

# County Clerk's Office

Richland County, Wisconsin

Derek S. Kalish  
County Clerk

Courthouse – P.O. Box 310  
Richland Center, Wisconsin 53581

(phone) (608) 647-2197  
(fax) (608) 647-6134  
derek.kalish@co.richland.wi.us

December 12, 2022

Please be advised that Richland County Board of Supervisors will convene at 7:00 p.m., Tuesday, December 13, 2022, in the Banquet Room of The Phoenix Center, located at 100 South Orange 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/>

## Agenda

1. Roll Call
2. Invocation
3. Pledge Of Allegiance
4. Approve Agenda
5. Approve Minutes Of The October 25<sup>th</sup> Meeting
6. Ordinance Relating To A Parcel Belonging To Kinyon Revocable Trust/Marty Kinyon In The Town Of Buena Vista
7. Ordinance Relating To A Parcel Belonging To Lyle & Kristey Jelle In The Town Of Orion
8. Report On Petitions For Zoning Amendments Received Since The Last County Board Session
9. Report On Rezoning Petitions Recommended For Denial By The Zoning And Land Information Committee
10. Resolution Approving The Richland County Highway To Purchase Land For Ash Creek Church Septic
11. Approve Dissolution Of Resolution 21-63 Recommending Masks In County Owned Buildings
12. Resolution Reclassifying Positions In Various Departments
13. Resolution Amending The Policy Of Personnel Classification, Compensation And Staffing Authorization
14. Resolution Recalling CDBG Funds And Dissolving CDBG Committee
15. Resolution Authorizing The Issuance Of A Request For Proposals To Update The County's Comprehensive Plan
16. Resolution To Adopt The Updated Richland County Emergency Response Plan
17. Resolution Authorizing The Richland County Ambulance Service To Apply For And Accept A Grant Of State Funds
- 18. Resolution Approving The Purchase Of EMC Unity 380XT Hybrid DPE From Jcomp Technologies For The Amount Of \$38,953.66**
- 19. Resolution Stating The Position Of The Richland County Board Of Supervisors Regarding The Status Of The UW-Richland Campus**
- 20. Discussion & Possible Action On Formation Of An Ad Hoc Committee To Determine Contingent Use And/Or Disposition Of UW Campus Buildings In Richland County**
21. Appointments To Various Boards, Commissions And Committees
22. Reports: Administrator's Report, Ad Hoc Referendum Committee Report, 2021 Audit Report, Strategic Plan Progress Report
23. Correspondence
24. Adjourn

**\*\* Items In Bold Have Been Added, Modified, Or Removed From Agenda \*\***

## **OCTOBER MEETING**

October 25, 2022

Chair Brewer called the meeting to order at 7 PM. Roll call found all members present except Supervisors Murphy-Lopez and Carrow.

Pastor Michelle Elfers with St. John's Lutheran Church gave the Invocation.

County Clerk Kalish led the Pledge of Allegiance.

Motion by Williamson, second by McGuire for approval of the agenda. Motion carried and agenda declared approved.

Chair Brewer asked if any member desired the minutes of the September 20, 2022 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 20, 2022 meeting, Chair Brewer declared the minutes approved as published.

Chair Brewer opened the Public Hearing on the proposed 2023 Richland County Budget at 7:04 PM. Administrator Langreck reviewed the 2023 budget report and administrative narrative. Citizen Dan Gajdosik shared his support for the Sheriff's Department and the need for public safety to be a priority. Hearing no further comments from the public, Chair Brewer declared the Public Hearing closed at 7:30 PM.

Resolution No. 22-106 awarding the sale of \$1,050,000 taxable general obligation promissory notes was presented to the board. Motion by McKee second by Couey that Resolution No. 22-106 be adopted. Voice vote taken with Murphy-Lopez and Carrow being absent from the voice vote. Motion carried and the resolution declared adopted at 7:47 PM.

### **RESOLUTION NO. 22-106**

#### **RESOLUTION AWARDING THE SALE OF \$1,050,000 TAXABLE GENERAL OBLIGATION PROMISSORY NOTES**

WHEREAS, on September 20, 2022, the County Board of Supervisors of Richland County, Wisconsin (the "County"), by a vote of at least  $\frac{3}{4}$  of the members-elect, adopted an initial resolution (the "Initial Resolution") authorizing the issuance of taxable general obligation promissory notes in an amount not to exceed \$1,050,000 for the public purposes of financing capital improvement projects, including highway improvements, equipment for the sheriff department, courthouse maintenance projects, technology capital improvements, facility improvements including blacktop and roof repairs, the replacement of overhead doors on the maintenance garage, toilet improvements and the purchase of air handlers and sand filters (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 ("WPFP") to take the steps necessary to sell general obligation promissory notes (the "Notes") to pay the cost of the Project;

WHEREAS, the County has determined that, due to certain provisions contained in the Internal Revenue Code of 1986, as amended, it is in the best interest of the County to issue the Notes on a taxable rather than tax-exempt basis;

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 25, 2022;

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 25, 2022;

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 QB\76040630.1

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 FIFTY THOUSAND DOLLARS (\$1,050,000) 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 "Taxable General Obligation Promissory Notes"; shall be issued in the aggregate principal amount of \$1,050,000; shall be dated November 22, 2022; shall be in the denomination of \$5,000 or any integral multiple thereof; shall be initially numbered R-1; shall bear interest at the rate of 5.25% per annum and mature on March 1, 2023 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 Inepeatable ax 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 2022 for the payments due in the year 2023 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. Segregated 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 Taxable General Obligation Promissory Notes, dated November 22, 2022" (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. {B} 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. {C} 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. Proceed. of the Note; Segregated Borrowed Money und. 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. 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 9. 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 10. 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 11. 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 12. 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 13. 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 14. 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 15. 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 16. 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 17. 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 25, 2022.

Resolution No. 22-107 pertaining to adopting the Richland County budget for 2023 was read by County Clerk Kalish. Motion by Seep, second by Turk that Resolution No. 22-107 be adopted. Motion carried with one opposed and the resolution declared adopted.

### **RESOLUTION NO. 22 - 107**

A Resolution Pertaining To Adopting The Richland County Budget For 2023.

WHEREAS the County Board held the required public hearing on the proposed County budget for 2023 on October 25, 2022, and

WHEREAS the County Board has carefully considered the County budget for 2023 and is now ready to adopt the budget.

NOW, THEREFORE, BE IT RESOLVED by the Richland County Board of Supervisors that the 2023 budget includes revenues from the County sales tax in the estimated amount of \$1,350,000.00, and

BE IT FURTHER RESOLVED that the sum of \$10,453,967.02 be used and hereby is levied upon all taxable property in Richland County for County purposes for the year 2022, and

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

VOTE ON FOREGOING RESOLUTION

AYES \_\_\_\_\_ NOES \_\_\_\_\_

RESOLUTION ADOPTED

RESOLUTION OFFERED BY THE FINANCE &  
PERSONNEL STANDING COMMITTEE  
(16 SEPTEMBER 2022)

FOR      AGAINST

DEREK S. KALISH  
COUNTY CLERK

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

DATED: OCTOBER 25, 2022

Ordinance No. 22-17 Amendment No. 558 to the Richland County Comprehensive Zoning Ordinance No. 5 relating to a parcel belonging to FS Adventures, LLC in the Town of Westford was read by County Clerk Kalish. Motion by Couey second by Turk that Ordinance No. 22-17 be adopted. Motion carried and the ordinance declared adopted.

### **ORDINANCE NO. 22 - 17**

Amendment No. 558 To Richland County Comprehensive Zoning Ordinance No. 5 Relating To A Parcel Belonging To FS Adventures, LLC 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 5.58-acre parcel belonging to FS Adventures and in the Town of Westford is hereby rezoned from the General Agricultural and Forestry District (A-F) to the Agriculture and Residential (A-R) District:

All that part of the Southwest quarter of the Northwest quarter and part of the Northwest quarter of the Southwest quarter of Section 32, Township 12 North, Range 2 East, Town of Westford, Richland County, Wisconsin more particularly described as follows:

Commencing at the West quarter corner of said Section 32;  
 Thence North 89°54'31" East, along the South line of said Northwest quarter, 625.93 feet;  
 Thence South 00°05'29" East, 167.60 feet to the point of beginning of the lands hereinafter described;  
 Thence North 53°24'12" East, 794.35 feet;  
 Thence South 00°43'27" East, 364.32 feet to a point on the centerline of Richland County Trunk Highway I;  
 Thence South 35°19'21" West, along said centerline, 38.96 feet to the pc of a 700.00-foot radius curve concave to the Northwest;  
 Thence Southwesterly, 388.83 feet along said centerline and the arc of said curve having a central angle of 31°49'33" and a chord bearing South 51°14'08" West, 383.85 feet to the point of tangency of said curve;  
 Thence South 67°08'54" West, along said centerline, 106.14 feet to the pc of a 6000.00-foot radius curve concave to the North;  
 Thence Southwesterly, 225.59 feet along said centerline and the arc of said curve having a central angle of 02°09'15" and a chord bearing South 68°13'32" West, 225.57 feet;  
 Thence North 09°01'08" West, 112.62 feet;  
 Thence North 01°25'54" East, 176.56 feet to the point of beginning.

3. This Ordinance shall be effective on October 26th, 2022.

DATED: OCTOBER 25, 2022  
 PASSED: OCTOBER 25, 2022  
 PUBLISHED: NOVEMBER 3, 2022

ORDINANCE OFFERED BY THE LAND &  
 ZONING STANDING COMMITTEE  
 (3 OCTOBER 2022)  
 FOR      AGAINST

MARTY BREWER, CHAIR  
 RICHLAND COUNTY BOARD OF SUPERVISORS

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

ATTEST:

DEREK S. KALISH  
 RICHLAND COUNTY CLERK

Ordinance No. 22-18 Amendment No. 559 to the Richland County Comprehensive Zoning Ordinance No. 5 relating to a parcel belonging to Don & Alene Wanless in the Town of Marshall was read by County Clerk Kalish. Motion by Rynes second by Cosgrove that Ordinance No. 22-18 be adopted. Motion carried and the ordinance declared adopted.

### **ORDINANCE NO. 22 - 18**

Amendment No. 559 To Richland County Comprehensive Zoning Ordinance No. 5 Relating To A Parcel Belonging To Don & Alene Wanless 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:

- (h) Adequate public facilities to serve the development are present or will be provided.
- (i) Provision of these facilities will not be an unreasonable burden to local government.
- (j) 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.
- (k) Non-farm development will be directed to non-agricultural soils or less productive soils.

- (l) Non-farm development will be directed to areas where it will cause minimum disruption of established farm operations or damage to environmentally sensitive areas.
- (m) Non-farm development will be encouraged to locate so as to leave a maximum amount of farmland in farmable size parcels.
- (n) 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 10.68-acre parcel belonging to Don & Alene Wanless in the Town of Marshall is hereby rezoned from the General Agricultural and Forestry District (A-F) to the Agriculture and Residential (A-R) District:

Part of the Southeast quarter of Section 15, Township 11 North, Range 1 West, Town of Marshall, Richland County, Wisconsin more particularly described as follows:

Beginning at the Richland County Cast Iron Monument found at the South Quarter (S 1/4) of Section 15, Township 11 North, Range 1 West, Town of Marshall, Richland County Wisconsin; thence N 89°43'33" E along the south line of the Southeast Quarter of said Section 15, 157.95 feet to a set 3/4 rebar; thence N 47°29'37" E, 472.89 feet to a set 3/4 rebar; thence N 00°00'00" W, 623.13 feet to a set 3/4 rebar; thence N 78°05'00" W, 549.31 feet to a set 3/4 rebar on the west line of the Southeast quarter of said Section 15; thence S 01°40'33" E along the West line of the Southeast quarter of said Section 15, 1,057.28 feet to the point of beginning

3. This Ordinance shall be effective on October 26th, 2022.

DATED: OCTOBER 25, 2022  
 PASSED: OCTOBER 25, 2022  
 PUBLISHED: NOVEMBER 3, 2022

ORDINANCE OFFERED BY THE LAND &  
 ZONING STANDING COMMITTEE  
 (3 OCTOBER 2022)  
 FOR      AGAINST

MARTY BREWER, CHAIR  
 RICHLAND COUNTY BOARD OF SUPERVISORS

ATTEST:

DEREK S. KALISH  
 RICHLAND COUNTY CLERK

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

Zoning Administrator Bindl reported the receipt of the following rezoning petitions: Marty & Trudy Kinyon to rezone three acres from Agriculture Forestry to Residential-2 in the Town of Buena Vista. Chair Brewer referred the petitions to the Zoning and Land Information Committee for action.

Zoning Administrator Bindl reported that there were no rezoning petitions being recommended for denial by the Zoning and Land Information Committee.

Resolution No. 22-108 commemorating the retirement of Kenneth Moe from the Sheriff's Department was read by County Clerk Kalish. Motion by Manning second by McKee that Resolution No. 22-108 be adopted. Motion carried and the resolution declared adopted.

### **RESOLUTION NO. 22 - 108**

A Resolution Commemorating The Retirement Of Kenneth Moe From The Sheriff's Department.

WHEREAS the County wants to commemorate the service of Kenneth Moe who was hired on July 18<sup>th</sup>, 1990 and who served as a Deputy Sheriff and retired on September 10<sup>th</sup>, 2022, after 32 years of dedicated service to Richland County.

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that the County Board hereby expresses its sincere appreciation for the 32 years of dedicated service of Kenneth Moe and the Board wishes him a long and happy retirement, and

BE IT FURTHER RESOLVED that the County Clerk shall send a copy of this Resolution to Mr. Moe at his home address, which the County Clerk has on file, 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 OCTOBER 2022)

RESOLUTION ADOPTED

	FOR	AGAINST
DEREK S. KALISH	X	
COUNTY CLERK	X	
	X	
DATED: OCTOBER 25, 2022	X	
	X	
	X	
	X	
	X	

Resolution No. 22-109 approving the spending of Department Of Justice COVID Safety-Justice Center needs 2021 grant funding was read by County Clerk Kalish. Motion by Glasbrenner second by Luck that Resolution No. 22-109 be adopted. Motion carried and the resolution declared adopted.

### **RESOLUTION NO. 22 – 109**

A Resolution Approving The Spending Of Department Of Justice COVID Safety-Justice Center Needs 2021 Grant Funding.

WHEREAS Rule 14 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 the following items with DOJ Grant COVID funding.

1. Laptops and Docking Stations in the amount of \$11,042.00
2. Jail/Patrol Sanitation Supplies in the amount of \$10,549.00

3. Apex Officer Training Simulator in the amount of \$67,500.00
4. Install new doors in the courthouse Horkan Construction in the amount of \$4,200.00
5. Install ADA door openers and hardware by Perkins Lock in the amount of \$12,054.00

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 the above listed items in the amount not to exceed \$107,102.00, and

BE IT FURTHER RESOLVED that the total cost of carrying out this Resolution in the amount of \$107,102.00 shall be paid from Fund 10, Department of Justice COVID Safety-Justice Center Needs 2021 Grant, and additional funds from the Sheriff's Department Computer Maintenance and New Equipment lines split evenly, 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  
PUBLIC SAFETY STANDING COMMITTEE  
(07 OCTOBER 2022)

AYES \_\_\_\_\_ NOES \_\_\_\_\_

RESOLUTION ADOPTED

		FOR	AGAINST
DEREK S. KALISH	MELISSA LUCK	X	
COUNTY CLERK	KEN RYNES	X	
	DAVID TURK	X	
DATED: OCTOBER 25, 2022	RICHARD MCKEE	X	
	BOB FRANK	X	
	KERRY SEVERSON	X	
	BARBARA VOYCE	X	

Resolution No. 22-110 approving the Sheriff's Department applying for and accepting a NG 911 GIS grant from the Wisconsin Department of Military Affairs was read by County Clerk Kalish. Motion by Rynes second by Luck that Resolution No. 22-110 be adopted. Motion carried and the resolution declared adopted.

### RESOLUTION NO. 22 - 110

A Resolution Approving The Sheriff's Department Applying For And Accepting A NG 911 GIS Grant From The Wisconsin Department Of Military Affairs.

WHEREAS the Public Safety Committee and Sheriff Clay Porter have been notified that the Sheriff's Department may be eligible to receive a 20 percent matching grant from the Wisconsin Department of Military Affairs for improving NG911 services and GIS map accuracy, and

WHEREAS Rule 19 of the Rules of the Board requires County Board approval for any department of County government to apply for and accept a grant, and

WHEREAS the Public Safety 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 Sheriff's Department to apply for and accept a grant from the Wisconsin Department of Military Affairs for improving 911 mapping, and

BE IT FURTHER RESOLVED that approval is hereby granted for the grant funds to be spent in accordance with the terms of the grant and the County Administrator is hereby authorized to sign on behalf of the County any documents needed 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  
PUBLIC SAFETY STANDING COMMITTEE  
(18 OCTOBER 2022)

AYES \_\_\_\_\_ NOES \_\_\_\_\_

RESOLUTION ADOPTED

		FOR	AGAINST
DEREK S. KALISH	MELISSA LUCK	X	
COUNTY CLERK	KEN RYNES	X	
	DAVID TURK		
DATED: OCTOBER 25, 2022	RICHARD MCKEE		
	BOB FRANK	X	
	KERRY SEVERSON		
	BARBARA VOYCE	X	

Resolution No. 22-111 approving the Sheriff's Department applying for and accepting a Chapter 2 - DMA PSAP Grant from The Wisconsin Department of Military Affairs was read by County Clerk Kalish. Motion by Glasbrenner second by Frank that Resolution No. 22-111 be adopted. Motion carried and the resolution declared adopted.

