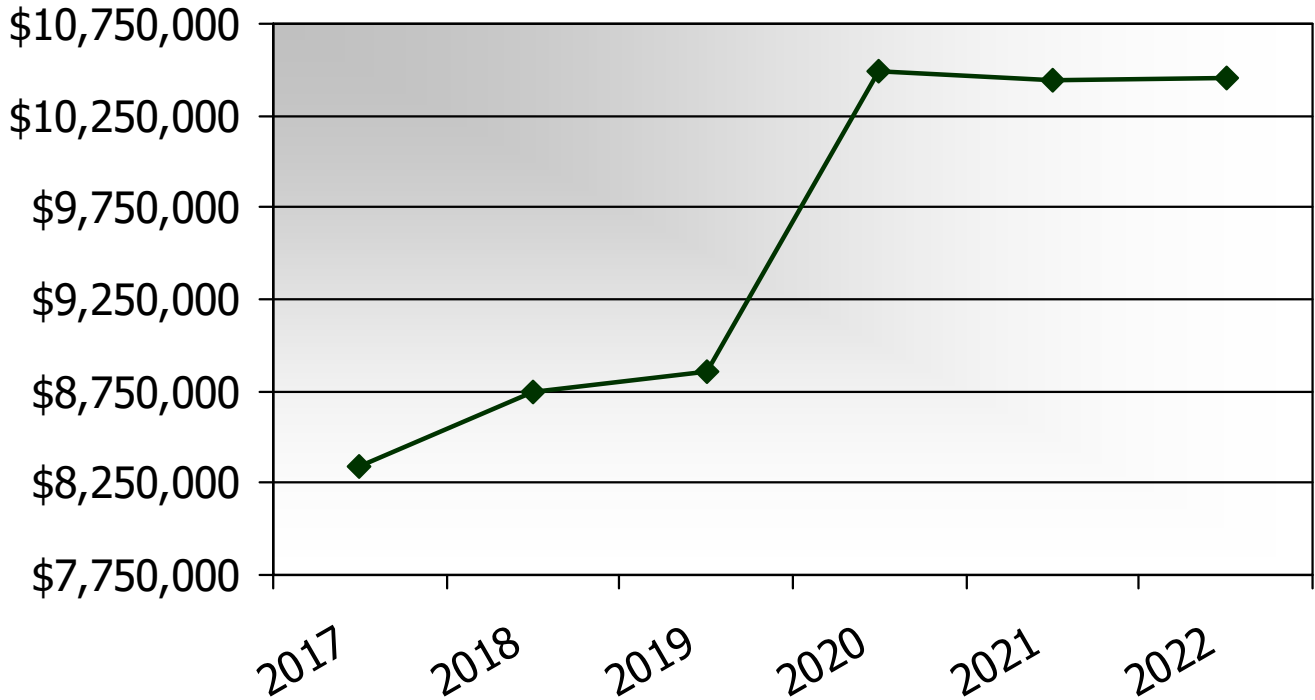
OBSERVATIONS AND COMMENTS:

- Property taxes are settled with taxing districts in February and August.
- The most significant intergovernmental revenues are:

Shared Taxes	\$ 1,130,328 - Payable in July & November
Health & Human Services	\$ 2,055,726 - Payable monthly based on contract
- Public charges for services include fees for general government, ambulance fees, UW meal service, sheriff department fees, nutrition programming, swimming pool revenues and other community programs.

RICHLAND COUNTY

PROPERTY TAXES



Year of Property Tax Levy

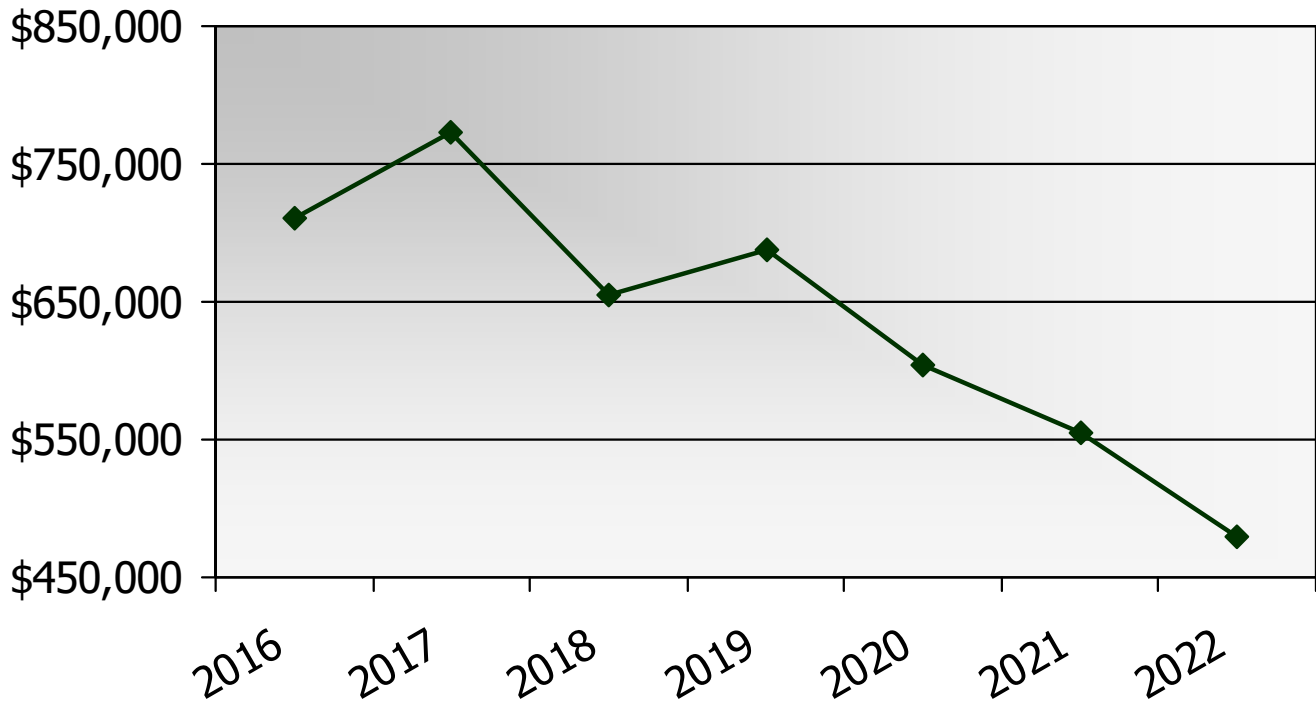
2017	\$ 8,337,005
2018	\$ 8,746,695
2019	\$ 8,853,958
2020	\$ 10,493,887
2021	\$ 10,447,277
2022	\$ 10,453,967

OBSERVATIONS AND COMMENTS:

- Local property taxes have increased approximately 25% over the six year period. Increases are related to long-term debt required payments.

RICHLAND COUNTY

TAXES RECEIVABLE BALANCES

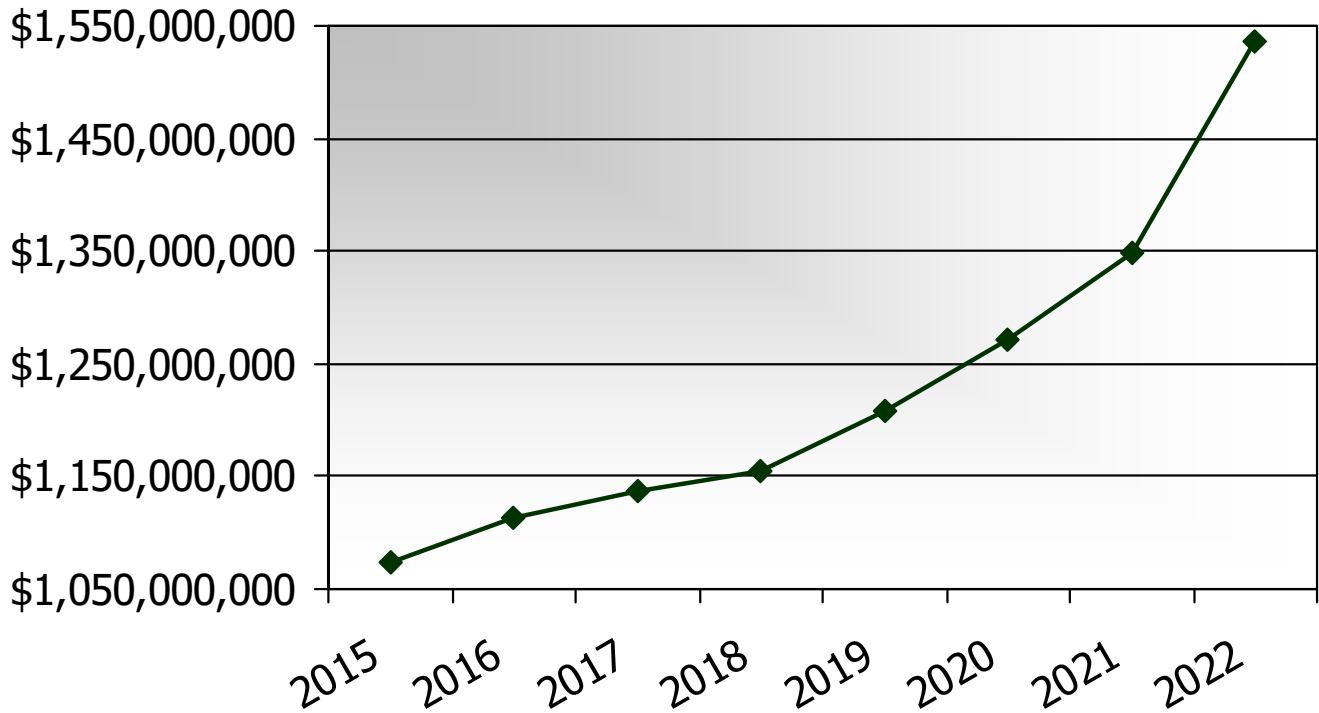


The following are the taxes receivable balances that consist of tax certificates held at year end.

2016	\$ 711,167
2017	\$ 773,074
2018	\$ 655,478
2019	\$ 687,567
2020	\$ 604,248
2021	\$ 554,561
2022	\$ 479,054

RICHLAND COUNTY

TREND IN EQUALIZED VALUE OF PROPERTY



Total Equalized Value

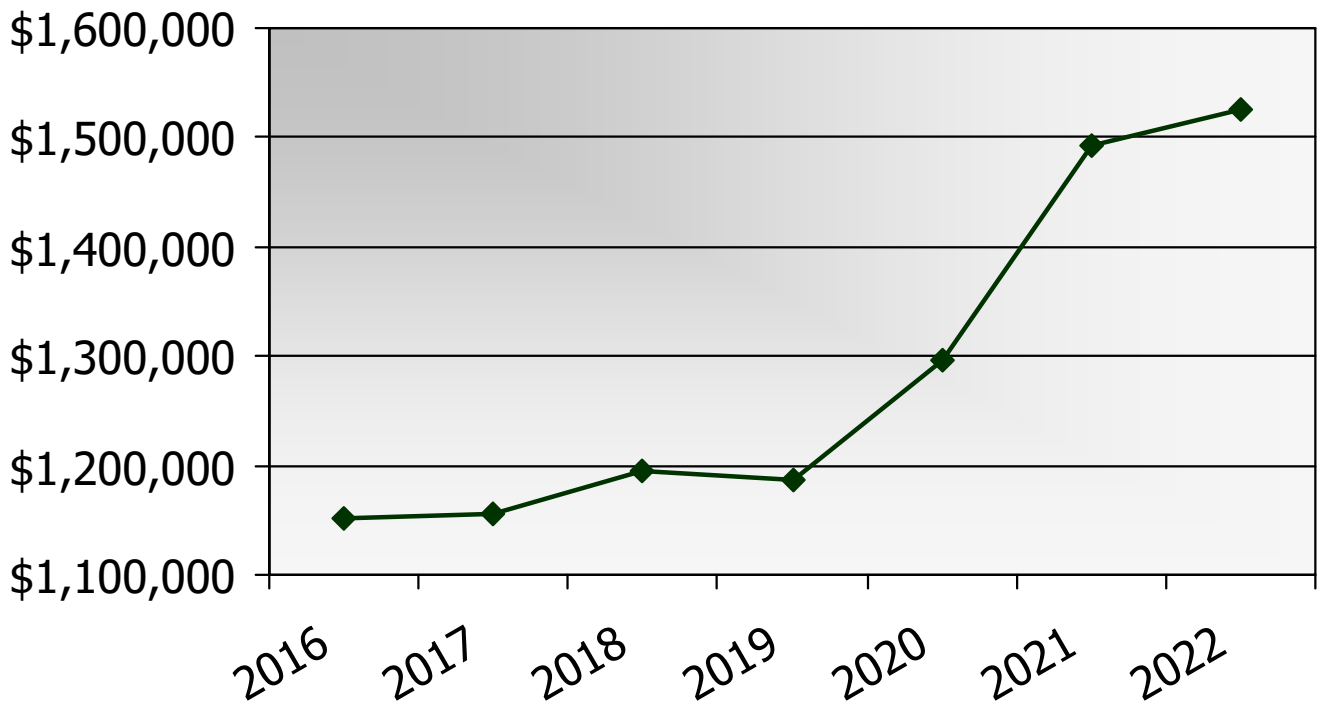
2015	\$ 1,072,880,400
2016	\$ 1,113,581,100
2017	\$ 1,136,481,200
2018	\$ 1,154,170,600
2019	\$ 1,209,046,400
2020	\$ 1,270,705,200
2021	\$ 1,348,098,200
2022	\$ 1,535,795,100

OBSERVATIONS AND COMMENTS:

- The County's valuation over this eight-year period has increased by approximately 43%. Surrounding counties have experienced similar growth in the past eight years.

RICHLAND COUNTY

TREND IN SALES TAX REVENUE



Trend in Sales Tax Revenue

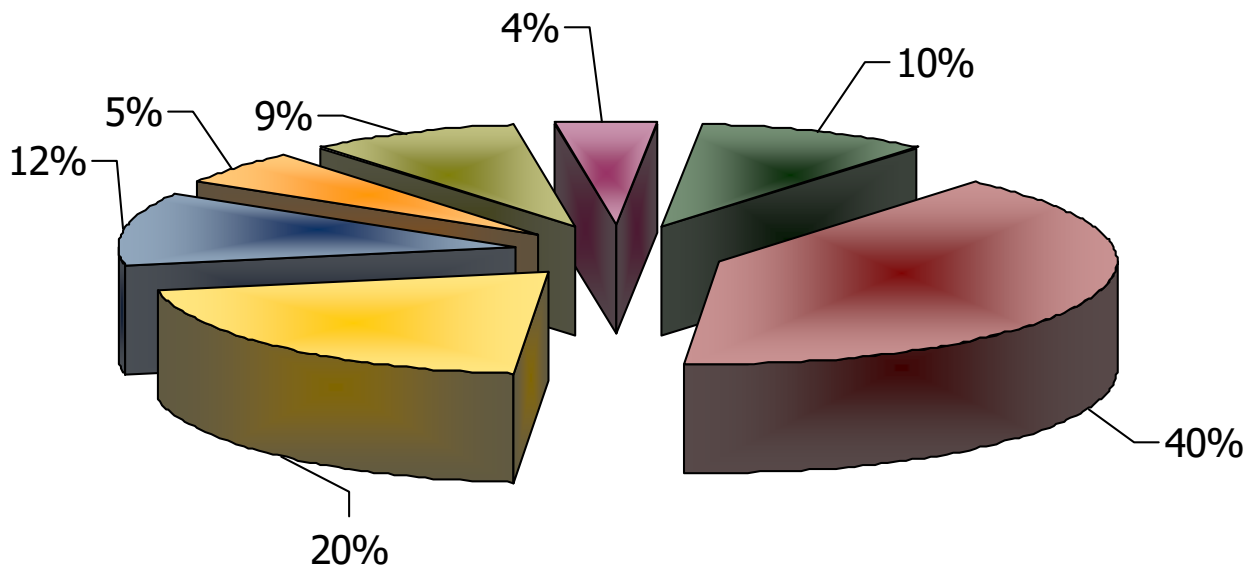
2016	\$ 1,151,402
2017	\$ 1,155,054
2018	\$ 1,195,943
2019	\$ 1,185,990
2020	\$ 1,296,159
2021	\$ 1,491,899
2022	\$ 1,526,039

OBSERVATIONS AND COMMENTS:

- Like other Wisconsin counties, Richland County has used the ½% sales tax to limit property tax increases.

RICHLAND COUNTY

GOVERNMENTAL FUNDS – 2022 EXPENDITURES



■ Health & Social Services	- \$8,997,941
■ Public Safety	- \$4,567,502
■ General Government	- \$2,590,616
■ Culture & Recreation	- \$1,216,355
■ Conservation & Development	- \$1,897,497
■ Debt Service	- \$898,759
■ Capital Outlay	- \$2,130,563

OBSERVATIONS AND COMMENTS:

- In 2022 and 2021, Health and Social Services and Public Safety expenditures were approximately 60% and 62% of total governmental expenditures, respectively.

RICHLAND COUNTY

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION – PROPRIETARY FUNDS

	Enterprise Fund Pine Valley Community Village	Internal Service Fund Highway
Operating revenues:		
Intergovernmental	\$ -	\$ 697,546
Charges for services	9,615,554	2,354,318
Other operating revenues	4,638	-
Total operating revenues	9,620,192	3,051,864
Operating expenses:		
Operation and maintenance	7,975,316	5,311,120
Administration	837,342	407,246
Depreciation	1,114,513	335,496
Total operating expenses	9,927,171	6,053,862
Operating income (loss)	(306,979)	(3,001,998)
Nonoperating revenues (expenses):		
Donations	15,237	-
Supplemental payments	570,950	-
Amortization of bond premium	20,562	-
Interest expense	(507,933)	(15,716)
General property taxes	976,017	2,477,572
Miscellaneous nonoperating revenues	-	21,387
Total nonoperating revenues (expenses)	1,074,833	2,483,243
Net income (loss) before special item	767,854	(518,755)
Special item - loss on disposal of capital asset	(4,424)	-
Change in net position	763,430	(518,755)
Net position, January 1	3,044,928	5,983,026
Net position, December 31	\$ 3,808,358	\$ 5,464,271

RICHLAND COUNTY

CHANGES IN LONG-TERM OBLIGATIONS

The following is a summary of long-term debt obligations:

	Balance 1/1/2022	Increases	Decreases	Balance 12/31/2022	Amounts Due Within One Year
Governmental Activities					
Bonds and notes payable:					
Bonds and note	\$ 5,790,000	\$ -	\$ 940,000	\$ 4,850,000	\$ 885,000
Bond premium	159,915	-	27,240	132,675	-
Subtotal	<u>5,949,915</u>	<u>-</u>	<u>967,240</u>	<u>4,982,675</u>	<u>885,000</u>
Other liabilities:					
Leases	115,313	110,245	68,275	157,283	68,275
Vested compensated absences	603,831	-	27,529	576,302	-
Subtotal	<u>719,144</u>	<u>110,245</u>	<u>95,804</u>	<u>733,585</u>	<u>68,275</u>
Total governmental activities long-term liabilities	<u>\$ 6,669,059</u>	<u>\$ 110,245</u>	<u>\$ 1,063,044</u>	<u>\$ 5,716,260</u>	<u>\$ 953,275</u>
Business-Type Activities					
Bonds and notes payable:					
Bonds and note	\$ 17,980,000	\$ -	\$ 965,000	\$ 17,015,000	\$ 990,000
Bond premium	293,481	-	20,562	272,919	-
Subtotal	<u>18,273,481</u>	<u>-</u>	<u>985,562</u>	<u>17,287,919</u>	<u>990,000</u>
Other liabilities:					
Vested compensated absences	492,476	19,750	-	512,226	255,040
Subtotal	<u>492,476</u>	<u>19,750</u>	<u>-</u>	<u>512,226</u>	<u>255,040</u>
Total business-type activities long-term liabilities	<u>\$ 18,765,957</u>	<u>\$ 19,750</u>	<u>\$ 985,562</u>	<u>\$ 17,800,145</u>	<u>\$ 1,245,040</u>

OBSERVATIONS AND COMMENTS:

➤ As of December 31, 2022, general obligation debt limitation totals \$76,789,755; debt subject to limitation totals \$21,865,000. The County has approximately 72% of its debt capacity remaining.

RICHLAND COUNTY, WISCONSIN
REQUIRED AUDIT COMMUNICATIONS
TO THE FINANCE COMMITTEE
AND COUNTY BOARD OF SUPERVISORS

Year Ended December 31, 2022

Johnson Block & Company, Inc.
Certified Public Accountants
1315 Bad Axe Court; P.O. Box 271
Viroqua, Wisconsin 54665
Phone: 888-308-8281
Fax: 608-515-5881

RICHLAND COUNTY, WISCONSIN

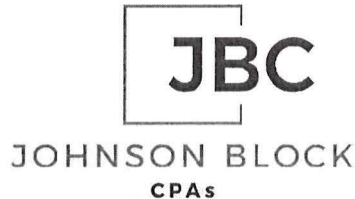
Year Ended December 31, 2022

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Appendix

Adjusting Journal Entries



**AUDIT MATTERS REQUIRING COMMUNICATION
TO THE GOVERNING BODY**

To the Finance Committee
and County Board of Supervisors
Richland County
Richland Center, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Richland County, Wisconsin (County) for the year ended December 31, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, Government Auditing Standards, the Uniform Guidance, and State Single Audit Guidelines, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 19, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described Note 1 to the financial statements. As described in Note 1 to the financial statements, the County changed accounting policies related to adopting Statement of Governmental Accounting Standards (GASB Statement) No. 87, Leases, during the year ended December 31, 2022. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Management's estimates of the depreciable lives of property and equipment are based on the expected use of the respective assets and management's experience with similar assets used by Richland County.
- Management's estimate for allowance for doubtful accounts is based on an amount expected to become uncollectible.
- Management's estimate of the liability for compensated absences is based on employee wage rates and paid leave time hours remaining.
- Management's estimates of the pension asset/liability, other postemployment benefits, and deferred outflows and inflows of resources are based on various factors. These estimates were computed by the plan administrators.



We evaluated the methods, assumptions, and data used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Attached are the material misstatements detected as a result of audit procedures that were corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 26, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Richland County, Wisconsin's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Richland County, Wisconsin's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.



Other Matters

We applied certain limited procedures to budgetary comparison information, the local retiree life insurance fund schedules, and the Wisconsin Retirement System schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on combining fund financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or the financial statements themselves.

Other Information Regarding Nonattest Services We Performed

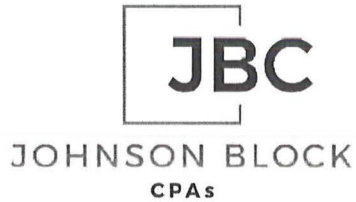
We have not performed any advisory or nonattest services that would impair our independence as your auditor. Management has overseen, directed and accepted all nonattest services that were provided.

Restriction on Use

This information is intended solely for the information and use of the Finance Committee and Board of Supervisors and management of Richland County, Wisconsin, and is not intended to be, and should not be, used by anyone other than these specified parties.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
September 26, 2023



MANAGEMENT LETTER

To the Finance Committee
and County Board of Supervisors
Richland County
Richland Center, Wisconsin

In planning and performing our audit of the financial statements of Richland County, Wisconsin for the year ended December 31, 2022, we considered the County's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The following pages that accompany this letter summarize our comments and suggestions regarding those matters. This letter does not affect our report dated September 26, 2023, on the financial statements of Richland County, Wisconsin.

We would like to take this opportunity to acknowledge the many courtesies extended to us by Richland County's personnel during the course of our work. In particular, we would like to note the considerable assistance and cooperation provided to us by Derek Kalish, Tammy Wheelock, and the staff.

We shall be pleased to discuss any of the matters referred to in this letter. Should you desire assistance in implementing the following suggestions, we would welcome the opportunity of assisting you in these matters.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
September 26, 2023

RICHLAND COUNTY, WISCONSIN

Year Ended December 31, 2022

ADJUSTING JOURNAL ENTRIES

We are frequently requested by our clients to discuss the overall condition of their accounting records and what our role is as your audit firm. We believe that these matters should be discussed at each audit. The following section describes your accounting process in general terms and the ways in which we work with your staff.

The County processes accounting transactions based on the type of transaction involved. Money coming in is processed using a cash receipt system. The payment of bills is done through an accounts payable system. Employees' salaries are paid using a payroll system. Accounts receivable are processed through a billing system. Property taxes are billed and collected via a property tax system. These five systems are responsible for recording and summarizing the vast majority of your financial transactions.

Beyond the five systems described in the preceding paragraph, another system is used to make corrections and to record non-cash transactions. This system involves preparing general journal entries. Journal entries provide the ability to make changes to the financial data entered in the other systems. As your auditor, our role is to substantiate year-end financial balances and information presented by your accounting personnel, and compare it to supporting information and outside confirmations. When information in your records does not agree with audit evidence, an adjusting entry is necessary to correct your records. Sometimes these entries are identified by your staff as they get ready for the audit. Other adjustments are prepared by us as we discover that your general ledger balances need to be changed to reflect the correct balances.

For the 2022 audit, we proposed adjustments and reclassifications to your records. The effect of these journal entries is considered to be material to the financial statements of Richland County, Wisconsin. The proposed entries were accepted by Richland County's management. All of these changes are reflected properly in your audited financial statements.

Because we are providing assistance to your staff by proposing changes to correct your financial information, you should be aware of these processes. Many of our clients rely on us to make year-end adjustments as we have described. In many cases, we have the experience or expertise to compute, and identify, corrections to your records. We work with many clients on similar issues, so it may be more efficient for you to have us do some of the one-time adjustments, rather than your staff spending hours researching the proper adjustment.

Due to the technical nature of financial reporting and complying with financial reporting standards, most clients have their CPA firm prepare the year-end financial statements and note disclosures. We have provided these services to the County.

We are communicating this information to you to give you a better understanding of what we do and how the year end process works. Our job as auditors is to bring in an outside perspective and provide a level of comfort that your financial reporting system is materially correct and accurately reflects the financial activity for the year. However, in many cases, our services go beyond auditing. Our experience and training can provide a very cost-effective means of providing the year end accounting assistance that you need.

We hope that by providing this information on what we do, you will have a better understanding of our role, and the various ways that we work with your staff.

PASSED JOURNAL ENTRIES

Passed journal entries may occur due to transaction timing, industry practices or lack of overall significance. There were no potential (passed) journal entries identified in our audit that were not posted to the general ledger.

FUTURE FINANCIAL CONSIDERATIONS AND OTHER MATTERS

CDBG HOUSING LOAN OVERSIGHT

The Richland Housing Authority oversees several deferred housing loans receivable for the County. It is expected that the loans are collectible but it has come to our attention that loan file work may be incomplete or liens may not be placed on the properties to guarantee collection. We recommend that the County perform a title search on each of the properties listed on the notes receivable schedule.

AMERICAN RESCUE PLAN GRANT ADVANCES

The County received funds under the Coronavirus State and Local Fiscal Recovery Funds (SLFRF). The County has chosen to follow funding compliance under the Final Rule allowing streamlined reporting under the standard allowance option. This option allows for additional flexibility in the use of the funds to be in compliance with the allowable use of funds received.

As of December 31, 2022, it is our understanding that the County has accounted for this activity in Fund 93 and expenditures have been incurred. We are summarizing this information to remind you of the timeline allowed for use of these funds. Under the SLFRF, funds must be used for costs incurred on or after March 3, 2021. Further, costs must be obligated by December 31, 2024, and expended by December 31, 2026.

More information specific to the SLFRF including the flexibility under the standard allowance and examples of allowable uses of funds considered "government services" can be found here: <https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-Overview.pdf>

GASB STATEMENT NO. 96 – SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENTS

The Governmental Accounting Standards Board issued Statement No. 96 (GASB 96), Subscription-Based Information Technology Arrangements (SBITA). GASB 96 provides guidance on accounting for SBITA when a government contracts for the right to use another party's software. The standards for SBITAs are based on the standards established in GASB Statement No. 87, Leases. GASB 96 is effective for fiscal years beginning after June 15, 2022.

A SBITA is defined as a contract that conveys control of the right to use a vendor's software, alone or in combination with the underlying information technology (IT) assets, as specified in the contract for a period of time in an exchange or exchange-like transaction.

A SBITA can be for software as a service, infrastructure as a service, or a platform as a service arrangement. One important question to ask when determining if a SBITA exists is: will this software no longer work/will we no longer be able to log in once the contract term ends? If your answer is yes, it is likely that a SBITA exists.

The subscription term includes the period during which a government has a noncancelable right to use the underlying IT assets. The subscription term also includes periods covered by an option to extend or to terminate (if it is reasonably certain that the government or SBITA vendor will not exercise that option).

When applicable under GASB 96, a government will recognize a right to use subscription asset and a corresponding subscription liability.

GASB 96 provides an exception for short-term SBITAs. Short-term SBITAs have a maximum possible term under the SBITA contract of 12-months (or less), including any options to extend, regardless of their probability of being exercised. Subscription payments for short-term SBITAs should be recognized as outflows of resources (for example, expenditures).

We are here to help. Ongoing tracking and annual journal entries may be a large undertaking for our clients. To assist with GASB 96 compliance, many different accounting software packages are available for purchase. Instead of our clients potentially purchasing new software, we will be offering a new non-audit service. This service will include tracking of SBITA in a software purchased by Johnson Block and Company, Inc. Our software will make the necessary calculations needed to record the annual GASB 96 journal entries.

CONCLUDING REMARKS

We would like to thank you for allowing us to serve you. We are committed to assisting you in the long-term financial success of Richland County, Wisconsin and our comments are intended to draw to your attention issues which need to be addressed by the County to meet its goals and responsibilities.

A separate audit communication dated April 11, 2023 was issued for Pine Valley Community Village and should be read in conjunction with this document.

The comments and suggestions in this communication are not intended to reflect in any way on the integrity or ability of the personnel of the County. They are made solely in the interest of establishing sound internal control practices required by changing professional standards. The County's staff is deeply committed to maintaining the financial reporting system so that informed decisions can be made. They were receptive to our comments and suggestions.

We will review the status of these comments during each audit engagement.

If you have any questions or comments regarding this communication or the financial statements, do not hesitate to contact us.

APPENDIX

**Richland County, Wisconsin
For Year Ended December 31, 2022**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1001			
To record debt premium, underwriter's discount, and reclassify debt proceeds to the correct account.			
92.5685.0000.5999	BILLS-NO-LINE DETAIL	2,415.00	
92.4900.0000.4952	G.O. PROMISSORY NOTES		1,031,509.50
Total		<u>1,031,509.50</u>	<u>1,031,509.50</u>
Adjusting Journal Entries JE # 1002			
To eliminate prior year tax custodial entry.			
10.0000.0000.5000	PROPERTY TAXES PD TO OTHER		5,048,353.91
Total		<u>5,048,353.91</u>	<u>5,048,353.91</u>
Adjusting Journal Entries JE # 1003			
To reconcile beginning fund balance.			
10.5120.0104.5212	ATTORNEY-GAL FEES	5,781.83	
13.0000.0000.1301	ACCOUNTS RECEIVABLE	125,457.02	
44.0000.0000.1301	ACCOUNTS RECEIVABLE	100,337.81	
44.4800.0000.4544	FOSTER CARE REFUNDS	29.00	
51.0000.0000.1353	2021 AMBULANCE A/R	49,594.28	
56.0000.0000.1301	ACCOUNTS RECEIVABLE	13,740.00	
66.0000.0000.1301	ACCOUNTS RECEIVABLE	20,955.60	
10.0000.0000.2960	UNRESERVED/UNDESIGNATED FUND		18,470.09
13.0000.0000.2120	ACCOUNTS PAYABLE		3,552.50
13.0000.0000.2960	UNRESERVED/UNDESIGNATED FUND		121,904.52
44.0000.0000.2960	UNRESERVED/UNDESIGNATED FUND		100,366.81
51.0000.0000.2960	FUND BALANCE		49,594.28
56.0000.0000.2960	UNRESERVED/UNDESIGNATED FUND		13,740.00
66.0000.0000.2960	UNRESERVED/UNDESIGNATED FUND		20,955.60
Total		<u>328,583.80</u>	<u>328,583.80</u>
Adjusting Journal Entries JE # 1004			
To eliminate 12/31 LGIP transfer and accounts receivable entry related to negative cash. *REVERSE*			
75.0000.0000.1190	INVESTMENTS	2,990.00	
92.0000.0000.1190	INVESTMENTS	707,755.83	
93.0000.0000.1190	INVESTMENTS	6,180.30	
23.0000.0000.1301	ACCOUNTS RECEIVABLE		13,531.25
75.0000.0000.1301	ACCOUNTS RECEIVABLE		2,990.00
92.0000.0000.1301	ACCOUNTS RECEIVABLE		707,755.83
93.0000.0000.1301	ACCOUNTS RECEIVABLE		6,180.30
Total		<u>730,457.38</u>	<u>730,457.38</u>
Adjusting Journal Entries JE # 1005			
To reconcile LGIP #6 by reclassifying misposting of transfer entry.			
75.0000.0000.1190	INVESTMENTS	13,559.48	
92.0000.0000.1110	CASH	13,559.48	
75.0000.0000.1110	CASH		13,559.48
92.0000.0000.1190	INVESTMENTS		13,559.48
Total		<u>27,118.96</u>	<u>27,118.96</u>

**Richland County, Wisconsin
For Year Ended December 31, 2022**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1006			
To reconcile LGIP #10 by reclassifying opioid settlement payments to revenue and deposits to cash.			
10.4800.0000.4840	OTHER MISCELLANEOUS REVENUE		34,893.39
Total		<u>34,893.39</u>	<u>34,893.39</u>
Adjusting Journal Entries JE # 1007			
To record transfers to WISC and related interest income.			
10.0000.0000.1195	WISC INVESTMENTS	10,037,324.71	
10.0000.0000.1190	INVESTMENTS		10,000,000.00
10.4800.0000.4811	INTEREST ON INVESTMENTS		37,324.71
Total		<u>10,037,324.71</u>	<u>10,037,324.71</u>
Adjusting Journal Entries JE # 1008			
To reconcile LGIP #2 by reclassifying opioid settlement payment to revenue and deposits to cash.			
10.4800.0000.4840	OTHER MISCELLANEOUS REVENUE		68,111.66
Total		<u>68,111.66</u>	<u>68,111.66</u>
Adjusting Journal Entries JE # 1009			
To reconcile accounts payable balances.			
10.5181.0000.5925	FED ECONOMIC DEV ADMIN GRANT	12,500.00	
47.0000.0000.2120	ACCOUNTS PAYABLE	925.50	
57.0000.0000.2120	ACCOUNTS PAYABLE	2,112.77	
68.5614.0000.5593	LICENSING	2,500.00	
10.0000.0000.2120	VOUCHERS PAYABLE		12,499.30
10.4800.0000.4840	OTHER MISCELLANEOUS REVENUE		0.70
47.0000.0000.1301	ACCOUNTS RECEIVABLE		925.50
57.0000.0000.1301	ACCOUNTS RECEIVABLE		2,112.77
68.0000.0000.2120	VOUCHERS PAYABLE		2,500.00
Total		<u>18,038.27</u>	<u>18,038.27</u>
Adjusting Journal Entries JE # 1010			
To reverse prior year sales tax receivable (Nov & Dec).			
10.4100.0000.4113	COUNTY SALES TAX	240,159.73	
10.0000.0000.1301	ACCOUNTS RECEIVABLE		240,159.73
Total		<u>240,159.73</u>	<u>240,159.73</u>
Adjusting Journal Entries JE # 1011			
To reverse prior year receivable for 2021 IMAA.			
56.4200.0283.4250	ST AID-0283 IMAA STATE SHARE	126,103.00	
56.0000.0000.1301	ACCOUNTS RECEIVABLE		126,103.00
Total		<u>126,103.00</u>	<u>126,103.00</u>

Richland County, Wisconsin
For Year Ended December 31, 2022

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1012			
To reconcile accounts receivable balances.			
10.0000.0000.1301	ACCOUNTS RECEIVABLE	1,696.18	
51.0000.0000.1301	ACCOUNTS RECEIVABLE	65.00	
51.0000.0000.1301	ACCOUNTS RECEIVABLE	622.00	
56.0000.0000.1110	CASH	65.00	
63.5563.0000.5339	MILEAGE	237.41	
10.0000.0000.1301	ACCOUNTS RECEIVABLE		622.00
10.4800.0000.4840	OTHER MISCELLANEOUS REVENUE		1,696.18
51.0000.0000.1110	CASH		65.00
51.0000.0000.1110	CASH		622.00
56.0000.0000.1301	ACCOUNTS RECEIVABLE		65.00
63.0000.0000.1301	ACCOUNTS RECEIVABLE		237.41
Total		<u>3,307.59</u>	<u>3,307.59</u>

Adjusting Journal Entries JE # 1013

To reclassify transfer in to the correct account.

10.5115.0000.5819	NEW EQUIPMENT-UNDER 5000	267.23	
10.5115.0000.5999	BILLS-NO-LINE DETAIL	3,000.00	
42.5143.0000.5214	COMPTR HDW & SOFTWARE SUPPRT	20,040.00	
10.4900.0000.4922	TRANSFER FROM CONTINGENCY FU		3,267.23
42.4900.0000.4922	TRANSFER FROM CONTINGENCY FU		20,040.00
Total		<u>23,307.23</u>	<u>23,307.23</u>

Adjusting Journal Entries JE # 1014

To reclass short term debt payment and levy to Fund 92 and 71.

71.0000.0000.2502	SHORT-TERM LOAN PAYABLE	650,000.00	
71.5840.0000.6003	STATE TRUST FND LOAN-INT	1,772.16	
92.0000.0000.2502	SHORT-TERM LOAN PAYABLE	400,000.00	
92.5820.0000.5934	SHORT-TERM BORROWING	1,086.17	
30.5810.0000.5934	SHORT-TERM BORROWING		1,050,000.00
30.5820.0000.5934	SHORT-TERM BORROWING		2,858.33
71.4100.0000.4111	GENERAL PROPERTY TAXES		651,772.16
92.4100.0000.4111	GENERAL PROPERTY TAXES		401,086.17
Total		<u>2,105,716.66</u>	<u>2,105,716.66</u>

Adjusting Journal Entries JE # 1015

To reclass short term debt proceeds to liability accounts and move Highway portion to Fund 71. Eliminate interfund transfer.

71.4900.0000.4921	TRANSFER FROM SHORT TERM BOR	650,000.00	
92.4900.0000.4952	G.O. PROMISSORY NOTES	1,050,000.00	
71.0000.0000.2502	SHORT-TERM LOAN PAYABLE		650,000.00
92.0000.0000.2502	SHORT-TERM LOAN PAYABLE		400,000.00
92.5920.0000.1717	TRANSFER TO HIGHWAY		650,000.00
Total		<u>1,700,000.00</u>	<u>1,700,000.00</u>

Adjusting Journal Entries JE # 1016

To adjust Highway accrued interest.

71.5840.0000.6003	STATE TRUST FND LOAN-INT		936.00
Total		<u>936.00</u>	<u>936.00</u>

**Richland County, Wisconsin
For Year Ended December 31, 2022**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1017			
To record amortization of Highway portion of \$2.575M bond premium.			
71.1183.0000.0520	PREMIUM ON SURETY BONDS		7,420.33
Total		<u>7,420.33</u>	<u>7,420.33</u>
Adjusting Journal Entries JE # 1018			
To reclassify Highway portion of \$2,575,000 general obligation debt.			
71.0000.0000.2910	BONDS PAYABLE	140,000.00	
71.5840.0000.6003	STATE TRUST FND LOAN-INT	22,300.00	
30.5810.0000.5937	CAPITAL PROJECTS GO REFUNDNG		140,000.00
30.5820.0000.5937	CAPITAL PROJECTS GO REFUNDNG		22,300.00
71.4100.0000.4111	GENERAL PROPERTY TAXES		162,300.00
Total		<u>324,600.00</u>	<u>324,600.00</u>
Adjusting Journal Entries JE # 1019			
To record accrued payroll balances. *REVERSE*			
10.5141.0000.5111	SALARIES - REGULAR	36,515.71	
10.5211.0000.5111	SALARIES - REGULAR	9,132.72	
23.5463.0000.5111	SALARIES - REGULAR	2,084.80	
34.5439.0000.5111	SALARIES - REGULAR	539.54	
36.5682.0000.5111	SALARIES - REGULAR	855.41	
51.5245.0000.5111	SALARIES - REGULAR	6,052.18	
53.5507.0000.5111	SALARIES - REGULAR	5,284.78	
56.5401.0000.5111	SALARIES - REGULAR	44,550.55	
57.5730.0000.5111	SALARIES - REGULAR	281.76	
59.5580.0000.5111	SALARIES - REGULAR	1,858.13	
60.5678.0000.5111	SALARIES - REGULAR	1,664.40	
63.5563.0000.5111	SALARIES - REGULAR	1,658.80	
65.5651.0000.5111	SALARIES - REGULAR	68.46	
68.5614.0000.5111	SALARIES - REGULAR (FAIR SEC	411.37	
72.5750.0000.5111	SALARIES - REGULAR	1,664.25	
10.0000.0000.2170	ACCRUED WAGES PAYABLE		45,648.43
23.0000.0000.2170	ACCRUED WAGES PAYABLE		2,084.80
34.0000.0000.2170	ACCRUED WAGES PAYABLE		539.54
36.0000.0000.2170	ACCRUED WAGES PAYABLE		855.41
51.0000.0000.2170	ACCRUED WAGES PAYABLE		6,052.18
53.0000.0000.2170	ACCRUED WAGES PAYABLE		5,284.78
56.0000.0000.2170	ACCRUED WAGES PAYABLE		44,550.55
57.0000.0000.2170	ACCRUED WAGES PAYABLE		281.76
59.0000.0000.2170	ACCRUED WAGES PAYABLE		1,858.13
60.0000.0000.2170	ACCRUED WAGES PAYABLE		1,664.40
63.0000.0000.2170	ACCRUED WAGES PAYABLE		1,658.80
65.0000.0000.2170	ACCRUED WAGES PAYABLE		68.46
68.0000.0000.2170	ACCRUED WAGES PAYABLE		411.37
72.0000.0000.2170	ACCRUED WAGES PAYABLE		1,664.25
Total		<u>112,622.86</u>	<u>112,622.86</u>

**Richland County, Wisconsin
For Year Ended December 31, 2022**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1020			
To adjust prepaid insurance for workmen's comp.			
36.0000.0000.1620	PREPAID EXPENSES	1,054.00	
51.0000.0000.1620	PREPAID EXPENSES	2,000.00	
56.0000.0000.1620	PREPAID EXPENSES	36,262.00	
60.0000.0000.1620	PREPAID EXPENSES	932.00	
61.0000.0000.1620	PREPAID EXPENSES	56,661.00	
71.0000.0000.1620	PREPAYMENTS	33,979.00	
10.5198.0000.5900	WORKER'S COMPENSATION INSURA		3,877.00
10.5211.0000.5900	WORKMEN'S COMPENSATION INSUR		15,248.00
10.5241.0000.5900	WORKER'S COMPENSATION INSURA		738.00
36.5682.0000.5901	WRK COMP, PROPERTY & LIABILI		1,054.00
51.5245.0000.5900	WORKERS' COMPENSATION INSUR		2,000.00
56.5511.0000.5900	WORKMEN'S COMPENSATION INSUR		36,262.00
60.5678.0000.5900	WORKMEN'S COMPENSATION INSUR		932.00
61.5420.0000.5999	BILLS - NO LINE DETAIL		56,661.00
71.5321.0000.0519	OTHER INSURANCE		33,979.00
Total		<u>150,751.00</u>	<u>150,751.00</u>
Adjusting Journal Entries JE # 1021			
To adjust current year highway compensated absences.			
71.5321.0000.5111	SALARIES - REGULAR		27,784.75
Total		<u>27,784.75</u>	<u>27,784.75</u>
Adjusting Journal Entries JE # 1022			
To reclassify ambulance aid per review of state payments register.			
51.4200.0000.4337	EMS FLEX GRANT	11,130.00	
47.4200.0000.4246	ST.AID-EMS/FAP EQUIP & TRNG		11,130.00
51.0000.0000.1110	CASH		11,130.00
Total		<u>22,260.00</u>	<u>22,260.00</u>
Adjusting Journal Entries JE # 1023			
To defer unspent ARPA aid.			
93.4200.0000.4326	AMERICAN RESCUE PLAN FUNDS	1,675,499.50	
93.0000.0000.2650	DEFERRED REVENUE		1,675,499.50
Total		<u>1,675,499.50</u>	<u>1,675,499.50</u>
Adjusting Journal Entries JE # 1024			
To recognize ARPA aid for current year Fund 93 expenses.			
93.4200.0000.4326	AMERICAN RESCUE PLAN FUNDS		689,559.00
Total		<u>689,559.00</u>	<u>689,559.00</u>
Adjusting Journal Entries JE # 1025			
To record November and December sales tax receivable. *REVERSE*			
10.4100.0000.4113	COUNTY SALES TAX		259,968.10
Total		<u>259,968.10</u>	<u>259,968.10</u>

Richland County, Wisconsin
For Year Ended December 31, 2022

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1026			
To correct deferred compensation entries.			
53.0000.0000.2120	ACCOUNTS PAYABLE	1,155.00	
56.0000.0000.2120	ACCOUNTS PAYABLE	8,405.00	
60.0000.0000.2120	VOUCHERS PAYABLE	200.00	
61.0000.0000.2120	ACCOUNTS PAYABLE	275.00	
71.0000.0000.2120	ACCOUNTS PAYABLE	990.00	
72.0000.0000.2120	ACCOUNTS PAYABLE	110.00	
10.5115.0000.5167	DEFERRED COMP		715.00
10.5121.0000.5167	DEFERRED COMP		110.00
10.5171.0000.5167	DEFFERED COMP		1,925.00
10.5183.0000.5167	DEFFERED COMP		340.00
10.5210.0000.5167	DEFFERED COMP		5,560.00
10.5211.0000.5167	DEFFERED COMP		3,025.00
10.5251.0000.5167	DEFFERED COMP		2,200.00
10.5741.0000.5167	DEFERRED COMP		2,365.00
53.5507.0000.5167	DEFFERED COMP		1,155.00
56.5477.0000.5167	DEFFERED COMP		4,400.00
56.5501.0000.5167	DEFFERED COMP		990.00
56.5503.0000.5167	DEFERRED COMP		265.00
56.5504.0000.5167	DEFERRED COMP		2,750.00
60.5678.0000.5167	DEFERRED COMP		200.00
61.5432.0000.5167	DEFERRED COMP		275.00
71.5321.0000.5167	DEFFERED COMP		990.00
72.5750.0000.5167	DEFERRED COMP		110.00
Total		<u>27,375.00</u>	<u>27,375.00</u>
Adjusting Journal Entries JE # 1027			
To reverse client entry to accounts payable.			
14.0000.0000.2120	ACCOUNTS PAYABLE		979.76
Total		<u>979.76</u>	<u>979.76</u>
Adjusting Journal Entries JE # 1028			
To record CDBG receivable for auditorium project. *REVERSE*			
13.4200.0000.4322	CDBG-CLOSE GRANT/AUDITORIUM		317,339.63
Total		<u>317,339.63</u>	<u>317,339.63</u>

Richland County, Wisconsin
For Year Ended December 31, 2022

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1029			
To record 2022 deficiency appropriation per client Resolution No. 23-40.			
10.5920.0000.1723	TRANS TO-SHERIFF'S GRANTS	3,152.09	
10.5920.0000.1728	TRANS TO-SYMONS CAPITAL IMPR	40,312.86	
10.5920.0000.1731	TRANSFER TO COUNTY FAIR FUND	6,286.19	
10.5920.0000.1734	TRAN TO INSTITUTIONAL CHILD	192,113.31	
10.5920.0000.1755	TRANS TO-ELECTIONS FUND	24,790.39	
10.5920.0000.1763	TRANSFER TO UW FOOD SERVICE	53,496.95	
10.5920.0000.1764	TRANSFER TO DOG LICENSE FUND	4,236.47	
12.0000.0000.1110	CASH	24,790.39	
19.0000.0000.1110	CASH	3,152.09	
36.0000.0000.1110	CASH	40,312.86	
44.0000.0000.1110	CASH	192,113.31	
60.0000.0000.1110	CASH	53,496.95	
68.0000.0000.1110	CASH	6,286.19	
81.0000.0000.1110	CASH	4,236.47	
10.0000.0000.1110	CASH		324,388.26
12.4900.0000.4920	TRANSFER FROM GENERAL FUND		24,790.39
19.4900.0000.4920	TRANSFERS FROM GENERAL FUND		3,152.09
36.4900.0000.4920	TRANSFER FROM GENERAL FUND		40,312.86
44.4900.0000.4920	TRANS FROM GENERAL FUND		192,113.31
60.4900.0000.4920	TRANSFER FROM GENERAL FUND		53,496.95
68.4900.0000.4920	TRANSFERS FROM GENERAL FUND		6,286.19
81.4900.0000.4920	TRANSFER FROM GENERAL FUND		4,236.47
Total		<u>648,776.52</u>	<u>648,776.52</u>

Adjusting Journal Entries JE # 1030

To record receivable for 2022 EPCRA grant. *REVERSE*

49.0000.0000.1301	ACCOUNTS RECEIVABLE	6,458.12	
49.4200.0000.4308	EPCRA COMPTR & HAZMAT EQUIP		6,458.12
Total		<u>6,458.12</u>	<u>6,458.12</u>

Adjusting Journal Entries JE # 1031

To record additional payable, per client request. *REVERSE*

10.5241.0000.5214	COMPUTER HDW & SOFTWR SUPPRT	48.50	
49.5243.0000.5819	NEW EQUIPMENT	1,635.24	
51.5245.0000.5214	SOFTWARE MAINTENANCE	711.86	
10.0000.0000.2120	VOUCHERS PAYABLE		48.50
49.0000.0000.2120	ACCOUNTS PAYABLE		1,635.24
51.0000.0000.2120	ACCOUNTS PAYABLE		711.86
Total		<u>2,395.60</u>	<u>2,395.60</u>

Adjusting Journal Entries JE # 1032

To reclass miscellaneous revenue, per client request.

10.4800.0000.4840	OTHER MISCELLANEOUS REVENUE	1,875.60	
10.4700.0000.4728	COUNTY FARM LEASE		1,875.60
Total		<u>1,875.60</u>	<u>1,875.60</u>

**Richland County, Wisconsin
For Year Ended December 31, 2022**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1033			
To correct misposting.			
10.0000.9038.1210	PROPERTY TAXES DUE - VILLAGE	211,584.66	
10.0000.9036.1210	PROPERTY TAXES DUE - VILLAGE		211,584.66
Total		<u>211,584.66</u>	<u>211,584.66</u>
Adjusting Journal Entries JE # 1035			
To record AR for May CARS 52-210			
56.0000.0000.1301	ACCOUNTS RECEIVABLE	29,258.56	
56.4200.0367.4250	ST AID-0367 COMMUNITY OPTION		13,067.00
56.4200.0381.4250	ST AID-0381 ALZHEIMERS FAMIL		1,458.00
56.4200.0515.4250	ST AID-COORDINATED SRVCS CTY		9,644.56
56.4200.0570.4250	ST AID-0570 AODA BLOCK GRANT		1,221.00
56.4200.0570.4250	ST AID-0570 AODA BLOCK GRANT		3,868.00
Total		<u>29,258.56</u>	<u>29,258.56</u>
Adjusting Journal Entries JE # 1036			
To record December SPARC paid on 4/5/2023.			
56.0000.0000.1301	ACCOUNTS RECEIVABLE	121,814.84	
56.4200.0443.4250	STATE AID - YOUTH AIDS		17,407.00
56.4200.3306.4250	ST AID-SAFE & STABLE FAMILY		4,765.00
56.4200.3377.4250	ST AID-KINSHIP BENEFIT		4,500.00
56.4200.3380.4250	ST AID-KINSHIP ASSESSMENTS		261.00
56.4200.3554.4250	ST AID-CHIPS LEGAL FEDERAL		120.64
56.4200.3561.4250	ST AID-BASIC COUNTY ALLOC		53,589.00
56.4200.3574.4250	3574-TPR ADOPTION FEDERAL		205.20
56.4200.3681.4250	ST AID-STATE/COUNTY MATCH		40,967.00
Total		<u>121,814.84</u>	<u>121,814.84</u>
Adjusting Journal Entries JE # 1037			
To record IMAA final claim through Dane County.			
56.0000.0000.1301	ACCOUNTS RECEIVABLE	66,099.00	
56.4200.0283.4250	ST AID-0283 IMAA STATE SHARE		66,099.00
Total		<u>66,099.00</u>	<u>66,099.00</u>

**Richland County, Wisconsin
For Year Ended December 31, 2022**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1038			
Composite entry to adjust Fund 71 to agree to Highway trial balance.			
71.0000.0000.1301	ACCOUNTS RECEIVABLE	189,250.59	
71.0000.0000.1420	DUE FROM STATE OF WISCONSIN	43,340.96	
71.0000.0000.1440	DUE FM CITIES, VILLAGES, & T	23,694.13	
71.0000.0000.1610	INVENTORIES (SUMMARY)	41,859.19	
71.0000.0000.1830	BUILDINGS	426,182.75	
71.0000.0000.1850	MACHINERY AND EQUIPMENT	695,075.85	
71.0000.0000.2413	SALES TAXES	272.00	
71.0000.0000.2501	CURRENT PORTION OF LONG TERM	38,437.75	
71.0000.0000.2960	UNRESERVED/UNDESIGNATED FUND	1.73	
71.5311.0000.5111	SALARIES - REGULAR	12,908.63	
71.0000.0000.1620	PREPAYMENTS		
71.0000.0000.1820	LAND		
71.0000.0000.1839	ACCUMULATIVE DEPREC - BUILDI		887.88
71.0000.0000.1840	IMPROVEMENTS - OTHER THAN BL		
71.0000.0000.1849	A/D LAND IMPROVEMENTS		16,127.95
71.0000.0000.1859	ACCUM DEPREC - MACHINERY &		192,097.47
71.0000.0000.1880	OTHER FIXED ASSETS (OFFICE E		
71.0000.0000.1889	ACCUMULATIVE DEPREC - FIXED		
71.0000.0000.2120	ACCOUNTS PAYABLE		
71.0000.0000.2170	ACCRUED WAGES PAYABLE		12,908.63
71.0000.0000.2643	UNEARNED REV FM TRANSPORTATI		225,510.14
71.0000.0000.2950	STATE TRUST FUND LOAN PAYABL		80,407.71
71.5310.0000.0350	REPAIR & MAINTENANCE SUPPLIE		943,083.80
Total		<u>1,471,023.58</u>	<u>1,471,023.58</u>
Adjusting Journal Entries JE # 1039			
To record current year GASB 75 ETF life insurance OPEB activity for highway.			
71.0000.0000.2800	NET OPEB LIABILITY	2,267.00	
71.0000.0000.2810	OPEB DIR-CHANGE OF ACTUARIAL	4,462.00	
71.5875.0000.9200	OPEB PENSION EXPENSE	3,499.00	
71.0000.0000.2804	OPEB DOR-CHNG IN ACTUARY ASM		9,789.00
71.5875.0000.8200	OPEB CONTRIBUTIONS MADE		439.00
Total		<u>10,228.00</u>	<u>10,228.00</u>
Adjusting Journal Entries JE # 1040			
To record current year GASB 68 net pension activity for highway.			
71.0000.0000.1800	NET PENSION ASSET	154,862.00	
71.0000.0000.1802	DOR-EXPECTED VS ACTUAL	448,034.00	
71.0000.0000.1805	DIR-PROJECTED VS ACTUAL		448,793.00
71.5875.0000.8000	Contributions Made		94,677.00
71.5875.0000.9000	Pension Expense (clearing account)		59,426.00
Total		<u>602,896.00</u>	<u>602,896.00</u>

**Richland County, Wisconsin
For Year Ended December 31, 2022**

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
Adjusting Journal Entries JE # 1041			
To record June CARS payment.			
56.0000.0000.1301	ACCOUNTS RECEIVABLE	17,340.00	
56.4200.0000.4330	ST AID-CLTS ADMIN REIMBURSE		14,615.00
56.4200.0570.4250	ST AID-0570 AODA BLOCK GRANT		2,725.00
Total		<u><u>17,340.00</u></u>	<u><u>17,340.00</u></u>



JOHNSON BLOCK

CPAs

**RICHLAND COUNTY, WISCONSIN
FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORT**

Year Ended December 31, 2022

**Johnson Block & Company, Inc.
Certified Public Accountants
1315 Bad Axe Court; P.O. Box 271
Viroqua, Wisconsin 54665
Phone: 888-308-8281
Fax: 608-515-5881**

RICHLAND COUNTY, WISCONSIN

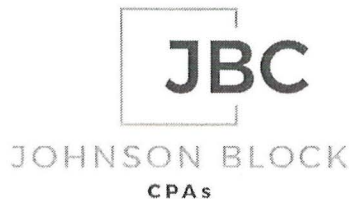
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RICHLAND COUNTY, WISCONSIN

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INDEPENDENT AUDITOR'S REPORT

To the Finance Committee and the
Board of Supervisors
Richland County
Richland Center, Wisconsin

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of Richland County, Wisconsin, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Richland County, Wisconsin, as of December 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Richland County, Wisconsin, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1 to the financial statements, effective January 1, 2022, Richland County, Wisconsin adopted the provisions of GASB Statement No. 87, Leases. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Richland County, Wisconsin's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Richland County, Wisconsin's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Richland County, Wisconsin's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, Local Retiree Life Insurance Fund schedules, and Wisconsin Retirement System schedules on pages 55 through 61 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplemental information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted a management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Richland County, Wisconsin's basic financial statements. The combining fund financial statements are presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we will issue a report on our consideration of Richland County, Wisconsin's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of Richland County, Wisconsin's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Richland County, Wisconsin's internal control over financial reporting and compliance.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
September 26, 2023

BASIC FINANCIAL STATEMENTS

RICHLAND COUNTY, WISCONSIN
GOVERNMENT-WIDE STATEMENT OF NET POSITION
As of December 31, 2022

	Governmental Activities	Business- Type Activities	Totals
<u>ASSETS</u>			
Cash and cash equivalents	\$ 11,732,806	\$ 3,385,875	\$ 15,118,681
Cash and investments designated by trustees	-	1,325,270	1,325,270
Receivables:			
Taxes	10,963,594	-	10,963,594
Accounts, net of allowance	2,413,174	1,220,646	3,633,820
Loans	101,263	-	101,263
Other	211,430	-	211,430
Due from other governments	226,546	-	226,546
Materials and supplies inventories	434,407	60,856	495,263
Prepaid expenses	191,302	343,999	535,301
Capital assets:			
Land and construction work in progress	1,456,305	7,904	1,464,209
Infrastructure	63,472,881	-	63,472,881
Other capital assets	31,916,223	23,043,735	54,959,958
Right to use leased assets	264,006	-	264,006
Accumulated depreciation and amortization	(68,217,245)	(7,874,424)	(76,091,669)
Restricted assets:			
Cash and investments	636,086	-	636,086
Funds held in trust	-	11,706	11,706
Net pension asset	4,290,575	1,903,820	6,194,395
Total assets	60,093,353	23,429,387	83,522,740
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Pension outflows	8,346,697	3,703,609	12,050,306
OPEB - group life insurance outflows	272,544	190,363	462,907
Total deferred outflows of resources	8,619,241	3,893,972	12,513,213
Total assets and deferred outflows of resources	\$ 68,712,594	\$ 27,323,359	\$ 96,035,953

See accompanying notes to financial statements.

RICHLAND COUNTY, WISCONSIN
GOVERNMENT-WIDE STATEMENT OF NET POSITION
As of December 31, 2022

	Governmental Activities	Business- Type Activities	Totals
<u>LIABILITIES</u>			
Accounts payable	\$ 718,038	\$ 198,398	\$ 916,436
Accrued liabilities and expenses	553,399	400,959	954,358
Unearned revenue	2,548,940	-	2,548,940
Due to other governments	40,742	-	40,742
Special deposits	-	11,706	11,706
Short-term notes payable	1,050,000	-	1,050,000
Long-term obligations:			
Due within one year	953,275	1,245,040	2,198,315
Due in more than one year	4,762,985	16,555,105	21,318,090
Net OPEB liability	786,374	549,257	1,335,631
Total liabilities	11,413,753	18,960,465	30,374,218
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Pension inflows	10,102,549	4,482,719	14,585,268
OPEB - group life insurance inflows	102,820	71,817	174,637
Unearned revenue	10,952,441	-	10,952,441
Total deferred inflows of resources	21,157,810	4,554,536	25,712,346
<u>NET POSITION</u>			
Net investment in capital assets	25,124,860	(1,837,785)	23,287,075
Restricted for:			
Debt service	43,146	-	43,146
Revolving loans	141,176	-	141,176
Donor restricted	41,558	-	41,558
American rescue plan funds	40,887	-	40,887
Net pension asset	4,290,575	1,903,820	6,194,395
Unrestricted	6,458,829	3,742,323	10,201,152
Total net position	36,141,031	3,808,358	39,949,389
Total liabilities, deferred inflows of resources, and net position	\$ 68,712,594	\$ 27,323,359	\$ 96,035,953

See accompanying notes to financial statements.

RICHLAND COUNTY, WISCONSIN
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
Year Ended December 31, 2022

Functions	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business- Type Activities	Totals
Governmental activities							
General government	\$ 2,668,937	\$ 276,195	\$ 241,896	\$ -	\$ (2,150,846)	\$ -	\$ (2,150,846)
Public safety	4,475,551	1,175,249	605,395	-	(2,694,907)	-	(2,694,907)
Highway	5,468,924	2,405,123	432,789	-	(2,631,012)	-	(2,631,012)
Health and social services	9,169,516	364,908	7,260,536	-	(1,544,072)	-	(1,544,072)
Culture and recreation	1,391,434	620,946	7,699	-	(762,789)	-	(762,789)
Conservation and development	2,049,839	146,210	407,052	889,061	(607,516)	-	(607,516)
Interest and fiscal charges	98,391	-	-	-	(98,391)	-	(98,391)
Total governmental activities	25,322,592	4,988,631	8,955,367	889,061	(10,489,533)	-	(10,489,533)
Business-type activities							
Nursing home	10,435,104	9,615,554	-	-	-	(819,550)	(819,550)
Total business-type activities	10,435,104	9,615,554	-	-	-	(819,550)	(819,550)
Total	\$ 35,757,696	\$ 14,604,185	\$ 8,955,367	\$ 889,061	(10,489,533)	(819,550)	(11,309,083)

General revenues:

Taxes							
Property taxes:							
General fund					6,045,771	-	6,045,771
Debt service					897,393	-	897,393
U.W. Campus					40,000	-	40,000
Dog license					10,525	-	10,525
Highway					2,477,572	-	2,477,572
Pine Valley Community Village					-	976,017	976,017
Other taxes					1,692,770	-	1,692,770
Interest on taxes					113,370	-	113,370
Intergovernmental revenues not restricted to specific programs					1,334,778	-	1,334,778
Investment income					247,463	-	247,463
Supplemental payments					-	570,950	570,950
Miscellaneous					291,162	40,437	331,599
<i>Special Item - loss on disposal</i>					(11,433)	(4,424)	(15,857)
Total general revenues and special item					13,139,371	1,582,980	14,722,351
Change in net position					2,649,838	763,430	3,413,268
Net position - beginning of year					33,491,193	3,044,928	36,536,121
Net position - end of year					\$ 36,141,031	\$ 3,808,358	\$ 39,949,389

See accompanying notes to financial statements.

RICHLAND COUNTY, WISCONSIN
BALANCE SHEET
GOVERNMENTAL FUNDS
As of December 31, 2022

	Major Funds			Totals
	General	Debt Service	Nonmajor Funds	
<u>ASSETS</u>				
Cash and cash equivalents	\$ 5,911,273	\$ 43,146	\$ 2,643,088	\$ 8,597,507
Receivables:				
Taxes	6,018,282	3,227,388	54,425	9,300,095
Accounts	2,412,782	-	392	2,413,174
Loans receivable	-	-	101,263	101,263
Other	211,430	-	-	211,430
Due from other funds	34,641	-	-	34,641
Materials and supplies	3,243	-	-	3,243
Prepaid expenses	133,122	-	-	133,122
Restricted cash	-	-	636,086	636,086
Total assets	\$ 14,724,773	\$ 3,270,534	\$ 3,435,254	\$ 21,430,561
<u>LIABILITIES</u>				
Accounts payable	\$ 590,398	\$ -	\$ 12,472	\$ 602,870
Accrued liabilities and expenses	409,122	-	-	409,122
Unearned revenue	-	-	2,548,940	2,548,940
Short-term loan payable	-	-	400,000	400,000
Due to other funds	-	-	34,641	34,641
Due to other governments	40,654	-	-	40,654
Total liabilities	1,040,174	-	2,996,053	4,036,227
<u>DEFERRED INFLOWS OF RESOURCES</u>				
	5,508,655	3,227,388	54,425	8,790,468
<u>FUND BALANCES</u>				
Nonspendable	645,992	-	-	645,992
Restricted	-	43,146	356,704	399,850
Assigned	-	-	28,072	28,072
Unassigned	7,529,952	-	-	7,529,952
Total fund balances	8,175,944	43,146	384,776	8,603,866
Total liabilities, deferred inflows of resources, and fund balances	\$ 14,724,773	\$ 3,270,534	\$ 3,435,254	\$ 21,430,561

See accompanying notes to financial statements.

RICHLAND COUNTY, WISCONSIN
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
As of December 31, 2022

	Totals
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Total fund balances from prior page	\$ 8,603,866
Capital assets used in the governmental funds are not financial resources and therefore are not reported in the funds. (Note 3.J.)	8,797,334
Infrastructure assets used in the Highway Fund are not capitalized in the Internal Service Fund statements. (Note 3.J.)	16,364,937
Pension and OPEB deferred outflows of resources and deferred inflows of resources are actuarially determined by the defined pension and OPEB plans. These items are reflected in the Statement of Net Position and are being amortized with pension and OPEB expense in the Statement of Activities. The deferred outflows and inflows of resources are not financial resources or uses and therefore are not reported in the fund statements.	
Deferred outflows of resources	7,281,186
Deferred inflows of resources	(8,622,435)
The net pension asset is not a current financial resource, and is therefore not reported in the fund statements.	3,625,338
Some liabilities, including long-term debt, are not due and payable in the current period and therefore are not reported in the funds. (Note 3.J.)	(5,373,466)
Internal service funds are used by management to charge the costs of various services to other governments. The assets and liabilities of the internal service funds which primarily serve governmental activities are included as governmental activities.	5,464,271
Total net position - governmental activities	\$ 36,141,031

See accompanying notes to financial statements.