### **RESOLUTION NO. 22 - 111**

A Resolution Approving The Sheriff's Department Applying For And Accepting A Chapter 2 - DMA PSAP Grant From The Wisconsin Department Of Military Affairs.

WHEREAS the Public Safety Committee and Sheriff Clay Porter have been notified that the Sheriff's Department may be eligible to receive a 20 percent matching grant to \$500,000 grant from the Wisconsin Department of Military Affairs for improving NG911 services and telecommunicator training, and

WHEREAS Rule 19 of the Rules of the Board requires County Board approval for any department of County government to apply for and accept a grant, and

WHEREAS the Public Safety 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 Sheriff's Department to apply for and accept a grant of up to \$500,000 from the Wisconsin Department of Military Affairs for improving 911 services, and

BE IT FURTHER RESOLVED that approval is hereby granted for the grant funds to be spent in accordance with the terms of the grant and the County Administrator is hereby authorized to sign on behalf of the County any documents needed 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

AYES \_\_\_\_\_ NOES \_\_\_\_\_

RESOLUTION OFFERED BY THE  
PUBLIC SAFETY STANDING COMMITTEE  
(18 OCTOBER 2022)

RESOLUTION ADOPTED

		FOR	AGAINST
DEREK S. KALISH	MELISSA LUCK	X	
COUNTY CLERK	KEN RYNES	X	
	DAVID TURK		
DATED: OCTOBER 25, 2022	RICHARD MCKEE		
	BOB FRANK	X	
	KERRY SEVERSON		
	BARBARA VOYCE	X	

Resolution No. 22-112 approving the payment for a new K-9 and required training from donated funds was read by County Clerk Kalish. Motion by Williamson second by Luck that Resolution No. 22-112 be adopted. Motion carried and the resolution declared adopted.

**RESOLUTION NO. 22 – 112**

A Resolution Approving The Payment For A New K-9 And Required Training From Donated Funds.

WHEREAS Rule 14 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 payment to Vohn Liche Kennels Inc.

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 pay Vohn Liche Kennels Inc. in the amount of \$19,255.00, and

BE IT FURTHER RESOLVED that the total cost of carrying out this Resolution in the amount of shall be paid from the Richland County K-9 Fund, 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  
(7 OCTOBER 2022)

RESOLUTION ADOPTED

		FOR	AGAINST
DEREK S. KALISH	MELISSA LUCK	X	
COUNTY CLERK	KEN RYNES	X	
	DAVID TURK	X	
DATED: OCTOBER 25, 2022	RICHARD MCKEE	X	
	BOB FRANK	X	
	KERRY SEVERSON	X	

Resolution No. 22-113 approving the fee schedule and memorandum of understanding for Wisvote data entry services was read by County Clerk Kalish. Motion by McKee second by Fleming that Resolution No. 22-113 be adopted. Motion carried and the resolution declared adopted.

### **RESOLUTION NO. 22 - 113**

A Resolution Approving The Fee Schedule And Memorandum Of Understanding For Wisvote Data Entry Services.

WHEREAS the Office of the Richland County Clerk has historically completed all required Wisvote data entry duties at no charge for Richland County's townships and villages, and

WHEREAS the completion of said duties are a statutory responsibility of the municipality, not the county, and

WHEREAS staffing levels of the Office of the County Clerk present challenges in voluntarily completing said duties without compensation to offset additional cost to County, and

WHEREAS County Clerk Kalish and the Finance and Personnel Committee have carefully considered this matter and are now presenting this Resolution to the County Board for its consideration., and

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that approval of the fee schedule and memorandum of understanding for Wisvote data entry service is granted, and

BE IT FURTHER RESOLOVED that the Richland County Board authorizes the County Clerk to complete and sign all necessary agreements and documentation associated with said memorandums of understanding, and

BE IT FURTHER RESOLVED that this Resolution shall be effective January 1<sup>st</sup>, 2023.

VOTE ON FOREGOING RESOLUTION

AYES\_\_\_\_\_ NOES\_\_\_\_\_

RESOLUTION OFFERED BY THE FINANCE &  
PERSONNEL STANDING COMMITTEE  
(4 OCTOBER 2022)

RESOLUTION ADOPTED

FOR AGAINST

DEREK S. KALISH  
COUNTY CLERK

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

DATED: OCTOBER 25, 2022

Resolution No. 22-114 amending the Richland County Employee Handbook of Personnel Policies and Work Rules was read by County Clerk Kalish. Motion by Couey second by Voyce that Resolution No. 22-114 be adopted. Motion carried and the resolution declared adopted.

## RESOLUTION NO. 22 – 114

A Resolution Making Amendments To The Handbook Of Personnel Policies And Work Rules.

WHEREAS it is necessary for time to time for amendments to be made to County's Handbook of Personnel Policies and Work Rules in order to meet the ever changing needs of Richland County, and

WHEREAS the Finance and Personnel Committee has carefully considered several proposed amendments and the 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 the County's Handbook of Personnel Policies are hereby amended by adopting the following underlined words and repealing the following crossed-out words:

Insert Administrator Policy Cover page.

As per Section 1. Definitions: Strick.

Under the heading "**Extent of Handbook**", paragraph 5 to read:

The Finance and Personnel Committee shall have final authority over all matters set forth in this Handbook, except that the Finance and Personnel 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. ~~As to all matters relating to salary levels and position reclassifications, the Finance and Personnel Committee shall first receive the recommendation to the County Board.~~

As to Sections 3., 5., 8., and 13. under the heading "**Terms and Conditions of Employment**":

### 3. **Pay period:**

Employees are paid every other Friday. If a holiday falls on Friday, the checks will be issued late on Thursday. Employees must sign up for direct deposit of their paychecks. Pay stubs are available on <https://richland.ess.visualgov.com/>.

### 5. **Accident and Injuries:**

All injuries or accidents involving employees ~~or visitors will be reported immediately~~ must be reported within 24 hours to the Department Head. The Department head must report injuries or accident within 48 hours to the Richland County Administrator or their designee. In the case of visitors, accidents must be reported immediately to the Richland County Administrator. and the employee or person assisting. All employee accidents shall be reported to the Richland County Administrator.

### 8. **Leave of Absence:**

Modify paragraphs 2 and 3 to read:

County employees ~~that have received~~ ing a leave of absence for medical reasons must and that have exhausted their sick leave before starting the leave of absence. FMLA, must request any extensions in writing to the County Administrator.

The County will pay its normal health and dental insurance premium contribution for those employees who are on Worker's compensation for a period of up to six months. County employees will not generate vacation and sick leave during unpaid of absence.

### 13. **Time Cards Reporting (Time Keeping):**

Modify header and paragraph 1 to read:

Accurately recording time worked is the responsibility of every employee. Federal and state laws require the County to keep an accurate record of time worked in order to calculate employee pay and benefits. Time worked is all the time actually spent on the job performing assigned duties. Hourly employees should accurately record the time they begin and end their work, as well as the beginning and ending time of each meal period. They should also record the beginning and ending time of any split shift or departure from work for personal reasons. Overtime work, except in exceptional circumstances, must always be approved before it is performed and paid at the appropriate legal rate. All time cards are to be turned in at the end of each pay period, or if paid monthly, by the end of the month.

As to Sections 1., 6., 7., 7.f., 9., 10., 11., 12., 13., and 14. under the heading “**Compensation and Fringe Benefits**”:

**1. Health Insurance:**

Modify paragraph 3 & 4 to read:

Premiums for part-time employees will be pro-rated for each calendar quarter based on the average number of hours that the employee was paid during the previous calendar quarter. The County agrees to pay the following portion of the premium effective 1/1/2023:

304+ hours	88%
<del>2523.25 hours</del> – <del>33.99</del> <u>29.99</u> hours	78%
<del>17.5 hours</del> – <del>24.99</del> hours	<del>68%, and</del>

**6. Section 125 Flex:**

Employees may use pretax earnings to pay for medical expenses (including health and dental insurance premiums and qualified dependent care expenses).

**7. Paid Holidays:**

The following paid holidays are observed effective 1/1/2023:

Insert under PVHC: Last Day Before Christmas	X	Only for shifts beginning at or after 2 pm
New Year’s Eve Day	X	Only for shifts beginning at or after 2 pm
Total	<u>12</u>	

Modify to read:

f. To qualify for holiday pay, employees must work all regularly scheduled work time for one scheduled work day immediately preceding the holiday and one scheduled work day immediately following the holiday, unless on an excused paid absence or vacation.

**9. Compensatory Time:**

Add last sentence:

In the case where an employee transfers to a position that does not qualify for benefits, compensatory time will be paid out.

**10. Overtime:**

Strike last sentence:

~~The County has determined that employees listed on pages 4 through 8 of this Handbook with a designation of an asterisk (\*) are exempt from the provision Of Fair Labor Standards Act.~~

**11. Sick Leave:**

Modify paragraph 3 to read:

Sick leave accrues at the rate of one day per month on the staff person’s anniversary date for full-time employees. Regular, part-time employees working at least 17 and 1/2 hours per week or 70 hours per month shall accrue sick leave at a rate of one-half of the sick leave generated by full-time employees in their department. Up to 126 days of sick leave may be accrued.

Add last sentence:

In the case where an employee transfers to a position that does not qualify for benefits, sick time will be paid out.

**12. Voluntary Sick Leave Donation:**

Modify paragraph 3 and 5 to read:

Richland County employees may voluntarily donate up to twenty-four (24) ~~(3)~~ sick hours ~~days~~ to a fellow worker who meets the above definition. All donations are irrevocable and will not be returned to the donating employee even if the recipient does not use the time. ~~Only full days may be donated.~~

The County Administrator or their designee will maintain all records relating to this policy. The County reserves the right to modify or terminate this policy at any time with or without notice.

### 13. **Vacation:**

For full-time employees, vacation shall be accrued based upon years of service and may be used as time is accrued after the employee has successfully completed the first six (6) months of employment. Vacation shall be accrued at the following rate effective 1/1/2023: ~~for newly hired employees, one (1) work week after six (6) months of employment and one (1) additional work week after one (1) year of employment; two (2) work weeks after two (2) years of employment; three (3) work weeks after six (6) years of employment; four (4) work weeks after twelve (12) years of employment; five (5) work weeks after twenty three (23) years of employment.~~

<u>Date of Hire</u>	<u>1 Week of Vacation</u>
<u>6 Months of Service</u>	<u>1 Week of Vacation</u>
<u>1 Year of Service</u>	<u>2 Weeks of Vacation</u>
<u>5 Years of Service</u>	<u>3 Weeks of Vacation</u>
<u>10 Years of Service</u>	<u>4 Weeks of Vacation</u>
<u>15 Years of Service</u>	<u>5 Weeks of Vacation</u>

~Current employees will experience these new accruals upon their next anniversary date. There will be no retro-active issue of vacation days based on the new schedule.

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 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. While vacations may be taken at any time, County employees are required to notify their Department Head of their expected vacation dates as soon as they are known to the employee. All Department Heads shall have the authority to disapprove a County employee's proposed dates of vacation only if the proposed dates will disrupt the operation of that Department. If duplicate requested dates arise, the employee whose request was made first will be favored. Vacation days may be used singly or all at once. Regular, part-time employees who work at least half-time accrue vacation at one-half the rate for full-time employees in their department. All vacation time must be reported biweekly to the County Administrator's Office.

All vacation time shall be taken in no less than one half (1/2) hour increments, unless otherwise agreed.

Any full-time employee with reduction in full-time hours in the department where you work will have sick, vacation and holiday pay refigured on the previous calendar quarter based on the hours the employee actually worked.

Employees who terminate their employment or who are laid off will be paid for vacation previously earned and not received for the current year up to the date of termination on a pro-rated basis. (see page 21 Resignation/Retirement). Employees who have not passed probation, will not receive a payout of vacation.

Upon retirement, early retirement or separation from employment, an employee or beneficiary shall receive payment for unused vacation benefits and this payment will be paid in one lump sum. Unused compensatory time and vacation or sick leave benefits cannot be used to extend out the date of retirement, early retirement or separation.

In the case where an employee transfers to a position that does not qualify for benefits, vacation time will be paid out.

Note: Elected officials are not eligible to receive vacation. Pine Valley - See Addendum for vacation schedule.

#### 14. Family and Medical Leave:

Add last sentence:

Policy and forms can be found on the employee portal page.

As to Sections 1., 1.h., 2., and 3., under the heading “**Hiring and Employment Considerations**”:

##### **1.Hiring for Long-Term Vacancies (90 days or longer):**

Whenever it appears to a department Head that an approved job position within the department will be vacant for a period of 90 days or longer the following procedure shall be followed:~~Upon written or verbal notice of a vacancy, then:~~

Modify 1.b. to read:

b. The County Administrator or Department Head ~~shall~~ may then place an advertisement in the Richland Observer ~~to run for at least two weeks.~~ The County Administrator or Department Head must also send the advertisement to the MIS Department who shall advertise the position on the County website. The advertisement shall, at a minimum briefly describe the job position, necessary qualifications, where and how to apply for the position and include the sentence that the County is an equal opportunity employer. All applicants must be directed to fill out the application form attached as Addendum B to the County’s Administrative Manual unless the department has its own approved application form.

Add:

h. Department Heads shall have the ability to make a recommendation to the County Administrator requesting a variance from the hiring practices established in order to recognize leased or contracted staff by awarding them Richland County’s standard benefit package for their accredited years of service in a similar or same position at the time when hired into a full-time county position.

Retitle:

##### **2.Hiring for Temporary Vacancies (Less than 90 days): Temporary Vacancies**

##### **3.Probation Period:**

Modify 1<sup>st</sup> paragraph to read:

All County employees who are new to a full-time or part-time County position shall serve a probation period the length of which shall not be less than 6 months in duration. County employees who are offered a new position within the same department where they work shall serve a probationary period the length of which shall not be less than 3 months in duration. All Temporary/Casual County employees are required to work a minimum of 910 hours as their probationary period. The purpose of the probation period is merely to require that the job performance of all employees who are new to a County position is reviewed within a fixed period from the employee’s start of work in any position. The purpose of this initial review is to determine:

##### **8. Concerns:**

Reference Formal Complaint and Mismanagement Policy at <https://administrator.co.richland.wi.us/policy/>

As to Sections 1.a., b., d., e., k., 2. a., 4., and 6. under the heading “**Reimbursements**”:

Add 1. a. & k., reletter a.– i.:

a. All efforts should be made to use the assigned department purchase card.

~~b.a.~~ Actual expenses for the standard room rate, should not to exceed the governmental rate. Department heads have the authority to approve lodging expenses for employee attendance at training and seminars if the standard room rate is the same as or does not exceed the government rate.

~~c.b.~~ Approval by the Department Head is required where lodging expenses for employee attendance at training and seminars will exceed the government rate.

~~d.e.~~ All registration fees are to be paid in advance so as to take advantage of any available discounts. The department purchase card should be used whenever possible.

~~e.d.~~ All lodging reservations are to be made in advance and the proper paperwork be in place. County tax exempt certificates must be submitted when making reservations so as to eliminate sales and room tax charges on lodging.

~~f.e.~~ Sheriff's Department prisoner transports are exempt from the requirement to comply with the governmental rate for lodging.

~~g.f.~~ Employee attendance at training and seminars where lodging expenses are involved which are more than the governmental rate and where the County Administrator will not approve the costs exceeding the governmental rate may be attended by the employee if the employee agrees to pay the lodging costs which exceed the governmental rate.

~~h.g.~~ Receipts must be submitted in all cases with proof of payment.

~~i.h.~~ When more than one employee is in attendance, sharing rooms when appropriate is encouraged.

j. When an officer or employee is accompanied by his or her spouse, the additional expense over that otherwise reimbursed shall be paid by the individual employee.

k. All reimbursements requests should be submitted for bi-weekly payroll in the year the expenses were incurred.

## **2. Meals:**

a. Actual expenses for meals shall be reimbursed in amounts not to exceed \$25.00/day. If a convenience fee is charged for use of a debit/credit card, it will be reimbursed on top of the \$25.00/day costs.

## **4. Parking: Other Expenses**

~~Reimbursement may be paid for other business related expenses in an amount reasonable under the circumstances, and if approved by the County Administrator.~~ Parking charges for county related business must be submitted for reimbursement with receipts.

## **6. Expense Vouchers:**

Expense vouchers must be submitted to the County Clerk's Office within 90 days from the time that the expense is incurred, except that the Audit team ~~Committee~~ may grant an extension when that committee deems it appropriate.

As to Sections 1., 6., 8., 11.-16. under the heading "**Miscellaneous Personnel Provisions**":

### **1.Change of address or status:**

It is each employee's responsibility to report changes in marital status, dependents, legal name, residences and mailing addresses, phone numbers, direct deposit information, beneficiary information, emergency contacts, and any information that may affect his/her tax withholdings or benefits. This information is necessary as it may affect your compensation, dependent's eligibility for medical insurance, and other important matters. To update any of this information, please notify the Administrator Office or their designee.

### **6. Notification of absence:**

County employees must in all instances notify their Department Head when they are unable to report to work prior to the start of their shift or in case of an emergency, as soon as possible.

### **8. Jury Duty:**

Employees shall be excused with full pay for jury duty. Employees not selected as jurors for a case shall report promptly back to their County employment. A time sheet must be submitted for hours missed due to jury duty.

### **11. Credit Union or bank:**

Employees may authorize money to be deducted from their paycheck to go to ~~the~~ another ~~Ccredit~~ Union upon the filing of appropriate forms with the County Administrator's Office.

~~12.-17.~~ Renumber to 11.-16.