RICHLAND COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
Year Ended December 31, 2022

	Major Funds			Totals
	General	Debt Service	Nonmajor Funds	
Revenues:				
General property taxes	\$ 5,644,684	\$ 897,393	\$ 451,611	\$ 6,993,688
Other taxes	1,806,140	-	-	1,806,140
Intergovernmental	7,802,990	-	689,559	8,492,549
Licenses and permits	120,656	-	4,102	124,758
Penalties and forfeitures	145,330	-	-	145,330
Public charges for services	4,482,197	-	-	4,482,197
Interest on investments	189,478	-	59,676	249,154
Miscellaneous general revenues	333,096	-	21,647	354,743
Total revenues	20,524,571	897,393	1,226,595	22,648,559
Expenditures:				
Current:				
General government	2,590,616	-	-	2,590,616
Public safety	4,549,156	-	18,346	4,567,502
Health and social services	8,997,941	-	-	8,997,941
Culture and recreation	1,216,355	-	-	1,216,355
Conservation and development	1,823,892	-	73,605	1,897,497
Capital outlay	204,807	-	1,925,756	2,130,563
Debt service:				
Principal retirement	-	800,000	-	800,000
Interest and fiscal charges	-	97,673	1,086	98,759
Total expenditures	19,382,767	897,673	2,018,793	22,299,233
Excess (deficiency) of revenues over expenditures	1,141,804	(280)	(792,198)	349,326
Other financing sources (uses):				
Transfer from (to) other funds	(7,236)	-	7,236	-
Total other financing sources (uses)	(7,236)	-	7,236	-
Net change in fund balances	1,134,568	(280)	(784,962)	349,326
Fund balances, January 1	7,041,376	43,426	1,169,738	8,254,540
Fund balances, December 31	\$ 8,175,944	\$ 43,146	\$ 384,776	\$ 8,603,866

See accompanying notes to financial statements.

RICHLAND COUNTY, WISCONSIN
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
Year Ended December 31, 2022

Net change in fund balance - total governmental funds		\$ 349,326
<i>Amounts reported for governmental activities in the Statement of Activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the Statement of Net Position the cost of these assets is capitalized and they are depreciated over their estimated useful lives and reported as depreciation expense in the Statement of Activities.		
Capital outlay reported in governmental fund statements	\$ 2,130,563	
Capital outlay not included in asset additions	(748,639)	
Infrastructure assets reported in highway operations	1,472,957	
Depreciation expense reported in the Statement of Activities	<u>(1,636,010)</u>	
Amount by which capital outlays are greater (less) than depreciation in the current period:		1,218,871
The County disposed of various capital assets resulting in a reduction of capital assets and recapture of prior year depreciation expense reported on the Statement of Net Position as a net loss and has no affect on the Governmental Funds Balance Sheet.		
The value of capital assets disposed of during the year was	(929,865)	
The amount of depreciation recapture for the year was	<u>918,432</u>	
The difference in the value of assets net of recaptured depreciation creates a gain (loss) of:		(11,433)
Vested employee benefits and the OPEB liability are reported in the governmental funds when amounts are paid. The Statement of Activities reports the value of benefits earned during the year.		
Change in other postemployment benefits - group life insurance, with some adjustments	(75,574)	
Change in compensated absences	<u>(255)</u>	
Amounts paid are greater (less) than amounts earned by:		(75,829)
Pension expense reported in the governmental funds represents current year required contributions into the defined benefit pension plan. Pension expense in the Statement of Activities is actuarially determined by the defined benefit pension plan as the difference between the net pension asset/liability from prior year to the current year, with some adjustments.		
Amount of current year required contributions into the defined benefit pension plan	515,960	
Actuarially determined change in net pension asset/liability between years, with some adjustments	<u>351,510</u>	
The amount of pension expense incurred:		867,470
In governmental funds, debt premiums, discounts and losses on refunding on outstanding long-term debt are report as revenues and expenditures when paid. In the Statement of Activities, these items are amortized over the life of the issue.		
The amount of debt premiums recognized during the current period:		19,820
Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the Statement of Net Position and does not affect the Statement of Activities.		
The amount of long-term debt principal payments in the current year is:		800,000
In governmental funds, interest payments on outstanding long-term debt are reported as an expenditure when paid. In the Statement of Activities, interest is reported as incurred.		
The amount of interest paid during the current period	98,759	
The amount of interest accrued during the current period	<u>(98,391)</u>	
Interest paid is greater (less) than interest accrued by:		368
The net revenues (expenses) of certain activities of internal service funds is reported within governmental activities.		
		<u>(518,755)</u>
Change in net position - governmental activities		\$ 2,649,838

See accompanying notes to financial statements.

RICHLAND COUNTY, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
As of December 31, 2022

	Enterprise Fund Pine Valley Community Village	Internal Service Fund Highway
<u>ASSETS</u>		
Current assets:		
Cash and cash equivalents	\$ 3,385,875	\$ 3,134,034
Cash and investments designated by trustees	1,325,270	-
Accounts receivable, net of allowance	1,220,646	-
Property taxes receivable	-	1,663,500
Due from other governments	-	226,546
Inventories	60,856	431,164
Prepaid expenses	343,999	58,180
Total current assets	6,336,646	5,513,424
Restricted assets:		
Resident trust funds	11,706	-
Net pension asset	1,903,820	665,236
Total restricted assets	1,915,526	665,236
Fixed assets:		
Land and construction work in progress	7,904	104,800
Land improvements	325,233	433,854
Buildings and improvements	20,649,976	3,133,737
Machinery and equipment	2,068,526	7,736,507
Office equipment	-	4,130
Right to use leased assets	-	264,006
Less: Accumulated depreciation and amortization	(7,874,424)	(7,947,136)
Net fixed assets	15,177,215	3,729,898
Total assets	23,429,387	9,908,558
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Pension outflows	3,703,609	1,294,122
OPEB - group life insurance outflows	190,363	43,933
Total deferred outflows of resources	3,893,972	1,338,055
Total assets and deferred outflows of resources	\$ 27,323,359	\$ 11,246,613

See accompanying notes to financial statements.

RICHLAND COUNTY, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
As of December 31, 2022

	Enterprise Fund	Internal Service Fund
	Pine Valley Community Village	Highway
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	\$ 198,398	\$ 115,172
Accrued liabilities and expenses	232,519	101,592
Current portion of long-term liabilities	1,245,040	213,275
Short-term loans payable	-	650,000
Accrued interest	168,440	6,986
Residents' funds held in trust	11,706	-
Total current liabilities	1,856,103	1,087,025
Long-term liabilities:		
Compensated absences	257,186	102,513
Loans payable	16,297,919	722,400
OPEB - group life insurance	549,257	126,760
Total long-term liabilities	17,104,362	951,673
Total liabilities	18,960,465	2,038,698
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Pension inflows	4,482,719	1,566,361
OPEB - group life insurance inflows	71,817	16,575
Unearned revenue - transportation cost pool	-	497,208
Other deferred inflows	-	1,663,500
Total deferred inflows of resources	4,554,536	3,743,644
<u>NET POSITION</u>		
Net investment in capital assets	(1,837,785)	2,827,614
Restricted for:		
Net pension asset	1,903,820	665,236
Unrestricted	3,742,323	1,971,421
Total net position	3,808,358	5,464,271
Total liabilities, deferred inflows of resources, and net position	\$ 27,323,359	\$ 11,246,613

See accompanying notes to financial statements.

RICHLAND COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUNDS
Year Ended December 31, 2022

	Enterprise Fund Pine Valley Community Village	Internal Service Fund Highway
Operating revenues:		
Intergovernmental	\$ -	\$ 697,546
Charges for services	9,615,554	2,354,318
Other operating revenues	4,638	-
Total operating revenues	<u>9,620,192</u>	<u>3,051,864</u>
Operating expenses:		
Operation and maintenance	7,975,316	5,311,120
Administration	837,342	407,246
Depreciation	1,114,513	335,496
Total operating expenses	<u>9,927,171</u>	<u>6,053,862</u>
Operating income (loss)	<u>(306,979)</u>	<u>(3,001,998)</u>
Nonoperating revenues (expenses):		
Donations	15,237	-
Supplemental payments	570,950	-
Amortization of bond premium	20,562	-
Interest expense	(507,933)	(15,716)
General property taxes	976,017	2,477,572
Miscellaneous nonoperating revenues	-	21,387
Total nonoperating revenues (expenses)	<u>1,074,833</u>	<u>2,483,243</u>
Net income (loss) before special item	767,854	(518,755)
Special item - loss on disposal of capital asset	<u>(4,424)</u>	<u>-</u>
Change in net position	763,430	(518,755)
Net position, January 1	<u>3,044,928</u>	<u>5,983,026</u>
Net position, December 31	<u><u>\$ 3,808,358</u></u>	<u><u>\$ 5,464,271</u></u>

See accompanying notes to financial statements.

RICHLAND COUNTY, WISCONSIN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
Year Ended December 31, 2022

	Enterprise Fund Pine Valley Community Village	Internal Service Fund Highway
Cash flows from operating activities:		
Cash received from customers	\$ 9,175,100	\$ 2,613,738
Cash paid to suppliers for goods and services	(4,446,589)	(4,122,242)
Cash payments to employees for services	(4,780,998)	(1,654,642)
Cash received from other governments	-	630,511
Net cash provided (used) by operating activities	<u>(52,487)</u>	<u>(2,532,635)</u>
Cash flows from noncapital financing activities:		
General property taxes	976,017	2,477,572
Supplemental payment program	570,950	-
Net cash provided by noncapital financing activities	<u>1,546,967</u>	<u>2,477,572</u>
Cash flows from capital and related financing activities:		
Capital assets additions	(89,912)	(1,333,193)
Interest paid	(516,013)	(24,073)
Insurance recoveries	-	21,387
Proceeds from short-term debt	-	650,000
Proceeds from long-term debt	-	110,245
Principal paid on short-term debt	-	(650,000)
Principal paid on long-term debt	(965,000)	(208,274)
Transfer of restricted investment for capital improvements	56,020	-
Donations	15,237	-
Net cash provided (used) by capital and related financing activities	<u>(1,499,668)</u>	<u>(1,433,908)</u>
Net increase (decrease) in cash	<u>(5,188)</u>	<u>(1,488,971)</u>
Cash and cash equivalents, January 1	4,728,039	4,623,005
Cash and cash equivalents, December 31	<u>\$ 4,722,851</u>	<u>\$ 3,134,034</u>
Reconciliation of cash and cash equivalents to the Statement of Net Position:		
Treasurer's cash and cash equivalents	\$ 3,385,875	\$ 3,134,034
Cash and investments designated by trustees	1,325,270	-
Funds helds in trust	11,706	-
	<u>\$ 4,722,851</u>	<u>\$ 3,134,034</u>

See accompanying notes to financial statements.

RICHLAND COUNTY, WISCONSIN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
Year Ended December 31, 2022

	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>
	Pine Valley	Highway
	<u>Community Village</u>	<u>Highway</u>
Reconciliation of operating income		
(loss) to net cash flows from		
operating activities:		
Operating (loss)	\$ (306,979)	\$ (3,001,998)
Adjustments to reconcile operating		
(loss) to net cash provided		
(used) by operating activities:		
Depreciation and amortization	1,114,513	352,513
Loss on disposal of asset	-	68,536
Changes in assets, liabilities and deferrals		
Accounts receivable	(439,713)	-
Other receivables	-	33,979
Due from other governments	-	(67,035)
Inventories	2,805	(14,249)
Prepaid expenses	(191,728)	(37,076)
Pension and OPEB related assets and deferrals	(307,701)	(151,040)
Accounts payable	53,759	72,335
Accrued liabilities and expenses	27,936	211,400
Resident trust funds	(5,379)	-
Net cash provided (used)		
by operating activities	<u>\$ (52,487)</u>	<u>\$ (2,532,635)</u>
Noncash capital and related financing activities:		
Interest expense	\$ -	\$ 7,421
Capital asset additions	(14,327)	-
Accounts payable	14,327	-
Bond premium	-	(7,421)
	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to financial statements.

RICHLAND COUNTY, WISCONSIN
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
As of December 31, 2022

	<u>Custodial Funds</u>	<u>Expendable Trust Funds</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 377,595	\$ 2,582
Total assets	<u>377,595</u>	<u>2,582</u>
<u>LIABILITIES AND NET POSITION</u>		
Net position:		
Restricted	\$ 377,595	\$ 2,582
Total liabilities and net position	<u>377,595</u>	<u>2,582</u>

See accompanying notes to financial statements.

RICHLAND COUNTY, WISCONSIN
STATEMENT OF ACTIVITIES
FIDUCIARY FUNDS
Year Ended December 31, 2022

	Custodial Funds	Expendable Trust Funds
Additions:		
Property tax collections for other governments	\$ 5,384,822	\$ -
Clerk of court deposits	861,277	-
Human services deposits	93,222	-
Register of deeds deposits	346,434	-
UW food service deposits	12,864	-
Symons complex deposits	94,817	-
County fair deposits	2,083	-
Sheriff vending deposits	184,389	-
Sheriff trust deposits	5,698	-
Sheriff electronic monitoring deposits	34,791	-
Court House pop deposits	1,844	-
Total additions	7,022,241	-
Deductions:		
Payments of taxes to other governments	5,384,822	-
Clerk of court payments	820,204	-
Human services payments	109,968	-
Register of deeds payments	345,995	-
UW food service payments	9,704	-
Symons complex payments	89,640	-
County fair payments	2,083	-
Sheriff vending payments	172,796	-
Sheriff trust payments	617	-
Sheriff electronic monitoring payments	37,444	-
Court House pop payments	4,020	-
Total deductions	6,977,293	-
Change in net position	44,948	-
Net position, January 1	332,647	2,582
Net position, December 31	\$ 377,595	\$ 2,582

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

RICHLAND COUNTY, WISCONSIN
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December 31, 2022

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RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Richland County conform to generally accepted accounting principles applicable to governmental units.

A. REPORTING ENTITY

This report includes all of the funds of Richland County. The reporting entity for the County consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government.

The Richland County Housing Authority

The Richland County Housing Authority (the "Housing Authority") is excluded as a component unit. The Housing Authority is a legally separate organization and appointments to the Housing Authority are approved by the County Board; however, since the County cannot impose its will on the Housing Authority and there is no material benefit to, or burden on, the County, the Housing Authority does not meet the criteria for inclusion in the reporting entity. Financial statements for the Housing Authority may be obtained from:

Richland County Housing Authority
290 West Union Street
Richland Center, WI 53581

B. BASIS OF FINANCIAL STATEMENT PRESENTATION

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. The effect of interfund activity, within the governmental and business-type activities columns, has been removed from these statements. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The County does not allocate indirect expenses to functions in the statement of activities. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF FINANCIAL STATEMENT PRESENTATION (Continued)

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which are considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures.

Funds are organized as major funds or nonmajor funds within the governmental and fiduciary statements. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a. Total assets and deferred outflows, liabilities and deferred inflows, revenues, or expenditures of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. Total assets and deferred outflows, liabilities and deferred inflows, revenues or expenditures of the individual governmental fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental fund that the County believes is particularly important to financial statement users may be reported as a major fund.

Governmental Funds

Governmental funds are those funds through which most governmental functions are typically financed. The measurement focus of governmental funds is on the sources, uses and balance of current financial resources. The County has presented the following governmental funds:

General Fund – The General Fund is the County’s primary operating fund and is always classified as a major fund. It is used to account for and report all financial resources not accounted for and reported in another fund.

Special Revenue Funds – Special Revenue Funds are used to account for and report the specific revenue sources comprising a substantial portion of the fund’s resources on an ongoing basis that are restricted or committed to expenditures for specific purposes other than debt service or capital projects.

Debt Service Fund – The Debt Service Fund is used to account for and report the financial resources that are restricted, committed or assigned to expenditure for principal and interest.

Capital Projects Fund – The Capital Projects Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays (other than those financed by proprietary funds and trust funds).

The County reports the following major governmental funds:

General Fund
Debt Service Fund

RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF FINANCIAL STATEMENT PRESENTATION (Continued)

Governmental Funds (Continued)

The County reports the following nonmajor governmental funds:

Special Revenue:

Community Development Block Grant
Wisconsin Development Fund Grant
Dog License Fund
American Rescue Plan Fund

Capital Projects:

Swimming Pool Projects
U.W. Campus
U.W. Symons Building
County Fairgrounds Donations
Capital Projects Fund

Proprietary Funds

Proprietary Funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. The accounting objectives are determinations of net income, financial position and cash flow. The County reports the following major proprietary funds:

Major Enterprise Fund:

Pine Valley Community Village

Major Internal Service Fund:

Highway Fund

Fiduciary Funds (Not included in Government-Wide Statements)

Fiduciary funds consist of pension (and other employee benefit) trust funds, private-purpose trust funds, investment trust funds, and custodial funds. Fiduciary funds should be used only to report resources held for individuals, private organizations, or other governments. A fund is presented as a fiduciary fund when all of the following criteria are met: a) The government *controls* the assets that finance the activity, b) Assets are *not* generated from the *government's own-source revenues* or from the government-mandated or voluntary nonexchange transactions, c) Assets are administered through a *qualifying trust* or the government does *not* have *administrative involvement* and the assets are *not* generated from the *government's delivery of goods or services* to the beneficiaries, *or* the assets are for the benefit of *entities that are not part of the government's reporting entity*.

The County reports the following fiduciary funds:

Custodial Funds – Custodial Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units. The County's custodial funds include Sheriff, Clerk of Circuit Court, Health, Pop Fund, Property Taxes, and Miscellaneous.

Expendable Trust Funds – The County's Expendable Trust Funds account for transactions pertaining to donated funds to be used for Veteran's Service and Burial Trust Funds.

RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF FINANCIAL STATEMENT PRESENTATION (Continued)

The government-wide financial statements and fund financial statements for the proprietary funds are presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned, and expenses are recognized at the time the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Deferred outflows of resources represent a consumption of resources that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represent an acquisition of resources that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Unbilled receivables are recorded as revenues when services are provided.

C. BASIS OF ACCOUNTING

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Pine Valley Community Village are charges for providing service to residents. Operating expenses for proprietary funds include the cost of providing these services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The modified accrual basis of accounting is followed by governmental funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. However, the County also judgmentally uses an extended period of time, mainly due to delays from the State of Wisconsin, to avoid artificially distorting normal revenue patterns. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

The County's property taxes are levied on or before December 31 on the equalized valuation as of the prior January 1 for all general property located in the County. The taxes are due and payable in the following year. Property taxes are recorded in the year levied as taxes receivable and deferred inflows. The aggregate amount of property taxes to be levied for County purposes is determined according to provisions of Chapter 120 of the Wisconsin Statutes. Property taxes levied by the County are certified to local taxing districts for collection. Property taxes attach as an enforceable lien as of January 1.

**RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. BASIS OF ACCOUNTING (Continued)

Local property taxes as levied are collected by local treasurers, typically through the last day of January in each year. By February 20, the County treasurer and local treasurers settle for all collections and amounts paid timely through January 31 due to the various taxing districts. On February 1, tax collection becomes the responsibility of the County and delinquent taxes receivable represent unpaid taxes levied for all taxing entities within the County. On August 20, the County purchases uncollected property taxes from other taxing authorities at the unpaid amount to facilitate the collection of the taxes. The purchases are a financing arrangement and are not included in property tax revenues.

Following is the property tax calendar for municipalities within the County.

Property tax calendar – 2022 tax roll:

Levy date	December 2022
Tax bills mailed	December 2022
Payment in full, or	January 31, 2023
First installment due	January 31, 2023
Second installment due	July 31, 2023

Delinquent property taxes purchased from other taxing authorities are included as non-spendable fund balance at year end. Delinquent property taxes levied by the County are included as deferred inflows and are excluded from the fund balance until collected.

On September 1, the tax lien date, all unpaid taxes are reflected as tax certificates. No allowance for losses on delinquent taxes has been provided because the County has demonstrated its ability to recover any losses through the sale of the property.

Property taxes are recognized in the appropriate fund as revenues in the succeeding year when they are collected and available to finance services. If not collected by July 31, the delinquent property taxes are recorded as delinquent taxes receivable and deferred inflows in the general fund. Delinquent property taxes are recognized as revenue when collected. Delinquent taxes collected by February 28 of the subsequent year are also recognized as revenue in the current year. Interest on delinquent property taxes is recognized as revenue when received.

Intergovernmental aid and grants are recognized as revenues in the period the County is entitled to the resources and the amounts are available. Amounts owed to the County which are not available are recorded as receivables and deferred inflows. Amounts received prior to the entitlement period are also recorded as deferred inflows.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. BASIS OF ACCOUNTING (Continued)

For governmental fund financial statements, deferred inflows arise when a potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred inflows also arise when resources are received before the County has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, deferred inflows are removed from the balance sheet and revenue is recognized.

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

On the Government-Wide Statement of Net Position and Statement of Activities, governmental activities are presented using the economic resources measurement focus. Under this concept, revenues and expenses are matched using the accrual basis of accounting.

D. MEASUREMENT FOCUS

The measurement focus of all governmental funds is the flow of current financial resources concept. Under this concept, sources and uses of financial resources, including capital outlays, debt proceeds and debt retirements are reflected in operations. Resources not available to finance expenditures and commitments of the current period are recognized as deferred inflows or non-spendable fund equity. Liabilities for claims, judgments, compensated absences and pension contributions which will not be currently liquidated using expendable available financial resources are included as liabilities in the government-wide financial statements but are excluded from the governmental fund financial statements. The related expenditures are recognized in the governmental fund financial statements when the liabilities are liquidated.

E. CASH AND INVESTMENTS

The County’s cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from date of acquisition. Cash and investment balances for individual funds are pooled unless maintained in segregated accounts.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. The fair value of investments in the Local Government Investment Pool (LGIP) is based on information provided by the State of Wisconsin Investment Board.

RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. CASH AND INVESTMENTS (Continued)

Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

F. INVENTORIES AND PREPAID ITEMS

Governmental fund inventory items are charged to expenditure accounts when purchased. Year-end inventory was not significant. Internal service fund inventory is generally used for construction and for operation and maintenance work. They are not for resale. They are valued at cost based on weighted average, and charged to construction, operation and maintenance expense when used. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

G. CAPITAL ASSETS

Government-Wide Statements

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 for general capital assets and \$5,000 for infrastructure assets, and an estimated useful life in excess of one year. All capital assets are valued at historical cost, or estimated historical cost if actual amounts are unavailable. Donated fixed assets are recorded at their estimated acquisition value at the date of donation.

Prior to January 2003, infrastructure assets of governmental funds were not capitalized. Upon implementing GASB 34, governmental units are required to account for all capital assets, including infrastructure, in the government-wide statements prospectively from the date of implementation. Fund infrastructure has been retroactively reported.

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. CAPITAL ASSETS (Continued)

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings and Improvements	7 - 75 years
Land Improvements	5 - 50 years
Machinery and Equipment	3 - 25 years
Infrastructure	20 - 75 years

Fund Financial Statements

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Fixed assets used in enterprise fund operations are accounted for the same as in the government-wide statements.

H. RIGHT TO USE LEASED ASSETS

The County has recorded the right to use leased assets as a result of implementing GASB 87. The right to use leased assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right to use leased assets are amortized on a straight-line basis over the life of the related lease.

I. INTERFUND RECEIVABLES AND PAYABLES

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds". Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position.

J. ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS

Pine Valley Community Village had an allowance for uncollectible accounts totaling \$55,370 for 2022.

K. COMPENSATED ABSENCES AND OTHER EMPLOYEE BENEFIT AMOUNTS

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

All vested vacation and sick leave pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, or are payable with expendable available resources.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities on December 31, 2022, are determined on the basis of current salary rates and include salary related payments.

RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. LONG-TERM OBLIGATIONS

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. The long-term debt consists primarily of leases, notes, bonds or loans payable, and accrued compensated absences. Long-term debt for governmental funds is not reported as a liability in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

For the government-wide statements and proprietary fund statements, bond premiums and discounts are deferred and amortized over the life of the issue using the straight-line method. Gains or losses on prior refunding's are amortized over the remaining life of the old debt, or the life of the new debt, whichever is shorter. The balance at year end for both premiums/discounts and gains/losses, as applicable, is shown as an increase or decrease in the liability section of the balance sheet.

Debt issue costs are recognized in the current period for the government-wide, proprietary, and governmental fund statements.

M. CLAIMS AND JUDGMENTS

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not to be liquidated with expendable available financial resources, no liability is recognized in the governmental fund statement. The related expenditure is recognized when the liability is liquidated. Claims and judgments are recorded in the government-wide financial statements as expense when the related liabilities are incurred. There were no significant claims or judgments at year end.

N. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

O. OTHER POSTEMPLOYMENT BENEFITS

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other postemployment benefits, OPEB expense (revenue), and information about the fiduciary net position of the LRLIF and additions to / deductions from LRLIF's fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. PENSIONS

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense (revenue), information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Q. DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expenditure) until then. The County has two items that qualify for reporting in this category. The deferred outflows of resources are for the WRS pension system and other postemployment benefits – multiple-employer life insurance.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position which applies to future periods and so will not be recognized as an inflow of resources (revenue) until then. The County has several items that qualify for reporting in the category. The deferred inflows of resources are for the WRS pension system, other postemployment benefits – multiple-employer life insurance, and unearned revenue.

R. EQUITY CLASSIFICATIONS

Government-Wide Statements

Equity is reported as net position and displayed in three components:

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets.
- b. Restricted net position – Consists of net positions with constraints placed on the use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net positions that do not meet the definition of “restricted” or “net investment in capital assets”.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

R. EQUITY CLASSIFICATIONS (Continued)

Fund Statements

Governmental fund equity is reported as fund balance and is classified as follows:

- a. Non-spendable – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- b. Restricted – amounts with externally imposed constraints placed on the use of resources by constitution, external resource providers, or through enabling legislation.
- c. Committed – amounts that can only be spent for specific purposes pursuant to constraints imposed by formal action by the County Board. A formal resolution by the County Board is required to establish, modify, or rescind a fund balance commitment.
- d. Assigned – amounts that are constrained by the County’s intent to be used for specific purposes but are neither restricted nor committed. The County Board will assign amounts to a specific purpose.
- e. Unassigned – the residual classification for the General Fund representing amounts not restricted, committed, or assigned to specific purposes. Unassigned balances also include negative balances in the governmental funds reporting resources restricted for specific purposes.

When the County incurs an expenditure for purposes for which various fund balance classifications can be used, it is the County’s policy to use restricted fund balance first, then committed fund balance, assigned fund balance, and finally unassigned fund balance.

The County has a fund balance policy that establishes a targeted minimum General Fund balance of 25% of the total expenditures set forth in the County’s budget for the year. If the fund balance in the General Fund falls below the 25% level, the County must develop a plan to replenish the funds within two budgetary cycles without borrowing to cover the gap. On December 31, 2022, the General Fund balance was 42% of budgeted expenditures.

S. CHANGE IN ACCOUNTING PRINCIPLE

Effective January 1, 2022, the County adopted GASB Statement No. 87, Leases. GASB 87 replaces previous lease accounting methodology and establishes a single model for lease accounting based on the foundation principle that leases are a financing right to use an underlying asset. GASB No. 87 requires recognition of certain lease assets and liabilities for lessee agreements and lease receivables and deferred inflows of resources for lessor agreements. This has no effect on the beginning balance on the statement of activities.

RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. BUDGETARY INFORMATION

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note 1.C. A budget has been adopted for the General Fund and Debt Service Funds. Wisconsin Statute 65.90 requires that an annual budget be adopted for all funds with a tax levy.

The budgeted amounts presented include any amendments made during the year. The finance committee may authorize transfers of budgeted amounts within departments. Transfers between departments and changes to the overall budget must be approved by two-thirds board action. Appropriations lapse at year end unless specifically carried over. Budgets are adopted at the program level of expenditure.

**B. LIMITATIONS ON THE COUNTY'S TAX LEVY RATE AND ITS ABILITY TO ISSUE
NEW DEBT**

As part of the state budget, legislation was passed that limits the County's future tax levies. Generally, the County is limited to its prior tax levy dollar amount (excluding TIF districts), increased by the greater of the percentage change in the County's equalized value due to new construction, or 0% for the 2021 levy collected in 2022 and 0% for the 2022 levy collected in 2023. Changes in debt service from one year to the next are generally exempt from this limit.

The County may also exceed the limitation by holding a referendum (according to state statutes) authorizing the County Board to approve a higher rate. The County may also exceed the rate if it increases the services it provides due to a transfer of these services from another governmental unit.

The State Budget Bill also imposes restrictions on the County's ability to issue new debt. Generally, referendum approval is required to issue unlimited tax general obligation debt, with the following exceptions:

- Refunding debt issues
- 75% approval by the County Board
- A reasonable expectation that the new debt can be accommodated within the existing tax rate
- Other exceptions as listed in State Statutes Section 67.045

The County is in compliance with the limitations.

C. DEFICIT BALANCES

Generally accepted accounting principles require disclosure of individual nonmajor funds that have deficit balances at year end. As of December 31, 2022, there were no funds with deficit balances.

**RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022**

NOTE 3. DETAILED NOTES ON ALL FUNDS

A. CASH AND INVESTMENTS

Investment of County funds is restricted by State Statutes. Available investments are limited to:

1. Time deposits in any credit union, bank, savings bank, trust company or savings and loan association which is authorized to transact business in the State of Wisconsin.
2. Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority, or by the Wisconsin Aerospace Authority.
3. Bonds or securities issued or guaranteed by the federal government.
4. The Local Government Investment Pool.
5. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
6. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
7. Repurchase agreements with public depositories, with certain conditions.

The carrying amount of the County's cash and investments totaled \$17,471,920 on December 31, 2022, and is summarized below:

Petty cash funds	\$ 2,267
Deposits with financial institutions	1,778,467
Investments:	
Local Government Investment Pool	5,653,861
Wisconsin Investment Series Cooperative	10,037,325
Total	<u>\$ 17,471,920</u>

Reconciliation to the basic financial statements:

Government-Wide Statement of Net Position:

Treasurer's cash and cash equivalents	\$ 15,118,681
Cash and investments designated by trustees	1,325,270
Restricted cash and investments	636,086
Restricted funds held in trust	11,706
Fiduciary funds:	
Custodial Funds	377,595
Expendable Trust Funds	2,582
Total	<u>\$ 17,471,920</u>

RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

A. CASH AND INVESTMENTS (Continued)

Deposits and investments of the County are subject to various risks. Following is a discussion of the specific risks and the County’s policy related to the risk.

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure the County’s deposits may not be returned to it. The County evaluates custodial credit risk through periodic monitoring of the financial condition of financial institutions where deposits are held. Formal written custodial risk policies have not been adopted by the County. As of December 31, 2022, the County’s deposits with financial institutions were exposed to custodial credit risk as follows:

Uninsured and uncollateralized		\$ 167,422
Uninsured and collateralized with securities held by pledging financial institutions		<u>1,854,590</u>
Total		<u><u>\$ 2,022,012</u></u>

Deposits in each local and area bank are insured by the FDIC. Time and savings deposits are insured up to \$250,000. Separately, demand deposits are insured up to \$250,000. Deposits, Wisconsin Investment Series Cooperative (WISC), and the Local Government Investment Pool (LGIP) are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. However, due to the relatively small size of the Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may not be significant to individual organizations. This coverage has not been considered in computing the above amounts.

Interest Rate Risk – Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. Wisconsin State Statute limits the maturity of commercial paper and corporate bonds to not more than seven years. As of December 31, 2022, the LGIP had an average maturity of 15 days and a fair value of \$5,653,861. As of December 31, 2022, the WISC had an average maturity of 168 days and a fair value of \$10,037,325.

Credit Risk – Generally, credit risk is the risk that the issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Wisconsin Statute limits investments in securities to the top two ratings assigned by nationally recognized statistical rating organizations.

The LGIP is part of the State Investment Fund (SIF) and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission but operates under the statutory authority of Wisconsin Chapter 25. The LGIP was not rated as of December 31, 2022. The SIF reports the fair value of its underlying assets annually.

**RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022**

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

A. CASH AND INVESTMENTS (Continued)

All investments are valued at amortized cost by the SIF for the purposes of calculating earnings to each participant. Specifically, the SIF distributes income to pool participants monthly, based on their average daily share balance. Distributions include interest income based on stated rates (both paid and accrued), amortization of discounts and premiums on a straight-line basis, realized investment gains and losses calculated on an amortized cost basis, and investment expenses. This method does not distribute to participants any unrealized gains or losses generated by the pool's investments. Detailed information about the SIF is available in separately issued financial statements available at <http://www.doa.state.wi.us/Divisions/Budget-and-Finance/LGIP>. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. On December 31, 2022, the fair value of the County's share of the LGIP's assets was substantially equal to the amount reported above. Information on derivatives was not available to the County.

SWIB may invest in obligations of the U.S. Treasury and its agencies, Commercial Paper, Bank Time Deposits/Certificates of Deposit, Bankers' Acceptances, Asset Backed Securities and Repurchase Agreements secured by the U.S. Government or its agencies and other instruments authorized under State Investment Fund investment guidelines.

Investment allocation in the LGIP as of December 31, 2022, was: 88% in U.S. Government Securities, 2% in Certificates of Deposit and Bankers' Acceptances and 10% in Commercial Paper and Corporate Notes. The Wisconsin State Treasurer updates the investment allocations on a monthly basis.

The WISC was established pursuant to an intergovernmental cooperation agreement under the Wisconsin intergovernmental cooperation statute. The WISC is governed by a commission, made up of superintendents and business officials of participating public entities, in accordance with the terms of the Intergovernmental Cooperation Agreement. The WISC's portfolios' investments at all times consist solely of securities and instruments in which public entities are permitted to invest. The WISC was given a rating of "AAA" by Standard & Poor's as of December 31, 2022.

Concentration of Credit Risk – The investment policy of the County contains no limitations on the amount that can be invested in any one issuer. The County had no investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total County investments.

B. RECEIVABLES

The Wisconsin Development Fund Grant is made up of economic development loans. The economic development loans bear interest at 4% and have monthly payments over 5-7 years. They are secured by liens against the property, and upon repayment, the loan proceeds plus interest are used to make additional loans to eligible applicants.

The Community Development Block Grant fund is made up of deferred housing loans. The deferred housing loans are interest free, and payments are deferred until the property is sold. The loans are secured by liens against the property. The County has established restricted fund balance equal to total loans outstanding, net of allowance, since they do not represent available spendable resources.

RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

B. RECEIVABLES (Continued)

The County had the following loans outstanding:

Community Development Block Grant	\$ 63,094
Wisconsin Development Fund Grant	38,169
Total loans receivable	\$ 101,263

On December 31, 2022, delinquent taxes and tax deeds receivable are as follows:

Tax certificates -	
2022	\$ 228,368
2021	109,566
2020	52,451
2019	28,386
2018	21,509
2017	14,195
2016	6,809
2015	7,162
2014	4,587
2013	3,871
2012	1,161
2011	989
Totals	479,054
Special assessment tax certificates and deeds	30,574
Total delinquent taxes receivable	509,628
Property taxes receivable	8,790,467
Total taxes receivable in governmental funds	\$ 9,300,095

Governmental funds report deferred inflows in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes receivable for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred inflows reported in the governmental funds were as follows:

	General	Debt Service	U.W. Campus	Dog License	Total
Property taxes receivable	\$ 5,508,654	\$ 3,227,388	\$ 40,000	\$ 14,425	\$ 8,790,467
Total deferred inflows	\$ 5,508,654	\$ 3,227,388	\$ 40,000	\$ 14,425	\$ 8,790,467

**RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022**

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

C. RESTRICTED CASH

The governmental funds have restricted cash in the amount of \$636,086 which consists of:

Community Development Block Grant	\$	74,554
County Fairground Donations		41,558
Unspent bond proceeds - Capital Projects		519,974
	<u>\$</u>	<u>636,086</u>

Pine Valley Community Village had restricted cash and investments of \$11,706 which consisted primarily of resident trust funds.

D. CAPITAL ASSETS

Capital asset activity for governmental activities for the year ended December 31, 2022, was as follows:

<u>Governmental Activities</u>	Balance 1/1/2022	Additions	Deletions	Balance 12/31/2022
Capital assets not being depreciated:				
Land	\$ 788,618	\$ -	\$ 5,290	\$ 783,328
Construction work in progress	590,379	735,533	652,935	672,977
Total capital assets not being depreciated	<u>1,378,997</u>	<u>735,533</u>	<u>658,225</u>	<u>1,456,305</u>
Capital assets being depreciated:				
Land improvements	1,185,673	-	-	1,185,673
Infrastructure	62,924,499	1,472,957	924,575	63,472,881
Buildings and improvements	17,610,014	1,467,493	-	19,077,507
Machinery and equipment	10,061,717	950,476	211,935	10,800,258
Other assets	748,490	104,295	-	852,785
Total capital assets being depreciated	<u>92,530,393</u>	<u>3,995,221</u>	<u>1,136,510</u>	<u>95,389,104</u>
Total capital assets	<u>93,909,390</u>	<u>4,730,754</u>	<u>1,794,735</u>	<u>96,845,409</u>
Less: Accumulated depreciation	<u>(67,279,692)</u>	<u>(1,957,561)</u>	<u>(1,061,830)</u>	<u>(68,175,423)</u>
Capital assets, net of depreciation	<u>\$ 26,629,698</u>	<u>\$ 2,773,193</u>	<u>\$ 732,905</u>	<u>\$ 28,669,986</u>
Right to use assets being amortized:				
Machinery and equipment	\$ 153,751	\$ 110,255	\$ -	\$ 264,006
Less Accumulated amortization for:				
Machinery and equipment	<u>(10,862)</u>	<u>(30,960)</u>	<u>-</u>	<u>(41,822)</u>
Right to use assets, net of amortization	<u>\$ 142,889</u>	<u>\$ 79,295</u>	<u>\$ -</u>	<u>\$ 222,184</u>

RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

D. CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions as follows:

Governmental Activities

General government	\$	81,644
Public safety		189,127
Highway		1,076,690
Health and social services		55,400
Culture and recreation		194,887
Conservation and development		7,302
Subtotal		1,605,050
Capital assets held by Internal Service Fund and charged to highway function		352,511
Total governmental activities depreciation expense	\$	1,957,561
Highway	\$	30,960
Total governmental activities amortization expense	\$	30,960

Capital asset activity for business-type activities for the year ended December 31, 2022, was as follows:

<u>Business-Type Activities</u>	Balance 1/1/2022	Additions	Deletions	Balance 12/31/2022
Capital assets not being depreciated:				
Land	\$ 7,904	\$ -	\$ -	\$ 7,904
Total capital assets not being depreciated	7,904	-	-	7,904
Capital assets being depreciated:				
Land improvements	315,433	9,800	-	325,233
Buildings	14,871,245	-	-	14,871,245
Buildings and improvements	5,757,728	41,003	20,000	5,778,731
Machinery and equipment	2,048,584	53,436	33,494	2,068,526
Total capital assets being depreciated	22,992,990	104,239	53,494	23,043,735
Total capital assets	23,000,894	104,239	53,494	23,051,639
Less: Accumulated depreciation	(6,808,981)	(1,114,513)	(49,070)	(7,874,424)
Capital assets, net of depreciation	\$ 16,191,913	\$ (1,010,274)	\$ 4,424	\$ 15,177,215

Depreciation expense was charged to functions as follows:

Business-Type Activities

Pine Valley Community Village		\$ 1,114,513
		\$ 1,114,513

**RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022**

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

E. INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

The following is a schedule of interfund transfers:

Fund Transferred To:	Fund Transferred From:	Principal Purpose:	Amount
Dog License Fund	General Fund	Supplemental appropriation	\$ 4,236
County Fairgrounds Donations	General Fund	Supplemental appropriation	3,000

The following is a schedule of interfund receivables and payables:

	Due From Other Funds	Due To Other Funds	Purpose
General Fund	\$ 34,641	\$ -	Excess expenditures
Wisconsin Development Fund Grant	-	34,641	Excess expenditures
Totals	<u>\$ 34,641</u>	<u>\$ 34,641</u>	

F. LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended December 31, 2022, was as follows:

Governmental Activities	Balance 1/1/2022	Increases	Decreases	Balance 12/31/2022	Amounts Due Within One Year
Bonds and notes payable:					
Bonds and note	\$ 5,790,000	\$ -	\$ 940,000	\$ 4,850,000	\$ 885,000
Bond premium	159,915	-	27,240	132,675	-
Subtotal	<u>5,949,915</u>	<u>-</u>	<u>967,240</u>	<u>4,982,675</u>	<u>885,000</u>
Other liabilities:					
Leases	115,313	110,245	68,275	157,283	68,275
Vested compensated absences	603,831	-	27,529	576,302	-
Subtotal	<u>719,144</u>	<u>110,245</u>	<u>95,804</u>	<u>733,585</u>	<u>68,275</u>
Total governmental activities long-term liabilities	<u>\$ 6,669,059</u>	<u>\$ 110,245</u>	<u>\$1,063,044</u>	<u>\$ 5,716,260</u>	<u>\$ 953,275</u>

RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

F. LONG-TERM OBLIGATIONS (Continued)

Business-Type Activities	Balance 1/1/2022	Increases	Decreases	Balance 12/31/2022	Amounts Due Within One Year
Bonds and notes payable:					
Bonds and note	\$ 17,980,000	\$ -	\$ 965,000	\$ 17,015,000	\$ 990,000
Bond premium	293,481	-	20,562	272,919	-
Subtotal	<u>18,273,481</u>	<u>-</u>	<u>985,562</u>	<u>17,287,919</u>	<u>990,000</u>
Other liabilities:					
Vested compensated absences	492,476	19,750	-	512,226	255,040
Subtotal	<u>492,476</u>	<u>19,750</u>	<u>-</u>	<u>512,226</u>	<u>255,040</u>
Total business-type activities long-term liabilities	<u>\$ 18,765,957</u>	<u>\$ 19,750</u>	<u>\$ 985,562</u>	<u>\$ 17,800,145</u>	<u>\$ 1,245,040</u>

General Obligation Debt

All general obligation bonds and notes payable are backed by the full faith and credit of the County. Notes and bonds in the governmental funds will be retired by future property tax levies accumulated by the debt service fund. Business-type activities debt is payable by revenues from user fees of those funds or, if the revenues are not sufficient, by future tax levies.

In accordance with Wisconsin Statutes, total general obligation indebtedness of the County may not exceed five percent of the equalized value of taxable property within the County's jurisdiction. The debt limit as of December 31, 2022, was \$76,789,755. Total general obligation debt outstanding at year end was \$21,865,000.

Estimated payments of compensated absences are not included in the debt service requirement schedules. The compensated absences liability attributable to governmental activities will be liquidated primarily by the General Fund and Highway. Likewise, no debt service requirement schedule has been provided as no repayment schedule has been determined.

Governmental activities debt on December 31, 2022 consists of the following individual issues:

	Date of Issue	Final Maturity	Interest Rate	Original Indebtedness	Balance 12/31/2022
Governmental Activities:					
Refunding bonds	2020	2025	1.80 - 2.00%	\$ 1,175,000	\$ 720,000
Refunding bonds	2020	2027	2.00 - 4.25%	2,575,000	1,710,000
Promissory note	2020	2028	2.00%	2,970,000	2,420,000
Total governmental activities					<u>\$ 4,850,000</u>

RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

F. LONG-TERM OBLIGATIONS (Continued)

Debt service requirements to maturity are as follows:

Years	Governmental Activities		
	Bonds and Notes		
	Principal	Interest	Total
2023	\$ 885,000	\$ 101,363	\$ 986,363
2024	855,000	82,515	937,515
2025	875,000	62,000	937,000
2026	740,000	42,500	782,500
2027	760,000	24,050	784,050
2028	735,000	7,350	742,350
Totals	<u>\$ 4,850,000</u>	<u>\$ 319,778</u>	<u>\$ 5,169,778</u>

Business-type activities debt on December 31, 2022 consists of the following individual issues:

	Date of Issue	Final Maturity	Interest Rate	Original Indebtedness	Balance 12/31/2022
Business-Type Activities:					
Bonds	2015	2035	2.00 - 3.50%	\$ 10,000,000	\$ 8,810,000
Promissory note	2015	2023	1.40 - 3.00%	1,500,000	250,000
Bonds	2016	2036	2.00 - 3.00%	10,000,000	7,955,000
Total business-type activities					<u>\$ 17,015,000</u>

Debt service requirements to maturity are as follow:

Years	Business-Type Activities		
	Bonds and Note		
	Principal	Interest	Total
2023	\$ 990,000	\$ 489,075	\$ 1,479,075
2024	1,015,000	461,200	1,476,200
2025	1,045,000	434,725	1,479,725
2026	2,170,000	391,000	2,561,000
2027	1,115,000	346,350	1,461,350
2028-2032	5,570,000	1,242,950	6,812,950
2033-2036	5,110,000	356,463	5,466,463
Totals	<u>\$17,015,000</u>	<u>\$ 3,721,763</u>	<u>\$20,736,763</u>

RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

G. SHORT-TERM DEBT

The County approved short-term borrowing during the year for the purpose of financing the cost of capital expenditures. Short-term obligations activity for the year ended December 31, 2022, was as follows:

Governmental Activities	Balance 1/1/2022	Increases	Decreases	Balance 12/31/2022
Note payable, issued 11/23/2021, interest at 1%, due 3/1/2022	\$ 1,050,000	\$ -	\$1,050,000	\$ -
Note payable, issued 11/22/2022, interest at 5.25%, due 3/1/2023	-	1,050,000	-	1,050,000
Total short-term debt	<u>\$ 1,050,000</u>	<u>\$ 1,050,000</u>	<u>\$ 1,050,000</u>	<u>\$ 1,050,000</u>

The short-term debt is split between the General Fund and Highway.

H. LEASE DISCLOSURES

The Highway Department has acquired equipment through three lease agreements. The gross amount of the equipment under the lease is \$264,006, which is included in capital assets. The amortization expense of \$30,960 is included with depreciation expense on the Government-Wide Statement of Activities. The following is a schedule by year of the future minimum lease payments as of December 31, 2022. The County has determined the amount of imputed interest to be immaterial.

December 31,	Principal
2023	\$ 68,275
2024	44,911
2025	22,049
2026	22,048
Subtotal	<u>157,283</u>
Less: amount representing interest	-
Present value of minimum lease payments	<u>\$ 157,283</u>

RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

I. GOVERNMENTAL ACTIVITIES FUND BALANCES

Governmental fund balances reported on the fund financial statements on December 31, 2022 include the following:

Nonspendable	
Major Fund:	
General Fund:	
Tax certificates and deeds	\$ 509,627
Materials and supplies inventories	3,243
Prepaid expenses	133,122
Total nonspendable	<u>645,992</u>
Restricted	
Major Fund:	
Debt Service Fund	43,146
Nonmajor Funds:	
Capital Projects Fund	133,083
Community Development Block Grant	137,648
Wisconsin Development Fund Grant	3,528
County Fairgrounds Donations	41,558
American Rescue Plan Fund	40,887
Total restricted	<u>399,850</u>
Assigned	
Nonmajor Funds:	
Swimming Pool Projects	22,531
U.W. Campus Fund	576
U.W. Symons Building	4,965
Total assigned	<u>28,072</u>
Unassigned	
Major Fund:	
General Fund	<u>7,529,952</u>
Total unassigned	<u>7,529,952</u>
Total governmental fund balances	<u><u>\$ 8,603,866</u></u>

RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

J. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Statement of Net Position

The Governmental Fund Balance Sheet includes a reconciliation between total governmental funds – fund balance and governmental activities – net position as reported in the Government-Wide Statement of Net Position.

One element of that reconciliation states that “capital assets used in the General Fund are not financial resources and therefore are not reported in the funds.”

	12/31/2022
Land	\$ 678,528
Construction work in progress	672,977
Land improvements	751,819
Infrastructure	146,049
Buildings and improvements	15,943,768
Machinery and equipment	3,063,752
Other assets	848,655
Accumulated depreciation	(13,308,214)
Combined adjustment for capital assets	\$ 8,797,334

A second element of that reconciliation states that “infrastructure assets used in the Highway Fund are not capitalized in the Internal Service Fund statements.”

	12/31/2022
Infrastructure	\$ 63,326,833
Accumulated depreciation	(46,961,896)
Combined adjustment for highway infrastructure	\$ 16,364,937

A third element of that reconciliation states that “some liabilities, including long-term debt, are not due and payable in the current period, and therefore, are not reported in the funds.”

	12/31/2022
Bonds and notes payable	\$ 4,105,000
Unamortized debt premium	99,284
Compensated absences	473,789
Accrued interest	35,786
Net OPEB liability	659,614
Combined adjustment for long-term liabilities	\$ 5,373,473

RICHLAND COUNTY, WISCONSIN
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2022

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

K. OTHER POSTEMPLOYMENT BENEFITS – MULTIPLE-EMPLOYER LIFE INSURANCE PLAN

General Information about the Other Post-Employment Benefits

Plan description. The LRLIF is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible members.

OPEB Plan Fiduciary Net Position. ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can be found using the link above.

Benefits provided. The LRLIF plan provides fully paid-up life insurance benefits for post-age 64 retired members and pre-65 retirees who pay for their coverage.

Contributions. The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member’s working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on member contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the member premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2022, are:

<u>Coverage Type</u>	<u>Employer Contribution</u>
25% Post Retirement Coverage	20% of Member Contribution
50% Post Retirement Coverage	40% of Member Contribution

RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

K. OTHER POSTEMPLOYMENT BENEFITS – MULTIPLE-EMPLOYER LIFE INSURANCE PLAN (Continued)

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The member contribution rates in effect for the year ended December 31, 2021, are as listed below:

Life Insurance		
Member Contribution Rates*		
For the year ended December 31, 2021		
Attained Age	Basic	Supplemental
Under 30	\$0.05	\$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57

*Disabled members under age 70 receive a waiver-of-premium benefit.

During the reporting period, LRLIF recognized \$4,625 in contributions from the employer.

OPEB Liabilities, OPEB Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

On December 31, 2022, the County reported a liability (asset) of \$1,335,631 for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2021, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of January 1, 2021, rolled forward to December 31, 2021. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the OPEB plan relative to the contributions of all participating employers. On December 31, 2021, the County's proportion was 0.22598100%, which was an increase of .008537% from its proportion measured as of December 31, 2020.

For the year ended December 31, 2022, the County recognized OPEB expense (revenue) of \$158,702.

**RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022**

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

K. OTHER POSTEMPLOYMENT BENEFITS – MULTIPLE-EMPLOYER LIFE INSURANCE PLAN (Continued)

On December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (67,943)
Net differences between projected and actual earnings on plan investments	17,378	-
Changes in actuarial assumptions	403,539	(64,740)
Changes in proportion and differences between employer contributions and proportionate share of contributions	37,632	(41,954)
Employer contributions subsequent to the measurement date	4,358	-
Totals	\$ 462,907	\$ (174,637)

\$4,358 reported as deferred outflows related to OPEB resulting from the County’s employer’s contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability (asset) in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense (revenue) as follows:

Year Ended December 31:	Net Deferred Outflows (Inflows) of Resources
2023	\$ 58,148
2024	56,132
2025	52,769
2026	75,542
2027	36,613
Thereafter	4,708
Total	\$ 283,912

RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

K. OTHER POSTEMPLOYMENT BENEFITS – MULTIPLE-EMPLOYER LIFE INSURANCE PLAN (Continued)

Actuarial assumptions. The Total OPEB Liability in the January 1, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2021
Measurement Date of Net OPEB Liability (Asset)	December 31, 2021
Experience Study	January 1, 2018 - December 1, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield:	2.06%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	2.17%
Salary Increases	
Wage Inflation:	3.00%
Seniority/Merit:	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. Based on this experience study, actuarial assumptions used to measure the total OPEB liability changed from the prior year, including the price inflation, mortality and separation rates. The total OPEB liability for December 31, 2021, is based upon a roll-forward of the liability calculated from the January 1, 2021 actuarial valuation.

Long-term expected Return on Plan Assets. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

State OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2021

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
US Intermediate Credit Bonds	Bloomberg US Interm Credit	45%	1.68%
US Long Credit Bonds	Bloomberg US Long Credit	5%	1.82%
US Mortgages	Bloomberg US MBS	50%	1.94%
Inflation			2.30%
Long-Term Expected Rate of Return			4.25%

**RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022**

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

K. OTHER POSTEMPLOYMENT BENEFITS – MULTIPLE-EMPLOYER LIFE INSURANCE PLAN (Continued)

The long-term expected rate of return remained unchanged from the prior year at 4.25%. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The expected inflation rate increased from 2.20% as of December 31, 2020, to 2.30% as of December 31, 2021.

Single Discount rate. A single discount rate of 2.17% was used to measure the Total OPEB Liability for the current year, as opposed to a discount rate of 2.25% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 2.12% as of December 31, 2020, to 2.06% as of December 31, 2021. The Plan’s fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan’s fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan’s fiduciary net position is projected to be insufficient. The plan’s fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

Sensitivity of the County’s proportionate share of the net OPEB liability (asset) to changes in the discount rate. The following presents the County’s proportionate share of the net OPEB liability (asset) calculated using the discount rate of 2.17 percent, as well as what the County’s proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (1.17 percent) or 1-percentage-point higher (3.17 percent) than the current rate:

	1% Decrease to Discount Rate (1.17%)	Current Discount Rate (2.17%)	1% Increase to Discount Rate (3.17%)
County's proportionate share of the net OPEB liability (asset)	\$ 1,811,970	\$ 1,335,631	\$ 977,206

**RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022**

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

L. PENSION PLAN

General Information about the Pension Plan

Plan description. The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government, and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

Vesting. For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits provided. Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Post-Retirement Adjustments. The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

L. PENSION PLAN (Continued)

Year	Core Fund Adjustment (%)	Variable Fund Adjustment (%)
2012	(7.0)	(7.0)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0

Contributions. Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$881,589 in contributions from the employer.

Contribution rates as of December 31, 2022, are:

Employee Category	Employee	Employer
General (including teachers, executives and elected officials)	6.50%	6.50%
Protective with Social Security	6.50%	12.00%
Protective without Social Security	6.50%	16.40%

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2022, the County reported a liability (asset) of (\$6,194,395) for its proportionate share of the net pension liability (asset). The Net Pension Liability (Asset) was measured as of December 31, 2021, and the Total Pension Liability used to calculate the Net Pension Liability (Asset) was determined by an actuarial valuation as of December 31, 2020, rolled forward to December 31, 2021. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating employers. On December 31, 2021, the County's proportion was 0.07685178%, which was a decrease of 0.00029749% from its proportion measured as of December 31, 2020.

RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

L. PENSION PLAN (Continued)

For the year ended December 31, 2022, the County recognized pension expense of (\$532,081). On December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 10,006,731	\$ (721,593)
Net differences between projected and actual earnings on pension plan investments	-	(13,857,375)
Changes in assumptions	1,155,662	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	14,871	(6,300)
Employer contributions subsequent to the measurement date	873,042	-
Total	\$ 12,050,306	\$ (14,585,268)

\$873,042 reported as deferred outflows of resources related to pension resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources related to pension will be recognized in pension expense (revenue) as follows:

Year Ended December 31:	Net Deferred Outflows (Inflows) of Resources
2023	\$ (284,911)
2024	(1,676,500)
2025	(737,016)
2026	(709,577)
2027	-
Total	\$ (3,408,004)

**RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022**

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

L. PENSION PLAN (Continued)

Actuarial Assumptions. The Total Pension Liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2020
Measurement Date of Net Pension Liability (Asset):	December 31, 2021
	January 1, 2018 - December 31, 2020
Experience Study:	Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	0
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Post-retirement Adjustments*	1.7%

*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, price inflation, mortality and separation rates. The Total Pension Liability for December 31, 2021, is based upon a roll-forward of the liability calculated from the December 31, 2020 actuarial valuation.

Long-term expected Return on Plan Assets. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

L. PENSION PLAN (Continued)

Asset Allocation Targets and Expected Returns¹

As of December 31, 2021

<u>Core Fund Asset Class</u>	<u>Asset Allocation</u> %	<u>Long-Term</u> <u>Expected Nominal</u> <u>Rate of Return %</u>	<u>Long-Term</u> <u>Expected Real Rate</u> <u>of Return %²</u>
Global Equities	52	6.8	4.2
Fixed Income	25	4.3	1.8
Inflation Sensitive Assets	19	2.7	0.2
Real Estate	7	5.6	3.0
Private Equity/Debt	12	9.7	7.0
Total Core Fund ³	<u>115</u>	6.6	4.0
<u>Variable Fund Asset Class</u>			
U.S. Equities	70	6.3	3.7
International Equities	30	7.2	4.6
Total Variable Fund	<u>100</u>	6.8	4.2

¹Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations

²New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%

³The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% policy leverage is used, subject to an allowable range of up to 20%.

Single Discount Rate A single discount rate of 6.80% was used to measure the total pension liability (asset), as opposed to a discount rate of 7.00% for the prior year. This single discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 1.84% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2021. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 6.80% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For the purpose of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (asset).

**RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022**

NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)

L. PENSION PLAN (Continued)

Sensitivity of the County's proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents the County's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80 percent) or 1-percentage-point higher (7.80 percent) than the current rate:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
County's proportionate share of the net pension liability (asset)	\$ 4,395,362	\$ (6,194,395)	\$ (13,817,049)

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Allocation of Pension Plan

Pension amounts are allocated between the Proprietary Funds and the General Fund based on the percentage of required contributions of each fund to the whole.

Payables to the Pension Plan

On December 31, 2022, the County had no outstanding contributions due to the pension plan.

NOTE 4. OTHER INFORMATION

A. COMMITMENTS AND CONTINGENCIES

From time to time, the County is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the County Attorneys that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position or results of operations.

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

RICHLAND COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

NOTE 4. OTHER INFORMATION (Continued)

A. COMMITMENTS AND CONTINGENCIES (Continued)

Funding for the operating budget of the County comes from many sources, including property taxes, grants and aids from other units of government, user fees, fines and permits, and other miscellaneous revenues. The State of Wisconsin provides a variety of aid and grant programs which benefit the County. Those aid and grant programs are dependent on continued approval and funding by the Wisconsin governor and legislature, through their budget processes. Any changes made by the State to funding or eligibility of local aid programs could have a significant impact on the future operating results of the County.

The County entered into a contract for radio communications system upgrades. As of December 31, 2022, the County had an outstanding commitment of \$2,344,035. This project has been financed by long-term debt.

B. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded insurance coverage in any of the last three years. There were no significant reductions in coverage compared to the prior year.

C. EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT PERIOD FINANCIAL STATEMENTS

Governmental Accounting Standards Board (GASB) has adopted GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, effective for periods beginning after June 15, 2022. When this becomes effective, application of this standard may restate portions of these financial statements.

D. SUBSEQUENT EVENTS

Subsequent to year end but prior to the issuance of this report the County issued general obligation capital improvement bonds of \$8,100,000. The proceeds will be used for the purpose of financing capital improvement projects, consisting of the radio and tower project, facility maintenance and improvements and equipment acquisition.

REQUIRED SUPPLEMENTARY INFORMATION

RICHLAND COUNTY, WISCONSIN
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Favorable (Unfavorable)
Revenues:				
General property taxes	\$ 5,644,684	\$ 5,644,684	\$ 5,644,684	\$ -
Other taxes	1,560,000	1,560,000	1,806,140	246,140
Intergovernmental	6,384,456	6,384,456	7,802,990	1,418,534
Licenses and permits	108,180	108,180	120,656	12,476
Penalties and forfeitures	99,633	99,633	145,330	45,697
Public charges for services	5,096,907	5,096,907	4,482,197	(614,710)
Interest on investments	7,100	7,100	189,478	182,378
Miscellaneous general revenues	96,293	96,293	333,096	236,803
Total revenues	18,997,253	18,997,253	20,524,571	1,527,318
Expenditures:				
Current:				
General government	2,334,113	2,334,113	2,590,616	(256,503)
Public safety	4,542,539	4,542,539	4,549,156	(6,617)
Health and social services	10,004,327	10,004,327	8,997,941	1,006,386
Transportation	27,555	27,555	-	27,555
Culture and recreation	1,270,989	1,270,989	1,216,355	54,634
Conservation and development	1,070,943	1,070,943	1,823,892	(752,949)
Capital outlay	40,750	40,750	204,807	(164,057)
Total expenditures	19,291,216	19,291,216	19,382,767	(91,551)
Excess (deficiency) of revenues over expenditures	(293,963)	(293,963)	1,141,804	1,435,767
Other financing sources (uses):				
Transfer from (to) other funds	-	-	(7,236)	(7,236)
Total other financing sources (uses)	-	-	(7,236)	(7,236)
Net change in fund balance	(293,963)	(293,963)	1,134,568	1,428,531
Fund balance, January 1	7,041,376	7,041,376	7,041,376	-
Fund balance, December 31	\$ 6,747,413	\$ 6,747,413	\$ 8,175,944	\$ 1,428,531

See notes to required supplementary information.

**RICHLAND COUNTY, WISCONSIN
LOCAL RETIREE LIFE INSURANCE FUND SCHEDULES
Year Ended December 31, 2022**

Schedule of Proportionate Share of the Net OPEB Liability (Asset)

Last 10 Years

Year ended December 31,	County's proportionate share of the net OPEB liability (asset)	Proportionate share of the net OPEB liability (asset)	County's covered- employee payroll	Collective net OPEB liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total OPEB liability (asset)
2021	0.22598100%	\$ 1,335,631	\$ 9,400,000	14.21%	29.57%
2020	0.21744400%	1,196,099	9,796,000	12.21%	31.36%
2019	0.21360900%	909,589	9,475,000	9.60%	37.58%
2018	0.21805900%	562,667	8,975,000	6.27%	48.69%
2017	0.23443900%	705,329	9,858,831	7.15%	44.81%

Schedule of Contributions

Last 10 Years

Year ended December 31,	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered-employee payroll
2022	\$ 4,358	\$ 4,358	\$ -	\$ 10,177,308	0.04%
2021	4,552	4,552	-	9,400,000	0.05%
2020	4,399	4,399	-	9,796,000	0.04%
2019	4,206	4,206	-	9,475,000	0.04%
2018	4,137	4,137	-	8,975,000	0.05%

See notes to required supplementary information.

**RICHLAND COUNTY, WISCONSIN
WISCONSIN RETIREMENT SYSTEM
Year Ended December 31, 2022**

Schedule of Proportionate Share of the Net Pension Liability (Asset)

Last 10 Years

Year ended December 31,	County's proportionate share of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	County's covered- employee payroll	Collective net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
2021	(0.07685178%)	\$ (6,194,395)	\$12,251,531	(50.56%)	(106.02%)
2020	(0.07714927%)	(4,816,535)	12,474,415	(38.61%)	(105.26%)
2019	(0.07599059%)	(2,450,352)	11,396,572	(21.50%)	(102.96%)
2018	0.07820456%	2,782,273	11,117,687	25.03%	96.45%
2017	(0.07967909%)	(2,365,766)	10,789,246	(21.93%)	(102.93%)
2016	0.08145200%	671,359	11,442,962	5.87%	99.12%
2015	0.08172636%	1,328,037	11,072,613	11.99%	98.20%
2014	(0.08174206%)	(2,007,809)	10,940,454	(18.35%)	(102.74%)

Schedule of Contributions

Last 10 Years

Year ended December 31,	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered-employee payroll
2022	\$ 873,339	\$ 873,339	\$ -	\$ 12,493,588	6.99%
2021	880,660	880,660	-	12,251,531	7.19%
2020	895,772	895,772	-	12,474,415	7.18%
2019	788,885	788,885	-	11,396,572	6.92%
2018	787,065	787,065	-	11,117,687	7.08%
2017	770,376	770,376	-	10,789,246	7.14%
2016	783,377	783,377	-	11,442,962	6.85%
2015	780,837	780,837	-	11,072,613	7.05%

See notes to required supplementary information.

RICHLAND COUNTY, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2022

NOTE 1. WISCONSIN RETIREMENT SYSTEM SCHEDULES

Governmental Accounting Standards Board Statement No. 68 requirements have been implemented prospectively; therefore, the illustrations do not present similar information for the 2 preceding years.

Changes of benefit terms. There were no changes of benefit terms for any participating employer in WRS.

Changes of assumptions. Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

RICHLAND COUNTY, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2022

Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:

	2021	2020	2019	2018	2017
Valuation Date:	December 31, 2019	December 31, 2018	December 31, 2017	December 31, 2016	December 31, 2015
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed
Amortization Period:	Amortization Period 30 Year closed from date of participation in WRS	Amortization Period 30 Year closed from date of participation in WRS	Amortization Period 30 Year closed from date of participation in WRS	Amortization Period 30 Year closed from date of participation in WRS	Amortization Period 30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.4%	5.4%	5.5%	5.5%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	7.0%	7.0%	7.2%	7.2%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.0%	3.0%	3.2%	3.2%	3.2%
Seniority/Merit:	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	1.9%	1.9%	2.1%	2.1%	2.1%
Retirement Age:	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015 - 2017.	Experience -based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.
Mortality:	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).

*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. Value is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

RICHLAND COUNTY, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2022

Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:

	2016	2015	2014	2013
Valuation Date:	December 31, 2014	December 31, 2013	December 31, 2012	December 31, 2011
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed
Amortization Period:	Amortization Period 30 Year closed from date of participation in WRS	Amortization Period 30 Year closed from date of participation in WRS	Amortization Period 30 Year closed from date of participation in WRS	Amortization Period 30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions				
Net Investment Rate of Return:	5.5%	5.5%	5.5%	5.5%
Weighted based on assumed rate for:				
Pre-retirement:	7.2%	7.2%	7.2%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%
Salary Increases				
Wage Inflation:	3.2%	3.2%	3.2%	3.2%
Seniority/Merit:	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	2.1%	2.1%	2.1%	2.1%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2006 - 2008.
Mortality:	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality	Wisconsin Projected Experience Table - 2005 for women and 90% of the Wisconsin Projected Experience Table - 2005 for men.

*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. Value is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

RICHLAND COUNTY, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended December 31, 2022

NOTE 2. EXCESS EXPENDITURES OVER APPROPRIATIONS

The County controls expenditures at the department level. The General Fund experienced expenditures which exceeded appropriations as follows:

	Final Budgeted Expenditures	Actual Expenditures	Expenditures Over Appropriations
General Fund:			
Current:			
General government	\$ 2,334,113	\$ 2,590,616	\$ (256,503)
Public safety	4,542,539	4,549,156	(6,617)
Conservation and development	1,070,943	1,823,892	(752,949)
Capital Outlay	40,750	204,807	(164,057)

Excess expenditures were financed by other expenditures under budget, and excess revenues.

NOTE 3. LOCAL RETIREE LIFE INSURANCE SCHEDULE

Governmental Accounting Standards Board Statement No. 75 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the 5 preceding years.

Benefit Terms. There were no recent changes in benefit terms.