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  
FINANCE AND PERSONNEL COMMITTEE  
(SEPTEMBER 16<sup>TH</sup> AND OCTOBER 4<sup>TH</sup>, 2022)

RESOLUTION ADOPTED

DEREK S. KALISH  
COUNTY CLERK

DATED: OCTOBER 25, 2022

	FOR	AGAINST
MARTY BREWER	X	
SHAUN MURPHY-LOPEZ	X	
MARC COUEY	X	
GARY MANNING	X	
TIMOTHY GOTTSCHALL	X	
DAVID TURK	X	
STEVE WILLIAMSON	X	
MELISSA LUCK	X	
STEVE CARROW	X	

Resolution No. 22-115 relating to the county's contribution to the cost of town highway bridge construction required by Wisconsin Statutes, Section 82.08 was read by County Clerk Kalish. Motion by McKee second by Manning that Resolution No. 22-115 be adopted. Motion carried and the resolution declared adopted.

### **RESOLUTION 22 - 115**

A Resolution Relating To The County's Contribution To The Cost Of Town Highway Bridge Construction Required By Wisconsin Statutes, Section 82.08.

WHEREAS Wisconsin Statutes, section 82.08, requires counties in Wisconsin to pay approximately 50% of the cost of construction or repair of any culvert or bridge on a town highway or village street when so requested by the town or village board, and

WHEREAS the Public Works Standing Committee has received the following requests from the following towns and the Public Works Standing Committee is recommending that the County Board approve the payment of the following amounts as financial aid from the County as mandated by Wisconsin Statutes, section 82.08.

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that the county shall pay the following amounts as financial aid for the following bridge or culvert projects in the following towns, as mandated by Wisconsin Statutes, section 82.08:

<u>Town or Village</u>	<u>Road Name</u>	<u>Total Cost</u>	<u>Amount of County Aid Granted</u>
Town of Forest	Kanable Hollow Dr.	12,216.84	6,108.42
Town of Ithaca	Munz Lane	11,532.70	5,766.35
Town of Westford	Happy Hollow Dr.	12,653.46	6,326.73
TOTALS		\$36,403.00	\$18,201.50



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  
WORKS STANDING COMMITTEE  
(13 OCTOBER 2022)

RESOLUTION ADOPTED		FOR	AGAINST
DEREK S. KALISH	STEVE WILLIAMSON	X	
COUNTY CLERK	RICHARD MCKEE	X	
	MARC COUEY	X	
DATED: OCTOBER 25, 2022	CHAD COSGROVE	X	
	GARY MANNING		
	STEVE CARROW	X	
	JULIE FLEMING	X	
	DAN MCGUIRE	X	

Resolution No. 22-116 approving construction of an outside shelter at Pine Valley was read by County Clerk Kalish. Motion by Williamson second by McKee that Resolution No. 22-116 be adopted. Motion carried and the resolution declared adopted.

#### **RESOLUTION NO. 22 – 116**

A Resolution Approving Construction Of An Outside Shelter At Pine Valley.

WHEREAS Pine Valley Community Village desires to add an outside shelter for providing a COVID-safe visiting and picnic area, and

WHEREAS the funding for this project will be provided through a combination of grants (\$20,000 from WI DHS, and \$20,000 from the Joan Woodman Orton McCollum Foundation made through the Pine Valley Foundation), and gifts from the Pine Valley Foundation in excess of \$7,000, and the balance coming from the Lillian Caddell Fogo fund (see attached), and

WHEREAS the shelter will be located by the flag pole near Pine Valley's front entrance, and be 24' by 40', wired for electricity and have a water source, with its pillars and roof designed to match with the front entrance canopy pillars and roof, and

WHEREAS through competitive bidding, Salisbury Construction, LLC, of Richland Center, Wisconsin, has been chosen to construct the shelter at a cost of \$86,000, and

WHEREAS the Pine Valley/Child Support Standing Committee and the Finance & Personnel Committee have carefully reviewed this request and now bring it forward to the County Board for its consideration,

NOW THEREFORE BE IT RESOLVED that Pine Valley be granted approval to enter into a construction agreement with Salisbury Construction, LLC, from Richland Center, Wisconsin, for an amount of \$86,000, and

BE IT FURTHER RESOLVED that the FOGO funds remaining after funding the balance of the construction, will be utilized for future enhancements to the shelter, and

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

VOTE ON FOREGOING RESOLUTION

AYES \_\_\_\_\_ NOES \_\_\_\_\_

RESOLUTION OFFERED BY THE FINANCE &  
PERSONNEL STANDING COMMITTEE  
(4 OCTOBER 2022)

RESOLUTION ADOPTED

FOR AGAINST

DEREK S. KALISH  
COUNTY CLERK

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

DATED: OCTOBER 25, 2022

Resolution No. 22-117 approving 2023 Health and Human Services revenue contracts was read by County Clerk Kalish. Motion by Williamson second by Glasbrenner that Resolution No. 22-117 be adopted. Motion carried and the resolution declared adopted.

**RESOLUTION NO. 22 - 117**

A Resolution Approving 2023 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 not more than \$50,000 either at one time or within the course of one year must be approved by the County Board, and

WHEREAS the Health and Human Services Board is now presenting the following revenue contracts for 2023 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 2023:

<u>Provider Name</u>	<u>Provider Description</u>	<u>2022 Budgeted Revenue</u>	<u>2023 Budgeted Revenue</u>
ADRC of Eagle Country	Administration of ADRC Services in Richland County	\$402,666	\$424,989
Care Wisconsin First, Inc. / My Choice Family Care, Inc.	Home Delivered Meals, Psychotherapy Services, Substance Abuse Counseling, Transportation, and Loan Closet	\$65,000	\$11,000
Dane County Capital Consortium	Income Maintenance Consolidation	\$1,006,182	\$1,113,066
Department of Administration	Wisconsin Home Energy Assistance Program	\$45,793	\$0
Department of Children and Families	State and County Contract	\$659,541	\$701,613
	Administration of Child Care Program	\$42,815	\$40,815

	Community Youth and Family Aides	\$87,094	\$90,610
Department of Health Services	State and County Contract (Includes SOR Grant Funding)	\$1,132,819	\$1,126,043
Division of Public Health	Consolidated Contract (Immunization and Maternal Child Health)	\$18,148	\$18,072
	Public Health Emergency Preparedness and Response (Includes ARPA funding for 2023)	\$417,211	\$214,690
Department of Transportation	Specialized Transportation 85.21	\$79,889	\$79,889
Greater Wisconsin Agency on Aging Resources, Inc.	County Contract (Includes ARPA funding for 2023)	\$210,672	\$313,082
Inclusa	Home Delivered Meals, Psychotherapy Services, Substance Abuse Counseling, Transportation, and Loan Closet	\$130,000	\$99,000
The Richland School District	Crisis Case Worker Counseling Services for the 2022-2023 School Year	\$84,000	\$60,000
Total Revenue:		\$4,381,830	\$4,292,869

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

AYES \_\_\_\_\_ NOES \_\_\_\_\_

RESOLUTION OFFERED BY COUNTY BOARD  
MEMBERS OF THE HEALTH & HUMAN SERVICES  
& VETERANS STANDING COMMITTEE  
(13 OCTOBER 2022)

RESOLUTION ADOPTED

FOR

AGAINST

DEREK S. KALISH  
COUNTY CLERK

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

DATED: OCTOBER 25, 2022

Resolution No. 22-118 approving provider contracts for 2023 for the Health and Human Services Department was read by County Clerk Kalish. Motion by Gentes second by Glasbrenner that Resolution No. 22-118 be adopted. Motion carried and the resolution declared adopted.

## RESOLUTION NO. 22 - 118

A Resolution Approving Provider Contracts For 2023 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 involving the expenditure of not more than \$50,000 either at one time or within the course of one year must be approved by the County Board, and

WHEREAS the Health and Human Services Board is now presenting the following provider contracts for 2023 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:

<b><u>Provider Name</u></b>	<b><u>Provider Description</u></b>	<b><u>2022 Contract Amount</u></b>	<b><u>2023 Contract Amount</u></b>
Children's Hospital of Wisconsin Community Services - Children's Service Society	Child & Youth Services Unit provider of treatment foster care and respite. Behavioral Health Services Unit provider of respite services to children with disabilities.	\$261,000	\$261,000
Chileda Institute	Child & Youth Services Unit provider of residential care center services.	\$255,000	\$255,000
Community Care Resources	Child & Youth Services Unit provider of treatment foster care and respite. Behavioral Health Services Unit provider of respite services to children with disabilities.	\$186,000	\$191,000
Cornerstone Foundation dba Lucky Star 3 Corporation	Behavioral Health Services Unit provider of CBRF and AFH residential care for consumers who due to mental health issues are unable to live independently.	\$250,000	\$250,000
Diane's Adult Family Home	Behavioral Health Services Unit provider of AFH residential care for consumers who due to mental health issues are unable to live independently.	\$125,000	\$100,000
Driftless Counseling, LLC dba Trailhead Therapy and Mentoring	Behavioral Health Services Unit provider of individual skill development and psychotherapy to Comprehensive Community Services consumers.	\$900,000	\$900,000
Evergreen Manor III	Behavioral Health Services Unit provider of CBRF services for consumers who due to mental health issues are unable to live independently.	\$75,000	\$75,000
Evergreen Manor, Inc.	Behavioral Health Services Unit provider of CBRF services for consumers who due to mental health issues are unable to live independently.	\$75,000	\$75,000
Forward Home For Boys	Child & Youth Services Unit provider of children's group home services.	\$100,000	\$100,000
Hailey Schneider, APNP	Behavioral Health Services Unit provider of medication management and individual outpatient services.	\$10,000	\$100,000

Memorial Hospital of Boscobel, Inc. dba Gundersen Boscobel Area Hospital and Clinics	Behavioral Health Services Unit provider of occupational and physical therapy services to children being served by the Birth to Three Program.	\$75,000	\$75,000
Northwest Counseling & Guidance Clinic	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.	\$80,000	\$80,000
Premier Financial Management Services, LLC	Behavioral Health Services Unit provider of financial management services to children with disabilities.	\$210,000	\$100,000
RTP (WI), S.C. dba Array Behavioral Care	Behavioral Health Services Unit provider of telepsychiatry services.	\$130,000	\$130,000
Rural Wisconsin Health Cooperative	Behavioral Health Services Unit provider of speech & language pathology therapy services to children being served by the Birth to Three Program.	\$75,000	\$75,000
Shay Rehabilitation & Psychological Services, Inc. dba Kickapoo Counseling	Behavioral Health Services Unit provider of individual skill development and psychotherapy to Comprehensive Community Services consumers.	\$300,000	\$300,000
Southwest WI Workforce Development Board	Provides contracted employee services to Richland County Health and Human Services.	\$525,000	\$325,000
St. Joseph's Health Services, Inc. dba Gundersen St. Joseph's Hospital and Clinics	Behavioral Health Services Unit provider of occupational and physical therapy services to children being served by the Birth to Three Program.	\$75,000	\$75,000
Tellurian, Inc.	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.	\$120,000	\$115,000
TLC Senior Home Care, LLC	Behavioral Health Services Unit provider of AFH residential care for consumers who due to mental health issues are unable to live independently.	\$85,000	\$85,000
Trempealeau County Health Care Center	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.	\$270,000	\$270,000
Vista Care Wisconsin	Behavioral Health Services Unit provider of AFH residential care for consumers who due to mental health issues are unable to live independently.	\$840,000	\$840,000
Total 2023 Provider Contracts:		\$5,022,000	\$4,777,000

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

AYES \_\_\_\_\_ NOES \_\_\_\_\_

RESOLUTION OFFERED BY COUNTY BOARD  
MEMBERS OF THE HEALTH & HUMAN SERVICES  
& VETERANS STANDING COMMITTEE  
(13 OCTOBER 2022)

RESOLUTION ADOPTED

FOR

AGAINST

DEREK S. KALISH  
COUNTY CLERK

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

DATED: OCTOBER 25, 2022

Resolution No. 22-119 relating to Richland County's participation in a state program providing specialized transportation assistance was read by County Clerk Kalish. Motion by Rynes second by Williamson that Resolution No. 22-119 be adopted. Motion carried and the resolution declared adopted.

#### **RESOLUTION NO. 22 - 119**

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 2022 so that, with a minimum 20% (\$15,978) matching contribution to be paid by Richland County for 2023, 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 2023 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 Service's Transportation Account in 2023 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 2023 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

AYES \_\_\_\_\_ NOES \_\_\_\_\_

RESOLUTION OFFERED BY COUNTY BOARD  
MEMBERS OF THE HEALTH & HUMAN SERVICES  
& VETERANS STANDING COMMITTEE  
(13 OCTOBER 2022)

RESOLUTION ADOPTED

FOR

AGAINST

DEREK S. KALISH  
COUNTY CLERK

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

DATED: OCTOBER 25, 2022

Resolution No. 22-120 approving the Land Conservation 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 Gentes second by Manning that Resolution No. 22-120 be adopted. Motion carried and the resolution declared adopted.

### **RESOLUTION NO. 22 – 120**

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

WHEREAS the Land Conservation 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 \$9,578.00 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  
(3 OCTOBER 2022)

AYES\_\_\_\_\_ NOES\_\_\_\_\_

RESOLUTION ADOPTED

FOR      AGAINST

DEREK S. KALISH  
COUNTY CLERK

MELISSA LUCK  
STEVE CARROW  
DAVID TURK  
LINDA GENTES  
JULIE FLEMING  
DAN MCGUIRE

X  
X  
X  
X  
X  
X

DATED: OCTOBER 25, 2022

Resolution No. 22-121 regarding approval of Richland County 2022-2031 Land and Water Resource Management Plan was read by County Clerk Kalish. Motion by McKee second by Fleming that Resolution No. 22-121 be adopted. Motion carried and the resolution declared adopted.

### **RESOLUTION NO. 22 - 121**

A Resolution Regarding Approval Of Richland County 2022-2031 Land And Water Resource Management Plan.

WHEREAS, through 1997 Wisconsin Act 27, Chapter 92 of the Wisconsin Statutes was amended, requiring counties to develop land and water resource management plans, and this statutory amendment



provided Richland County Land Conservation Department with the opportunity to assess our resource conditions and needs and to decide how we can best meet our goals.

WHEREAS, the intent of this change was to develop a locally led process that would utilize local, state, and federal funds to protect our land and water resources,

WHEREAS, Richland County Land Conservation Department brought a diverse group of stakeholders together including local government officials and staff, special interest groups, and citizens, to assist in the development of the land and water resource management plan,

WHEREAS, Richland County Land and Zoning Standing Committee held a public hearing on October 4, 2022 to accept comments on the Richland County Land and Water Resource Management Plan, and

WHEREAS, counties that want to be eligible to receive soil and water resource management grant funds from the Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP) must submit a plan and funding request based upon an approved land and water resource management plan.

NOW, THEREFORE, BE IT RESOLVED THAT the Richland County Board approves the ten-year land and water resource management plan presented by the Land & Zoning Standing Committee,

BE IT FURTHER RESOLVED THAT a copy of this resolution and a copy of the plan be provided to DATCP for state approval.

VOTE ON FOREGOING RESOLUTION

AYES \_\_\_\_\_ NOES \_\_\_\_\_

RESOLUTION OFFERED BY THE LAND &  
ZONING STANDING COMMITTEE  
(3 OCTOBER 2022)

RESOLUTION ADOPTED

FOR      AGAINST

DEREK S. KALISH  
COUNTY CLERK

MELISSA LUCK  
STEVE CARROW  
DAVID TURK  
LINDA GENTES  
JULIE FLEMING  
DAN MCGUIRE

X  
X  
X  
X  
X  
X

DATED: OCTOBER 25, 2022

Resolution No. 22-122 to allow county staff to complete a project at the new Emergency Services building was read by County Clerk Kalish. Motion by Manning second by Gottschall that Resolution No. 22-122 be adopted. Rynes suggested the county withhold \$4,000 from final payment if balance due was not already paid in full. Motion carried with McGuire opposed, and the resolution declared adopted.

### **RESOLUTION NO. 22 - 122**

A Resolution To Allow County Staff To Complete A Project At The New Emergency Services Building.

WHEREAS Richland County Board Rule 14 states Public Works projects and all matters dealing with the “construction, repair, remodeling or improvement” of any County building or real estate is governed by section 59.52(29), Wisconsin Statutes and regardless of the estimated cost of the project, the County Board may, by a 3/4th vote, allow the work to be done by the County itself; and

WHEREAS the new emergency services building is considered a public project; and

WHEREAS Richland County Ambulance Service staff are offering to install the dry-walled ceiling in the new addition to meet the fire mitigation requirements of the building inspector; 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 that the Richland County Board of Supervisors hereby authorizes the staff of the Richland County Ambulance Service to complete the ceiling projects at an estimated cost of \$4,000; and

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

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY COUNTY  
BOARD MEMBERS OF THE JOINT  
AMBULANCE COMMITTEE  
(24 OCTOBER 2022)

AYES \_\_\_\_\_ NOES \_\_\_\_\_

FOR AGAINST  
KERRY SEVERSON  
JULIE FLEMING

RESOLUTION ADOPTED

DEREK S. KALISH  
COUNTY CLERK

DATED: OCTOBER 25, 2022

Proposed amendment to Resolution No. 22-89 authorizing participation in a Wisconsin Economic Development Corporation's Idle Sites Redevelopment Program Grant was read by County Clerk Kalish. Motion by Frank second by Gottschall that Resolution No. 22-89 be amended as proposed. Motion carried and the resolution declared amended.