Assumptions. In addition to the rate changes detailed in the tables above, the State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three-year experience study performed for the Wisconsin Retirement System. These assumptions are used in actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

- Lowering the price inflation rate from 2.5% to 2.4%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

The assumption changes that were made to measure the December 31, 2018 total OPEB liabilities, including the following:

- Lowering the long-term expected rate of return from 5.00% to 4.25%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

OTHER SUPPLEMENTARY INFORMATION

**RICHLAND COUNTY, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
As of December 31, 2022**

	Special Revenue				Capital Projects					Totals
	Community Development Block Grant	Wisconsin Development Fund Grant	Dog License Fund	American Rescue Plan Fund	Swimming Pool Projects	U.W. Campus	U.W. Symons Building	Capital Projects	County Fairgrounds Donations	
<u>ASSETS</u>										
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 2,593,427	\$ 22,774	\$ 2,688	\$ 4,965	\$ 19,234	\$ -	\$ 2,643,088
Receivables:										
Taxes	-	-	14,425	-	-	40,000	-	-	-	54,425
Accounts receivable	-	-	-	-	392	-	-	-	-	392
Loans receivable	63,094	38,169	-	-	-	-	-	-	-	101,263
Restricted cash	74,554	-	-	-	-	-	-	519,974	41,558	636,086
Total assets	\$ 137,648	\$ 38,169	\$ 14,425	\$ 2,593,427	\$ 23,166	\$ 42,688	\$ 4,965	\$ 539,208	\$ 41,558	\$ 3,435,254
<u>LIABILITIES</u>										
Accounts payable	\$ -	\$ -	\$ -	\$ 3,600	\$ 635	\$ 2,112	\$ -	\$ 6,125	\$ -	\$ 12,472
Unearned revenue	-	-	-	2,548,940	-	-	-	-	-	2,548,940
Short-term loan payable	-	-	-	-	-	-	-	400,000	-	400,000
Due to other funds	-	34,641	-	-	-	-	-	-	-	34,641
Total liabilities	-	34,641	-	2,552,540	635	2,112	-	406,125	-	2,996,053
<u>DEFERRED INFLOWS OF RESOURCES</u>	-	-	14,425	-	-	40,000	-	-	-	54,425
<u>FUND BALANCES</u>										
Restricted	137,648	3,528	-	40,887	-	-	-	133,083	41,558	356,704
Assigned	-	-	-	-	22,531	576	4,965	-	-	28,072
Total fund balances	137,648	3,528	-	40,887	22,531	576	4,965	133,083	41,558	384,776
Total liabilities, deferred inflows of resources, and fund balances	\$ 137,648	\$ 38,169	\$ 14,425	\$ 2,593,427	\$ 23,166	\$ 42,688	\$ 4,965	\$ 539,208	\$ 41,558	\$ 3,435,254

RICHLAND COUNTY, WISCONSIN
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended December 31, 2022

	Special Revenue				Capital Projects					Totals
	Community Development Block Grant	Wisconsin Development Fund Grant	Dog License Fund	American Rescue Plan Fund	Swimming Pool Projects	U.W. Campus	U.W. Symons Building	Capital Projects	County Fairgrounds Donations	
Revenues:										
General property taxes	\$ -	\$ -	\$ 10,525	\$ -	\$ -	\$ 40,000	\$ -	\$ 401,086	\$ -	\$ 451,611
Intergovernmental	-	-	-	689,559	-	-	-	-	-	689,559
Licenses and permits	-	-	4,102	-	-	-	-	-	-	4,102
Interest on investments	-	1,693	-	40,361	-	-	-	17,622	-	59,676
Miscellaneous general revenues	-	-	-	-	6,713	-	-	2,510	12,424	21,647
Total revenues	-	1,693	14,627	729,920	6,713	40,000	-	421,218	12,424	1,226,595
Expenditures:										
Current:										
Public safety	-	-	18,346	-	-	-	-	-	-	18,346
Conservation and development	13,406	-	-	-	-	30,544	3,400	4,956	21,299	73,605
Capital outlay	-	-	-	689,559	7,817	-	-	1,228,380	-	1,925,756
Debt service:										
Interest and fiscal charges	-	-	-	-	-	-	-	1,086	-	1,086
Total expenditures	13,406	-	18,346	689,559	7,817	30,544	3,400	1,234,422	21,299	2,018,793
Excess (deficiency) of revenues over expenditures	(13,406)	1,693	(3,719)	40,361	(1,104)	9,456	(3,400)	(813,204)	(8,875)	(792,198)
Other financing sources (uses):										
Transfer from other funds	-	-	4,236	-	-	-	-	-	3,000	7,236
Total other financing sources (uses)	-	-	4,236	-	-	-	-	-	3,000	7,236
Net change in fund balances	(13,406)	1,693	517	40,361	(1,104)	9,456	(3,400)	(813,204)	(5,875)	(784,962)
Fund balances, January 1	151,054	1,835	(517)	526	23,635	(8,880)	8,365	946,287	47,433	1,169,738
Fund balances, December 31	\$ 137,648	\$ 3,528	\$ -	\$ 40,887	\$ 22,531	\$ 576	\$ 4,965	\$ 133,083	\$ 41,558	\$ 384,776

**RICHLAND COUNTY, WISCONSIN
 COMBINING STATEMENT OF NET POSITION
 FIDUCIARY FUNDS - CUSTODIAL FUNDS
 As of December 31, 2022**

	Sheriff	Clerk of Circuit Court	Health	Pop Fund	Property Taxes	Other	Totals
<u>ASSETS</u>							
Departmental cash and investments	\$ 60,952	\$ 248,994	\$ 14,445	\$ 28,979	\$ -	\$ 24,225	\$ 377,595
Total assets	\$ 60,952	\$ 248,994	\$ 14,445	\$ 28,979	\$ -	\$ 24,225	\$ 377,595
<u>LIABILITIES AND NET POSITION</u>							
Net position - restricted	\$ 60,952	\$ 248,994	\$ 14,445	\$ 28,979	\$ -	\$ 24,225	\$ 377,595
Total liabilities and net position	\$ 60,952	\$ 248,994	\$ 14,445	\$ 28,979	\$ -	\$ 24,225	\$ 377,595

**RICHLAND COUNTY, WISCONSIN
COMBINING STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN NET POSITION
FIDUCIARY FUNDS - CUSTODIAL FUNDS
Year Ended December 31, 2022**

	Sheriff	Clerk of Circuit Court	Health	Pop Fund	Property Taxes	Other	Totals
Additions:							
Property tax collections for other governments	\$ -	\$ -	\$ -	\$ -	\$ 5,384,822	\$ -	\$ 5,384,822
Clerk of court deposits	-	861,277	-	-	-	-	861,277
Human services deposits	-	-	93,222	-	-	-	93,222
Register of deeds deposits	-	-	-	-	-	346,434	346,434
UW food service deposits	-	-	-	-	-	12,864	12,864
Symons complex deposits	-	-	-	-	-	94,817	94,817
County fair deposits	-	-	-	-	-	2,083	2,083
Sheriff vending deposits	184,389	-	-	-	-	-	184,389
Sheriff trust deposits	5,698	-	-	-	-	-	5,698
Sheriff electronic monitoring deposits	34,791	-	-	-	-	-	34,791
Court House pop deposits	-	-	-	1,844	-	-	1,844
Total additions	224,878	861,277	93,222	1,844	5,384,822	456,198	7,022,241
Deductions:							
Payments of taxes to other governments	-	-	-	-	5,384,822	-	5,384,822
Clerk of court payments	-	820,204	-	-	-	-	820,204
Human services payments	-	-	109,968	-	-	-	109,968
Register of deeds payments	-	-	-	-	-	345,995	345,995
UW food service payments	-	-	-	-	-	9,704	9,704
Symons complex payments	-	-	-	-	-	89,640	89,640
County fair payments	-	-	-	-	-	2,083	2,083
Sheriff vending payments	172,796	-	-	-	-	-	172,796
Sheriff trust payments	617	-	-	-	-	-	617
Sheriff electronic monitoring payments	37,444	-	-	-	-	-	37,444
Court House pop payments	-	-	-	4,020	-	-	4,020
Total deductions	210,857	820,204	109,968	4,020	5,384,822	447,422	6,977,293
Change in net position	14,021	41,073	(16,746)	(2,176)	-	8,776	44,948
Net position, January 1	46,931	207,921	31,191	31,155	-	15,449	332,647
Net position, December 31	\$ 60,952	\$ 248,994	\$ 14,445	\$ 28,979	\$ -	\$ 24,225	\$ 377,595

RICHLAND COUNTY, WISCONSIN
COMBINING STATEMENT OF NET POSITION
FIDUCIARY FUNDS - EXPENDABLE TRUST FUNDS
As of December 31, 2022

	Veteran's Service	Burial Trust	Totals
<u>ASSETS</u>			
Cash and cash equivalents	\$ 2,461	\$ 121	\$ 2,582
Total assets	\$ 2,461	\$ 121	\$ 2,582
<u>LIABILITIES AND NET POSITION</u>			
Net position:			
Restricted	\$ 2,461	\$ 121	\$ 2,582
Total liabilities and net position	\$ 2,461	\$ 121	\$ 2,582

**RICHLAND COUNTY, WISCONSIN
 COMBINING STATEMENT OF REVENUES,
 EXPENSES AND CHANGES IN NET POSITION
 FIDUCIARY FUNDS - EXPENDABLE TRUST FUNDS
 Year Ended December 31, 2022**

	Veteran's Service	Burial Trust	Totals
Additions:			
Operating revenues	\$ -	\$ -	\$ -
Total revenues	-	-	-
Deductions:			
Culture and recreation	-	-	-
Total expenses	-	-	-
Change in net position	-	-	-
Net position, January 1	2,461	121	2,582
Net position, December 31	\$ 2,461	\$ 121	\$ 2,582



The World's
Finest
Swiss
Apple

KRÄUTER Veggie
Tischer
Tortilla
Nicken
Mozzarella
STAPLES

Root Beer
Miller Lite
Huber Bock
Pivertest Ste
Moon Man
Franziskaner
Spotted Cow
Madison Beer
PBR
Hippolic
Cider Boys
Bud Light
Warped Spee
Two Women
Staghorn
Strawberry

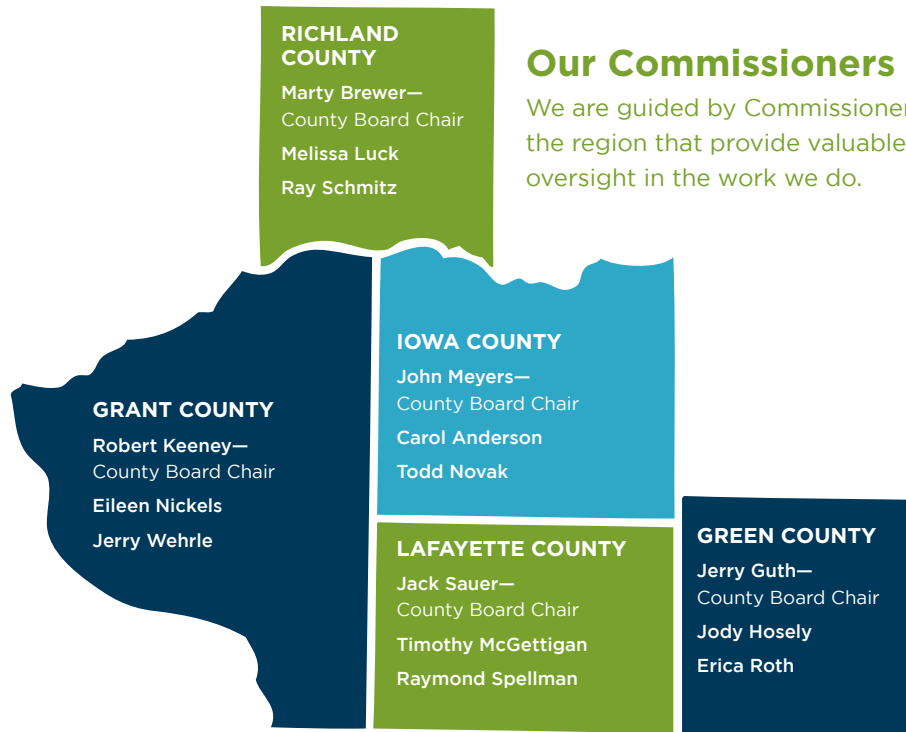


SOUTHWESTERN WISCONSIN
REGIONAL PLANNING
COMMISSION

2023 Annual Report

Mission

The Southwestern Wisconsin Regional Planning Commission works to build a resilient southwestern Wisconsin through the creation of economic diversity, support for innovation, and development of locally-led strategic initiatives implemented by collaborative partnerships grounded in common purpose.



Our Commissioners

We are guided by Commissioners from across the region that provide valuable input and oversight in the work we do.

Focus leads to Return on Investment

We're fortunate to have many partners in the region, including economic developers, planners, engineers, non-profits, and public servants. Each delivers value in their respective jurisdiction or expertise, and we continually seek to complement, not compete, with these partners. To do this, we focus our efforts where we can add *capacity*, often picking up work that a local partner is capable of doing but for which they lack time or money. We also seek to bring our unique *capabilities* to a project, augmenting traditional planning and economic development with our diverse expertise. We enhance the work of our partners so that all aspects of a community are included in a new project.

We are able to return
\$1.81
for every \$1 invested
in SWWRPC

Our work is focused into three categories:

- **Capacity Building** to off-set workforce and revenue constraints.
- **Economic Development** services that complement local efforts to create and retain jobs, and generate private investment.
- **Planning** services that help communities compete for residents and workers through strategic investments.

We look critically at every project opportunity, and deliver value where it's most needed. By focusing our efforts in ways that complement the work of our local partners, we're able to return \$1.81 for every \$1 invested in SWWRPC. Strong partnerships and a focus on value have resulted in a return-on-investment for those we serve, and we look forward to continuing this mission into our 54th year.



Troy Maggied
Executive Director



Our Strategic Plan

Doing good work is not enough; at the Southwestern Wisconsin Regional Planning Commission we have a strategic plan that keeps our work focused and directly aligns with our mission.



RESILIENCY

Build resilient communities and organizations through activities that position the region to attract new populations, enhance economic diversity, adapt to the local and national impacts of climate change, and empower them to thrive in a complex and uncertain future.



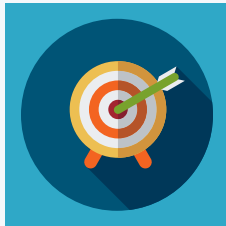
GROWTH

Grow the economy through our unique role in the region, such as our partnership with the US Economic Development Administration (EDA), and by adding value to our partners' work by advising on project enhancements that lead to increased sustainability and greater return on community investments.



PARTNERS

Create, and facilitate the creation of, new collaborative partnerships that build resiliency through reduced expenses and improved efficiencies among local government and non-profit partners.



EXECUTE

Maintain capability and capacity to execute on this strategy.



EMPOWER

Enhance the decision-making ability of local organizations through the provision of quality data, maps, scenario planning, and strategic thinking.

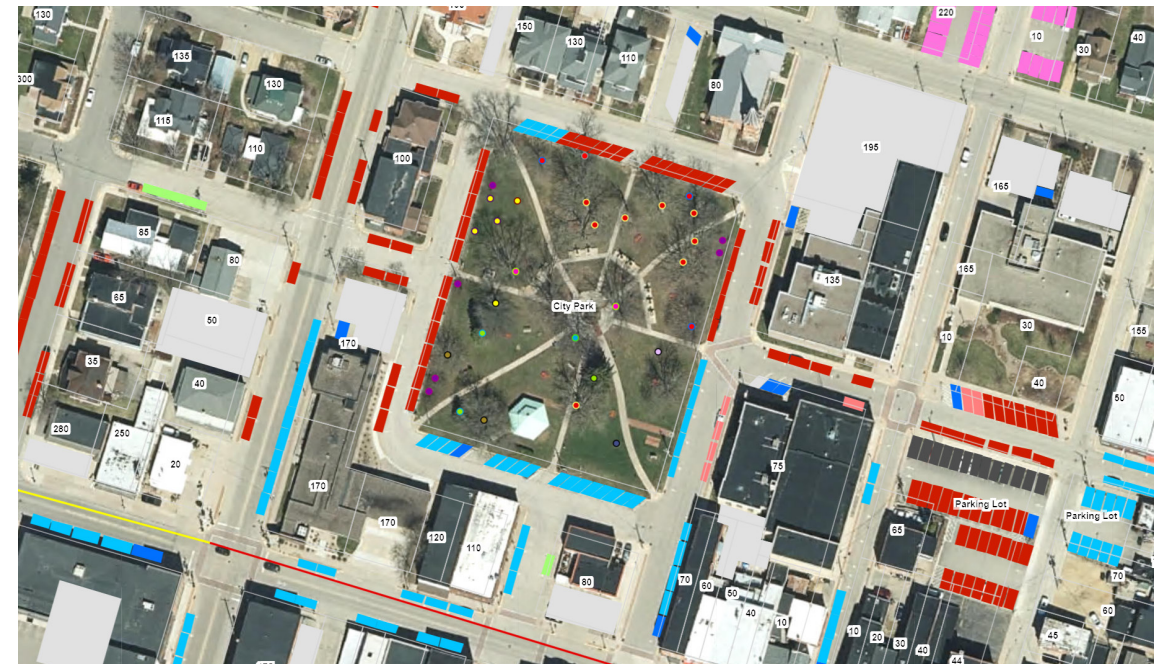


EMPOWER

Integrated Asset Mapping

We empower local municipalities by providing combined economic, community asset, and infrastructure mapping. These interactive maps identify local utility infrastructure, economic development incentives, and community assets to help communities quickly see their complete asset picture. We are launching this work in Dickeyville and will roll this out in other interested municipalities. Other mapping efforts include working collaboratively with the City of Platteville to support their infrastructure and asset mapping priorities.

Infrastructure and asset mapping is vital to the maintenance and longevity of any community and plays a considerable role in informed decision-making and prioritization. We believe this initiative will add a new layer of tangible benefit to the communities we serve as we continue to expand our data and mapping services.



This overview of Platteville shows Public parking: No Parking 3am-6am in dark red, Public Parking: 15 minutes in light red, Handicap Parking in dark blue, Public Parking: 3 hour limit in light blue, and the buildings are coded with their address numbers.



GROWTH

Recovery in Action



We are planning for the future for the children of Cassville, shown here at the Penny & Myra Eckstein Municipal Swimming Pool, with the EDA's Recovery Grant investment into strategic growth for Cassville. Photo Credit: Precious Moments Photography

Cassville is a community on a mission. Overcoming the closing of two power plants in recent years, not to mention recurring flooding, can be a daunting task. But the community has risen to the occasion and through the funding provided by the Economic Development Agency's Recovery Grant program, a Southwestern Wisconsin Regional Planning Commission team has worked hand-in-hand with local citizens and municipal leaders to put new resources in place for a brighter, healthier future that is set for smart, sustainable growth. Our work included:

- A 3-year strategic plan
- An assessment of in-fill opportunities for new development
- An inventory of properties that need refurbished
- Options for new home construction
- Creation of a refreshed brand and logo



EXECUTE

Funding the Future

We work closely with area businesses to help them with funding needed for growth. Our \$1.8 million dollar fund is actively working to help many local businesses including area manufacturers, business expansions, and childcare centers. Our ability to secure the funds, find the areas of need and deliver the gap funding is part of our commitment to execute on our promise to be a trusted and committed partner for the growth in the region. Contact the office to learn more.



The Revolving Loan Fund helps many area businesses achieve their dreams with low interest gap financing, such as helping Carlos and Carolina of Mateo LLC fund expansion of a restaurant dining and event space in Richland Center.



RESILIENCY

Planning For Resiliency

The frequency and severity of local flooding and extreme weather events are on the rise, taking an increasing toll on local communities that already face resource limitations. Through our hazard mitigation planning work in partnership with county emergency management, we have actively engaged local leaders and residents in resilience planning efforts in Grant, Iowa, and Lafayette Counties. Input was gathered and strategic direction formed over a series of public meetings and stakeholder groups. Local leaders responded to the question of how their way of life would be impacted by increasingly frequent and severe climate disasters, with answers ranging across and beyond topics of finances, safety, health, recreation, mental health, and population shifts.

The public meeting series gathered input from local leaders with residents providing valuable insight into the landscape from their perspective. This served as an important opportunity for communities to consider the challenges ahead and make proactive plans to build local resilience. Moving forward, the insights gained from these ongoing resilience initiatives will be integrated into every SWWRPC project, serving as a foundation for community health and success.

How do you think climate change will affect your life?



PARTNERS

Working Smarter Together

Our partnerships with organizations across the region allow us to provide just enough support and service where needed. For example, we serve as the administrative arm for the regional economic organization Prosperity Southwest as well as fill the role for Executive Director for the Platteville Business Incubator. These organizations are able to flourish with our contracted support roles without the need for them to take on the expense of staffing. If your community has a need for temporary, startup, or long-term support, we may be the perfect partner for you. Contact us today to talk about your needs and dreams.





Locally Developed Coordinated Transit Plans

Creating the Southwestern Wisconsin Locally Developed Coordinated Transit Plan (LDCTP) for 2023-2027 brings together human service agencies, transportation providers, consumer groups, and public officials to determine the needs and gaps in services identified by those groups, and their solutions in meeting their needs on the local and regional scale.

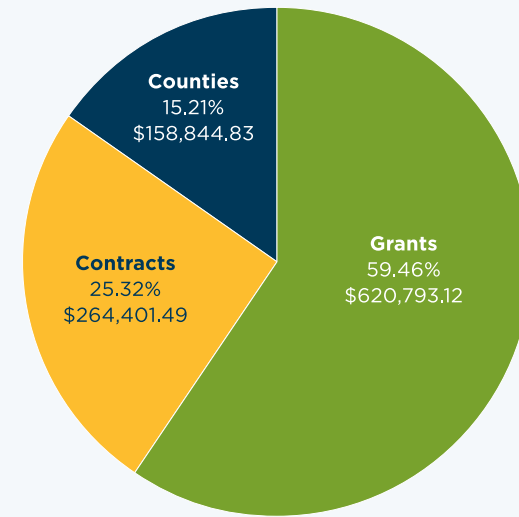
These plans seek to expand coverage and support transportation accessibility, especially for those impacted by ability, age, or income. Goals and actions identified by the public were honed by a group of transportation experts and developed into the plan. These documents empower these groups by outlining the needs and goals of our five individual regional counties and a region-wide shared coordinated plan to work to provide the needed transit services.



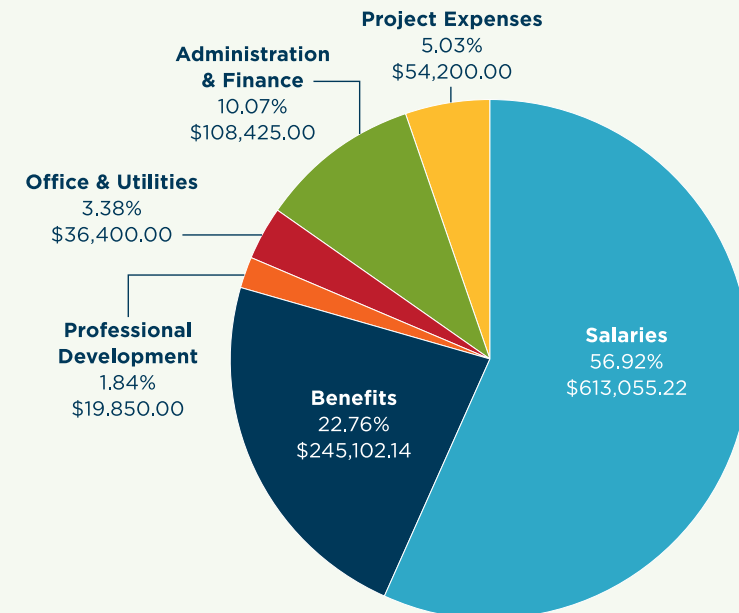
Caption?

2023 Financials

Revenue



Expenses



SWWRPC Staff

Do you have a project idea, need data,
or just want to brainstorm opportunities?



Troy Maggied • Executive Director

- Community Engagement
- Contracted Services
- Financial Analysis
- Grant Administration
- Grant Writing
- Meeting Facilitation
- Project Management
- Strategy Development

O: 608.342.1636
t.maggied@swwrpc.org



**Kate Koziol
Economic Development Specialist**

- Business Consulting
- Community Engagement
- Economic Development
- Loan Fund Management
- Marketing and Communications
- Project Management

O: 608.342.1751
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Jaclyn Essandoh • GIS Coordinator

- Community Engagement
- Geographic Information Systems (GIS)
- Grant Writing
- Recreation Planning

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- Loan Fund Management
- Project Management
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ORDINANCE NO. 23 - 27

Amendment No. 587 To Richland County Comprehensive Zoning Ordinance No. 5 Relating To A Parcel Belonging To Kelli Klitzke, Tami Meyer, And Amy Demars In The Town Of Buena Vista.

The Richland County Board of Supervisors does hereby ordain as follows:

1. The County Board, having considered the following factors, hereby finds that the following rezoning is in the best interests of the citizens of Richland County:

- (a) Adequate public facilities to serve the development are present or will be provided.
- (b) Provision of these facilities will not be an unreasonable burden to local government.
- (c) The land to be rezoned is suitable for development and development will not cause unreasonable water or air pollution, soil erosion or adverse effects on rare or irreplaceable natural areas.
- (d) Non-farm development will be directed to non-agricultural soils or less productive soils.
- (e) Non-farm development will be directed to areas where it will cause minimum disruption of established farm operations or damage to environmentally sensitive areas.
- (f) Non-farm development will be encouraged to locate so as to leave a maximum amount of farmland in farmable size parcels.
- (g) Non-farm residential development will be directed to existing platted subdivisions and sanitary districts.

2. Richland County Comprehensive Zoning Ordinance No. 5, which was adopted by the Richland County Board of Supervisors on May 20, 2003, as amended to date, is hereby further amended as follows:

That the official maps designating district boundaries, as adopted by Richland County Ordinance 1985 No. 1 (also known as Amendment No. 1 to the Richland County Comprehensive Zoning Ordinance No. 3), which was adopted on March 19, 1985, are hereby amended as follows:

That the following described 34.59 acre parcel belonging to Kelli Klitzke, Tami Meyer and Amy Demars and in the Town of Buena Vista is hereby rezoned from the General Agricultural and Forestry District (A-F) to the Agricultural and Residential District (A-R):

Located in part of the Southeast One-Quarter of the Southwest One-Quarter and the South One-Half of the Northeast One-Quarter of the Southwest One-Quarter, All in Section 6, Township 9 North, Range 2 East, Town of Buena Vista, Richland County, Wisconsin, more particularly describes as follows: Commencing at the South One-Quarter Corner of said Section 6, Thence N 00° 38' 41" E along the East line of the Southwest One-Quarter 680.01 feet to the point of beginning of the parcel hereinafter described;

Thence N 89° 20' 34" W, 266.97 feet,

Thence S 00° 40' 31" W, 219.99 feet,

Thence S 00° 34' 02" W, 257323 feet to a point on a line meandering the Northerly shore of Mothers Run,

Thence N 76° 42' 45" W along said meander line 56.26 feet,

Thence N 44° 00' 05" W along said meander line 57.30 feet,

Thence S 73° 17' 03" W along said meander line 83.56 feet,

Thence N 68° 45' 26" W along said meander line 66.92 feet to a point on a line meandering the Easterly shore of Willow Creek,

Thence N 20° 11' 01" E along the Willow Creek meander line 128.80 feet,

Thence N 26° 57' 49" W along the Willow Creek meander line 104.91 feet,

Thence N 35° 14' 05" W along the Willow Creek meander line 380.48 feet,

Thence N 38° 40' 29" W along the Willow Creek meander line 423.33 feet,

Thence N 36° 12' 44" W along the Willow Creek meander line 350.05 feet,

Thence N 23° 37' 17" W along the Willow Creek meander line 287.89 feet to a point on the West line of the South One-Half of the Northeast One-Quarter of the Southwest One Quarter of said Section 6,

Thence N 00° 42' 34" E along said Quarter-Quarter line 18.60 feet to a point on a line meandering the Easterly shore of Willow Creek,

Thence N 06° 36' 51" E along the Willow Creek meander line 307.58 feet to a point on the North line of the South One-Half of the Northeast One-Quarter of the Southwest One-Quarter of said Section 6,

Thence S 89° 59' 25" E along the aforementioned north line 1297.71 feet to the Northeast Corner of the South One-Half of the Northeast One-Quarter of the Southwest One-Quarter of said Section 6,

Thence S 00° 38' 41" W along the East line of the Southwest One Quarter of said Section 6 1306.01 feet to the Point of Beginning. Parcel includes all lands lying between the meander lines and the center line of Mothers Run and Willow Creek except where the west line of the South One-Half of the Northeast One-Quarter of the Southwest One-Quarter is east of the Center line of Willow Creek and becomes, for that distance, the Westerly Boundary of the parcel herein described.

3. This Ordinance shall be effective on December 12th, 2023.

DATED: DECEMBER 12, 2023

PASSED: DECEMBER 12, 2023

PUBLISHED: DECEMBER 21, 2023

ORDINANCE OFFERED BY THE LAND &

ZONING STANDING COMMITTEE

(06 NOVEMBER 2023)

		FOR	AGAINST
MARTY BREWER, CHAIR	STEVE CARROW	X	
RICHLAND COUNTY BOARD OF SUPERVISORS	LINDA GENTES	X	
	JULIE FLEMING	X	
	DAVID TURK	X	
	DANIEL MCGUIRE		
	MELISSA LUCK	X	
DEREK KALISH			
RICHLAND COUNTY CLERK			

ORDINANCE NO. 23 - 28

Amendment No. 588 To Richland County Comprehensive Zoning Ordinance No. 5 Relating To A Parcel Belonging To Rich And Diane McCollough In The Town Of Buena Vista.

The Richland County Board of Supervisors does hereby ordain as follows:

1. The County Board, having considered the following factors, hereby finds that the following rezoning is in the best interests of the citizens of Richland County:

- (a) Adequate public facilities to serve the development are present or will be provided.
- (b) Provision of these facilities will not be an unreasonable burden to local government.
- (c) The land to be rezoned is suitable for development and development will not cause unreasonable water or air pollution, soil erosion or adverse effects on rare or irreplaceable natural areas.
- (d) Non-farm development will be directed to non-agricultural soils or less productive soils.
- (e) Non-farm development will be directed to areas where it will cause minimum disruption of established farm operations or damage to environmentally sensitive areas.
- (f) Non-farm development will be encouraged to locate so as to leave a maximum amount of farmland in farmable size parcels.
- (g) Non-farm residential development will be directed to existing platted subdivisions and sanitary districts.

2. Richland County Comprehensive Zoning Ordinance No. 5, which was adopted by the Richland County Board of Supervisors on May 20, 2003, as amended to date, is hereby further amended as follows:

That the official maps designating district boundaries, as adopted by Richland County Ordinance 1985 No. 1 (also known as Amendment No. 1 to the Richland County Comprehensive Zoning Ordinance No. 3), which was adopted on March 19, 1985, are hereby amended as follows:

That the following described 2.06 acre parcel belonging to Rich and Diane McCollough in the Town of Buena Vista is hereby rezoned from the Residential-2 District (R-2) to the Residential-1 District (R-1):

Part of Lot 1 of Certified Survey Map Number 33 recorded August 6, 1987 in Volume 1 of Certified Surveys on Pages 131 and 132 as Document Number 190793 and being located in the Southeast Quarter of the Southwest Quarter; And part of Lot 1 of Certified Survey Map Number 498 recorded March 25, 2003 in Volume 4 of Certified Surveys on Page 226 as Document Number 255700 and being located in the Southwest Quarter of the Southeast Quarter, all in Section 36, Town 9 East, Town of Buena Vista, Richland County, Wisconsin being more fully described as follows:

Commencing at the South Quarter Corner of Section 36, T9N, R2E;
 Thence S 89° 57' 32" E on the south line of the Southwest Quarter of the Southeast Quarter, 101.00 feet to the Point of Beginning;
 Thence continuing S 56° 57' 32" E on the south line of the Southwest Quarter of the Southeast Quarter, 33.00 feet;
 Thence N 00° 05' 29" W, 43.23 feet;
 Thence N 29° 27' 23" W, 271.81 feet to the east line of the Southeast Quarter of the Southwest Quarter;
 Thence N 00° 04' 57" E on said east line, 254.02 feet;
 Thence S 45° 25' 17" W, 535.89 feet;
 Thence 89° 47' 15" E, 320.42 feet;
 Thence S 45° 27' 27" E, 226.62 feet to the Point of Beginning.

3. This Ordinance shall be effective on December 12th, 2023.

DATED: DECEMBER 12, 2023
 PASSED: DECEMBER 12, 2023
 PUBLISHED: DECEMBER 21, 2023

ORDINANCE OFFERED BY THE LAND &
 ZONING STANDING COMMITTEE
 (06 NOVEMBER 2023)

		FOR	AGAINST
MARTY BREWER, CHAIR	STEVE CARROW	X	
RICHLAND COUNTY BOARD OF SUPERVISORS	LINDA GENTES	X	
	JULIE FLEMING	X	
	DAVID TURK	X	
	DANIEL MCGUIRE		
	MELISSA LUCK	X	
DEREK KALISH			
RICHLAND COUNTY CLERK			

ORDINANCE NO. 23 - 29

Amendment No. 589 To Richland County Comprehensive Zoning Ordinance No. 5 Relating To A Parcel Belonging To Michael & Beverly Burns In The Town Of Dayton.

The Richland County Board of Supervisors does hereby ordain as follows:

1. The County Board, having considered the following factors, hereby finds that the following rezoning is in the best interests of the citizens of Richland County:

- (a) Adequate public facilities to serve the development are present or will be provided.
- (b) Provision of these facilities will not be an unreasonable burden to local government.
- (c) The land to be rezoned is suitable for development and development will not cause unreasonable water or air pollution, soil erosion or adverse effects on rare or irreplaceable natural areas.
- (d) Non-farm development will be directed to non-agricultural soils or less productive soils.
- (e) Non-farm development will be directed to areas where it will cause minimum disruption of established farm operations or damage to environmentally sensitive areas.
- (f) Non-farm development will be encouraged to locate so as to leave a maximum amount of farmland in farmable size parcels.
- (g) Non-farm residential development will be directed to existing platted subdivisions and sanitary districts.

2. Richland County Comprehensive Zoning Ordinance No. 5, which was adopted by the Richland County Board of Supervisors on May 20, 2003, as amended to date, is hereby further amended as follows:

That the official maps designating district boundaries, as adopted by Richland County Ordinance 1985 No. 1 (also known as Amendment No. 1 to the Richland County Comprehensive Zoning Ordinance No. 3), which was adopted on March 19, 1985, are hereby amended as follows:

That the following described 18.38 acre parcel belonging to Michael & Beverly Burns in the Town of Dayton is hereby rezoned from the General Agricultural and Forestry District (A-F) to the Agricultural and Residential (A-R) District:

All of the SE¼ of the SW¼ of Section 11, Town 10 North of Range 1 West, Richland County, Wisconsin, lying Southerly of Tuckaway Valley Rd.