#### **RESOLUTION NO. 22 – 89 (Amended)**

A Resolution Authorizing The Participation In A Wisconsin Economic Development Community Development Investment Grant (CDI).

WHEREAS, Bethlehem Lutheran Church has approached the county, through the Richland Economic Development Board with a petition for the County to participate as a grant applicant/administrator for Community Development Investment Grant; and

WHEREAS, Bethlehem Lutheran is anticipating roughly \$165,000 in eligible development through the grant, for completion of renovations to the Rockbridge School; and

WHEREAS, CDI grants may be made to cities, villages, towns, counties, tribal entities or governmental entities to provide financial incentives for catalytic, shovel-ready redevelopment projects that demonstrate significant measurable benefits to the communities that they are located; and

WHEREAS, this project is anticipated to incur an estimated amount not to exceed \$2,750 of in-kind expenses in grant application, grant management, grant closing and auditing requirements.

NOW THEREFORE BE IT RESOLVED, authorizes participation in the Wisconsin Economic Development Corporation's Community Development Investment Grant in partnership with Bethlehem Lutheran Church, and

BE IT FURTHER RESOLVED, the Richland County Board authorizes the County Administrator and Economic Development Director to complete all necessary documents and agreements associated with this project, 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 FINANCE  
AND PERSONNEL STANDING COMMITTEE  
(10 AUGUST 2022)

## RESOLUTION ADOPTED

FOR      AGAINST

MARTY BREWER X

SHAUN MURPHY-LOPEZ X

STEVE CARROW X

DEREK S. KALISH  
COUNTY CLERK

MELISSA LUCK

TIMOTHY GOTSCHALL X

DAVID TURK

DATED: AUGUST 16, 2022

STEVE WILLIAMSON

MARC COUEY

AMENDED: OCTOBER 25, 2022

GARY MANNING X

Administrator Langreck presented the following appointments for approval:  
Georgette White (Rockbridge) & Virginia Wiedenfeld (Richland Center) to Nutrition Advisory Council Committee  
Alicia Woodhouse: Coordinated Services Team Coordinating Committee (CST Initiative Coordinator or Designee)  
Theresa Nundahl: Comprehensive Community Services Coordination Committee (Behavioral Health Services Manager)  
Theresa Nundahl: Coordinated Services Team Coordinating Committee (Behavioral Health Services Manager)  
Motion by McKee second by Seep to accept and approve appointments as presented. Motion carried and appointments declared approved.

Administrator Langreck noted dates and times of important upcoming meetings.

No correspondences reviewed at meeting.

Motion by Manning, second by McGuire to adjourn to December 13, 2022 at 7:00 PM. Motion carried and the meeting adjourned at 9:02 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 25<sup>th</sup> day of October, 2022.

Derek S. Kalish  
Richland County Clerk

**ORDINANCE NO. 22- 19**

Amendment No. 560 To Richland County Comprehensive Zoning Ordinance No. 5 Relating To A Parcel Belonging To Kinyon Revocable Trust/Marty Kinyon 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 2.41 acre parcel belonging to Kinyon Revocable Trust/Marty Kinyon and in the Town of Buena Vista is hereby rezoned from the General Agricultural and Forestry District (A-F) to the Single-Family Residential (R-2) District:

PART OF NORTHEAST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 20, TOWN 9 NORTH, RANGE 2 EAST, TOWN OF BUENA VISTA, RICHLAND COUNTY, WISCONSIN, BEING MORE FULLY DESCRIBED AS FOLLOWS:  
COMMENCING AT THE SOUTH QUARTER CORNER OF SECTION 20, T9N, R2E; THENCE N 00°02'45" E ON THE EAST LINE OF THE SOUTHWEST QUARTER, 1486.79'; THENCE N 89°57'15" W, 684.64' TO A POINT ON THE CENTERLINE OF FAIRVIEW ROAD AND THE POINT OF BEGINNING; THENCE N 89°49'14" W, 523.83' TO THE LAST POINT ON SAID CENTERLINE; THENCE N 00°09'19" W, 200.00'; THENCE S 89°49'14" E, 525.00'; THENCE S 00°10'46" W, 200.00' TO THE POINT OF BEGINNING. PARCEL CONTAINS 2.41 ACRES (104,883 SQ.FT.), MORE OR LESS.

3. This Ordinance shall be effective on December 13, 2022.

DATED: DECEMBER 13, 2022	ORDINANCE OFFERED BY THE LAND &	
PASSED: DECEMBER 13, 2022	ZONING STANDING COMMITTEE	
PUBLISHED: DECEMBER 22, 2022	(7 NOVEMBER 2022)	
	FOR	AGAINST
MARTY BREWER, CHAIR	MELISSA LUCK	X
ATTEST:	STEVE CARROW	
	DAVID TURK	X
	LINDA GENTES	X
	JULIE FLEMING	X
	DANIEL MCGUIRE	X
DEREK S. KALISH		
RICHLAND COUNTY CLERK		

## **ORDINANCE NO. 22- 20**

Amendment No. 561 To Richland County Comprehensive Zoning Ordinance No. 5 Relating To A Parcel Belonging To Lyle & Kristey Jelle 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 2.42 acre parcel belonging to Lyle and Kristey Jelle in the Town of Orion is hereby rezoned from the General Agricultural and Forestry District (A-F) to the Single-Family Residential (R-2) District:

PART OF THE SOUTHEAST QUARTER OF THE SOUTHWEST QUARTER AND PART OF THE SOUTHWEST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 20, TOWN 9 NORTH, RANGE 1 EAST, TOWN OF ORION, RICHLAND COUNTY, WISCONSIN, BEING MORE FULLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHWEST CORNER OF SECTION 20, T9N, R1E; THENCE N 87°29'22" E ON THE SOUTH LINE OF THE SOUTHWEST QUARTER, 1186.66' TO THE SOUTHEAST CORNER OF LOT 1 OF CERTIFIED SURVEY MAP NUMBER 988 AND THE POINT OF BEGINNING; THENCE CONTINUING N 87°29'22" E, 155.41' TO THE SOUTHWEST CORNER OF THE SOUTHEAST QUARTER OF THE SOUTHWEST QUARTER; THENCE CONTINUING N 87°29'22" E, 8.40' TO A POINT ON THE CENTERLINE OF INDIAN CREEK DRIVE AND THE LAST POINT ON THE SOUTH LINE OF THE SOUTHWEST QUARTER; THENCE NORTHEASTERLY ON THE CENTERLINE OF INDIAN CREEK DRIVE, 116.50' ON THE ARC OF A 130.00' RADIUS CURVE TO THE LEFT, MAKING A CENTRAL ANGLE OF 51°20'46" AND A LONG CHORD OF 112.64' THAT BEARS N 24°49'03" E; THENCE N 00°51'20" W, 195.16'; THENCE NORTHEASTERLY, 183.75' ON THE ARC OF A 163.00' RADIUS CURVE TO THE RIGHT, MAKING A CENTRAL ANGLE OF 64°35'27" AND A LONG CHORD OF 174.18' THAT BEARS N 31°26'23.5" E TO THE LAST POINT ON THE CENTERLINE OF INDIAN CREEK DRIVE; THENCE S

87°17'52" W, 318.77';  
THENCE S 76°12'54" W, 60.00'; THENCE S 00°00'16" E, 124.00' TO A POINT ON THE NORTH LINE OF  
LOT 1 OF CERTIFIED SURVEY MAP NUMBER 988; THENCE N 89°59'44" E, 68.68' TO THE  
NORTHEAST CORNER OF LOT 1 OF CERTIFIED SURVEY MAP NUMBER 988; THENCE S 01°33'14"  
E, 300.00' TO THE POINT OF BEGINNING.

PARCEL CONTAINS 2.42 ACRES (105,598 SQ.FT.), MORE OR LESS.

3. This Ordinance shall be effective on December 13, 2022.

DATED: DECEMBER 13, 2022  
PASSED: DECEMBER 13, 2022  
PUBLISHED: DECEMBER 22, 2022

ORDINANCE OFFERED BY THE LAND &  
ZONING STANDING COMMITTEE  
(28 NOVEMBER 2022)  
FOR      AGAINST

MARTY BREWER, CHAIR  
RICHLAND COUNTY BOARD OF SUPERVISORS

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

ATTEST:

DEREK S. KALISH  
RICHLAND COUNTY CLERK

## RESOLUTION NO. 22 - 123

A Resolution Approving Richland County Highway To Purchase Land For Ash Creek Church Septic.

WHEREAS the Public Works Committee and the County Hwy Commissioner, Joshua Elder; have recommended that the Highway Department purchase .50 acres of land from Kirk M. and Shelly M. Stibbe and Brent H. Stibbe and Sarah M. Stibbe for the amount of negotiated price of 8,000 dollars. The purchase of this land is for the relocation of Ash Creek Septic for a County Highway Improvement Project on CTH O.

BE IT FURTHER RESOLVED that funds for this purchase were budgeted for in Highway's 2022 budget and once project is completed the .50 acres of land will be deeded back to Ash Creek Church.

VOTE ON FOREGOING RESOLUTION  
AYES \_\_\_\_\_ NOES \_\_\_\_\_

RESOLUTION OFFERED BY THE PUBLIC  
WORKS STANDING COMMITTEE  
(7 NOVEMBER 2022)

RESOLUTION \_\_\_\_\_

FOR

AGAINST

DEREK S. KALISH  
COUNTY CLERK

STEVE WILLIAMSON	X
RICHARD MCKEE	X
MARC COUEY	X
CHAD COSGROVE	X
GARY MANNING	
STEVE CARROW	X
JULIE FLEMING	
DAN MCGUIRE	X

DATED: DECEMBER 13, 2022



**RESOLUTION NO. 21 - 63**

A Resolution Strongly Recommending Masks in County Owned Buildings.

WHEREAS the Health and Human Services Board serves as the local board of health per s.251.04 Wis. Stats.,

WHEREAS the local board of health is responsible to assure that measures are taken to provide an environment in which individuals can be healthy, and

WHEREAS COVID-19 disease activity in Wisconsin remains at a high level. All four “variants of concern” have been identified in the state and it is likely that these strains may be contributing to the current level of disease activity as these have the potential to spread more effectively throughout populations. As of May 11, 2021, 44.5% of Wisconsin residents had received at least one dosage of COVID-19 vaccine and 37.6% had completed the series. The goal for herd immunity in Wisconsin is much greater and the current vaccination rates do not offer the level of protection that will permit state residents to return to normal activities., and

WHEREAS in Richland County, COVID-19 disease activity is considered high. The P.1 variant (a variant of concern) has been identified locally. Vaccination rates include the following: 44.2% have received one dosage of a COVID-19-containing vaccine and 39.0% have completed the series, and

WHEREAS statewide, in last two weeks, a large proportion of positive COVID-19 cases occurred in 14-17 year olds. As of May 11<sup>th</sup>, those under the age of 16 are ineligible to be vaccinated and concerns exist regarding the continued transmission of the disease in this age group, and

WHEREAS given the fact that COVID-19 disease activity remains high, variants continue to circulate, and vaccination rates have not sufficiently risen to the levels necessary to offer community-wide protection, the use of preventive measures remains a critical part of protecting our staff and those we serve. The use of face-coverings, when used correctly and consistently, have been identified as an extremely effective method for minimizing the transmission of the COVID-19 virus, and

WHEREAS the Richland County Health Officer, Ms. Rose Kohout, has recommended requiring masks in county-owned buildings to the Health and Human Services Board, and

WHEREAS the Health and Human Services Board functioning as the local board of health has carefully considered this proposal 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 all individuals entering county-owned buildings shall be strongly recommended to follow current CDC guidelines and,

BE IT FURTHER RESOLVED that Richland County employees shall be strongly recommended to follow current CDC guidelines in county-owned buildings, and

BE IT FURTHER RESOLVED that the County Administrator shall inform department heads of this recommendation and provide policy guidance on its implementation and administration, 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	
AYES _____NOES _____		SUPERVISOR MEMBERS OF THE HEALTH AND HUMAN SERVICES BOARD	
RESOLUTION ADOPTED		FOR AGAINST	
DEREK S. KALISH		Kerry Severson	X
COUNTY CLERK		Van Nelson	X
		Ingrid Glasbrenner	X
DATED: MAY 18, 2021			
DISSOLVED: DECEMBER 13, 2022			

## RESOLUTION NO. 22 - 124

A Resolution Reclassifying Positions In Various Departments.

WHEREAS it is necessary from time to time for the County Board to reclassify positions and change job descriptions in order to better reflect the actual duties of those positions and meet the ever-changing needs of County government, and

WHEREAS County Administrator Clinton Langreck and the Finance and Personnel Committee have carefully considered this matter and are now presenting this Resolution to the County Board for its consideration.

WHEREAS Carlson-Dettman recommends the following position be placed in the Grades as follows of the County's plan:

Management Information System	MIS Administrator	Grade L
Health & Human Services	Adult Protective Services Social Worker	Grade I
Health & Human Services	Child and Youth Service Case Manager	Grade I
Health & Human Services	Mental Health Case Manager	Grade H
Sheriff	Administrative Assistant	Grade F
Pine Valley	Clinical Reimbursement Coordinator	Grade M
Pine Valley	Resident Assistant	Grade A
Health & Human Services	Mental Health Therapist	Grade L
Health & Human Services	Custodian	Grade E

WHEREAS additional consideration was given by Finance & Personnel Standing Committee to recommend the following position be placed in the Grade as follows of the County's plan:

CH Ambulance	AEMT	Grade C
--------------	------	---------

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors that approval is hereby granted for the above listed positions, and

BE IT FURTHER RESOLVED that this Resolution shall be effective the first pay period of 2023.

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY THE FINANCE &  
PERSONNEL STANDING COMMITTEE  
(4 OCTOBER & 14 NOVEMBER & 6 DECEMBER 2022)

AYES            NOES

RESOLUTION \_\_\_\_\_  
DEREK S. KALISH  
COUNTY CLERK

	FOR	AGAINST
MARTY BREWER	X	
SHAUN MURPHY-LOPEZ	X	
MARC COUEY	X	
GARY MANNING	X	
TIMOTHY GOTTSCHALL	X	
DAVID TURK	X	
STEVE WILLIAMSON	X	
MELISSA LUCK	X	
STEVE CARROW	X	

DATED: DECEMBER 13, 2022

## 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 \_\_\_\_\_

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	

RICHLAND COUNTY, WI



~~-DRAFT-~~ Policy on  
Personnel Classification,  
Compensation and Staff  
Authorization  
Of Richland County

Effective: 20 July 2021

Revised: 6 December 2022

### Policy Cover

<b>Title:</b> Policy on Personnel Classification, Compensation and Staff Authorization	<b>Effective Date:</b> <del>20 July 2021</del>
	<b>Adoption/Revision Date:</b> <del>20 July 2021</del>
<b>Custodian:</b> County Administrator	<b>Approving Body:</b> Richland County Finance and Personnel <u>Standing</u> Committee

#### 1. Authority

- a. Wis. Stat. 59.02 (Powers, how exercised; quorum);
- b. Wis. Stat. 59.03 9 (Home rule);
- c. Wis. Stat. 59.51 (Board Powers);
- d. Wis. Stat. 59.18 (County Administrator); and
- e. Wis. Stat 59.22(2)(c) (Board Powers to establish the number of employees).

#### 2. Reference:

- a. Adopting Resolution/Ordinance/Motion: Resolution No: 21-98<sub>1</sub>;
- b. Authority of Management, Roles of Members and Chairs of Committees, Boards and Commissions: Resolution 20-93<sub>1</sub>;
- c. Richland County Employee Handbook<sub>1</sub>;
- d. Res 18-10 Adopting a New Pay Plan Wage Scale<sub>1</sub>;
- e. Res 18-61 Wage Scale amendment<sub>1</sub>;
- f. Res 18-97 Wage Grade Increased<sub>1</sub>;
- g. Res 19-89 Amending the County's pay plan wage schedule<sub>1</sub>;
- h. Res 19-126 Amending Res 19-89<sub>1</sub>;
- i. Ordinance 82-3 Sheriff's Department Ordinance<sub>1</sub>;
- j. Ordinance 89-7 Sheriff Department Ordinance<sub>1</sub>.

#### 3. Purpose:

The Policy on Personnel Classification, Compensation and Authorization:

- a. establishes uniform classification practices throughout the organization;
- b. establishes compensation practices that are competitive with relevant markets;
- c. establishes an authorization table that identifies the allocation of the county workforce; and
- d. delegates authority and defines procedures to committees and administration.

#### 4. Scope

- a. Applies to all Richland County Employees with exceptions of elected, seasonal, limited term, union members under a collective bargaining agreement when in conflict with the agreement, or those positions not otherwise captured in the authorization table.

#### 5. Policy Overview

- a. Authority of this policy is vested in the Richland County Board of Supervisors with

specified authorities granted to the Finance and Personnel Committee.

- b. Administrative procedures regarding classification, compensations and the staff authorization are delegated to the County Administrator.

#### **6. Policy Performance Goals:**

- a. This policy is established to support the following recruitment and retention goals with quantifiable performance indicators:
  - i. At the organizational level, the average tenure for a regular Richland County, employees should not fall below the national average for public employees as reported ~~annually~~ by the Bureau of Labor Statistics.
  - ii. At the department level, no department should experience more than 25% turn over in a year period, with consideration given to unreasonable circumstances involving smaller departments with limited staff.
  - iii. At the position level, no vacant regular full-time or vacant part-time regular position, should go 60 days without finding a candidate that meets minimum qualifications.
- b. This policy is established to support the following authorization goals with quantifiable performance indicators:
  - i. All employee authorization changes requiring amendments to this policy will be implemented in accordance with this policy, or at the authorization of the County Board.

## Contents

<b>SECTION 1: COMPENSATION PHILOSOPHY:</b>	<b>5</b>
<b>SECTION 2: COMPENSATION PRINCIPLES</b>	<b>5</b>
<b>SECTION 3: POLICY DEFINITIONS</b>	<b>5</b>
A. Emergency	5
B. Wage Modifier	556
C. Step Increase	6
<b>SECTION 4: WAGE SCHEDULES</b>	<b>6</b>
A. PAY GRADE:	6
B. SCHEDULE PLACEMENT AND PROGRESSION (Res No. 19-89)	6
General Government:	6
Pine Valley:	667
General Provisions:	7
<b>SECTION 5: SUPPLEMENTAL DEPARTMENT WORK RULES</b>	<b>778</b>
<b>SECTION 6: CLASSIFICATION AND POSITION DESCRIPTIONS</b>	<b>889</b>
A. Classification:	889
B. Position Description Content:	9
C. Department Heads are responsible for	9
D. Record Retention:	9940
<b>SECTION 7: RECLASSIFICATION PROCESS</b>	<b>9940</b>
C. Reclassification Procedure:	9940
<b>SECTION 8: THE STAFF AUTHORIZATION TABLE</b>	<b>101011</b>
F. Creating a position procedure:	111112
<b>SECTION 9: EMPLOYEE MOVEMENT</b>	<b>121213</b>
A. PROMOTION	121213
B. LATERAL TRANSFER	13
C. DEMOTION	131314
<b>SECTION 10: REVIEW AND MAINTENANCE</b>	<b>131314</b>
<b>SECTION 11: REVISION HISTORY</b>	<b>131314</b>
<b>APPENDIX A: PAYROLL STATUS CHANGE FORM</b>	<b>141415</b>
<b>APPENDIX B: RECLASSIFICATION REQUEST</b>	<b>161516</b>
<b>APPENDIX C: NEW POSITION REQUEST FORM</b>	<b>171617</b>
<b>APPENDIX D: STAFF AUTHORIZATION TABLE</b>	<b>181718</b>
<b>APPENDIX E: WAGE SCHEDULES</b>	<b>222122</b>
<b>APPENDIX Y: PROPOSED CHANGES TO COMPENSATION POLICY</b>	<b>26253229</b>
<b>APPENDIX Z: POLICY REVIEW FORM</b>	<b>27263330</b>

## SECTION 1: COMPENSATION PHILOSOPHY:

The Richland County Board of Supervisors intends to compensate the employees of Richland County through competitive wages that recognizes required (and acquired) knowledge, skills, and abilities; and awards longevity within the county through paid benefit time off. The compensation structure should give incentive for both professional developments in the given position, and the desire to pursue advancements in grade, authority and responsibility within the county. Compensation should reflect relevant markets in which the County can reasonably compete. Compensation should promote a well-qualified and diverse workforce that represents both the experience of longevity and the innovativeness of influx. It is understood that situations may occur where subordinates, or positions of lower grades, may be compensated at higher rates than supervisor(s), or employees at higher grades; however, these situations should be rare. It is also understood that market demands may fluctuate during recruitment efforts and deviations impacting one employee does not set precedent for other employees. Compensation is provided with an understanding that it is the responsibility of Richland County administration and management to: (1) promote a productive work environment and job satisfaction by fostering a motivational culture of autonomy, mastery and purpose; (2) ensure continuity during employee turnover; and (3) demonstrate fiscal responsibility.

## SECTION 2: COMPENSATION PRINCIPLES

- A. Support the performance goals of this policy, the Richland County Mission and strategic initiatives;
- B. Compensation will comply with federal code, state statute and county policy; and
- C. Richland County will utilize consistent practice, procedures, policies, and templates with limited exceptions that may arise from operational needs.
- D. Richland County will not discriminate in classification or compensation based on race, color, gender, religion, creed, age, disability, national origin, sexual orientation, or any other basis prohibited by state or federal law.
- E. Compensation should be transparent and visible upon request of the public and needs of auditing.
- F. This policy does not constitute a contract of employment. This policy can be changed for any reason, at any time, and without warning by the County Board or Finance and Personnel Standing Committee or designated authority thereof. All employees not specifically covered by a collective bargaining agreement, elected, specified employment agreement or appointed by statute are considered "at-will."

## SECTION 3: POLICY DEFINITIONS

For purposes of this policy the following definitions will apply:

- A. **Emergency** — a serious and unexpected situation requiring immediate action to avoid a dangerous or unreasonable liability to the organization."
- B. **Wage Modifier** — any additional pay added to an employee's hourly rate beyond



step of the wage schedule. Such as weekend or night differential, etc.

**C. Step Increase** — a wage grade step increase is a lateral progression, move or adjustment along the assigned wage grade.

**D. Effective Date** – date of the Adoption/Revision date of this Policy.

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## SECTION 4: WAGE SCHEDULES

The following section describes the structure, purpose and progression of the Richland County Wage Schedules (Appendix E).

### A. PAY GRADE:

1. County positions are assigned to pay grades with County Board approval, through the processes defined in this policy.
2. Reclassification of a position to a different pay grade is described in Section 7 of this policy.
3. Each pay grade has a “step range” approved by the County Board.
4. Individual pay grade ranges may be adjusted by the County Board at any time, and at their discretion. Reasons that may arise to warrant adjustments include (but are not limited to) market changes, operational needs, recruiting and retention trends, or inability to meet the goals, philosophy or principles of this policy.
5. Additional wage modifiers may apply to individuals within the grade based on County Board approval, or approved department work rules.

### B. SCHEDULE PLACEMENT AND PROGRESSION (Res No. ~~19-89 22-~~ ???)

#### General Government:

- ~~1. Employees with two or more years of employment as of the Effective Date will be placed at step 4 (is currently step 3)~~
- ~~2. Employees whose wages were above step 3 prior to the Effective Date will be placed at the next step that provides an increase; except for those already at the top step~~
- ~~3. Employees with less than two years of continuous employment as of the Effective Date, and new hires will be placed at step 2 (is currently step 1)~~
- ~~1. New employees will be placed at Step 2.~~
- ~~4.2. After an employee passes probation, the employee will be placed at step 3 (is currently step 2)~~
- ~~5.3. After two years from the date of hire, the employee will be placed at step 4 (is currently step 3)~~

#### Pine Valley:

- ~~1. Employees with two or more years of employment as of the Effective Date will be placed at step 5 7 (is currently step 4 5)~~
- ~~2. Employees whose wages were above step 4 6 prior to the Effective Date will be~~

~~placed at the next step that provides an increase; except for those already at the top step~~

~~3. Employees with less than two years of continuous employment as of the Effective Date, and new hires will be placed at step 3 5 (is currently step 23)~~

~~1. New employees will be placed at step 5~~

~~4.2. After an employee passes probation, the employee will be placed at step 4-6 (is currently step 34)~~

~~5.3. After two years from the date of hire, the employee will be placed at step 5-7 (is currently step 45)~~

### **Ambulance Emergency Medical Technician**

1. New employees will be placed at Step 3.

2. After an employee passes probation, the employee will be place at step 4.

3. After two years from the date of hire, the employee will be placed at step 5.

### **General Provisions:**

1. County department heads, beginning on the Effective Date, may authorize a new hire to start one to two-steps above the new hire step, based on qualifications and experience. The Department must be able to absorb the increased cost in its budget. Such new hires would move up a step upon successful completion of their probationary period – and at other designated intervals, unless they are already at the highest step for that position (step 4 for general government; step 75 for Pine Valley).

2. County department heads may authorize a one-time placement adjustment (not to exceed step 4 for General Government or step 75 for Pine Valley) for current employees who the department head deems their experience and value to the department warrants the increase.

3. The ~~Finance and Personnel Standing Committee~~County Administrator is authorized to retain the services of Carlson Dettmann Consulting, LLC, ~~(County's Compensation Plan Consultant) during 2020,~~ to update the county's composition structures (steps) to reflect current market ~~— update to be completed by April 30, 2020.~~

4. ~~"The Finance and Personnel Standing Committee is authorized to have recommend the County's compensation structures (steps) updated annually to reflect current market. The Finance and Personnel Standing Committee is also authorized to permit further step progressions beginning in 2021 up to and including the use of all steps in preparations of annual budgets as the oversight Committee and County Administration or deem feasible"~~

## **SECTION 5: SUPPLEMENTAL DEPARTMENT WORK RULES**

Federal Regulations, Wisconsin State Statutes and Finance and Personnel Standing Committee approved departmental work rules may allow for pay modifiers and deviation from the Richland County Compensation Policy. Such modifiers and deviations will be

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presented to the Finance and Personnel Standing Committee by the departments for periodic review.

Departments with supplemental pay schedules and policies include the following appendices:

- a. AA. Ambulance Services / Emergency Management (reserved)
- BB. Child Support (reserved)
- CC. Circuit Court (reserved)
- b. DD. Coroner (reserved)
- EE. District Attorney's Office (reserved)
- FF. Extension Office (reserved)
- c. GG. Fair and Recycling (reserved)
- d. HH. Health and Human Services (reserved)
- e. II. Highway (reserved)
- JJ. Land Conservation (reserved)
- KK. MIS (reserved)
- f. LL. Pine Valley Community Services
- MM. Register of Deeds (reserved)
- NN. Register in Probate (reserved)
- g. OO. Sheriff's Office (including reference to WPPA Agreement)
- h. PP. Symon's Recreation Complex (reserved)
- QQ. Treasurer's Office (reserved)
- RR. UW Food Services (reserved)
- SS. Veteran's Services (reserved)
- TT. Zoning and Sanitation (reserved)
- UU. Misc. (reserved)

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## SECTION 6: CLASSIFICATION AND POSITION DESCRIPTIONS

**A. Classification:** A positions classification is defined by the following components:

1. **Position Title** — As defined by state statute and/or the county organizational tables, should align with comparable, standardized titles by the Bureau of Labor Statistics when applicable.
2. **Pay Grade** — Compensation level of a position as found on the Richland County Wage Schedules.
3. **FLSA Status** — Defines position entitlement to salary or time and/or one half premium.
4. **Category** — Defines position as full-time, part-time, casual reserve/~~pool~~, limited term, or seasonal.
  - a. Full-time - a minimum of 30 hours per week.
  - b. Part-time benefited - a minimum of 23.25 hours per week.
  - c. Part-time unbenefited - less than 23.24 hours per week.
  - d. Casual reserve - call-in, not a regular schedule, and only guaranteed work

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when needed.

e. Limited term employment – full time or part time employee contracted to work for a set amount of time.

4.f. Seasonal – temporary employment that recurs around the same time every year.

5. **Capacity** — Indicates ~~if~~ the position's intended capacity of average hours per week.

**B. Position Description Content:** The authority and responsibility to manage and direct employees, assign work duties, and schedule employee hours is a function of management. Position description changes that are necessary to reflect assigned duties and requirements, are delegated to the position's department head with review and approval by the County Administrator, or supervisory committee as appropriate. ~~At the discretion of the County Administrator, modifications of department position descriptions significantly impacting department operations must be approved by the County Board.~~

**C. Department Heads are responsible for:** ~~e~~Ensuring their department's employees have a signed copy of their most recent position description submitted to the employees' individual personnel file. The position description is not to serve as a contract of employment, but as an understanding of general work expectations.

**D. Record Retention:** A master copy of all position descriptions shall be stored with the County Administrator, or designee as assigned.

## SECTION 7: RECLASSIFICATION PROCESS

**A.** A reclassification is a change to any one of the classification components listed above in section 6A.

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**B.** Operational needs, essential functions and market demands will change. Positions may require a reclassification of title, wage grade, FLSA status, category or hourly capacity. Reclassifications will be entertained by the County Administrator and the Finance and Personnel Standing Committee on an annual basis in conjunction with the budget process unless an emergency arises or a violation of the policy performance goals is identified. ~~Reclassifications require resolution by the County Board.~~

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### **C. Reclassification Procedure:**

1. Department heads will present a completed ~~R~~eclassification ~~R~~equest ~~F~~orm with supporting documents to the County Administrator or supervisory committee (when the department head is an elected official). [Reference Appendix B: "Reclassification Request"].

a. Requests involving the amendment to the pay grade assignment or FLSA classification will be forward to the County's ~~C~~ompensation ~~P~~lan ~~C~~onsultant for review and recommendation. Fees for the reclassification review will be charged to the requesting department.

2. The County Administrator, or supervisory committee (when the department head is an elected official), may take action to recommend the reclassification to the Finance and Personnel ~~Standing~~ Committee.
3. With the recommendation of the Administrator or supervisory committee (when the department head is an elected official), departments will present a completed ~~Reclassification Request Form~~ with supporting documents to the Finance and Personnel ~~Standing~~ Committee.
4. The Finance and Personnel Committee may recommend a resolution to the Richland County Board of Supervisors, or deny the request.
5. Any reclassification changes that are approved will be implemented on the first day of the first full pay period of the new budget year unless otherwise specifically requested by the department and approved by the Finance and Personnel ~~Standing~~ Committee, or County Board.
6. Reclassifications in a pay grade may be warranted by the following criteria:
  - a. Infraction of policy performance goals. Proven recruitment and retention trends indicating a clear need for reclassification.
  - b. The significant addition or deletion of essential job functions, skill requirements, educational requirement, and responsibilities; as added/or deleted from the position description since the last evaluation of the position. An increase/or decrease in volume of previously established functions, or comparable functions, does not warrant a reclassification in wage grade.
  - c. -Clear indication of adverse impact related to department hierarchy and/or inconsistency with the Richland County ~~C~~ompensation ~~P~~hilosophy (Section 1) and/or ~~P~~principles (Section 2).
  - d. A significant operational need, with overwhelming justification given by the department head, and supported by the County Administrator or supervisory committee (when the department head is an elected official).

## SECTION 8: THE STAFF AUTHORIZATION TABLE

- A. Operational needs within departments may require the adjustment and reauthorization of staff positions. Creations and deletions will be entertained by the County Administrator and Finance and Personnel ~~Standing~~ Committee on an annual basis in conjunction with budget preparations unless an emergency arises or a violation of policy performance goals is proven.
- B. The Richland County Staff Authorization Table is a consolidated schedule of all authorized position classifications and staffing levels for Richland County Departments. The table represents the maximum allowable staffing positions authorized to the department and does not represent the actual head count or funded positions. [Reference Appendix D]
- C. Total authorized staffing levels for department positions, as found in the ~~S~~taff ~~A~~uthorization ~~T~~able, shall be approved by the Richland County Board of Supervisors. Authorized staffing levels will be considered the maximum, with

discretion to operate at lower levels controlled by department heads based on needs and available funding. Limited term employment does not need to be authorized by indication on the table.

- D. Exception Pine Valley — The Pine Valley Administrator is granted authority to amend, to exceed or modify the authorized count of healthcare and supporting staff positions to meet needs of census and market changes. Changes will be confirmed by the County Administrator and all changes will be reported to the Pine Valley and Child Support Standing Committee and Finance and Personnel Standing Committee.

- E. Amending the authorization count, or removing an existing position, procedure:

1. The department head ~~should~~must present their proposal(s) of amending the authorization count, or deletion of a position, to the County Administrator or supervisory committee (when the department head is an elected official). The Administrator or supervisory committee may take action to recommend to the Finance and Personnel Standing Committee. The Richland County Board of Supervisors may take action to amend the count or delete the position from the Richland County Authorization Table.
2. ~~The department head must present their proposal(s) of position deletion to the Finance and Personnel committee. The Finance and Personnel committee may recommend a resolution to the Richland County Board of Supervisors.~~
3. ~~Pending the Finance and Personnel Committees recommendation, the department head must present the proposal(s) of position deletion to the Richland County Board of Supervisors by resolution. The Richland County Board of Supervisors may take action to amend the count or delete the position from the Richland County Authorization Table.~~

**F. Creating a position procedure:**

1. Creation of a new position may be warranted by the following of criteria:
  - a. The proposed position contains new essential job functions, or requirements that are not already consolidated under an existing position title on the Richland County Wage Schedules.
  - b. Significant operational changes in a department that are adding new programs and services.
  - c. Requirements driven by a grant and/or funding needs.
  - d. A significant operational need, with overwhelming justification given by the department head, and supported by the Administrator, or supervisory committee if an elected official.
2. Department heads will present the request to their supervisory committee with a copy provided to the County Administrator. A New Position Request Form will be submitted with information and supporting documents that include: 1) a position description, 2) a job description questionnaire provided by the Compensation Plan Consultant, 3) narrative of reasoning, and 4) a statement of financial impact. [Reference Appendix C] - Fees for the creation study from the Compensation Plan Consultant will be charged to the requesting department.

3. The Administrator or supervisory committee when an elected official, may take action to recommend the creation to the County Administrator and Finance and Personnel Standing eCommittee.

~~4. The New Position request will be submitted to the County Administrator. The County Administrator will forward the "New Position Request" to the County's compensation plan consultant for review and opinion. Fees for the creation study will be charged to the requesting department.~~

5.4. The Department head will present the following to the Finance and Personnel Standing Committee: 1) position description, 2) a job description questionnaire, 3) narrative of reasoning, and 4) a statement of financial impact 5.4) the supervisory committee recommendation, and 6.5) the recommendation from the Compensation Plan Consultant.

6.5. The Finance and Personnel committee may take action to recommend resolution to the Richland County Board of Supervisors.

6. Pending the Finance and Personnel Committees recommendation, the department head must present the proposal(s) of creation to the Richland County Board of Supervisors. The Richland County Board of Supervisors may take action to create the position and to amend the Richland County Staff Authorization Table and Compensation Table.