3. This Ordinance shall be effective on December 12, 2023.

DATED: DECEMBER 12, 2023
PASSED: DECEMBER 12, 2023
PUBLISHED: DECEMBER 21, 2023

ORDINANCE OFFERED BY THE LAND &
ZONING STANDING COMMITTEE
(27 NOVEMBER 2023)

		FOR	AGAINST
MARTY BREWER, CHAIR	STEVE CARROW	X	
RICHLAND COUNTY BOARD OF SUPERVISORS	LINDA GENTES		
	JULIE FLEMING	X	
	DAVID TURK	X	
	DANIEL MCGUIRE		
	MELISSA LUCK	X	
DEREK KALISH			
RICHLAND COUNTY CLERK			

ORDINANCE NO. 23-30

Amendment No. 590 To Richland County Comprehensive Zoning Ordinance No. 5 Relating To A Parcel Belonging To Koenig Industries In The Town Of Willow.

The Richland County Board of Supervisors does hereby ordain as follows:

1. The County Board, having considered the following factors, hereby finds that the following rezoning is in the best interests of the citizens of Richland County:

- (a) Adequate public facilities to serve the development are present or will be provided.
- (b) Provision of these facilities will not be an unreasonable burden to local government.
- (c) The land to be rezoned is suitable for development and development will not cause unreasonable water or air pollution, soil erosion or adverse effects on rare or irreplaceable natural areas.
- (d) Non-farm development will be directed to non-agricultural soils or less productive soils.
- (e) Non-farm development will be directed to areas where it will cause minimum disruption of established farm operations or damage to environmentally sensitive areas.
- (f) Non-farm development will be encouraged to locate so as to leave a maximum amount of farmland in farmable size parcels.
- (g) Non-farm residential development will be directed to existing platted subdivisions and sanitary districts.

2. Richland County Comprehensive Zoning Ordinance No. 5, which was adopted by the Richland County Board of Supervisors on May 20, 2003, as amended to date, is hereby further amended as follows:

That the official maps designating district boundaries, as adopted by Richland County Ordinance 1985 No. 1 (also known as Amendment No. 1 to the Richland County Comprehensive Zoning Ordinance No. 3), which was adopted on March 19, 1985, are hereby amended as follows:

That the following described 3.00 acre parcel belonging to Koenig Industries in the Town of Willow is hereby rezoned from the General Agricultural and Forestry District (A-F) to the Residential-2 (R-2) District:

Being part of the SE 1/4 of The SW 1/4 of Section 2, T11 N, R2E, Town of Willow, Richland County, Wisconsin, to wit:

Commencing at the S 1/4 corner of said Section 2;
 thence N 89° 15' 45" W, 866.66' along the south line of the SW 1/4;
 thence N 0° 00' 00" E, 319.07' to the POINT OF BEGINNING;
 thence N 44° 11' 52" W, 343.30';
 thence N 31° 02' 03" E, 487.68';
 thence S 22° 24' 43" E, 375.15';
 thence S 26° 03' 46" W, 353.08' along the centerline of State Road 58 to the POINT OF BEGINNING;
 containing 130,527 square feet or 3.00 acres, more or less.
 Parcel is subject to a public right of way easement for State Road 58.

3. This Ordinance shall be effective on December 12, 2023.

DATED: DECEMBER 12, 2023
 PASSED: DECEMBER 12, 2023
 PUBLISHED: DECEMBER 21, 2023

ORDINANCE OFFERED BY THE LAND &
 ZONING STANDING COMMITTEE
 (27 NOVEMBER 2023)

		FOR	AGAINST
MARTY BREWER, CHAIR	STEVE CARROW	X	
RICHLAND COUNTY BOARD OF SUPERVISORS	LINDA GENTES		
	JULIE FLEMING	X	
	DAVID TURK	X	
	DANIEL MCGUIRE		
	MELISSA LUCK	X	
DEREK KALISH			
RICHLAND COUNTY CLERK			

RESOLUTION NO. 23 - 112

A Resolution Authorizing The Land Records Office To Apply For And Receive A Grant From The Wisconsin Land Records Board.

WHEREAS the Wisconsin Land Records Board has indicated that Richland County is eligible to receive a grant totaling \$88,160.00 to do various land records-related activities by December 31, 2025, and

WHEREAS Rule 14 of the Rules of the Board requires County Board approval before any department of County Government can apply for and receive a grant, and

WHEREAS the Zoning and Land Information Committee has carefully considered this matter and is now presenting this Resolution to the County Board for its consideration.

NOW, THEREFORE, BE IT RESOLVED by the Richland County Board of Supervisors that approval is hereby granted for the Land Records Office to apply for and receive a Wisconsin Land Records Board grant totaling \$88,160.00, with the work to be completed by not later than December 31, 2025, and

BE IT FURTHER RESOLVED that approval is hereby granted for the grant funds to be spent according to the terms of the grant and for the following uses:

1. \$68,913 towards the completion of statutorily required benchmarks to create a Statewide digital parcel map;
2. \$18,247 to develop, maintain and operate a basic land information system and for the implementation of Richland County’s Land Information Plan;
3. \$1,000 for educational and training purposes, and

BE IT FURTHER RESOLVED that the County Administrator is hereby authorized to sign on behalf of the County such documents as may be necessary to carry out this Resolution, and

BE IT FURTHER RESOLVED that this Resolution shall be effective immediately upon its passage and publication.

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY THE LAND &
ZONING STANDING COMMITTEE
(27 NOVEMBER 2023)

AYES _____ NOES _____

RESOLUTION _____

FOR AGAINST

DEREK S. KALISH
COUNTY CLERK

MELISSA LUCK
STEVE CARROW
LINDA GENTES
DAVID TURK
JULIE FLEMING
DANIEL MCGUIRE

X
X

X
X

DATED: DECEMBER 12, 2023

RESOLUTION NO. 23 - 113

A Resolution Approving A Full Classification And Compensation Study To Be Conducted By David Drown Associates.

WHEREAS Richland County conducted a classification and compensation study in 2018, but it was never fully implemented;

WHEREAS over the past many years wages have not kept up with the market and there was no consistency in how positions were reclassified and/or reviewed, and

WHEREAS this a has led to internal inequity and inconsistency in pay practices, compression, and inability to remain competitive to retain and attract staff; and

WHEREAS Finance and Personnel has reviewed the proposal submitted by David Drown Associates, and

WHEREAS the County has adequate funding to sustain the study.

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that approval to enter into the agreement with David Drown Associates for a full Classification and Compensation study with Annual Maintenance

BE IT FURTHER RESOLVED that this resolution is effective upon passage and publication.

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY THE FINANCE &
PERSONNEL STANDING COMMITTEE
(07 NOVEMBER 2023)

AYES_____ NOES_____

RESOLUTION _____

FOR AGAINST

DEREK S. KALISH
COUNTY CLERK

MARTY BREWER	X
STEVE CARROW	X
MARC COUEY	X
GARY MANNING	X
TIMOTHY GOTTSCHALL	X
DAVID TURK	X
STEVE WILLIAMSON	X
MELISSA LUCK	X
JULIE FLEMING	

DATED: DECEMBER 12, 2023



Classification and Compensation



DDA
Human Resources, Inc.
a David Drown Associates Company

Agenda

Review	Who Are We
Discuss	Project Scope
Present	Complete Position Analysis Questionnaire
Review	Next Steps
Answer	Questions

Dr. Tessia Melvin

Leads Practice Area

Worked 15 years in City and County government
Former City Administrator

Received Doctorate in Public Administration

David Drown Associates

Nearly 20 years of
experience working
with cities and
counties in
Minnesota

With staff having
practical experience
in the public sector,
we understand local
government

We have worked with
over 450 government
clients.

We base our business
on our clients'
needs. We expanded
to include HR to
assist our clients.

DDA Human Resources

**Market Analysis,
Compensation
and
Classification**

**Executive
Recruitment**

**Organizational
Studies**

**HR Technical
Program for
AMC**

Past Practitioners

With staff having practice experience we deliver studies that are technically sound but also practical, useful and understandable.

Skilled in a Multi-Scope Approach

We are trained in multiple evaluation systems and have created numerous compensation models. We use what works best for the client.

Innovative and continue to change based on client feedback

We base our business on our clients' needs. We are pioneers in the ongoing maintenance service program.

Dedicated to Implementation

Our product includes more than a report. We provide budget implementation of possible solutions and work with the client through labor negotiations.

Our Firm

We approach compensation study work as a practical, common-sense process
– not as some theoretical or statistical exercise in regression analysis.

We collect information, analyze it,
and communicate our findings in simple understandable ways.

Our honest goal is to help you design a compensation system
that is technically solid, is one you actually understand,
and one that works better than what you have now.

We measure our effectiveness as a consulting firm not by studies completed,
but by studies that are ***actually implemented***.

We do this through customizing your competitive pay philosophy.

DDA Approach



Our Clients

- ▶ More than 50 County Clients
- ▶ More than 80 City Clients
- ▶ More than 40 JPA/ Multi-Agency Clients

Why do we want to work with Richland County?

- ▶ As former practitioners, we know and understand the County services.
- ▶ We can provide solutions that are customized to the County and realistic solutions of implementation
- ▶ Our team continues to grow to meet the needs of our clients and we would welcome the opportunity to work with the County.

What sets us apart from competition: We provide customized solutions and service

Implementation

Our product includes more than a report.

We will provide budget implementation of possible solutions.

We will work with client through negotiations.

Multi-Scope Approach

We use multiple evaluation tools and compensation models for our clients

We continue to learn new approaches and what works best for our clients



Project Objectives

Why Conduct a Study?



Gradual changes in duties performed



Changes in organizational relationships and responsibilities



Recruitment/retention problems



Budgeting

Classification and Compensation Plan

Classification of jobs

- Required for pay equity
- Creates internal equity
- Determined by updated job descriptions

Compensation Plan

- Pay grid
- Wages
- Policies and procedures on how employees are paid, how they are promoted, how they are hire, etc.

Current Market Trends

Increase in early retirements

Increase in career changes

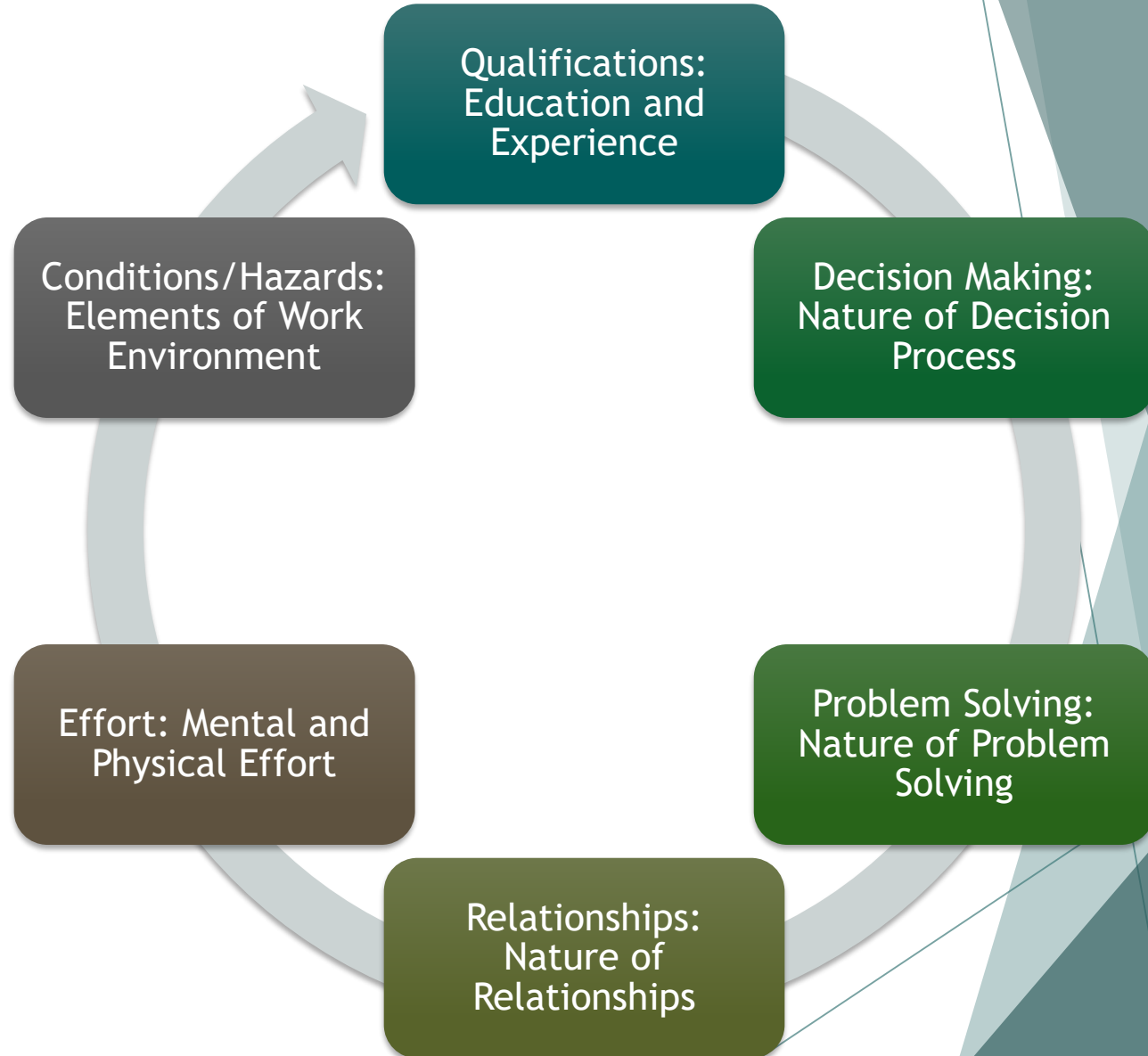
Labor shortage

Increase in work from home options

Shortage in specialized training

Entry retail positions pay \$20-\$24 per hour

Job Content Evaluation



Option	Services	Total Cost Not to Exceed
1	Compensation Study/ Market Analysis	\$21,625
2	Compensation Study/ Market Analysis Amend or Establish Compensation System	\$35,125
3	Compensation Study/ Market Analysis Amend or Establish Compensation System Implementation Analysis and Strategy for Compensation	\$41,125
4	Ongoing Maintenance	\$28,000
5	Full Classification and Compensation Study	\$83,875

Scope of Work

Option 1: Compensation Study/ Market Analysis



Conduct Market Analysis



Present Results and Recommendations

Option 2: Compensation Study/ Market Analysis and create pay grid



Conduct Market Analysis



Present Results



Provide 2 pay grid options based on desired pay philosophy

Option 3: Compensation Study/ Market Analysis, Create Pay Grid and Provide 2 Pay Grid Options based on Desired Pay Philosophy and Cost Implementation



Conduct Market Analysis



Present Results



Provide 2 pay grid options based on desired pay philosophy



STRATEGY

Provide cost analysis and implementation strategy

Option 5: Full Classification and Compensation Study



Re-write job descriptions



Conduct Market Analysis



Evaluate job descriptions



Present Results



Provide 2 pay grid options based on desired pay philosophy



Cost Analysis and Implementation Strategy

Option 4: Ongoing Maintenance (Same as full study, but we split the work and cost in 3 years)



Re-write job descriptions



Conduct Market Analysis



Evaluate job descriptions



Present Results



Provide 2 pay grid options based on desired pay philosophy



Cost Analysis and Implementation Strategy

Project Work Plan

PHASE 1 – STUDY INITIATION AND COMPENSATION PHILOSOPHY/STRATEGY DOCUMENT

Project Initiation Meeting: Facilitated by DDA HR with applicable stakeholders as appropriate (1) to address current issues related to compensation, pay structure, policies, philosophies, and strategies, (2) to discuss the strengths and weaknesses of the current compensation system and (3) to identify possible barriers to implementing and maintaining change.

Information Collection: Organization & salary material collected.

Project Administration: Meeting with Project Team to develop and confirm detailed project schedule and review system history/materials.

Define Communication Strategy: Partner with the County to design a communication strategy that combines best practices in the industry with practical applications and tools.

Job Evaluation Approach: Review of job evaluation options and presentation of several alternatives for consideration with applicable stakeholders.

Employee Orientation Sessions: Conducted virtually or in person.

Project Work Plan

PHASE 2 – CLASSIFICATION & JOB EVALUATION STUDY

Review of Current System: DDA HR will review current job descriptions and provide any comments on any recommended changes.

Job Evaluation Method: DDA HR will recommend a job evaluation method for implementation or continue using the existing method in the County and apply this method to all position for which a current job description exists.

Recommend Changes to Current System: DDA HR will conduct analysis of existing classifications and provide recommendations on any changes to current classification plan, to include recommendation of standard classification and titling conventions.

Review Fair Labor Standards Act (FLSA) Designations: DDA HR will review exempt and non-exempt designations to ensure they are appropriate for classifications and make recommended changes, where appropriate.

Training: DDA HR will provide training for HR and management personnel in the use of the job evaluation system.

Project Work Plan

PHASE 3 – TOTAL COMPENSATION STUDY

MN Data: DDA HR, in collaboration with the County, will (1) confirm the labor market, (2) identify comparable organizations and gather data from various sources including the League of MN Cities, the Association of MN Counties and our roster of data from previous clients.

Benefits Analysis: DDA HR will partner with you to design and administer a targeted benefit review to address specific benefit areas of interest/concern to you and your employees. Often this comprises Medical Insurance, Vacation/Sick time off (or PTO), Holidays and Retirement (usually this is PERA, but not always).

Data Analysis: DDA HR will perform the following activities on all data: (1) perform a competitive analysis, (2) conduct a diagnostic review of the current salary structures to identify opportunities for simplification and reduction in pay compression, (3) recommend updates to the existing pay structures or develop pay structures and (4) outline transition options and next steps/costs.

Project Work Plan

PHASE 4 – ANALYSIS AND RECOMMENDATIONS

Data Analysis: DDA HR will perform the following activities on all data: (1) perform a competitive analysis, (2) conduct a diagnostic review of the current salary structures to identify opportunities for simplification and reduction in pay compression, (3) recommend updates to the existing pay structures or develop pay structures and (4) outline transition options and next steps/costs.

Structure Design: DDA HR will work with the County to design a salary structure that aligns with your Compensation Philosophy and is internally equitable and externally competitive.

Cost Implementation Options: DDA HR will evaluate the cost/budget implications of up to two (2) alternative implementation strategies that consider your current budget constraints in order to provide you with meaningful, employee to employee information for your detailed budgeting use.

Project Work Plan

PHASE 5 – FINAL REPORT

Draft Report and Communications Plan DDA HR develops draft report and communications plan and discusses report elements with the County's Human Resources.

Quality Assurance DDA HR conducts quality assurance reviews and provides the draft report to the County for review and feedback.

Final Report: DDA HR discusses consolidated feedback from the County and finalizes the report and communications plan.

Guidelines and Policies DDA HR provides the County with compensation administrative guidelines and policies aligned with the updated/new system for review.

Final Presentation DDA HR presents study findings and recommendations to County officials.

Decision Points for the County

- ▶ Feedback on the current system
- ▶ Assist in defining organizational philosophy
- ▶ Job Classification System
- ▶ Benchmarks to use for Market Analysis
- ▶ Review and final approval of data
- ▶ Recommendations on structure design
- ▶ Recommendation on costing models
- ▶ Confirmation that the structure aligns with overall organizational goals
- ▶ Review final report
- ▶ Final approval



Policy Implications

- ▶ Will the County's Compensation Philosophy need to be changed (or defined if there is no set philosophy now)?
- ▶ Are there any changes to the promotional or hiring policies if the salary structure is updated?
- ▶ How will employees move through the salary range and how quickly will they move (if steps, will it be one step per year?)



DDA

Human Resources, Inc.
a David Drown Associates Company

Thank You

Dr. Tessia Melvin

612-920-3320x103

Tessia@daviddrown.com

RESOLUTION NO. 23 - 114

A Resolution Approving 2024 Budgeted Reclassifications Position Descriptions, New Positions, Handbook Modifications And Wage Adjustments.

WHEREAS the County Board is responsible for final approval of all position and wage modification included in the budget, and all modifications to County policies;

WHEREAS each year during the budget process positions are created, reclassified, and wages and position descriptions are updated, and policies are reviewed;

WHEREAS these changes have been included in the approved departmental budgets for 2024, and

WHEREAS the Finance and Personnel Committee has reviewed, and recommends the following reclassifications, position descriptions, new positions, wage adjustments and handbook modifications:

Administration:

Reclassification/ New Position Description:

Payroll and Benefits Administrator:

-From Grade H \$ 24.96-\$27.74/ hr. (\$51,916.80- 57,699.20 annual) to

-Grade I \$26.99-\$29.99/ hr. (\$56,139.20 – 62,379.20 annual)

Increase of \$4,224.40- \$4,680.00 Annually

Ambulance Service:

New on Call rate and New Position/ Position Description:

-Flat rate for Ambulance Pd on call- \$1.50 during the week and \$3 for holiday and weekend

-EMT position and pay at Grade C \$16.05-\$17.84/ hr.

Detention Center:

New Position and Position Description:

Jail Administrator- Grade L- \$33.10-\$36.78/ hr. (\$68,848.00- \$76,502.40 annual)

Highway:

Reclassification/ New Position Description:

Highway Office Manager:

-From Grade H \$ 24.96-\$27.74/ hr. (\$51,916.80- 57,699.20 annual) to

-Grade I \$26.99-\$29.99/ hr. (\$56,139.20 – 62,379.20 annual)

Increase of \$4,224.40- \$4,680.00 Annually

MIS:

Reclassification/New Position Description

MIS Director

-From a grade M \$35.12- \$39.03/ hr. (\$73,049.60 – 80,011.50) to

-Grade N \$37.16-\$41.29/ hr. (\$77,292.80- \$85,883.20)

Increase of \$4,243.20- \$5871.70 Annually

Health & Human Services:

Transitioning from Contract Worker to County Employee:

Family Preservation Worker:

-Creation of Family Preservation Worker position at Grade F

Pine Valley:

Reclassification/ New Position Description:

Administrative Assistant (Accounting) retitled to Business & Financial Services Manager-

-From Grade H at \$29.47-\$30.69/hr. (\$61,297.60- \$63,835.20 annual) to

- Grade J at \$35.00- \$36.46/ hr. (\$72,800 -\$75,836.80 annual)

Increase of \$11,502.80- \$12,001.60 Annually

Approve Existing Position Description:

Assisted Living Nurse Supervisor

-Approve Job Description (position in existence since 2016 but no job description on file)

Handbook Modification and Wage Adjustment:

Premium Pay for Certified Nursing Assistants, Licensed Practical Nurse, and Registered Nurse

CNA: \$3.00 more per hour above Step 8

LPN: \$4.00 more per hour above Step 8

RN: \$4.00 more per hour above Step 8

Handbook Modification:

Vacation Policy:

PV Addendum currently reads:

'All vacation time shall be taken in no less than one two (2) hour increments and must be used within 18 months following the employee's anniversary date. Vacation time not taken in accordance with this paragraph is forfeited'

Amend PV Addendum to the County Employee handbook to align with Handbook of Personnel Policies and Work Rules of Richland County which states the following:

"Vacation must be used within Eighteen (18) month following the employee's anniversary date. Employees that have reached the 15-year service mark will receive payout of up to one (1) week that is not used by 18 months. The County Administrator is authorized to extend this deadline if the employee has been unable to take their accrued vacation within 18 months due to unforeseen circumstances. Vacation time not taken in accordance with this paragraph is forfeited."

Handbook Modification and Premium Pay Adjustment:

Maintenance Workers:

Amend the PV Addendum which currently reads:

"Maintenance Workers whose shift begins at or after 2:00 p.m. receive a premium of 25¢ per hour and if Maintenance Worker shift begins at or after 10:00 p.m. receive a 30¢ per hour premium added to the base rate."

To the following:

Maintenance workers whose shift begins at 2:00 PM or after, a shift differential of \$1.50/hour

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors approves the 2024 budgeted reclassifications position descriptions, new positions, handbook modifications, and wage adjustments as stated above.

BE IT FURTHER RESOLVED that these changes will be in effect the first payroll of 2024.

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY THE FINANCE &
PERSONNEL STANDING COMMITTEE
(05 DECEMBER 2023)

AYES _____ NOES _____

RESOLUTION _____

FOR AGAINST

DEREK S. KALISH
COUNTY CLERK

MARTY BREWER	X
STEVE CARROW	X
MARC COUEY	X
GARY MANNING	X
TIMOTHY GOTTSCHALL	X
DAVID TURK	X
STEVE WILLIAMSON	X
MELISSA LUCK	
JULIE FLEMING	X

DATED: DECEMBER 12, 2023



July 21, 2023

MEMORANDUM

TO: Candace Pesch, County Administrator, Richland County

FR: Ashley McCluskey, Compensation Analyst, Carlson Dettmann Consulting

RE: Classification and Market Review: Management Information Services Director

The county provided job documentation and requested a market review for the Management Information Services (MIS) Director. The position was evaluated, and the recommendations follow below.

Classification Review: The MIS Director is responsible for information technology planning and management and has operational responsibility for all technology services county-wide. This is a supervisory role that requires a bachelors degree and relevant experience. The position was evaluated using our points-factor job evaluation system, and we recommend this position be placed in **Grade N**.

Market Review: To provide this analysis, we are relying on similar survey sources and computation methodology used in the most recent compensation review. The data results for Information Systems Manager reflect a median rate of \$105,000 annually.

Please feel free to contact me with questions on these reviews.

Richland County Finance and Personnel Committee

Agenda Item Cover

Agenda Item Name: **Reclassification request**

Department	Pine Valley	Presented By:	Candace Pesch
Date of Meeting:	December 5, 2023	Action Needed:	Vote
Disclosure:	Open Session	Authority:	
Date submitted:	August 3, 2023	Referred by:	PV/CS Standing Committee

Recommend a motion: to present a resolution to the County Board for reclassification of Administrative assistant – from Pine Valley wage grade H to wage grade J – and a title change from Administrative assistant to PV Business & Financial Service Manager

Background: This reclassification request was submitted August 3, as part of Pine Valley’s overall budget proposal for 2024. The increased wage was accounted for in the budget that was approved by the county board on 10/24/2023.

Attachments and References:

Reclassification request	Narrative in support of request
Current job description/and revised job description	Supporting documentation from Carlson Dettmann

Financial Review:

<input checked="" type="checkbox"/>	In adopted budget	Fund Number	
<input type="checkbox"/>	Apportionment needed	Requested Fund Number	
<input type="checkbox"/>	No financial impact		

Funding Sources:

Approval:




Department Head

Review:

Administrator, or Elected Office (if applicable)

gave to
Candace B
Tom
on 8-3-23

APPENDIX B: RECLASSIFICATION REQUEST

1. Department: Pine Valley	2. Number of employees: 1	3. Full-time/Part-time Full time
4. Current Position Title: Administrative assistant		5. Pay grade: H
6. Proposed Position Title: PV Business & Financial Service Manager		7. Proposed Pay Grade: J
8. Date materials effectively received by Administrator: 8/3/23		9. Proposed Effective Date: First day of the first pay period of the '24 budget year
Required Supporting Documentation:		
<input type="checkbox"/> Current job description (attached)		
<input type="checkbox"/> Proposed job description and title, indication of addition or deletion of significant duties, skill requirements, responsibilities, and/or education or experience requirements (attached)		
<input type="checkbox"/> Narrative of why there are significant addition of duties, educational needs or experience requirements for the position; or why there are significant reductions in duties, education needs or experience requirements for the position. (attached)		
<input type="checkbox"/> Supporting documentation (i.e. study data); including consultant review (attached)		
<input type="checkbox"/> Total financial impact to implement reclassification: \$11,170 Budget year: 2024		
<input type="checkbox"/> Plan of how financial impact will be absorbed by operational revenues		
Department Head Signature: 		Date: 7/31/23
Administrator/Supervisory Action: <input type="checkbox"/> Approved <input type="checkbox"/> Denied		Date: approved 5/15/23
F+P Committee Action: <input type="checkbox"/> Approved <input type="checkbox"/> Denied		Date: plan to submit as part of '24 budget proposal for PV
Compensation Plan Consultant: <input type="checkbox"/> Endorsement <input type="checkbox"/> Denied		Date: endorsed 6/5/23

TO BE COMPLETED BY THE COUNTY ADMINISTRATOR OR DESIGNEE

Approved New Position Title:	Effective Date:
Pay Grade:	Pay Class: <input type="checkbox"/> hourly; <input type="checkbox"/> salary; <input type="checkbox"/> other

Job Code:		Union Code:	
Workmen's Comp Code:		EEOC Job/Salary Category:	
New EEOC Function Number:			
Signature of Administrator:	Date:	Approve // Disapprove	
Administrator Comments:			

APPENDIX C: NEW POSITION REQUEST FORM

1. Proposed Position Title:		2. Department:	
3. Position reports to:		4. Date all materials received by Personnel:	
5. <input type="checkbox"/> Full-time; <input type="checkbox"/> Part-Time; <input type="checkbox"/> Other: LTE/Seasonal/Reserve/Intern		6. Estimated hours per week:	
7. Benefits Eligibility: <input type="checkbox"/> yes <input type="checkbox"/> no	8. Is this position covered by grant or revenue funding: <input type="checkbox"/> yes % _____ <input type="checkbox"/> no	9. Proposed date to fill position:	
Required Supporting Documentation:			
<input type="checkbox"/> Proposed job description and title, indication of addition or deletion of significant duties, skill requirements, responsibilities, and/or education or experience requirements			
<input type="checkbox"/> Proposed pay grade			
<input type="checkbox"/> Supporting documentation (i.e. job study data); including consultant review			
<input type="checkbox"/> Total financial impact to implement new position: \$ _____ Budget year: _____			
<input type="checkbox"/> Plan of how financial impact will be absorbed			
<input type="checkbox"/> Proposed change to department's organizational chart			
Department Head Signature:		Date:	
Administrator / Supervisory Action: <input type="checkbox"/> Approved <input type="checkbox"/> Denied		Date:	
F+P Committee Action: <input type="checkbox"/> Approved <input type="checkbox"/> Denied		Date:	
Compensation Plan Consultant: <input type="checkbox"/> Endorsement <input type="checkbox"/> Denied		Date:	

TO BE COMPLETED BY THE COUNTY ADMINISTRATOR OR DESIGNEE

Approved New Position Title:	Effective Date:
------------------------------	-----------------

Richland County
Position Description

Old
job
description

Name: Therese Deckert Department: Administration

Position Title: Administrative Assistant Pay Grade: H

Date: 9/18/17 Reports to: Administrator

Purpose of Position

The position allocated to this classification serves as office manager, supervising the work of a clerical staff and performing specialized difficult accounting/clerical functions. This requires efficient organization of work flow. This employee is also responsible for maintaining all the fiscal reports and procedures of the agency. Work is performed under the directed supervision of the Administrator.

Essential Duties and Responsibilities

The following duties are normal for this position. These are not to be construed as exclusive or all-exclusive. Other duties may be required and assigned.

- Prepares data cost report, submissions, appeals and ITP applications.
- Supervises, coordinates, maintains and summarizes fiscal and statistical data and related reports for monthly Trustee meeting.
- Plans and establishes methods and procedures relating to business practices and the efficiency of the business office.
- Supervises business office staff, serves as office manager and is responsible for business office employee job performance and reviews, discipline, hiring and terminations.
- Plans, assigns and reviews flow of work.
- Instructs the staff in proper office procedures.
- Prepares data, assists in determining spending levels and assists Administrator in preparing annual report and the annual agency budget.
- Prepares statistical reports and any other reports required by law.
- Maintains contact with State and Federal agencies in order to be informed of changing regulations, rate and formula changes and state funding policies and procedures.
- Manages and trains subordinate staff.
- Oversees daily accounting, record keeping, inventory and all related reporting.
- Oversees payroll preparation and ultimately responsible for all fiscal accounting and output.
- Works cooperatively with auditors.
- Establishes and monitors targets for the department and basically for the facility.
- Performs monthly analysis of fiscal report, ongoing analysis of expenses and revenues.
- Does related work as requested.

Minimum Training and Experience Required to Perform Essential Job Functions

- Knowledge of the functions, procedures, rules and regulations governing the administration of the agency.
- Knowledge of business administration and bookkeeping procedures and practices and office management.
- Skill in establishing and maintaining effective working relationships with public and staff.
- Skill in supervision and delegating work of others.
- Skill in initiating and installing administrative procedures effectively..

- Skill in computer data entry, typing, bookkeeping and fiscal data analysis.
- Skill in obtaining a Notary Public license.
- Graduation from high school, with additional training in accounting and office experience of an advance nature. Or;
- Any combination of training and experience which provides the required knowledge and skills.

Pine Valley Healthcare and Rehabilitation Center/Richland County is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the Center will provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective and current employees to discuss potential accommodations with the employer.

Employees' Signature

Supervisor's Signature

Date

Date

Pine Valley Community Village

Position Description

Name: _____ **Department:** Administration
Position Title: PV Business & Financial Service Manager **Pay Grade:** H J
FLSA Status: Exempt **Reports to:** Administrator

Purpose of Position

This position serves as Business and Financial Service Manager and is responsible for direct oversight of the general operations of the finance department, to include accounts payables, accounts receivables, payroll functions, data entry and general accounting duties.

Essential Duties and Responsibilities

The following duties are normal for this position. These are not to be construed as exclusive or all-exclusive. Other duties may be required and assigned.

CASH FLOW MANAGEMENT

- * Develops annual budget of revenues and expenditures with assistance from the administrator.
- * Performs monthly analysis of fiscal reports, monitoring actual performance to budget of revenues and expenses.
- Prepares, summarizes and presents fiscal and statistical data and related reports for monthly Trustee meeting.
- * Responsible for achieving cash collections and accounts receivable targets for the Facility with the goal of maintaining a positive cash flow.
- * Oversees revenue flow and responsible for collections efforts with problem accounts, filing claims with Tax Refund Interception Program (TRIP); performs property searches when needed and initiate liens with Corporate Council as appropriate.
- Reconciles PV's cash monthly with the cash activity reports provided by the Clerk's Office.