6.7. A copy of the newly created and approved positions job description must be filed with the County Administrators office upon approval.

7.6. Any newly created positions that are approved will be implemented on first day of the first full pay period of the new budget year unless otherwise specifically requested and approved by the Richland County Board of Supervisors.

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## SECTION 9: EMPLOYEE MOVEMENT

With relation to the Richland County Wage Schedule, employees may transition from one position to another during their tenure with Richland County. Transitions will be defined as a promotion, a lateral transfer or a demotion. The receiving department is required to submit a Payroll Status Change (Appendix A) to the Administrator's Office to initiate.

### A. PROMOTION

A promotion is the transition of a County employee into a position of a higher pay grade. It is understood that such a transition can be initiated by the employer or employee.

1. An employee will not have a wage rate reduction resulting in a promotion.
2. When transitioning up to the higher pay grade, the employee will move to the next step that generates an increase, or allowable by policy.
3. An employee promoted into a higher wage grade and assuming a higher wage rate may continue to progress according to Section 4.
4. Changes in an employee's wage rate will be effective on the day the employee assumes the position of promotion. The employee will be eligible for an annual step

increase, if available, on the anniversary of that date, pending department head approval, according to Section 4.

## B. LATERAL TRANSFER

Lateral Transfer is the transition of a County employee into a position found in their current pay grade.

1. An employee will not have a wage rate reduction resulting in a lateral transfer.
2. An employee transferring into a position of equal wage grade, upon reassignment by the county, will maintain current step and anniversary date ~~may and will~~ continue to progress according to Section 4.
3. ~~The employee will be eligible for an annual step increase, if available, on the anniversary of their established date from the previous position, pending department head approval.~~

## C. DEMOTION

A demotion is viewed as the transition of a County employee into a position found in a lower pay grade. It is understood that such a transition can be initiated by the employer or employee.

1. An employee is subject to a wage rate reduction.
2. An employee transferring into a position of a lower wage grade may continue to progress according to Section 4.
3. Changes in an employee's wage rate will be effective on the day the employee assumes the new position. The employee will be eligible for an annual step increase according to Section 4, if available, on the anniversary of that new date, pending department head approval.

## SECTION 10: REVIEW AND MAINTENANCE

A review of this compensation plan and all job positions will be conducted at a minimum of every five years, at the request of the County Administrator, or at the direction of the Finance and Personnel Standing Committee ~~or Richland County Board~~.

## SECTION 11: REVISION HISTORY

Revision History		
Adoption/Revision Date	Overview of Adoption/Revision	Committee Action / Resolution
20/07/2021	Original	<u>Passed</u>

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<u>04/10/2022</u>	<u>Section 2, 4, 5, 6, 7, 8 &amp; 10 - Change in authority.</u> <u>Section 3 Effective date. Section 4 – Wage</u> <u>adjustment added. Section 5 – Update supplemental</u> <u>pay schedule. Section 6 – Define positions. Section</u> <u>8 Define procedure. Section 9 – Define transfers.</u>	
<u>11/1/2022</u>	<u>Section 2, 4, 5, 7, 8 &amp; 10 – Define authority.</u> <u>Section 3 &amp; 6 – Add definition &amp; description.</u> <u>Section 4. B. – Update pay plan.</u> <u>Section 5 – Modify supplemental pay schedule</u> <u>Section 9 – Update section reference.</u> <u>Section 8 – Procedure Clarification</u>	
<u>12/6/2022</u>	<u>Section 4. B. Add Ambulance Emergency Medical</u> <u>Technician</u>	

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## APPENDIX A: PAYROLL STATUS CHANGE FORM

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EFFECTIVE DATE

EMPLOYEE ID #
BADGE #

EMPLOYEE NAME \_\_\_\_\_

CHANGE(S)	FROM	TO
PER RESOLUTION #	GRADE _____	GRADE _____
	STEP _____	STEP _____
	RANGE _____	RANGE _____
	HOURLY/SALARY RATE _____	HOURLY/SALARY RATE _____
JOB TITLE		
<b>PV ONLY</b> <input type="checkbox"/>	ON-CALL EVERY OTHER WEEKEND PREMIUM RATE	
DEPARTMENT		
WEEKLY HOURS		
SHIFT		
<input type="checkbox"/> FULL-TIME	<input type="checkbox"/> PART-TIME W/BENEFITS _____ HRS PER WEEK _____% FOR HEALTH INS	
<input type="checkbox"/> CALL-IN	<input type="checkbox"/> PART-TIME/TEMP CASUAL NO BENEFITS	

Account # _____	_____ %	Account # _____	_____ %
Account # _____	_____ %	Account # _____	_____ %
Account # _____	_____ %	Account # _____	_____ %

**IF YOUR FUNDING IS SPLIT, IT MUST TOTAL 100%. OTHERWISE LEAVE BLANK**

### REASON(S) FOR THE CHANGE(S)

- |  |  |
|--|--|
| <input type="checkbox"/> HIRED<br><input type="checkbox"/> APPROVED BY COUNTY BOARD<br><input type="checkbox"/> PROBATION ENDED<br><input type="checkbox"/> PROBATION EXTENDED UNTIL _____<br><input type="checkbox"/> 2 YEAR WAGE INCREASE<br><input type="checkbox"/> SENIORITY INCREASE<br><input type="checkbox"/> PROMOTION<br><input type="checkbox"/> DEMOTION<br><input type="checkbox"/> SUSPENSION | <input type="checkbox"/> REHIRED<br><div style="text-align: center;">DATE OF APPROVAL _____</div> <input type="checkbox"/> TRANSFER<br><input type="checkbox"/> RETIREMENT<br><input type="checkbox"/> RESIGNATION<br><input type="checkbox"/> 2 WEEK NOTICE GIVEN<br><input type="checkbox"/> DISCHARGED<br><input type="checkbox"/> LAYOFF<br><input type="checkbox"/> DEATH |
|--|--|
- ☐ YES / ☐ NO

<b>LEAVE OF ABSENCE:</b>		<input type="checkbox"/> MEDICAL	<input type="checkbox"/> NON MEDICAL
STARTS: _____		ENDS (LAST DAY): _____	
FMLA STARTS: _____		ENDS (LAST DAY): _____	
COMMENTS:			

AUTHORIZED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

AUTHORIZED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

APPROVED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

## APPENDIX B: RECLASSIFICATION REQUEST

1. Department:	2. Number of employees:	3. Full-time/Part-time
4. Current Position Title:		5. Pay Grade:
6. Proposed Position Title:		7. Proposed Pay Grade:
8. Date materials effectively received by Administrator:		9. Proposed Effective Date:
<b><u>Required Supporting Documentation:</u></b>		
<input type="checkbox"/> Current job description		
<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"/> 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.		
<input type="checkbox"/> Supporting documentation (i.e. study data); including consultant review		
<input type="checkbox"/> Total financial impact to implement reclassification: \$_____ Budget year:_____		
<input type="checkbox"/> Plan of how financial impact will be absorbed		
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:

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### 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:			

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### 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:	
<b>Required Supporting Documentation:</b> <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:	

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#### 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:			

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## APPENDIX D: STAFF AUTHORIZATION TABLE

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STAFF AUTHORIZATION TABLE								PERSONNEL - CATEGORY				
DEPT CODE	DEPARTMENT	DIVISION OR UNIT	POSITION TITLE	PAY RANGE	PAY GRADE	FLSA STATUS	WEEKLY CAPACITY	REGULAR FULL-TIME	REGULAR PART-TIME	LIMITED TERM	RESERVE / CALL-IN / SEASONAL	CONTRACT Lease
5115	Administration	County Administrator			By Res	Exempt	40	1.00	0.00	0.00	0.00	0.00
		Payroll & Benefits Specialist		75	H	Hourly	40	1.00	0.00	0.00	0.00	0.00
		Accounting Supervisor		95	J	Hourly	40	1.00	0.00	0.00	0.00	0.00
		Assistant to the Administrator		75	H	Hourly	40	1.00	0.00	0.00	0.00	0.00
							TOTAL	4.00				
5245	Ambulance / Emergency Management	Emergency Medical Services /Emergency Management Director			K	Exempt	40	1.00	0.00	0.00	0.00	0.00
		Advanced Emergency Medical Tech (Admin)		60	E/F	Hourly	40	1.00	0.00	0.00	0.00	0.00
		Advanced Emergency Medical Tech (Training Officer)		55	E/F	Hourly	40	1.00	0.00	0.00	0.00	0.00
		Advanced Emergency Medical Technician		35	B/C	Hourly	40	3.00	6.00	0.00	0.00	0.00
		Ambulance Crew Member			\$20/call	Hourly		0.00	0.00	0.00	15.00	0.00
		Ambulance Driver			\$15/call	Hourly		0.00	0.00	0.00	1.00	0.00
Contracted		All Hazards Planner			Contract			0.00	0.00	0.00	0.00	1.00
							TOTAL	6.00	6.00	0.00	16.00	1.00
5540	Child Support Office	Child Support Director		90	K	Hourly	40	1.00	0.00	0.00	0.00	0.00
		Financial Specialist & Caseworker		70	G	Hourly	40	1.00	0.00	0.00	0.00	0.00
		Child Support/Staff Attorney-Assistant Corporation Counsel			By Res	Exempt	40	0.20	1.00	0.00	0.00	0.00
							TOTAL	2.20	1.00	0.00	0.00	0.00
5121	Clerk of Court	Clerk of Circuit Court			By Res	Elected	40	1.00	0.00	0.00	0.00	0.00
		Chief Deputy Clerk of Court		75	H	Hourly	40	1.00	0.00	0.00	0.00	0.00
		Deputy Clerk of Court		70	G	Hourly	40	1.00	0.00	0.00	0.00	0.00
		Bailiff		30	B	Hourly		0.00	0.00	0.00	8.00	0.00
							TOTAL	3.00	0.00	0.00	8.00	0.00
State	Circuit Court	Judge			By State	Elected	State	1.00	0.00	0.00	0.00	0.00
		Court Reporter			By State	Hourly	State	1.00	0.00	0.00	0.00	0.00
							TOTAL	2.00	0.00	0.00	0.00	0.00
5127	Coroner	County Coroner			By Res	Elected	40	1.00	0.00	0.00	0.00	0.00
		Deputy Coroner			By Res	Hourly		0.00	0.00	0.00	5.00	0.00
							TOTAL	1.00	0.00	0.00	5.00	0.00
5164	Corporation Counsel	Corporation Counsel			By Res	Exempt		0.00	1.00	0.00	0.00	0.00
		Child Support Administrator / Assistant Corporation Counsel			By Res	Appointed		0.00	1.00	0.00	0.00	0.00
							TOTAL	0.00	2.00	0.00	0.00	0.00
5141	County Clerk	County Clerk			By Res	Elected	40	1.00	0.00	0.00	0.00	0.00
		Accounts Payable Specialist/ Deputy County Clerk		70	G	Hourly	40	1.00	0.00	0.00	0.00	0.00
							TOTAL	2.00	0.00	0.00	0.00	0.00
5194	Courthouse Maintenance	Maintenance Supervisor		80	I	Hourly	40	1.00	0.00	0.00	0.00	0.00
		Custodian		50	E	Hourly	40	1.00	0.00	0.00	0.00	0.00
							TOTAL	2.00	0.00	0.00	0.00	0.00
5161	District Attorney	District Attorney			By State	Elected		1.00	0.00	0.00	0.00	0.00
		Assistant District Attorney			By State	Appointed	40	0.00	0.80	0.00	0.00	0.00
		Victim/Witness Supervisor		80	I	Hourly	40	1.00	0.00	0.00	0.00	0.00
		Victim/Witness Coordinator		70	G	Hourly	40	1.00	0.00	0.00	0.00	0.00
		Legal Assistant		70	G	Hourly	40	1.00	0.00	0.00	0.00	0.00
							TOTAL	4.00	0.80	0.00	0.00	0.00
5762	Economic Development	Economic Development Director			By Res	Exempt	40	1.00	0.00	0.00	0.00	0.00
							TOTAL	1.00	0.00	0.00	0.00	0.00
5614	Fair & Recycling	Fair & Recycling Coordinator		45	D	Hourly	28	0.00	1.00	0.00	0.00	0.00
		Clerical		25	A	Hourly		0.00	0.00	1.00	0.00	0.00
		Fair Groundskeeper		30	B	Hourly		0.00	0.00	1.00	0.00	0.00
		Fair Judge			see note	Hourly		0.00	0.00	48.00	0.00	0.00
		Fair Cashier			\$7.25/hr	Hourly		0.00	0.00	3.00	0.00	0.00
		Fair Misc Worker			\$7.25/hr	Hourly		0.00	0.00	15.00	0.00	0.00
							TOTAL	0.00	1.00	68.00	0.00	0.00
5124	Family Court	Family Court Commissioner			By Res	Exempt		0.00	1.00	0.00	0.00	0.00
							TOTAL	0.00	1.00	0.00	0.00	0.00

STAFF AUTHORIZATION TABLE								PERSONNEL - CATEGORY				
DEPT CODE	DEPARTMENT	DIVISION OR UNIT	POSITION TITLE	PAY RANGE	PAY GRADE	FLSA STATUS	WEEKLY CAPACITY	REGULAR FULL-TIME	REGULAR PART-TIME	LIMITED TERM	RESERVE / CALL-IN / SEASONAL	CONTRACT / Lease
Health & Human Services												
5501	Administration & Building Operations		Director	125	R	Exempt	40	1.00	0.00	0.00	0.00	0.00
5501			Corporation Counsel		By Res	Exempt		0.00	0.00	0.00	0.00	0.00
5501			Admin & Building Operations Manager	85	J	Exempt	40	1.00	0.00	0.00	0.00	0.00
5501			Conf Administrative Secretary	70	G	Exempt	40	2.00	0.00	0.00	0.00	0.00
5504			Clerical Assistant II (LONGTERM VACANCY)	50	E	Hourly	40	0.00	0.00	0.00	0.00	0.00
5504			Secretary	50	E	Hourly	40	2.00	0.00	0.00	0.00	0.00
5504			Spanish Translators		\$35/hr	Hourly		0.00	0.00	0.00	4.00	0.00
			Secretary (SWWDB Leased Position)		\$16.57/hr	Hourly	28	0.00	0.00	0.00	0.00	1.00
			Custodian	50	E	Hourly	40	0.00	0.00	0.00	0.00	0.00
			Fill-In Custodian (SWWDB Leased Position)		\$20.00/hr	Hourly		0.00	0.00	0.00	0.00	0.00
5501	Business & Financial Services	Business & Financial Services Manager	100	M	Exempt	40	1.00	0.00	0.00	0.00	0.00	
5504		Fiscal Specialist	65	F	Hourly	40	3.00	0.00	0.00	0.00	0.00	
5507	Aging & Disability Resource Center	ADRC Manager	95	L	Exempt	40	1.00	0.00	0.00	0.00	0.00	
5507			Information & Assistance Specialist	75	H	Exempt	40	3.00	0.00	0.00	0.00	0.00
5507			Clerical Assistant II	50	E	Hourly	40	1.00	0.00	0.00	0.00	0.00
5529			Disability Benefit Specialist	75	H	Exempt	40	1.00	0.00	0.00	0.00	0.00
5403			Elderly Benefit Specialist	75	H	Exempt	40	1.00	0.00	0.00	0.00	0.00
5563			Secretary	50	E	Hourly	40	1.00	0.00	0.00	0.00	0.00
5563			Driver/Escort Driver	25	A	Hourly		0.00	4.00	0.00	0.00	0.00
5563			Clerical Assistant (SWWDB Leased Position)		\$15.00/hr	Hourly	8	0.00	0.00	0.00	0.00	1.00
5477		Behavioral Health Services	Behavioral Health Services Manager	105	N	Exempt	40	1.00	0.00	0.00	0.00	0.00
5472			CCS Supervisor	100	M	Exempt	40	1.00	0.00	0.00	0.00	0.00
5457		Quality Coordinator (LONGTERM VACANCY)			Exempt	40	0.00	0.00	0.00	0.00	0.00	
5477		CLTS & BT3 Supervisor	95	L	Exempt	40	1.00	0.00	0.00	0.00	0.00	
5477		Business Systems Analyst	75	H	Exempt	40	1.00	0.00	0.00	0.00	0.00	
5472		Mental Health Case Manager	75	H	Exempt	40	3.00	0.00	0.00	0.00	0.00	
5472		Mental Health Therapist	95	L	Exempt	40	2.00	0.00	0.00	0.00	0.00	
5478		Substance Abuse Counselor	80	I	Exempt	40	1.00	0.00	0.00	0.00	0.00	
5408		Treatment Court Coordinator	80	I	Exempt	40	1.00	0.00	0.00	0.00	0.00	
5532		Adult Protective Services Worker	75	I	Exempt	40	1.00	0.00	0.00	0.00	0.00	
5532		APSD/Crisis Professional	75	H	Exempt	40	0.00	0.00	0.00	0.00	0.00	
5459		CLTS & BT3 Case Manager	75	H	Exempt	40	2.00	0.00	0.00	0.00	0.00	
5472		Psychiatric RN	90	K	Exempt	40	2.00	0.00	0.00	0.00	0.00	
		Psychiatric RN (SWWDB Leased Position)		\$25.58/hr	Exempt	20	0.00	0.00	0.00	0.00	1.00	
		Crisis Case Worker (SWWDB Leased Position)		\$26.68/hr	Exempt	40	0.00	0.00	0.00	0.00	1.00	
		CSL Coordinator (SWWDB Leased Position)		\$18.00/hr	Exempt	32	0.00	0.00	0.00	0.00	1.00	
		Service Facilitator (SWWDB Leased Position)		\$21.13/hr	Exempt	40	0.00	0.00	0.00	0.00	1.00	
5502	Child & Youth Services	Child & Youth Services Supervisor	90	K	Exempt	40	1.00	0.00	0.00	0.00	0.00	
5502			Child and Youth Services Manager	95	I	Exempt	40	1.00	0.00	0.00	0.00	0.00
5502			Child & Youth Services Case Manager	75	I	Exempt	40	5.00	0.00	0.00	0.00	0.00
5502			Youth Aide Worker	70	G	Exempt	40	1.00	0.00	0.00	0.00	0.00
		Family Preservation Worker (SWWDB Leased Position)		\$17.10/hr	Hourly	28	0.00	0.00	0.00	0.00	1.00	
5503	Economic Support	Economic Support Manager	90	K	Exempt	40	1.00	0.00	0.00	0.00	0.00	
5503		Economic Support Lead Worker	75	H	Exempt	40	1.00	0.00	0.00	0.00	0.00	
5503		Economic Support Specialist	65	F	Hourly	40	13.00	0.00	0.00	0.00	0.00	
5401	Public Health	Public Health Manager/Local Health Officer	105	N	Exempt	40	1.00	0.00	0.00	0.00	0.00	
5401			Public Health Nurse (1-LONGTERM VACANCY)	90	K	Exempt	40	1.00	0.00	0.00	0.00	0.00
5401			Public Health Clinic Nurse	90	K	Exempt	40	1.00	0.00	0.00	0.00	0.00
		Health & Wellness Coordinator (LONGTERM VACANCY)	75	H	Exempt	40	1.00	0.00	0.00	0.00	0.00	
5580		Nutrition Program Coordinator	70	G	Hourly	40	1.00	0.00	0.00	0.00	0.00	
5583		Nutrition Site Worker	25	A	Hourly		0.00	3.00	0.00	0.00	0.00	
5588		Nutrition Driver	25	A	Hourly		0.00	2.00	0.00	0.00	0.00	
		TOTAL					62.00	9.00	0.00	4.00	7.00	
5321	Highway	Commissioner	115	P	Exempt	40	1.00	0.00	0.00	0.00	0.00	
		Bookkeeper	75	H	Hourly	40	1.00	0.00	0.00	0.00	0.00	
		Clerk	65	F	Hourly	40	1.00	0.00	0.00	0.00	0.00	
		Patrol Superintendent	90	K	Exempt	40	1.00	0.00	0.00	0.00	0.00	
		Patrol Superintendent	90	K	Exempt	40	1.00	0.00	0.00	0.00	0.00	
		Shop Superintendent	85	J	Exempt	40	1.00	0.00	0.00	0.00	0.00	
		Lead Paving Foreman	80	I	Hourly	40	1.00	0.00	0.00	0.00	0.00	
		Lead Shop Foreman	80	I	Hourly	40	1.00	0.00	0.00	0.00	0.00	
		Lead Grade Foreman	80	I	Hourly	40	1.00	0.00	0.00	0.00	0.00	
		Sign Foreman	70	G	Hourly	40	1.00	0.00	0.00	0.00	0.00	
		Mechanic	70	G	Hourly	40	2.00	0.00	0.00	0.00	0.00	
		Equipment Operator/Patrolman	70	G	Hourly	40	11.00	0.00	0.00	0.00	0.00	
		Equipment Operator/Patrolman	70	G	Hourly	40	7.00	0.00	0.00	0.00	0.00	
		Seasonal	25	A	Hourly		0.00	0.00	2.00	0.00	0.00	
			TOTAL					30.00	0.00	2.00	0.00	0.00
5741	Land Conservation	County Conservationist	95	L	Exempt	35	1.00	0.00	0.00	0.00	0.00	
		Secretary	50	E	Hourly	35	1.00	0.00	0.00	0.00	0.00	
5750		Conservation Technician	75	H	Hourly	35	2.00	0.00	0.00	0.00	0.00	
		TOTAL					4.00	0.00	0.00	0.00	0.00	
5182	Management Information Systems	Management Information Systems Director	100	M	Exempt	40	1.00	0.00	0.00	0.00	0.00	
		MIS Administrator	95	L	Hourly	40	1.00	0.00	0.00	0.00	0.00	
		MIS Technical Support Specialist	75	H	Hourly	40	1.00	0.00	0.00	0.00	0.00	
		MIS Assistant (SWWDB Leased Position)		\$14.00/hr	Exempt	20	0.00	0.00	0.00	0.00	0.50	
		TOTAL					3.00	0.00	0.00	0.00	0.50	

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STAFF AUTHORIZATION TABLE								PERSONNEL - CATEGORY				
DEPT CODE	DEPARTMENT	DIVISION OR UNIT	POSITION TITLE	PAY RANGE	PAY GRADE	FLSA STATUS	WEEKLY CAPACITY	REGULAR FULL-TIME	REGULAR PART-TIME	LIMITED TERM	RESERVE / CALL-IN / SEASONAL	CONTRACT / Lease
Pine Valley Community Village												
5434	Administration	Nursing Home Administrator	Nursing Home Administrator	375	P	Exempt	40	1.00	0.00	0.00	0.00	0.00
			Human Resources Director	345	J	Exempt	40	1.00	0.00	0.00	0.00	0.00
			Nursing Admin Assistant	320	E	Hourly	36	1.00	0.00	0.00	0.00	0.00
5433			Manager of Informational Services	330	G	Hourly	40	1.00	0.00	0.00	0.00	0.00
5432			Administrative Assistant	335	H	Hourly	40	1.00	0.00	0.00	0.00	0.00
			Payroll and Accounts Payable Clerk	325	F	Hourly	36	1.00	0.00	0.00	0.00	0.00
			Billing Specialist	325	F	Hourly	36	1.00	0.00	0.00	0.00	0.00
5420			Director of Nursing	365	N	Exempt	40	1.00	0.00	0.00	0.00	0.00
5421			Clinical Reimbursement Coordinator	360	M	Hourly	40	0.00	0.00	0.00	0.00	0.00
			RN Manager	355	L	Hourly	40	2.00	0.00	0.00	0.00	0.00
	RN Supervisor	350	K	Hourly	40	2.00	0.00	0.00	0.00	0.00		
	Registered Nurse	345	J	Hourly	38.75	3.00	0.00	0.00	0.00	0.00		
	Registered Nurse	345	J	Hourly	27	0.00	1.00	0.00	0.00	0.00		
	Registered Nurse	345				0.00	0.00	0.00	0.00	1.00		
5422	Registered Nurse		By Res	Hourly		0.00	0.00	0.00	11.00	0.00		
	LPN	330	G	Hourly	38.75	1.00	0.00	0.00	0.00	0.00		
	LPN	330	G	Hourly	27	0.00	1.00	0.00	0.00	0.00		
	LPN		By Res	Hourly		0.00	0.00	0.00	14.00	0.00		
	LPN	330				0.00	0.00	0.00	0.00	1.00		
	Medication Aides		By Res	Hourly		0.00	0.00	0.00	3.00	0.00		
5423	CNA Nursing Assistant	315	D	Hourly	38.75	26.00	0.00	0.00	0.00	0.00		
	CNA Nursing Assistant	315	D	Hourly	27	0.00	2.00	0.00	0.00	0.00		
	CNA Nursing Assistant	315	D	Hourly	23.25	0.00	0.00	0.00	38.00	0.00		
	CNA Nursing Assistant		By Res	Hourly		0.00	0.00	0.00	0.00	5.00		
	Unit Clerk	320	E	Hourly	38.75	2.00	0.00	0.00	0.00	0.00		
	Resident Assistant	300	A	Hourly		0.00	0.00	0.00	8.00	0.00		
5424	Activities	Activity Director	335	H	Hourly	40	1.00	0.00	0.00	0.00	0.00	
		Activity Aide	310	C	Hourly	40	1.00	0.00	0.00	0.00	0.00	
		Activity Aide	310	C	Hourly	36	1.00	0.00	0.00	0.00	0.00	
		Activity Aide	310	C	Hourly	27	0.00	1.00	0.00	0.00	0.00	
		Activity Aide	310	C	Hourly		0.00	0.00	0.00	1.00	0.00	
5425	Social Work	Social Services Supervisor	345	J	Exempt	40	1.00	0.00	0.00	0.00	0.00	
	Social Worker	335	H	Hourly	40	1.00	0.00	0.00	0.00	0.00		
5427	Dietary	Food Service Supervisor	330	G	Exempt	40	1.00	0.00	0.00	0.00	0.00	
		Lead Cook	315	D	Hourly	38.75	1.00	0.00	0.00	0.00	0.00	
		Cook I	305	B	Hourly	38.75	1.00	0.00	0.00	0.00	0.00	
		Food Service Worker II	305	B	Hourly	38.75	5.00	0.00	0.00	0.00	0.00	
		Food Service Worker II	305	B	Hourly	23.25	0.00	1.00	0.00	0.00	0.00	
		Food Service Worker II	305	B	Hourly		0.00	0.00	0.00	5.00	0.00	
5428		Maintenance	Maintenance Supervisor	340	I	Exempt	40	1.00	0.00	0.00	0.00	0.00
		Maintenance Worker	320	E	Hourly	38.75	2.00	0.00	0.00	0.00	0.00	
5429		CBPR	Unit Clerk	315	D	Hourly	38.75	1.00	0.00	0.00	0.00	0.00
			Personal Care Worker	305	B	Hourly	38.75	3.00	0.00	0.00	0.00	0.00
	Personal Care Worker		305	B	Hourly	31	0.00	4.00	0.00	0.00	0.00	
	Personal Care Worker		305	B	Hourly	27	0.00	0.00	0.00	3.00	0.00	
	Personal Care Worker		305	B	Hourly	23.25	0.00	2.00	0.00	0.00	0.00	
5430	Housekeeping	Housekeeper	300	A	Hourly	38.75	5.00	0.00	0.00	0.00	0.00	
		Housekeeper	300	A	Hourly	27	0.00	1.00	0.00	0.00	0.00	
		Housekeeper	300	A	Hourly		0.00	0.00	0.00	4.00	0.00	
5431		Laundry Worker	300	A	Hourly	38.75	0.00	0.00	0.00	0.00	0.00	
					TOTAL	69.00	13.00	0.00	87.00	7.00		
5171	Register of Deeds	Register of Deeds		By Res F	Elected		1.00	0.00	0.00	0.00	0.00	
		Deputy Register of Deeds	65		Hourly	35	1.00	0.00	0.00	0.00	0.00	
							TOTAL	2.00	0.00	0.00	0.00	
5120	Register in Probate	Register in Probate/Judicial Assistant/Juvenile Clerk	80	I	Hourly	35	1.00	0.00	0.00	0.00	0.00	
		Deputy Clerk of Circuit Court / Register in Probate Assistant	70	G	Hourly	35	1.00	0.00	0.00	0.00	0.00	
							TOTAL	2.00	0.00	0.00	0.00	
5210	Sheriff	Administration Sheriff		By Res	Elected		1.00	0.00	0.00	0.00	0.00	
		Chief Deputy	105	N	Exempt	40	1.00	0.00	0.00	0.00	0.00	
		Road Patrol Lieutenant	100	M	Exempt	40	1.00	0.00	0.00	0.00	0.00	
		Office Manager/Conf Secretary	75	H	Hourly	40	1.00	0.00	0.00	0.00	0.00	
5211		Road Patrol	Administrative Assistant	70	G	Hourly	40	1.00	0.00	0.00	0.00	0.00
			Investigator		CBA	Hourly	6/3	1.00	0.00	0.00	0.00	0.00
			Patrol Sergeant		CBA	Hourly	6/3	3.00	0.00	0.00	0.00	0.00
			Deputy		CBA	Hourly	6/3	10.00	0.00	0.00	0.00	0.00
			Deputy (Reserve)	70	G	Hourly		0.00	0.00	0.00	7.00	0.00
5251		Jail/Dispatch	Translator				0.00	0.00	0.00	5.00	0.00	
	Dispatch/Jailer Sergeant				Hourly	6/3	2.00	0.00	0.00	0.00	0.00	
	Dispatch/Jailer				Hourly	6/3	12.00	0.00	0.00	0.00	0.00	
	Dispatch/Jailer (Reserve)				Hourly		0.00	0.00	0.00	4.00	0.00	
						TOTAL	33.00	0.00	0.00	16.00	0.00	
5172	Surveyor	County Surveyor		By Res	Contract		0.00	0.00	0.00	0.00	0.10	
							TOTAL	0.00	0.00	0.00	0.00	0.10
5682	Symons Rec Complex	Director	65	J	Exempt	40	1.00	0.00	0.00	0.00	0.00	
		Assistant Director	65	F	Hourly	40	1.00	0.00	0.00	0.00	0.00	
		Maintenance	70	G	Hourly	40	1.00	0.00	0.00	0.00	0.00	
		Custodian	25	A	Hourly		0.00	0.00	1.00	0.00	0.00	
		Receptionist	25	A	Hourly		0.00	0.00	11.00	0.00	0.00	
		Weight Training Instructor	20	aa	Hourly		0.00	0.00	1.00	0.00	0.00	
		Land Aerobics Instructor	60	E	Hourly		0.00	0.00	10.00	0.00	0.00	
		Lifeguard Instructor	50	E	Hourly		0.00	0.00	1.00	0.00	0.00	
		Water Safety Instructor	10	aa	Hourly		0.00	0.00	8.00	0.00	0.00	
		Racquetball Instructor	20	aa	Hourly		0.00	0.00	0.00	0.00	0.00	
	Lifeguard	15	ab	Hourly		0.00	0.00	25.00	0.00	0.00		
							TOTAL	3.00	0.00	57.00	0.00	0.00
5156	Treasurer	County Treasurer		By Res	Elected		1.00	0.00	0.00	0.00	0.00	
		Deputy Treasurer	65	F	Hourly	40	1.00	0.00	0.00	0.00	0.00	
5154	Property Lister	Property Tax Lister	70	G	Hourly	40	1.00	0.00	0.00	0.00	0.00	
							TOTAL	3.00	0.00	0.00	0.00	0.00

STAFF AUTHORIZATION TABLE												
DEPT CODE	DEPARTMENT	DIVISION OR UNIT	POSITION TITLE	PAY RANGE	PAY GRADE	FLSA STATUS	WEEKLY CAPACITY	PERSONNEL - CATEGORY				
								REGULAR FULL-TIME	REGULAR PART-TIME	LIMITED TERM	RESERVE / CALL-IN / SEASONAL	CONTRACT / Lease
5670	UW Extension	Area Director		State	Exempt			0.00	0.00	0.00	0.00	0.20
		Clerical Assistant II	50	E	Hourly	35	1.00	0.00	0.00	0.00	0.00	
		Administrative Secretary	50	E	Hourly	28	0.00	1.00	0.00	0.00	0.00	
		4-H Coordinator		State	Contracted		0.00	0.00	0.00	0.00	1.00	
		Human Development and Relationships		State	Contracted		0.00	0.00	0.00	0.00	0.80	
		Agriculture Educator		State	Contracted		0.00	0.00	0.00	0.00	0.50	
		FoodWise Coordinator		State	Contracted		0.00	0.00	0.00	0.00	0.27	
		FoodWise Educator		State	Contracted		0.00	0.00	0.00	0.00	0.73	
		TOTAL					1.00	1.00	0.00	0.00	3.50	
5678	UW Food Service	UW Food Service Supervisor	75	H	Exempt	40	1.00	0.00	0.00	0.00	0.00	
		UW Food Service Assistant	60	E	Hourly	40	1.00	0.00	0.00	0.00	0.00	
		Cafeteria Worker	30	aa	Hourly		0.00	0.00	0.00	0.00	0.00	
		Food Service Workers		\$7.25	Hourly		0.00	0.00	0.00	0.00	0.00	
		TOTAL					2.00	0.00	0.00	0.00	0.00	
5550	Veterans Service	Veterans Service Officer	80	I	Exempt	35	1.00	0.00	0.00	0.00	0.00	
		Veterans Benefits Specialist	70	G	Hourly	20.5	0.00	1.00	0.00	0.00	0.00	
		TOTAL					1.00	1.00	0.00	0.00	0.00	
5183	Zoning & Sanitation Land Information	Zoning Administrator	95	L	Exempt	40	1.00	0.00	0.00	0.00	0.00	
		Zoning GIS Tech/Assistant	70	G	Hourly	40	1.00	0.00	0.00	0.00	0.00	
		Zoning Office System Tech	65	F	Hourly	40	1.00	0.00	0.00	0.00	0.00	
		TOTAL					3.00	0.00	0.00	0.00	0.00	
RICHLAND COUNTY 2021 AUTHORIZED POSITION COUNT												
Total Regular Authorized Full-time (FT) Positions								245				
Total Regular Authorized Part-time (PT) Positions								36				
Total Limited Term Authorized Employee (LTE) Positions								127				
Total Reserve/Call-in Authorized Positions								136				
Total Contracted Authorized Positions								19				
TOTAL RICHLAND COUNTY Authorized Positions								563				