SUPERVISORY

- Serves as business office manager supervising the work of Billing Specialist and Account Payable/Payroll Clerk. Responsible for business office employee training, job performance and reviews, discipline, hiring and terminations.
- Plans, assigns and reviews flow of work to provide an efficient organization in the business office. Instructs the staff in proper office procedures.
- Oversees payroll preparation and ultimately responsible for all fiscal accounting and output.
- Serves as back up biller, accounts payable clerk and payroll clerk.
- Ensures Resident Trust Account is kept up to date and accurate.
- Plans and establishes methods and procedures relating to business practices and the efficiency of the business office.
- Oversees daily accounting, record keeping, inventory and all related reporting. Ensures accuracy of financial reports.

COMPLIANCE/REGULATORY

- Performs all accounting functions of the facility in accordance with current generally accepted accounting principles and cost reimbursement principles related to long term care.
- Ensures appropriate and timely filing of reports to State and Federal agencies as required by law including preparing data for cost reporting to Medicaid, Medicare, and Intergovernmental Transfer Program (ITP) applications.
- Responsible for getting requested information and documents for annual standard audit and other special audits that arise including Federal audits on the use of COVID funds.
- Responsible for Payroll Based Journal entries to CMS Medicare for direct care staff including contracted staff.
- Prepares statistical reports and any other reports required by law.
- Maintains contact with State and Federal agencies in order to be informed of changing regulations, rate and formula changes for Medicare and Medicaid reimbursement; changes in state funding policies and procedures. Initiate necessary software changes if necessary to implement changes in payment modules.
- Works with other department heads to ensure compliance with all financial, regulatory and other requirements.

OTHER RESPONSIBILITIES

- Interacts with residents, family members, staff, visitors, government agencies/personnel under various conditions and circumstances some of which may be challenging and stressful.
- Verify new hire paperwork for call-in staff; verify citizenship with I-9 form
- Notify employees of open enrollments, ensure applications are accurately completed. Assist employees as needed with decisions related to choosing health insurance plans.
- Serves as back up Family Medical Leave coordinator.
- Does related work as requested.

Minimum Training and Experience Required to Perform Essential Job Functions

- Associates degree in Accounting or Business.
- Minimum of four years' experience in accounting, business, or a related field with at least two years of experience in healthcare finance, preferably in a Skilled Nursing Facility with experience in accounting and collections.
- Any combination of training and experience which provides the required knowledge and skills.
- Skill in establishing and maintaining effective working relationships with public and staff.
- Skill in supervision and delegating work of others.
- Skill in initiating and installing administrative procedures effectively.
- Skill in fiscal data analysis.
- Skill in use of Excel, accounting, billing and payroll software.
- Strong problem-solving skills and ability to make timely decisions.
- Knowledge of business administration and bookkeeping procedures and practices and office management.
- Maintain a current Notary Public license

Physical and Mental Abilities Required to Perform Essential Job Functions
Language Ability and Interpersonal Communication

- Ability to classify, compute and tabulate data and information, following a prescribed plan requiring the exercise of some judgment. Ability to compare, count, differentiate, measure and sort information. Ability to assemble, copy, record and transcribe data and information.
- Ability to provide first line supervision. Ability to advise and interpret on how to apply policies, procedures and standards to specific situations.
- Ability to utilize advisory data and information such as financial statements, recipes, technical operating manuals, procedures, state health and safety guidelines, non-routine correspondence and laws.
- Ability to communicate with nursing home professional, clerical and maintenance personnel, state regulatory personnel, residents, resident's families, dietitians, physician and subordinates.

Mathematical Ability

- Ability to add, subtract, multiply, divide, calculate percentages, fractions and decimals; with the ability to apply computer formulas.

Judgment and Situational Reasoning

- Ability to use functional reasoning development in performing activities within rational systems involving diversified work requiring exercise in judgment.
- Ability to apply situational reasoning ability by exercising judgment, decisiveness and creativity in situations involving a variety of predefined duties subject to frequent change.

Physical Requirements

- Ability to grasp and place objects, operate telephone computer, keyboard, photocopier, fax, calculator, etc.
- Ability to exert light physical effort in sedentary to light work involving, lifting, carrying, pushing and pulling, Ability to handle, finger and feel.
- Ability to recognize and identify individual characteristics of forms associated with objects, materials and ingredients.

Environmental Adaptability

Ability to work under conditions which require exposure to environmental factors such as odors, toxic agents, vibrations, machinery, wetness, disease and/ or dust. This exposure may cause some discomfort and presents a risk of injury.

Richland County is an Equal Opportunities Employer. In compliance with the Americans with Disability Act, the county will provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective and current employees to discuss potential accommodations with the employer.

Employee's Signature

Supervisors Signature

Date

Date

~~To: Candace Pesch, County Administrator~~

From: Tom Rislow, PV Administrator

Date: August 3, 2023

Subject: **Narrative to support reclassification request** for PV employee from
'administrative assistant' to 'PV Business & Financial Service Manager'

Has higher skilled subordinates: The two positions that are supervised by this position, saw their job responsibilities, minimum qualifications, and pay, upgraded a grade in 2021.

Heightened Responsibility for positive cash flow: Is responsible for achieving cash collections and account receivable targets for the facility. Oversees cash flow and is responsible for collection efforts with problem accounts, filing claims with Tax Refund Interception Program (TRIP), performing property searches when needed, and initiating liens with corporate counsel as appropriate. Reconciles facility's cash monthly with the cash activity reports provided by the County Clerk's office.

New Responsibility: Has taken on responsibility for detailed reporting on the use of Provider Relief Funds totaling over 1.2 million, included in this figure is \$489,421 received as employee had researched and applied for specific distributions. Employee must comply with any auditing that may result from receiving these funds and is going through a federal audit on funds received in 2020.

New Responsibility: Has taken on the responsibility of meeting 1:1 with employees to assist with selecting health insurance plan and assists with submitting documentation as needed.

Minimum qualifications raised: As responsibilities have grown and responsibilities increased, experience and post high school degree have been added to the list of qualifications.

CARLSON
DETTMANN
CONSULTING

June 5, 2023

MEMORANDUM

TO: Cheryl Dull, Richland County

FR: Ashley McCluskey, Compensation Analyst

RE: Classification & Market Review: Pine Valley Business & Financial Service Manager

The county provided job documentation and requested a market review for the Pine Valley Business & Financial Service Manager (Previously PV Administrative Assistant). The position was evaluated, and the recommendations follow below.

Classification Review: The Business and Financial Services Manager is responsible for the direct oversight of the general operations of the Pine Valley Finance Department, to include accounts payables, accounts receivables, payroll functions, data entry and general accounting duties. This is a supervisory role that requires an associates degree and four years of relevant experience. The position was evaluated using our points-factor job evaluation system, and we recommend this position be placed in **Grade J**.

Market Review: To provide this analysis, we are relying on similar survey sources and computation methodology used in the most recent compensation review. The data results for Accounting Supervisor reflect a median rate of \$72,000 annually. This would place the role in **grade(s) J or K**, respectively.

Please feel free to contact me with questions on these reviews.

Richland County Finance and Personnel Committee

Agenda Item Cover

Agenda Item Name: adoption of job description

Department	Pine Valley	Presented By:	Candace Pesch
Date of Meeting:	December 5, 2023	Action Needed:	Vote
Disclosure:	Open Session	Authority:	
Date submitted:	November 30, 2023	Referred by:	PV/CS Standing Committee

Recommend a motion: to present a resolution to the County Board to adopt the job description for the position of Assisted Living Nurse Supervisor at Pine Valley

Background: During a review of Pine Valley’s Pay Plan and job titles on wage grades, it was noted by Tami Hendrickson, that the county did not have on file a job description for Pine Valley’s nurse supervisor for its Assisted Living. It was noted that adoption of the job description is necessary to support the position title being on the pay plan (at Grade K, where the person has been being paid). The position has been in existence since 2016 when the Assisted Living facility opened.

Attachments and References:

Job description	

Financial Review: there is no financial impact

<input type="checkbox"/>	In adopted budget	Fund Number	
<input type="checkbox"/>	Apportionment needed	Requested Fund Number	
<input type="checkbox"/>	No financial impact		

Funding Sources:

Approval:



Department Head

Review:

Administrator, or Elected Office (if applicable)

Pine Valley Community Village

Position Description

Name:	Department: Administration/Nursing
Position Title: Assisted Living Nurse Supervisor	Pay Grade: K
FLSA Status: Exempt	Reports to: Administrator

Purpose of Position

Responsible for the daily operation of the CBRF and accountable for adherence of facility policies and procedures, and state regulations.

Essential Duties and Responsibilities

The following duties are normal for this position. These are not to be construed as exclusive or all-inclusive. Other duties may be required or assigned.

Management

- Responsible for fostering and maintaining a cohesive team environment
- Oversees daily staff scheduling.
- Establish work schedules and staff assignments.
- Assists in selection of staff, training and supervision of CBRF staff.
- Supervise Personal Care Workers on the unit. Maintains visibility to assist staff or address concerns.
- Directs care being given to residents in accordance with resident's plan of care.
- Routinely works alternate shifts to actively supervise all members of the team and communicate expectations.
- Assures compliance with state regulations in order to maintain CBRF license.
- Performs employee performance evaluations and initiates corrective action process in collaboration with the Administrator as necessary.
- Conducts employee competency testing.
- Conducts regular team meetings with staff. Functions in a collaborative role with all members of interdisciplinary team.
- Maintains a customer focus philosophy when communicating with staff, resident, and visitors.
- Maintains basic knowledge of budget and makes decisions in light of fiscal constraints.
- Maintains reliable attendance in accordance with the Pine Valley Healthcare attendance policy.
- Train and supervise staff in accordance with federal and state mandated training.
- Maintains CBRF staffing job results by coaching, counseling, and disciplining employees; planning, monitoring, and appraising job results.
- Monitor the use of diagnostic services, inpatient beds, facilities, and staff to ensure effective use of resources and assess the need for additional staff, equipment, and services.
- Participates in the development, implementation, and updating of the departmental Quality Assurance Program.
- Participates with the D.O.N. in developing, maintaining and updating written policies and

procedures that govern the day-to-day functions of the CBRF. Ensures CBRF Procedure Manuals contain all revisions and updates. Ensures that the staff assigned has been trained on any revisions or updates.

- Reviews staffing notes for completeness; makes sure they are descriptive of the provided care and reflect the resident's response to the care.
- Performs administrative duties directed by the administrator
- Serves and participates in, and attends various committees as assigned. Assist the administrator in evaluating and implementing recommendations from established committees.
- Follow Leading Age and WCCEAL recommendations and utilize tools; completing quarterly assessments.
- Participates in surveys and inspections made by authorized government agencies.
- Provides on-call support for community.
- Collaborates with D.O.N. and nursing department to assist with daily tasks, and assignments.

Resident Care/Customer Service

- Conducts resident admission process.
- Conducts tours, provides printed and verbal information about the CBRF.
- Oversee/Conducts inquiry and assessment of prospective residents.
- Updates resident care plans/ISPs as needed.
- Conducts regular meetings with residents and their families to review plan of care.
- Evaluates services rendered and maintains appropriate contact with residents to assure quality of services.
- Plans and initiates new programs for enhancing services
- Oversees monthly activity schedule and activity programming.
- Collaborates and responds promptly to resident and family concerns. Investigates issues and attempts to resolve problems in a timely manner.
- Conducts timely assessments as indicated by care level, etc.
- Audits nursing practices and documentation to ensure compliance with state and federal regulations.
- Identifies and addresses resident medical needs with prompt assessment, intervention and follow through.
- Contacts resident family members and physician as warranted. Collaborates and partners with physicians, pharmacy and other medical professionals to promote quality care and independence for our residents.
- Documentation is thorough, timely and professional.
- Communicates with business office when changes are made to level of care.
- Works with HR to ensure staff has required annual training and certification is current.

Safety/Confidentiality

- Assures resident safety.
- Responsible for knowledge and safe use of equipment used to perform essential job functions and must request further orientation, instruction, or training if needed.
- Reports any inappropriate or unsafe activity noted by coworkers, residents, clients, and/or visitors.
- Maintains strict code of confidentiality regarding residents/clients, resident families and private employee matters.
- Participates in routine emergency drills.
- Other duties as assigned.

Minimum Training and Experience Required to Perform Essential Job Functions

Qualifications: Education/Licensure. Current license as a Registered Nurse with the State of Wisconsin. Well-developed interpersonal skills. Sound knowledge of quality assurance programs.

Physical and Mental Abilities Required to Perform Essential Job Functions

Language ability and Interpersonal Communication

- Ability to analyze and categorize data and information in order to determine the relationship of the data with reference to criteria/standards. Ability to compare, count. Differentiate, measure and/or sort data and information. Ability to assemble, copy, record and transcribe data. Ability to classify, compute and tabulate data.
- Ability to advise and interpret on how to apply policies and procedures and standards to specific situations. Ability to explain, demonstrate and clarify to others within establishes policies and procedures.
- Ability to communicate effectively with Pine Valley employees, residents and resident families, DON and Administrator.

Mathematical Ability

- Ability to add, subtract, multiply, divide, calculate percentages, fractions and decimals; with the ability to apply computer formulas.

Judgment and Situational Reasoning

- Ability to use functional reasoning development in performing activities within rational systems involving diversified work requiring exercise in judgment.
- Ability to apply situational reasoning ability by exercising judgment, decisiveness and creativity in situations involving a variety of predefined duties subject to frequent change.

Physical Requirements

- Ability to grasp and place objects, operate telephone computer, keyboard, photocopier, fax, calculator, etc.
- Ability to exert light physical effort in sedentary to light work involving, lifting, carrying, pushing and pulling, Ability to handle, finger and feel.
- Ability to recognize and identify individual characteristics of forms associated with objects, materials and ingredients.

Environmental Adaptability

- Ability to work under conditions which require exposure to environmental factors such as odors, toxic agents, vibrations, machinery, wetness, disease and/ or dust. This exposure may cause some discomfort and presents a risk of injury.

Richland County is an Equal Opportunity Employer. In compliance with the Americans with Disability Act, the county will provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective and current employees to discuss potential accommodations with the employer.

Employee's Signature

Supervisors Signature

Date

Date

Richland County Finance and Personnel Committee

Agenda Item Cover

Agenda Item Name: Pine Valley’s wage scale 2024

Department	Pine Valley	Presented By:	Tom Rislow
Date of Meeting:	December 5, 2023	Action Needed:	Vote
Disclosure:	Open Session	Authority:	
Date submitted:	December 4, 2023	Referred by:	Candace Pesch

Recommend a motion: to present a resolution to the County Board to approve Pine Valley’s wage scale as updated for 2024. This wage scale replaces the one referenced in resolution 22-125.

Background: As has been the practice for the past several years, since call-in rates are based on actual wage rates, when wage increases are implemented, the call-in rates for C.N.A.s, LPNs and RNs must be updated. The wage scale as attached includes the updated call-in rates.

Attachments and References:

Pine Valley’s wage scale for 2024	

Financial Review:

<input checked="" type="checkbox"/>	In adopted budget	Fund Number	
<input type="checkbox"/>	Apportionment needed	Requested Fund Number	
<input type="checkbox"/>	No financial impact		

Funding Sources:

Funding was included in budget already adopted

Approval:

Review:

Department Head

Administrator, or Elected Office (if applicable)

RESOLUTION NO. 22 - 125

A Resolution Amending The Policy Of Personnel Classification, Compensation And Staffing Authorization.

WHEREAS, amendments to the Policy of Personnel Classification, Compensation and Staffing Authorization are recommended by the Finance and Personnel Standing Committee to change several elements of the policy to reflect decisions made through the 2023 budgeting process; and

WHEREAS, these changes include several position reclassifications, a five percent increase to the wage schedules effective 2023, amended language to allow for specified departments to advance an additional step on the wage schedules, amendments to the authorization table, etc. and

WHEREAS, the Finance and Personnel Standing Committee shall have final authority over all matters set forth in the policy, except that the Finance and Personnel Standing Committee shall make recommendations to the County Board as to all matters relating to salary levels, position reclassifications and the creation or elimination of positions, the final decision on which shall be made by the County Board.

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors, the Policy of Personnel Classification, Compensation and Staffing Authorization is hereby amended as recommended by the Finance and Personnel Standing Committee, and

BE IT FURTHER RESOLVED the policy reflecting these changes shall be made available in the Richland County Administrator’s Office and on the Richland County website, and notification of these changes shall be distributed to the organization by the policy custodian; and

BE IT FURTHER RESOLVED that this Resolution shall be effective December 18, 2022 which is the beginning of the first pay period in 2023.

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY THE FINANCE
AND PERSONNEL STANDING COMMITTEE
(14 NOVEMBER & 6 DECEMBER 2022)

AYES _____ NOES _____

RESOLUTION ADOPTED

DEREK S. KALISH
COUNTY CLERK

DATED: DECEMBER 13, 2022

	FOR	AGAINST
MARTY BREWER	X	
SHAUN MURPHY-LOPEZ	X	
DAVID TURK	X	
MELISSA LUCK	X	
STEVE WILLIAMSON	X	
STEVE CARROW	X	
TIM GOTTSCHALL	X	
GARY MANNING	X	
MARC COUEY	X	

From: [Tom Rislow](#)
To: [Derek S. Kalish](#)
Cc: [Tami Hendrickson](#); [Therese Deckert](#); [Chris Carlin](#); [Candace Pesch](#)
Subject: finance agenda item - PV wage scale
Date: Monday, December 4, 2023 2:07:29 PM
Attachments: [Finance PV wage scale 2024.docx](#)

Derek,

Per the request of yourself, Candace, and Tami,

See attached face sheet for another agenda item for Dec. 5 Finance & Personnel meeting.

The attachment references the updated PV wage scale which will be provided by Tami

Let me know if you have any questions.

Thanks.

Tom

From: Tom Rislow
Sent: Monday, December 4, 2023 1:27 PM
To: Tami Hendrickson <tami.hendrickson@co.richland.wi.us>
Cc: Therese Deckert <therese.deckert@co.richland.wi.us>; Derek S. Kalish <derek.kalish@co.richland.wi.us>
Subject: RE: 2024 wage scale draft

Tami,

Thank you for the quick response!

Activities – I understand what you are saying, so will just live with the department label as is and make no changes

Charge nurse pay – you will remove the language from the pay plan. Thank you!

Call-in pay – I will immediately get to working on a finance agenda face sheet, and get over to Derek asap. **In the face sheet I will reference Pine Valley's pay plan (as revised by you with the charge nurse pay language removed, and with the updated call-in wages for C.N.A., LPNs, and RNs.)

Tom

From: Therese Deckert
Sent: Monday, December 4, 2023 1:22 PM
To: Tom Rislow <tom.rislow@co.richland.wi.us>
Subject: FW: 2024 wage scale draft
Importance: High

From: Tami Hendrickson <tami.hendrickson@co.richland.wi.us>
Sent: Monday, December 4, 2023 1:08 PM
To: Therese Deckert <therese.deckert@co.richland.wi.us>
Cc: Candace Pesch <candace.pesch@co.richland.wi.us>
Subject: RE: 2024 wage scale draft

Importance: High

Tami Hendrickson

Payroll & Benefits Specialist
Office of Richland County Administrator
181 W Seminary St 3rd Floor
Richland Center, WI 53581
☎ 608-647-2197 Fax: 608-647-6134
Email: tami.hendrickson@co.richland.wi.us
web address: <http://co.richland.wi.us/>

From: Therese Deckert
Sent: Monday, December 4, 2023 11:45 AM
To: Tami Hendrickson <tami.hendrickson@co.richland.wi.us>
Subject: 2024 wage scale draft

Tami,

There are a few thing on the wage scale that we would like to get cleaned up.

- The Activity Director Job Title at Grade H, the Activity Aide Job Title at Grade C and the Activity Aide Call-in all have the Department listed as Occupational Therapy. It has been this way forever and we don't know why but would like to get the Department to be Activities as Activities is not tied into Occupational Therapy at all. **These are how all your departments are set up. There is no Department for just Activity. Activity is melded into Occupational Therapy. You would need to create a whole new department which impacts everything in both the Financial and Payroll software system and I assume your Kronos system as well. Plus budget...**

61	5420	PINE VALLEY FUND	DIRECTOR
61	5421	PINE VALLEY FUND	REGISTERED NURSES
61	5422	PINE VALLEY FUND	LICENSED PRAC NURSES

<u>Fund Dept</u>	<u>Fund Description</u>	<u>Department Description</u>
61 5423	PINE VALLEY FUND	NURSING ASSISTANTS
61 5424	PINE VALLEY FUND	OCCUPATIONAL THERAPY
61 5425	PINE VALLEY FUND	SOCIAL SERVICES
61 5426	PINE VALLEY FUND	REHAB/THERAPY
61 5427	PINE VALLEY FUND	DIETARY
61 5428	PINE VALLEY FUND	MAINTENANCE
61 5429	PINE VALLEY FUND	CBRF
61 5430	PINE VALLEY FUND	HOUSEKEEPING
61 5431	PINE VALLEY FUND	LAUNDRY
61 5432	PINE VALLEY FUND	ACCOUNTING
61 5433	PINE VALLEY FUND	MEDICAL RECORDS
61 5434	PINE VALLEY FUND	ADMINISTRATION
61 5435	PINE VALLEY FUND	PER DIEM

- RN Position Grade J, please remove the language “RN position doing charge Nurses Duties- Paid at Step 8 Rs 19-37” as last year we had the PV addendum changed.
It reads as follows from page 7 of the Pine Valley Addendum
“ Charge Nurse Pay: Charge Nurses shall be paid at \$2.00/hour above their current rate of pay, except that on-call nurses servicing as Charge Nurses are not eligible to receive this pay differential because they are already receiving a higher rate of pay.” **This I can remove**
- Call-in Wages for C.N.A.’s; RN’s & LPN’s; the wages should be updated to reflect the additional \$3.00; \$4.00 & \$5.00 from the top step. This is consistent with the past several years. Res. # 22-125 continued with the consistent practice of every year there was a raise increase, the on call rates were updated \$3.00, \$4.00, & \$5.00. Tom adds the following note... saying such increases were included in the budget already passed, and when the raises were approved, there was not any exception stated for the call-in staff.
2024 call in rates s/b C.N.A.’ \$22.16;
LPN \$31.80
RN \$41.46

Candace, Derek and I discussed this. Because there has been a resolution done in the past we need to have a resolution done for the new budget year regardless if it was approved during the budget. Derek would need the Resolution asap as he is working on the Finance Agenda now.

Thanks,

Therese Deckert
Office Manager
Pine Valley Community Village
Skilled Nursing Center, Assisted Living Center, Rehabilitation Center
25951 Circle View Lane
Richland Center WI 53581
Phone: (608)649-1726
Fax: (608)647-8955

Richland County Finance and Personnel Committee

Agenda Item Cover

Agenda Item Name: Updates to Pine Valley’s addendum to personnel policies

Department	Pine Valley	Presented By:	Candace Pesch
Date of Meeting:	December 5, 2023	Action Needed:	Vote
Disclosure:	Open Session	Authority:	
Date submitted:	August 3, 2023	Referred by:	PV/CS Standing Committee

Recommend a motion: to present a resolution to the County Board authorize the following updates to Pine Valley’s addendum to personnel policies:

- 1) page 5, position title update for administrative assistant (covered in previous agenda item)
- 2) page 7, to pay maintenance workers whose shift begins at 2:00pm or after, a shift differential of \$1.50/hour instead of the current \$.25/hour, which would make them consistent with other Pine Valley PM shift employees; and to eliminate the language that states maintenance workers whose “shift begins at or after 10:00pm receive a \$.30/hour premium added to the base rate”
- 3) page 12, position title update for administrative assistant (covered in previous agenda item)
- 4) page 14, add to vacation policy language to be consistent with rest of county, “Employees that have reached the 15-year service mark will receive payout of up to one (1) week that is not used by the 18 months”

Background: These requested updates were submitted on August 3, as part of Pine Valley’s overall budget proposal for 2024.

Attachments and References:

Addendum pages 5, 7, 12 & 14 with updates	

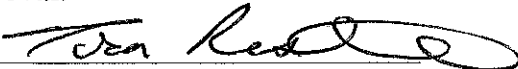
Financial Review:

<input checked="" type="checkbox"/>	In adopted budget	Fund Number	
<input type="checkbox"/>	Apportionment needed	Requested Fund Number	
<input type="checkbox"/>	No financial impact		

Funding Sources:

The cost to these updates is estimated to be less than \$12,000 annually, and was already included in the budget as passed by the county board on 10/24/2023.

Approval:



Department Head

Review:

Administrator, or Elected Office (if applicable)

**RICHLAND COUNTY
PINE VALLEY COMMUNITY VILLAGE
ADDENDUM TO PERSONNEL POLICIES
SUBJECT TO APPROVAL BY PINE VALLEY BOARD OF TRUSTEES**

This addendum has been prepared as a supplement to the Richland County Handbook of Personnel Policies as it relates to employees of Pine Valley Community Village. In the case of a direct conflict between the Handbook and this addendum, this addendum shall control.

1. Definitions

Refer to County Handbook

2. Extent of the Handbook

The Finance and Personnel Committee shall have jurisdiction over all personnel matters relating to County Employees which are dealt with in this Handbook except as it pertains to Pine Valley Community Village staff for those items listed in Addendum. Hiring, firing and disciplinary actions will be made at the department head level. Prior to discharge or suspension, consultation/notice to the labor attorney and supervising committee may be made. Reclassification or changes in salary levels will be recommended to the supervising committee, County Personnel Committee and County Board.

3. Management Rights:

Refer to County Handbook

4. Equal Opportunity Policy:

Refer to County Handbook

5. Terms and Conditions of Employment

a. Office Hours:

• **Normal work hours:**

Shall be 8:00 A.M. to 4:15 P.M. Monday through Friday for Department Heads and Administrative Personnel. The normal work hours for Licensed Nursing Personnel shall be 6:00 A.M. to 2:15 P.M., 2:00 P.M. to 10:15 P.M., 10:00 P.M. to 6:15 A.M. The Pine Valley Administrator/Department Head shall have the right to change work hours based on facility needs and with reasonable notice to affected employees. Some departments may flex hours to better meet Resident/Family needs.

• **Work Day:**

The normal work day shall consist of one (1) consecutive eight and one-quarter (8:15) hour shift including a twenty (20) minute rest period scheduled by supervisor, and a one-half (1/2) hour unpaid meal period. Employees working on a shift other than eight and one-quarter (8:15) hours shall receive meal and break periods pursuant of the current practice.

The paid time per shift shall be 8.00 hours for the following positions:

Director of Nursing

Clinical Reimbursement Coordinator/RN Manager

Administrative Assistant **PV Business & Financial Service Manager**

Social Services Supervisor

- **Wages:**

Pay will be on an hourly basis. Any hours absent from work and not covered by a benefit day, will not be paid and a report forwarded to the Pine Valley Administrator, indicating such.

A person who posts to a new classification will be paid her/his existing rate or the hire rate of the new job, whichever is higher, for ninety (90) calendar days, after which he/he will be paid as if she/he had been assigned to the new classification on the day she/he was hired.

- **Shift Differential:**

Registered Nurses, Licensed Practical Nurses, Nursing Assistants, except those employees whose positions are listed in section F 8 under the heading "Compensatory Time", CNA's who receive hourly "premium pay" whose shifts begin at or after 2:00 p.m. receive a premium of \$1.50 per hour added to their base rate, and those whose shifts begin at or after 10:00 p.m. receive a premium of \$3.00 per hour premium, added to their base rate. Maintenance Workers whose shift begins at or after 2:00 p.m. receive a premium of ~~25¢~~ **\$1.50** hour and if Maintenance Worker shift begins at or after 10:00 p.m. receive a ~~30¢~~ per hour premium added to the base rate.

- **Weekend Differential:**

All Employees, except those employees whose positions are listed in Section F 8 under the heading "Compensatory Time", CNA's who receive hourly premium pay, whose shifts begin on or after 2:00 p.m. receive for whose shifts begin on or after 10:00 p.m. Friday nights and whose shift extends to or until 10:00 p.m. Sunday will receive \$1.50 per hour premium in addition to regular rate of pay.

- **Weekend on call pay:**

The person holding the full-time positions of Clinical Reimbursement Coordinator/RN Manager, Director of Nursing, Nurse Manager and Nurse Supervisor are required to be on call approximately one-weekend a month and the on-call pay is \$25.00 per 8-hour shift, for regular weekends, and \$35.00 per 8-hour shift for a holiday that falls on a weekend.

- **Charge nurse pay:**

Charge Nurses shall be paid at \$2.00/hour above their current rate of pay, except that on-call nurses serving as Charge Nurses are not eligible to receive this pay differential because they are already receiving a higher rate of pay.

e. Accident and Injuries:

All incidents and accidents involving employees or visitors will be reported immediately to a supervisor and an incident report completed and routed to the various depts. All employees are covered by Worker's Compensation Insurance.

Employees who are injured while on the job should report their injury to a nurse on duty immediately following the accident. Should the employee find it necessary to see a Health Care Provider, a "Request to Doctor" form must be hand carried by the employee to the provider at the time of the appointment. The employee should report to their supervisor if a Health Care Provider has been seen and return the "Physician Report on Injured Employee" form to the Business Office. Late incident reports or failure to follow facility safety policies may result in disciplinary action.

f. Health Examinations:

Each new employee shall be required to have a physician, licensed to practice medicine in the

hours per year of compensatory time must be paid out. Compensatory time not taken by separation date will be paid.

Compensatory time is accumulated at the rate of one and one-half hours of compensatory time for time worked over 8 hours per day or 80 hours per pay period for the following positions.

Director of Nursing

Clinical Reimbursement Coordinator/RN Manager

Nursing Supervisor

Nursing Administrator Assistant

Nurse Managers

Director of Activities

Social Workers

Food Service Supervisor

Assistant Food Service Supervisor

Maintenance Supervisor

~~Administrative Assistant~~ **PV Business & Financial Service Manager**

Human Resource Director

Medical Records Supervisor/Manager of Information Systems

Clerical Assistants

Billing Specialist

Accounts Payable & Payroll Clerk

Pine Valley Administrator is not eligible to receive compensatory time and is exempt from the provisions of Fair Labor Standards Act.

9. Overtime:

Employees eligible for overtime pay will be paid at a rate of time and one half for all hours worked over 8 hours per day or 80 hours in a pay period Overtime must be approved in advance by the employee's supervisor and an overtime slip completed.

10. Sick Leave:

The purpose of sick leave is to protect the employee from financial hardship due to prolonged illness or accident. All regular full-time employees shall be entitled to sick leave with full pay based on the basis of one (1) working day for each complete month of service. Part-time employees shall receive one-half working day for each complete of month of service. Sick leave is to be used by County employees when the employee or a member of his or her family is disabled by sickness or, in case of the employee, is sufficiently disabled by sickness to be unable to attend to their county employment. Sick leave may also be used by the employee to attend medical appointments for themselves or for their immediate family (spouse or children) if eligible for family medical Leave. Sick leave cannot be used in less than one half (1/2) hour increments. Inappropriate use of sick leave may result in disciplinary action up to and including termination. (See County Handbook/Policy)

16. Vacation:

Shall be accrued based upon years of service and may be used after the employee has successfully completed the first six months of employment. Staff must satisfactorily complete the probationary period to be eligible for vacation days. Vacation benefits are accrued at the following rates. Maximum accumulation for each year of service is indicated in the full-time column.

Years	Full-time	Part-time	OR (whichever is greater)
6 mo	5 days	2.5 days	1 day/403 hrs compensated
1 Yr.	5 days	2.5 days	1 day/403 hrs. compensated
2 Yrs.	10 days	5.0 days	1 day/201.5 hrs. compensated
6 Yrs.	15 days	7.5 days	1 day/134 hrs. compensated
12 Yrs.	20 days	10.0 days	1 day/101 hrs. compensated
23 Yrs.	25 days	12.5 days	1 day/81 hrs. compensated

Vacation requests for two days or more shall be submitted thirty (30) days in advance. Vacation requests shall be dated and presented in writing on appropriate forms or online through our payroll software (Kronos) and approved by department head or supervisor. Vacation shall be scheduled on a first come, first serve basis. If a conflict arises between two (2) or more employees concerning dates, the employee whose request was made first will be favored.

All vacation time shall be taken in no less than one two (2) hour increments and must be used within 18 months following the employee’s anniversary date. **Employees that have reached the 15-year service mark will receive payout of up to one (1) week that is not used by the 18 months.** Vacation time not taken in accordance with this paragraph is forfeited. Employees or beneficiary, upon retirement, early retirement, death or termination of employment, will be paid for vacation previously earned and not received for the current year on a pro-rated basis.

17. Resignation/Retirement Notice:

SEE COUNTY HANDBOOK FOR.

18. Family and Medical Leave:

Pine Valley will administer Family Medical Leave in accordance with the County Policy.

19. Symons Complex Employee Privileges:

refer to Handbook of Personnel Policies.

20. Military Leave:

Pine Valley will administer Military Leave in accordance with the County Policy.

Cr. 1/1/12, Res. 12-1, Family and Medical and Military Leave modified; Eff. 3/17/15, Res. 15-41, Sick leave & Vacation modified and 6. d., h., i., 8., 10., 11.; Eff. 7/18/17, Res. 17-69, Holidays; Eff 3/20/18, Res 18-35 Sick Donation; Eff 5/15/18, Res 18-55, Compensatory Time; Eff 5/15/18, Res 18-56, Sick Time, Days in Bank; Eff. 12/14/21, Res. 21-106, reformatted, change authority title, 8. Positions, 10. revised;

Rules of Conduct

1. Department Heads’ Responsibility:

refer to Handbook of Personnel Policies.

Richland County Finance and Personnel Committee Agenda Item Cover

Agenda Item Name: *Family Preservation Worker*

Unit	HHS	Presented By:	Tricia Clements
Date of Meeting:	November 9, 2023	Action Needed:	Vote//Resolution
Disclosure:	Open Session	Authority:	Full County Board
Date submitted:	November 9, 2023	Referred by:	HHS & Veterans Standing Committee

Recommendation and/or action language:

Recommend a motion, "approve the creation of a Family Preservation Worker.

Background:

Richland County Health and Human Services, Child and Youth Services unit, has a family preservation worker that is leased through Southwest Wisconsin Workforce Development Board. This position is responsible for assisting parents in obtaining the education and skills needed to raise physically, psychologically and emotionally healthy children and to ensure child’s safety while interacting with their parents.

We are requesting that this become a county position. We have had a Family Preservation Worker in the Child and Youth Services Unit in some capacity since 2011. Without this position, we would need to contract out this service as the case managers do not have the bandwidth to complete these tasks.

For each position that is with SWWDB, they receive a 7% fee. We would like to have this be a county position to save the 7% fee.

Attachments and References:

Carlson Dettman Classification Review	Family Preservation Worker Job Description
Reclassification Request	

Financial Review:

(please check one)

<input checked="" type="checkbox"/>	In adopted budget	Fund Number	
<input type="checkbox"/>	Apportionment needed	Requested Fund Number	
<input type="checkbox"/>	No financial impact		

Approval:

Review:

Department Head

Administrator, or Elected Office (if applicable)



October 17, 2023

MEMORANDUM

TO: Candace Pesch, County Administrator, Richland County

FR: Ashley McCluskey, Compensation Analyst, Carlson Dettmann Consulting

RE: Classification Reviews: Family Preservation Worker; Jail and Dispatch Administrator

The County provided job documentation for two positions. The positions have been evaluated, and the recommendations follow below.

Family Preservation Worker:

Classification Review: The Family Preservation Worker is a new position for the County that helps parents obtain the education and skills needed to raise physically, psychologically, and emotionally healthy children and ensures child safety while providing interactions between children and their parents. This position requires and associates degree, or equivalent, and prior positive experience working with children. The position was evaluated using our points-factor job evaluation system, and it is recommended that this position be placed in **Grade F**.

Jail and Dispatch Administrator:

Classification Review: The Jail and Dispatch Administrator is responsible to the Sheriff for all jail operations in and about the Richland County Jail and Dispatch. The position is expected to use independent judgment in performing departmental activities, including, but not limited to county jail policy, routine procedures, inmate management, transportation requests, and staffing matters. This is a supervisory position in which an associates degree in police science is preferred plus a minimum of five years' experience in law enforcement. The position was evaluated using our points-factor job evaluation system, and it is recommended that this position be placed in **Grade L**.

Please contact me with questions on these reviews.

RICHLAND COUNTY POSITION DESCRIPTION

Position Title: Family Preservation Worker **Department:** Health and Human Services

Reports to: Child & Youth Services Manager **Pay Grade:** F

Date: January 1, 2023 **Hours Per Week:** 40

PURPOSE OF POSITION

The purpose of the position is twofold. One is to help parents obtain the education and skills needed to raise physically, psychologically, and emotionally healthy children. The second is to ensure child safety while providing interactions between children and their parents.

ESSENTIAL DUTIES AND RESPONSIBILITIES

The following duties are normal for this position. These are not to be construed as exclusive or all-inclusive. Other duties may be required and assigned.

- Provides individual training to parents in the area of child health, mental health and child development.
- Coordinates services for children and families.
- Assists in carrying out voluntary child welfare services, including making referrals to outside agencies.
- Advocates appropriately for the children and families being served.
- Facilitates safe and appropriate interaction between parents and their children through supervised visitation.
- Participates in family team meetings, permanency discussions, court hearings, and CANS assessments as part of the multi-disciplinary treatment team surrounding a child.
- Provides almost daily transportation for children and families where it is appropriate in order to facilitate engagement in services.
- May participate in the daily on-call rotation to gather information when reports of abuse and/or neglect are made according to State Standards.
- Maintains clear, written case notes that document family needs and goals, and resources provided to address those needs/goals and family progress towards meeting their goals.
- Able to adjust schedule to include evening and weekend work, where reasonable, to the needs of individual families.
- Understands mandated child reporting laws and communicates suspected child abuse/neglect information at the earliest opportunity to on-call services and/or supervisors.
- Represents Richland County Health and Human Services to the community at large through professional interaction, clinical consultation, public speaking, media presentations, and participation in community advisory groups as requested.
- Comply with applicable federal and state laws, administrative rules, established agency procedures and accepted professional standards.
- Participates in on-going training, maintaining contemporary knowledge to ensure compliance with federal and state regulations.

- Maintains the confidentiality of client information and protected health information as required by State and Federal regulations, including the Health Insurance Portability and Accountability (HIPAA) Act of 1996.

MINIMUM TRAINING AND EXPERIENCE REQUIRED TO PERFORM ESSENTIAL JOB FUNCTIONS

- Associate degree in human service or related field or any combination of education and experience that provides equivalent knowledge, skills, and abilities.
- Prior positive experience working with children.
- Working knowledge of computers, computer programs, typing, and data entry.
- Current WI driver's license, proof of insurance and unlimited access to reliable transportation.

PHYSICAL AND MENTAL ABILITIES REQUIRED TO PERFORM ESSENTIAL JOB FUNCTIONS

Language Ability and Interpersonal Communication

- Ability to interpret and comprehend a variety of documents including state policy manuals and regulations, computer software manuals and texts, memos and letters.
- Ability to counsel and mediate. Ability to persuade and convince others.
- Ability to effectively communicate orally and in writing with clients, service providers, agency staff, governmental personnel, and the general public.

Mathematical Ability

- Ability to add, subtract, multiply, divide and calculate decimals and percentages, and use descriptive statistics.

Judgment and Situational Reasoning

- Ability to apply situational reasoning ability by exercising judgment, decisiveness, and creativity in situations involving the evaluation of information against measurable criteria.
- Ability to use functional reasoning development in performing activities within systems involving diversified work requiring exercise of judgment.

Physical Requirements

- Ability to operate a variety of office equipment including computers and ancillary devices, calculator, photocopier, fax, etc.
- Ability to operate a motor vehicle.

Environmental Adaptability

- Ability to work in a comfortable and occasionally unsafe environment.

Richland County is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective and current employees to discuss potential accommodations with the employer.

Employee's Signature

Supervisor's Signature

Date

Date

APPENDIX C: NEW POSITION REQUEST FORM

1. Proposed Position Title:		2. Department:	
3. Position reports to:		4. Date all materials received by Personnel:	
5. <input type="checkbox"/> Full-time; <input type="checkbox"/> Part-Time: <input type="checkbox"/> Other: LTE/Seasonal/Reserve/Intern		6. Estimated hours per week:	
7. Benefits Eligibility: <input type="checkbox"/> yes <input type="checkbox"/> no	8. Is this position covered by grant or revenue funding: <input type="checkbox"/> yes % _____ <input type="checkbox"/> no	9. Proposed date to fill position:	
<u>Required Supporting Documentation:</u>			
<input type="checkbox"/> Proposed job description and title, indication of addition or deletion of significant duties, skill requirements, responsibilities, and/or education or experience requirements			
<input type="checkbox"/> Proposed pay grade			
<input type="checkbox"/> Supporting documentation (i.e. job study data); including consultant review			
<input type="checkbox"/> Total financial impact to implement new position: \$ _____ Budget year: _____			
<input type="checkbox"/> Plan of how financial impact will be absorbed			
<input type="checkbox"/> Proposed change to department's organizational chart			
Department Head Signature:		Date:	
Administrator / Supervisory Action: <input type="checkbox"/> Approved <input type="checkbox"/> Denied		Date:	
F+P Committee Action: <input type="checkbox"/> Approved <input type="checkbox"/> Denied		Date:	
Compensation Plan Consultant: <input type="checkbox"/> Endorsement <input type="checkbox"/> Denied		Date:	

TO BE COMPLETED BY THE COUNTY ADMINISTRATOR OR DESIGNEE

Approved New Position Title:		Effective Date:	
Pay Grade:		Pay Class: <input type="checkbox"/> hourly; <input type="checkbox"/> salary; <input type="checkbox"/> other	
Job Code:		Union Code:	
Workmen's Comp Code:		EEOC Job/Salary Category:	
New EEOC Function Number:			
Signature of Administrator:	Date:	Approve // Disapprove	
Administrator Comments:			

RESOLUTION NO. 23 - 115

Resolution Amending Resolution 14-149 (amended) Relating To Making Changes In How Ambulance Service Is Provided By The County.

WHEREAS, allowing for the hiring of emergency medical technicians will bolster staffing capability and have a positive impact on wages and overtime budgets, and,

WHEREAS the Finance and Personnel Committee has carefully considered this matter and is now presenting this Resolution to the County Board for its consideration.

NOW THEREFORE BE IT RESOLVED that Resolution No. 14-149 (Amended) is hereby further amended by adding the following paragraph before the last be it further resolved paragraph of that Resolution:

“BE IT FURTHER RESOLVED that the Policy on Personnel Classification, Compensation and Staff Authorization of Richland County be amended allowing for the hiring of EMTs as approved by the Joint Ambulance Committee in consideration of the budget and staffing needs”, and,

BE IT FURTHER RESOLVED that this Resolution shall be effective immediately upon its passage and publication.

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY THE FINANCE &
PERSONNEL STANDING COMMITTEE
(05 DECEMBER 2023)

AYES_____ NOES_____

RESOLUTION _____

FOR AGAINST

DEREK S. KALISH
COUNTY CLERK

MARTY BREWER
STEVE CARROW
MARC COUEY
GARY MANNING
TIMOTHY GOTTSCHALL
DAVID TURK
STEVE WILLIAMSON
MELISSA LUCK
JULIE FLEMING

X
X
X
X
X
X
X
X

DATED: DECEMBER 12, 2023

Approved at Joint Ambulance Committee on 15 November 2023

RESOLUTION NO. 23 - 116

A Resolution Approving Three New Members To The Nutrition Advisory Committee Effective August 1, 2023.

WHEREAS the Nutrition Advisory Council is a required advisory committee of the Richland County Aging and Disability Resource Center which is a part of Richland County Health and Human Services, and

WHEREAS the Council consists of an appointed county board member, meal site representatives, home delivered meal representative and a volunteer driver representative. The Nutrition Advisory Council is a required committee that represents and speaks on behalf of the programs participants, makes recommendations to the nutrition director about food preferences of participants, makes recommendations to the aging unit about locations including days and hours of dining center operations and home delivered meals. The council further gives support and assistance to the ongoing development of the nutrition program and creation of nutrition goals for the county’s required Three Year Aging Plan, and

WHEREAS the Health and Human Services Board and the Director of the Health and Human Services Department, Ms. Tricia Clements, are presenting this Resolution to the County Board for its consideration.

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that approval is hereby granted for the appointment of Roseann Knower replacing Christine Storer, Linda Symons as the Advocate/Older Americans Act representative (formerly the Community/HDM position) and Lee Van Landuyt replacing Janet Jasper as the Germantown representative, and

BE IT FURTHER RESOLVED that terms for these appointments are two years in length with a maximum of three terms/six years not including partial terms.

BE IT FURTHER RESOLVED that these appointments were approved at the June Nutrition Advisory Council meeting and shall be effective August 1, 2023 with members receiving a \$30 per diem and mileage reimbursement of .51/mile, and

BE IT FURTHER RESOLVED that this Resolution shall be effective upon its passage and publication.

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY THE FINANCE &
PERSONNEL STANDING COMMITTEE
(05 DECEMBER 2023)

AYES_____ NOES_____

RESOLUTION _____

DEREK S. KALISH
COUNTY CLERK

DATED: DECEMBER 12, 2023

MARTY BREWER	X
STEVE CARROW	X
MARC COUEY	X
GARY MANNING	X
TIMOTHY GOTTSCHALL	X
DAVID TURK	X
STEVE WILLIAMSON	X
MELISSA LUCK	
JULIE FLEMING	X

FOR AGAINST

Approved by members of the Nutrition Advisory Council on 07 June 2023.

Richland County Finance and Personnel Standing Committee

Agenda Item Cover

Agenda Item Name: Approve three Nutrition Advisory Committee Members

Department:	HHS	Presented By:	Tricia Clements
Date of Meeting:	December 5, 2023	Action Needed:	Vote
Disclosure:	Open Session	Authority:	
Date submitted:	November 30, 2023	Referred by:	Commission on Aging and Disability (COAD Board), Nutrition Advisory Council

Recommendation and/or action language: Appoint Roseann Knowler to the Nutrition Advisory Council as the Volunteer Drivers representative replacing Christine Storer. Appoint Linda Symons to the Advocate/Older Americans Act representative (formerly the vacant Community/HDM representative). Appoint Lee Van Landuyt as the Germantown Representative replacing Janet Jasper. All appointments are effective August 1, 2023. Please forward the recommendations onto the County Administrator for review and submission to the County Board for approval.

Background: The Nutrition Advisory Council is a required advisory committee of the Richland County Aging and Disability Resource Center representing citizens over the age of 60 and those 19-59 who are disabled physically, developmentally, and/or challenged by mental health or substance abuse disabilities in Richland County.

The Committee consists of an appointed county board member, meal site representatives, home delivered meal representative and a volunteer driver representative. The Nutrition Advisory Council is a required committee that represents and speaks on behalf of the program’s participants, makes recommendations to the nutrition director about food preferences of participants, makes recommendations to the aging unit about locations including days and hours of dining center operations and home delivered meals. The council further gives support and assistance to the ongoing development of the nutrition program and creation of nutrition goals for the county’s required Three-Year Aging Plan.

Terms for this appointment are two years in length with a maximum of three terms/six years, not including partial terms. The Nutrition Advisory Committee approved the appointment of the fore mentioned three new members at their June meeting.

Attachments and References:

Richland County Board Rule #6	
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Financial Review:

Members receive a \$30 per diem/meeting plus mileage of .51/mile.

(please check one)

<input checked="" type="checkbox"/>	In adopted budget	Fund Number	
<input type="checkbox"/>	Apportionment needed	Requested Fund Number	
<input type="checkbox"/>	No financial impact		

Approval:

Review:

Department Head

Administrator, or Elected Office (if applicable)

RESOLUTION NO. 23 – 117

A Resolution Approving The Purchase Of The Spillman Automatic Vehicle Locator (AVL) Module.

WHEREAS Rule 18 of the Rules of the Board requires that any expenditure in excess of \$10,000 must be approved by the County Board, and

WHEREAS the Public Safety Standing Committee has carefully considered this matter and is now recommending that the County Board approve the purchase of the Spillman AVL module.

NOW, THEREFORE, BE IT RESOLVED by the Richland County Board of Supervisors that approval is hereby granted for the Public Safety Standing Committee and the Sheriff to purchase Spillman AVL module from Motorola Solutions for a price of \$16,716.02, and

BE IT FURTHER RESOLVED that the total cost of carrying out this Resolution in the above amount of shall be paid from 2023 Fund 92 Short Term Borrowing, and

BE IT FURTHER RESOLVED that this Resolution shall be effective immediately upon its passage and publication.

VOTE ON FOREGOING RESOLUTION

AYES _____ NOES _____

RESOLUTION OFFERED BY THE
PUBLIC SAFETY STANDING COMMITTEE
(07 JULY 2023)

RESOLUTION _____

FOR

AGAINST

DEREK S. KALISH
COUNTY CLERK

MELISSA LUCK
KEN RYNES
DAVID TURK

X
X

DATED: DECEMBER 12, 2023

BARBARA VOYCE
BOB FRANK
KERRY SEVERSON
RICHARD MCKEE

X
X
X
X

Approved at Finance & Personnel Standing Committee on 07 November 2023

Billing Address:
 RICHLAND COUNTY SHERIFF
 181 W SEMINARY ST
 RICHLAND CENTER, WI 53581
 US

Shipping Address:
 RICHLAND COUNTY SHERIFF
 181 W. SEMINARY STREET
 RICHLAND CENTER, WI 53581
 US

Quote Date:04/28/2023
 Expiration Date:04/27/2024
 Quote Created By:
 Karen Sweet
 Account Sales
 Karen.Sweet@
 motorolasolutions.com
 303-910-3070

End Customer:
 RICHLAND COUNTY SHERIFF
 Jason Marshall
 jason.marshall@co.richland.wi.us
 (608) 649-5926

Payment Terms:30 NET

Line #	Item Number	Description	Qty	Term	Ext. Sale Price
	Flex				
1	SSV00S00064A-SP	MOBILE AVL AND MAPPING SOFTWARE	1		\$7,550.40
2	ISV00S01851A	PROJECT MANAGEMENT AND IMPLEMENTATION	1		\$4,635.38
3	SSV00S00036A-SP	MOBILE AVL AND MAPPING MAINTENANCE - STANDARD	1	5 YEAR	\$4,530.24

Grand Total Over 5 Years **\$16,716.02(USD)**



Pricing Summary

	Sale Price
Year 1 Costs for Hardware, Accessories and Implementation (if applicable), plus Subscription Fee	\$13,091.83
Year 2 Subscription Fee	\$906.05
Year 3 Subscription Fee	\$906.05
Year 4 Subscription Fee	\$906.05
Year 5 Subscription Fee	\$906.05
Grand Total System Price	\$16,716.02

Notes:

- Customer affirms that a purchase order or notice to proceed is not required for contract performance or for subsequent years of service, if any, and that sufficient funds have been appropriated in accordance with applicable law. The Customer will pay all invoices as received from Motorola and any changes in scope will be subject to the change order process as described in this Agreement. At the time of execution of this Agreement, the Customer will provide all necessary reference information to include on invoices for payment in accordance with this Agreement.
- Unless otherwise noted, this quote excludes sales tax or other applicable taxes (such as Goods and Services Tax, sales tax, Value Added Tax and other taxes of a similar nature). Any tax the customer is subject to will be added to invoices.

Future Maintenance

- Future maintenance is estimated for your planning purposes and is not included in this purchase.

Term 6 Flex Maintenance Total: \$942.29

The Customer's signature below constitutes its agreement to purchase the licenses, products and/or services according to the terms quoted by Motorola Solutions within this document. This document shall serve as an addendum to the Purchase Agreement previously entered into between the Customer and Motorola Solutions. The terms and conditions of the Purchase Agreement, as well as the related License Agreement and Support Agreement, shall apply to the items quoted herein.

Motorola Solutions, Inc.

By: _____

Name: _____

Title: _____

Date: _____

Customer

By: _____

Name: _____

Title: _____

Date: _____



Any sales transaction following Motorola's quote is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, then Motorola's Standard Terms of Use and Motorola's Standard Terms and Conditions of Sales and Supply shall govern the purchase of the Products.
Motorola Solutions, Inc.: 500 West Monroe, United States - 60661 ~ #: 36-1115800



MOBILE AVL MAPPING

TRACK, LOCATE, AND MAP MOBILE UNITS IN REAL TIME

MOBILE ACCESS TO CRITICAL INFORMATION

Using Spillman Flex's Mobile Automatic Vehicle Locator (AVL) Mapping module, personnel in the field can access critical call information and a map from a single screen. Addresses, cross streets, hazards, updated call comments, responding units, weather, and premises and HazMat information can be accessed alongside the map. From the AVL map, personnel can see the location, status, and contact information of responding units, view the quickest route to call, access building schematics and live camera feeds, and identify locations for staging units and setting perimeter boundaries. Users can also display any point on the AVL map using Google Maps™ mapping service and obtain GPS coordinates by right-clicking on any map location. Units can also add their own comments to the call, which are then seen by dispatch and other mobile users.

UNIT TRACKING

The Mobile AVL Mapping module allows dispatchers to easily see the real-time locations of all AVL-equipped units on the CAD map. Knowing which units are in the vicinity of an active CAD call enables dispatchers to make more informed decisions and ask nearby officers to assist if necessary. By linking with the Google Earth™ mapping service, users can also replay patrol vehicle routes on a Google Earth map, enabling them to easily review pursuits or evaluate police routes.

SERVER AVL

With server AVL, users can view the location of a unit as soon as the vehicle is started and the transmitter begins sending pulses. This

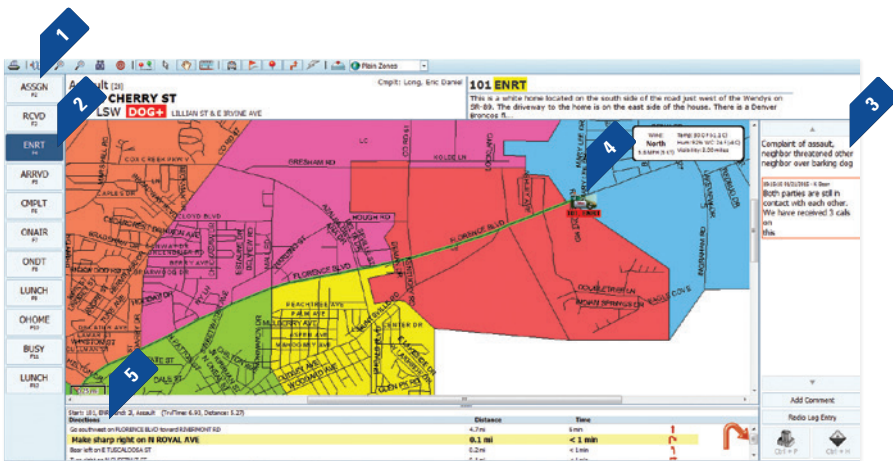
information is transmitted directly using a combined GPS transmitter and wireless modem. Server AVL works even in vehicles without laptop computers or in a vehicle where the laptop computer is turned off.

Users can improve response times by using the Quickest Route module in conjunction with the Mobile AVL Mapping module to determine the ideal route to a call. The Quickest Route module takes into account an agency's local street network, while recognizing barriers such as rivers, canyons, and limited-access highways. Officers can see turn-by-turn directions on the AVL map screen or expand the panel to see a full list of directions to a call. Dispatchers can also use Quickest Route to determine which unit is closest to a call, greatly reducing the time needed to get a unit on scene. Instead of dispatching by proximity only, the Mobile AVL Mapping module calculates actual drive time in order to recommend units that can arrive on scene first.

CLIENT AVL

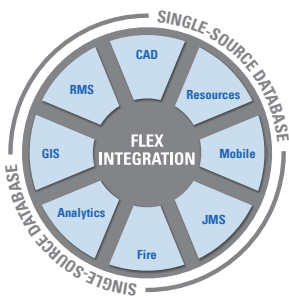
Client AVL uses a GPS antenna connected to a mobile laptop computer to receive real-time location information. The GPS data, along with other data from the laptop, is transmitted to an agency's dispatch center where it can view the unit's movements on the CAD map. Agencies can utilize any National Marine Electronics Association (NMEA) 2.0 compliant device to communicate with the module.

FLEX



1. Large toolbar buttons allow users to utilize a touch-screen while driving.
2. With a single touch, field personnel can change a unit status from the AVL mapping screen.
3. Field personnel can read the latest updates from dispatchers and other responders in the Call Comments box.
4. Responders can view other responding units, including full contact information and color-coded statuses, such as “enroute” or “arrived.”
5. Users can display the fastest route to a location using the Quickest Route module in conjunction with Mobile AVL Mapping.

Spillman Flex’s Mobile AVL Mapping, CAD Mapping, and Quickest Route modules are sold separately. The AVL Mapping module requires additional hardware. The Quickest Route module must be used in conjunction with the Mobile AVL Mapping module.



TOTAL SOFTWARE INTEGRATION

Spillman Flex’s Integrated Hub™ is an open, centralized database where all agency information is entered, stored, and extracted in real time, providing total software integration. This allows users to enter data once and have it automatically shared among related modules. Agencies using this module can optimize their system and enhance productivity through total integration with other Flex modules.



RESOLUTION NO. 23 - 118

A Resolution Purchasing A New Buffalo Terra Station From J-Comp At The Cost Of \$28,520.72.

WHEREAS Richland County’s data storage needs are growing and there is a need for more space due to video retention, and

WHEREAS the Public Works Committee has carefully considered the proposed quote and is now presenting this Resolution to the County Board for its consideration.

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors to purchase a new Buffalo Terra Station from J-Comp at the cost of \$28,520.72.

BE IT FURTHER RESOLVED that this Resolution shall be effective upon its passage and publication.

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY THE
PUBLIC WORKS STANDING COMMITTEE
(10 AUGUST 2023)

AYES_____ NOES_____

RESOLUTION _____

FOR AGAINST

DEREK S. KALISH
COUNTY CLERK

STEVE WILLIAMSON
STEVE CARROW
RICHARD MCKEE
GARY MANNING
CHAD COSGROVE
MARC COUEY
JULIE FLEMING
DANIEL MCGUIRE

X
X
X
X

X
X

DATED: DECEMBER 12, 2023



Richland Co. MIS
July 18, 2023

Prepared By:
Robert C. Carns MCSE, CCNA, CCDA, MCNE, CCA

TS51220RH

Qty.	Description		Price
1	Buffalo TeraStation - 96TB Raw - 12 x 8TB	\$	8,102.44
1	Buffalo TeraStation - 144TB Raw - 12 x 12TB	\$	12,101.39
1	Buffalo TeraStation - 192TB Raw - 12 x 16TB	\$	15,257.14
1	Buffalo TeraStation - 240TB Raw - 12 x 20TB	\$	17,257.18
1	Redundant Power Supply	\$	358.98
1	5 Year Next Business Day Enhanced Warranty	\$	1,799.99



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ITEM	AVAILABILITY	PRICE	QUANTITY	ITEM TOTAL
 <p>Buffalo TeraStation 71210RH Series TS71210RH14412 - NAS server - 144 TB - T MFG Part: TS71210RH14412 CDW Part: 7346650 UNSPSC: 43201835</p>	<p>3-5+ Days Expected in-stock date for this item is between 3-5 days. Item will ship once it is in stock.</p>	<p>\$16,056.75 \$14,545.30 Wisconsin Counties Association</p>	<p>2</p>	<p>\$29,090.60</p>

Order Summary

Subtotal: \$29,090.60

Tax and Shipping calculated at checkout.

Lease Option Pricing ?
\$786.90 / Month

Checkout

Quote

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RESOLUTION NO. 23 - 119

A Resolution Approving Richland County To Enter Into A Contract With Deepseas Cyber Security Services For Endpoint And Network Monitoring Using Carbon Black XDR For A Total Cost Of \$45,273.60 Annually.

WHEREAS Barbara Scott the Director of Management Information Systems has advised the Finance Committee that there is a need for Endpoint and Network Monitoring for Richland County, and

WHEREAS the Finance Committee has carefully considered this matter and is now presenting this Resolution to the County Board for its consideration.

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that approval is hereby granted for the Richland County MIS Department to Enter into a contract with DeepSeas Cyber Security Services for Endpoint and Network Monitoring using Carbon Black XDR for a total cost of \$45,273.60 annually and

BE IT FURTHER RESOLVED that funds to carry out this Resolution shall come from 2023 short term borrowing for MIS Expenses and approval is hereby granted for the MIS Director to sign the purchase agreement for these services, and

BE IT FURTHER RESOLVED that this Resolution shall be effective upon its passage and publication.

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY THE FINANCE &
PERSONNEL STANDING COMMITTEE
(05 DECEMBER 2023)

AYES _____ NOES _____

RESOLUTION _____

FOR AGAINST

DEREK S. KALISH
COUNTY CLERK

MARTY BREWER	X
STEVE CARROW	X
MARC COUEY	X
GARY MANNING	X
TIMOTHY GOTTSCHALL	X
DAVID TURK	X
STEVE WILLIAMSON	X
MELISSA LUCK	
JULIE FLEMING	X

DATED: DECEMBER 12, 2023

RESOLUTION NO. 23 - 120

A Resolution Approving Richland County To Enter Into A Contract With Catalis For Permit Management For Total Cost Of \$21,750.00, Of Which \$13,500.00 Is An Annual Expense And \$8,250.00 Is A Onetime Setup Fee.

WHEREAS Barbara Scott the Director of Management Information Systems has advised the Land and Zoning Committee that there is a need for new database management for Richland County, and

WHEREAS the Land and Zoning Committee has carefully considered this matter and is now presenting this Resolution to the County Board for its consideration.

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that approval is hereby granted for the Richland County MIS Department to Enter into a contract with Catalis for Permit Management for total cost of \$21,750.00 with an annual renew of \$13,500.00 and

BE IT FURTHER RESOLVED that funds to carry out this Resolution shall come from 2023 unused zoning salary funds and approval is hereby granted for the MIS Director to sign the purchase agreement for these services, and

BE IT FURTHER RESOLVED that this Resolution shall be effective upon its passage and publication.

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY THE LAND &
ZONING STANDING COMMITTEE
(27 NOVEMBER 2023)

AYES _____ NOES _____

RESOLUTION _____

FOR AGAINST

DEREK S. KALISH
COUNTY CLERK

MELISSA LUCK
STEVE CARROW
LINDA GENTES

X
X

DATED: DECEMBER 12, 2023

DAVID TURK
JULIE FLEMING
DANIEL MCGUIRE

X
X

RESOLUTION NO. 23 - 121

A Resolution Approving Richland County To Enter Into A Contract With Environmental System Research Institute Ince (ESRI) For Arc GIS Licensing For Desktops For A Total Cost Of \$37,402.00 Annually.

WHEREAS Barbara Scott the Director of Management Information Systems has advised the Land and Zoning Committee that there is a need for ESRI Licensing for Richland County, and

WHEREAS the Land and Zoning Committee has carefully considered this matter and is now presenting this Resolution to the County Board for its consideration.

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that approval is hereby granted for the Richland County MIS Department to Enter into a contract with Environmental System Research Institute Ince (ESRI) for Arc GIS Licensing for desktops for a total cost of \$37,402.00 annually and

BE IT FURTHER RESOLVED that funds to carry out this Resolution shall come from 2024 NG 9-1-1 GIS Grant and approval is hereby granted for the MIS Director to sign the purchase agreement for these services, and

BE IT FURTHER RESOLVED that this Resolution shall be effective upon its passage and publication.

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY THE LAND &
ZONING STANDING COMMITTEE
(27 NOVEMBER 2023)

AYES _____ NOES _____

RESOLUTION _____

FOR AGAINST

DEREK S. KALISH
COUNTY CLERK

MELISSA LUCK
STEVE CARROW
LINDA GENTES
DAVID TURK
JULIE FLEMING
DANIEL MCGUIRE

X
X

X
X

DATED: DECEMBER 12, 2023

RESOLUTION NO. 23 - 122

Resolution Approving Richland County To Enter Into A Contract With Jcomp Technologies Inc. For 3 Years For Veeam Essentials Enterprise Software And Maintenance For A Total Cost Of \$11,219.16.

WHEREAS Barbara Scott the Director of Management Information Systems has advised the Finance Committee that there is a need for Veeam Essentials Enterprise software and maintenance for Richland County, and

WHEREAS the Public Works Committee has carefully considered this matter and is now presenting this Resolution to the County Board for its consideration.

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that approval is hereby granted for the Richland County MIS Department to enter into a contract with Jcomp Technologies Inc. for 3 years for Veeam Essentials Enterprise software and maintenance for a total cost of \$11,219.16 and

BE IT FURTHER RESOLVED that funds to carry out this Resolution shall come from 2023 short term borrowing for MIS Expenses and approval is hereby granted for the MIS Director to sign the purchase agreement for these services, and

BE IT FURTHER RESOLVED that this Resolution shall be effective upon its passage and publication.

VOTE ON FOREGOING RESOLUTION

AYES_____ NOES_____

RESOLUTION _____

DEREK S. KALISH
COUNTY CLERK

DATED: DECEMBER 12, 2023

RESOLUTION OFFERED BY THE
PUBLIC WORKS STANDING COMMITTEE
(12 DECEMBER 2023)

FOR AGAINST

STEVE WILLIAMSON
STEVE CARROW
RICHARD MCKEE
GARY MANNING
CHAD COSGROVE
MARC COUEY
JULIE FLEMING
DANIEL MCGUIRE



Richland County
December 01, 2023

Prepared By:
Robert C. Carns MCSE, CCNA, CCDA, MCNE, CCA

Qty.	Description		Price
3	Veeam Essentials Enterprise Plus with 1 Year 24/7 Support	\$	3,739.74
3	2 Additional Years 24/7 Production Maintenance	\$	7,479.42

Total \$ **11,219.16**

RESOLUTION NO. 23 - 123

A Resolution Modifying The Current Uniform Allowance Procedure For The Sheriff’s Office Secretarial Staff.

WHEREAS the current practice of reimbursing secretarial staff for clothing purchased for daily wear is not in line with current IRS guidelines, and

WHEREAS if an allowance is given for clothing purchased that is not exclusively worn for work use it must be treated as taxable, and

WHEREAS the current practice is reimbursing secretarial staff for clothing that does not meet IRS guidelines for non-taxable allowance

WHEREAS the Finance and Personnel Committee has reviewed and recommends that the board approves \$250 taxable uniform allowance payouts on 6/1/24 and 12/1/2024 and that the current employee uniform allowance for the Sheriff’s secretarial staff sunset on 1/1/2025.

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors board that the Sheriff’s office secretarial staff receive \$250 taxable uniform allowance payouts on 6/1/24 and 12/1/2024 and;

BE IT FURTHER RESOLVED that the current employee uniform allowance for the Sheriff’s secretarial staff sunset on 1/1/2025.

VOTE ON FOREGOING RESOLUTION

AYES _____ NOES _____

RESOLUTION OFFERED BY THE FINANCE &
PERSONNEL STANDING COMMITTEE
(05 DECEMBER 2023)

RESOLUTION _____

FOR AGAINST

DEREK S. KALISH
COUNTY CLERK

MARTY BREWER	X
STEVE CARROW	X
MARC COUEY	X
GARY MANNING	X
TIMOTHY GOTTSCHALL	X
DAVID TURK	X
STEVE WILLIAMSON	X
MELISSA LUCK	
JULIE FLEMING	X

DATED: DECEMBER 12, 2023