## APPENDIX E: WAGE SCHEDULES

Effective the first pay period of 2023										
RANGE	GRADE	JOB TITLE	DEPARTMENT	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
125	R	HHS DIRECTOR	HEALTH & HUMAN SERVICES	\$ 42.18	\$ 43.14	\$ 44.10	\$ 45.06	\$ 46.01	\$ 46.98	\$ 47.93
120	Q			\$ 40.29	\$ 41.20	\$ 42.12	\$ 43.04	\$ 43.95	\$ 44.87	\$ 45.78
115	P	HWY COMMISSIONER	HIGHWAY	\$ 38.39	\$ 39.26	\$ 40.14	\$ 41.00	\$ 41.88	\$ 42.75	\$ 43.63
110	O	INTERIM COMMISSIONER	HIGHWAY	\$ 36.50	\$ 37.33	\$ 38.16	\$ 39.00	\$ 39.82	\$ 40.65	\$ 41.48
105	N	HHS BEHAVIORAL HEALTH SERVICES MGR	HEALTH & HUMAN SERVICES	\$ 34.00	\$ 35.39	\$ 36.17	\$ 36.96	\$ 37.75	\$ 38.54	\$ 39.32
		HHS PUBLIC HEALTH MGR	SHERIFF							
		CHIEF DEPUTY SHERIFF								
100	M	MGNMT INFO SYSTEM DIRCTR	CH IT DEPT	\$ 32.71	\$ 33.45	\$ 34.19	\$ 34.94	\$ 35.69	\$ 36.42	\$ 37.17
		ECONOMIC DEVELOPMENT DIRECTOR	CH ECONOMIC DEVELOPMENT							
		HHS COMPREHENSIVE COMMUNITY SERV SHVSR	HEALTH & HUMAN SERVICES							
		HHS BUSINESS & FINANCIAL SERVICES MANAGER	HEALTH & HUMAN SERVICES							
		SHERIFF RD PATROL LIEUT	SHERIFF							
95	L	COUNTY CONSERVATIONIST	CH LAND CONSERVATION	\$ 30.82	\$ 31.52	\$ 32.22	\$ 32.92	\$ 33.62	\$ 34.32	\$ 35.03
		ZONING ADMINISTRATOR	CH ZONING							
		HHS ABDC MANAGER	HEALTH & HUMAN SERVICES							
		HHS CHILD & YOUTH SVCS MGR	HEALTH & HUMAN SERVICES							
		HHS LONG TERM SUPPORT & BIRTH TO 3 SUPERVISOR	HEALTH & HUMAN SERVICES							
90	K	CH CHILD SUPPORT DIRECTOR	CH CHILD SUPPORT	\$ 28.92	\$ 29.59	\$ 30.24	\$ 30.90	\$ 31.55	\$ 32.21	\$ 32.87
		EM MED SERV/EM MGMT DIR	CH AMBULANCE							
		HHS CHILD AND YOUTH SERVICES SUPERVISOR	HEALTH & HUMAN SERVICES							
		HHS ECON SUPPORT MANAGER	HEALTH & HUMAN SERVICES							
		HHS MENTL HLTH THER LUC	HEALTH & HUMAN SERVICES							
		HHS PSYCHIATRIC NURSE	HEALTH & HUMAN SERVICES							
		HHS PUBLIC HLTH NURSE	HEALTH & HUMAN SERVICES							
		HHS PUBLIC HLTH CLINIC NURSE	HEALTH & HUMAN SERVICES							
85	J	ACCOUNTING SUPERVISOR	CH COUNTY ADMINISTRATOR	\$ 27.04	\$ 27.65	\$ 28.26	\$ 28.88	\$ 29.49	\$ 30.10	\$ 30.72
		HHS ADMINISTRATION & BUILDING OPERATIONS MANAGER	HEALTH & HUMAN SERVICES							
		HHS MENTL HLTH THER N/L	HEALTH & HUMAN SERVICES							
		HWY PATROL SUPERINTENDENT	HIGHWAY							
		MGNMT INFO SYSTEM ADMINST	CH IT DEPT							
		SYMONS DIRECTOR	SYMONS							
80	I	CH MAINTENANCE SUPERVISOR	CH MAINTENANCE	\$ 25.14	\$ 25.70	\$ 26.28	\$ 26.85	\$ 27.42	\$ 27.99	\$ 28.56
		HHS TREATMENT COURT COOR	HEALTH & HUMAN SERVICES							
		HHS SUBSTANCE ABUSE COUN	HHS							
		HWY LEAD GRADE FOREMAN	HIGHWAY							
		HWY LEAD PAVING FOREMAN	HIGHWAY							
		HWY LEAD SHOP FOREMAN	HIGHWAY							
		REG PROBATE/REGISTRAR	CH PROBATE							
		SHERIFF DISP/JAILR SGT	SHERIFF							
		SYMONS INTERIM DIRECTOR	SYMONS							
		VETERAN SERVICE OFFICER	CH VETERANS SERVICE							
		VICTIM WITNESS SUPERVISOR	CH DISTRICT ATTORNEY							
75	H	CONSERVATION TECHNICIAN	CH LAND CONSERVATION	\$ 23.25	\$ 23.77	\$ 24.30	\$ 24.83	\$ 25.36	\$ 25.88	\$ 26.42
		CLERK OF COURTS CHIEF DEPUTY	CLERK OF COURTS							
		HHS ADULT PROTECTIVE SERVICES/CRISIS PROFESSIONAL	HEALTH & HUMAN SERVICES							
		HHS BUSINESS SYSTEM ANALYST	HEALTH & HUMAN SERVICES							
		HHS CHILDREN LONG TERM & BIRTH TO 3 CASE MGR	HEALTH & HUMAN SERVICES							
		HHS DISABILITY BENF SPE SW	HEALTH & HUMAN SERVICES							
		HHS ECON SPRT LEAD WRK	HEALTH & HUMAN SERVICES							
		HHS ELDERLY BENF SPCL	HEALTH & HUMAN SERVICES							
		HHS HEALTH & WELLNESS COOR	HEALTH & HUMAN SERVICES							
		HHS SW ADULT PROT SVCS	HEALTH & HUMAN SERVICES							
		HHS SW CHILD & YOUTH CASE MGR	HEALTH & HUMAN SERVICES							
		HHS INFORMATION & SYSTEM SPECIALIST	HEALTH & HUMAN SERVICES							
		HWY BOOKKEEPER	HIGHWAY							
		HWY PARTS MNGR/SHOP CLK	HIGHWAY							
		ASSISTANT TO COUNTY ADMINISTRATOR	CH COUNTY ADMINISTRATOR							
		PAYROLL & BENEFITS SPCL	CH COUNTY ADMINISTRATOR							
		MIS TECHNICAL SUPPORT SPECIALIST	CH MIS							
		SHERIFF DISP/JAILER	SHERIFF							
		SHERIFF OFFICE MGR/CONF	SHERIFF							
		UW FOOD SER SUPERVISOR	CH UW FOOD SERVICE							

Effective the first pay period of 2023										
RANGE	GRADE	JOB TITLE	DEPARTMENT	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
70	G	DEPUTY CITY CLERK/ACCOUNTS PAYABLE SPECIALIST	OH COUNTY CLERK	\$ 21.35	\$ 21.83	\$ 22.31	\$ 22.81	\$ 23.29	\$ 23.77	\$ 24.26
		CLERICAL ASSISTANT II (DEPUTY)	OH CLERK OF COURT							
		CLERK OF COURT DEPUTY	OH CLERK OF COURT							
		FINANCIAL SPECIALIST AND CASEWORKER	OH CHILD SUPPORT							
		LEGAL ASSISTANT	OH DISTRICT ATTORNEY							
		HHS CONFID ADMIN SORTRY	HEALTH & HUMAN SERVICES							
		HHS NUTRITION PRDG COOR	HEALTH & HUMAN SERVICES							
		HHS TEMP CERT SOC WORKER	HEALTH & HUMAN SERVICES							
		HHS YOUTH AIDE WORKER	HEALTH & HUMAN SERVICES							
		HWY EQUIP OPER/PATROLMN	HIGHWAY							
		HWY SEASONAL PATROLMAN CDL	HIGHWAY							
		HWY MECHANIC	HIGHWAY							
		HWY SIGN FOREMAN	HIGHWAY							
		PROPERTY TAX LISTER	OH PROPERTY LISTER							
		REGISTER IN PROBATE/PROBATE REGISTRAR/JUVENILE CLERK/JUDICIAL	PROBATE							
		SHERIFF DEPUTY - TEMP CASUAL	SHERIFF							
		SHERIFF DISP/MAILER - TEMP CASUAL	SHERIFF							
		SYMONS MAINTENANCE	SYMONS							
		VETERANS BENEFIT SPCLST	OH VETERANS SERVICE							
		VICTIM WITNS COOR/LEGAL S	OH DISTRICT ATTORNEY							
		ZONING GIS TECH/ASSTNT	OH ZONING							
65	F	CLERICAL ASSISTANT	OH PROBATE	\$ 19.46	\$ 19.90	\$ 20.35	\$ 20.78	\$ 21.22	\$ 21.67	\$ 22.11
		COUNTY TREASURER DEPUTY	OH TREASURER							
		FISCAL SPECIALIST	HEALTH & HUMAN SERVICES							
		HHS ECONOMIC SUPP SPEC + for interpreter .75 cent/p/hr mod	HEALTH & HUMAN SERVICES							
		HWY CLERK	HIGHWAY							
		REGISTER OF DEEDS DEPUTY	OH REGISTER OF DEEDS							
		SECRETRY/CORL ASST II	SHERIFF							
		SYMONS ASSISTANT DIRECTR	SYMONS							
		ZONING OFFICE SYS TECH	OH ZONING							
60	*	AMB EMERGENCY MED TECH (ADMIN)	OH AMBULANCE	\$ 18.20	\$ 18.61	\$ 19.03	\$ 19.44	\$ 19.86	\$ 20.30	\$ 20.69
55	*	AME EMERGENCY MED TECH (TRAINING)	OH AMBULANCE	\$ 16.22	\$ 16.58	\$ 16.95	\$ 17.33	\$ 17.68	\$ 18.06	\$ 18.43
50	E	CLERICAL ASSISTANT II	OH CHILD SUPPORT	\$ 17.57	\$ 17.97	\$ 18.36	\$ 18.76	\$ 19.16	\$ 19.56	\$ 19.96
		ADMINISTRATIVE SECRETRY	OH U.W. EXTENSION							
		ADMINISTRATIVE SECRETRY	HEALTH & HUMAN SERVICES							
		CLERICAL ASSISTANT II	OH U.W. EXTENSION							
		CLERICAL ASSISTANT II	HEALTH & HUMAN SERVICES							
		CUSTODIAN	OH MAINTENANCE							
		CUSTODIAN	HEALTH & HUMAN SERVICES							
		LAND AEROBICS INSTRUCTOR	SYMONS							
		LIFEGUARD INSTRUCTOR	SYMONS							
		SECRETARY	OH LAND CONSERVATION							
		SECRETARY	HEALTH & HUMAN SERVICES							
		UW FOOD SERVICE WORKER	OH U.W. FOOD SERVICE							
		WATER EXERCISE INSTRUCTOR	SYMONS							
		WATER SAFETY INSTRUCTOR/TRAINER	SYMONS							
45	D	FAIR & RECYCLING COORDINATOR	FAIR	\$ 16.14	\$ 16.52	\$ 16.87	\$ 17.24	\$ 17.61	\$ 17.98	\$ 18.34
		REAL PROPERTY LISTER ASSISTANT	REAL PROPERTY LISTER							
40	C	PRIVATE LESSONS	SYMONS	\$ 14.95	\$ 15.29	\$ 15.62	\$ 15.96	\$ 16.31	\$ 16.64	\$ 16.99
	*	AMB EMERGENCY MED TECH	OH AMBULANCE	\$ 14.95	\$ 15.29	\$ 15.62	\$ 15.96	\$ 16.31	\$ 16.64	\$ 16.99
30	B	GROUNDKEEPER	FAIR	\$ 13.84	\$ 14.15	\$ 14.47	\$ 14.78	\$ 15.10	\$ 15.41	\$ 15.73
		BAILIFF	CLERK OF COURT							
		STORAGE COORDINATOR	FAIR							
25	A	CLERICAL TEMPORARY	FAIR	\$ 12.81	\$ 13.10	\$ 13.39	\$ 13.68	\$ 13.98	\$ 14.26	\$ 14.55
		CLERICAL TEMPORARY	SHERIFF							
		CUSTODIAN WEEKEND MAINTENANCE	SYMONS							
		HHS DRIVER/ESCORT DRIVER	HHS							
		HHS NUTRITION DRIVER	HHS							
		HHS NUTRITION SITE WORKER	HHS							
		HIGHWAY SEASONAL NON CDL	HIGHWAY							
		RECEPTIONIST	SYMONS							

Effective the first pay period of 2023										
RANGE	GRADE	JOB TITLE	DEPARTMENT	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
20	aa	CAFETERIA WORKER	UW FOOD SERVICE	\$ 11.87	\$ 12.14	\$ 12.40	\$ 12.66	\$ 12.94	\$ 13.21	\$ 13.48
		CPR INSTRUCTOR	SYMONS							
		FIRST AID INSTRUCTOR	SYMONS							
		RACQUETBALL INSTRUCTOR	SYMONS							
		WATER SAFETY INSTRUCTOR	SYMONS							
		WRESTLING TRAINING INSTRUCTOR	SYMONS							
15	ab	LIFEGUARD	SYMONS	\$ 10.99	\$ 11.25	\$ 11.48	\$ 11.74	\$ 11.98	\$ 12.23	\$ 12.47
10	ac	DAY CARE AIDE	SYMONS	\$ 10.19	\$ 10.41	\$ 10.63	\$ 10.87	\$ 11.10	\$ 11.32	\$ 11.55
5	ad			\$ 9.43	\$ 9.63	\$ 9.84	\$ 10.06	\$ 10.27	\$ 10.48	\$ 10.70
		<b>MINIMUM WAGE</b>								
		BATHROOM CLEANER	FAIR	\$ 7.25						
		CASHIER	FAIR	\$ 7.25						
		FOOD SERVICE WORKER	UW FOOD SERVICE	\$ 7.25						
		GRANDSTAND ORGANIZER	FAIR	\$ 7.25						
		MISCELLANEOUS WORKER	FAIR	\$ 7.25						
		TICKET TAKER	FAIR	\$ 7.25						
		<b>SPECIAL NOTES</b>								
		County Board Members	County Board	\$ 40.00	per County Board meeting					
		Committee Members	County Board	\$ 30.00	per Committee meeting					
		Translator	HHS, Sheriff	\$15/hour						
		Coroner	Coroner	\$95/call, \$25 for cremation only, \$120 for call plus cremation						
		Coroner Deputy	Coroner	\$95/call, \$25 for cremation only, \$120 for call plus cremation						
		Ambulance Crew Member - volunteer	Ambulance	\$20/call						
		Ambulance Driver - volunteer	Ambulance	\$15/call						
		Ambulance Backup crew weekdays	Ambulance	\$1.25/hr						
		Ambulance Primary crew weekends & holidays	Ambulance	\$3/hr						
		Corporation Counsel	Courthouse	per hour						
		Corporation Counsel	HHS	per hour						
		County Administrator	OH	annual \$ 98,850.00						
				2023	2024	2025	2026			
		County Clerk	County Clerk	annual \$ 82,126.44	\$ 83,326.44					
		County Treasurer	Treasurer	annual \$ 66,682.95	\$ 67,882.95					
		Register of Deeds	Register of Deeds	annual \$ 66,682.95	\$ 67,882.95					
		Sheriff	Sheriff	annual \$ 84,998.00	\$ 90,947.86	\$ 94,585.77	\$ 97,423.34			
		Clerk of Court	Clerk of Court	annual \$ 69,258.00	\$ 74,106.06	\$ 77,070.30	\$ 79,382.41			
		Coroner	Coroner	annual \$ 550.00	\$ 550.00	\$ 550.00	\$ 550.00			
		Family Court Commissioner	Family Court Commissioner	annual \$ 26,221.41						
		Child Support Administrator/Assistant	D.A./Child Support	annual \$ 21,991.16						

RANGE	GRADE	JOB TITLE	DEPARTMENT	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
375	P	PVH NURSING HOME & ASST LIVING ADMIN	ADMINISTRATION	46.07	47.09	48.12	49.14	50.17	51.19
370	O			43.60	44.57	45.54	46.52	47.48	48.45
365	N	PVH DIRECTOR OF NURSING	DIRECTOR	41.13	42.04	42.95	43.86	44.78	45.70
360	M	CLINICAL REIMBURSEMENT COORDINATOR	REGISTERED NURSES	38.65	39.51	40.37	41.23	42.09	42.95
355	L	PVH RN MANAGER	REGISTERED NURSES	36.18	36.99	37.79	38.60	39.40	40.20
350	K	PVH RN SUPERVISOR	REGISTERED NURSES	33.73	34.46	35.22	35.97	36.71	37.46
345	J	PVH HUMAN RESOURCES DIR PVH SOCIAL SERVICE SUPR PVH REGISTERED NURSE	ADMINISTRATION SOCIAL SERVICES REGISTERED NURSES	31.25	31.94	32.64	33.33	34.02	34.72
340	I	PVH MAINTENANCE SUPERVISOR	MAINTENANCE	28.79	29.41	30.06	30.70	31.34	31.98
335	H	PVH ADMINISTRATIVE ASST PVH ACTIVITY DIRECTOR PVH SOCIAL WORKER	ACCOUNTING OCCUPATIONAL THERAPY SOCIAL SERVICES	26.31	26.90	27.48	28.07	28.65	29.23
330	G	PVH FOOD SERVICE SUPERVISOR PVH MANAGER OF INFO SYSTEMS PVH LPN	DIETARY MEDICAL RECORDS LICENSED PRAC NURSES	23.82	24.37	24.90	25.42	25.96	26.48
325	F	PVH BILLING SPECIALIST PVH PAYROLL & ACCOUNTS PAYABLE CLERK	ACCOUNTING ACCOUNTING	21.37	21.84	22.31	22.80	23.27	23.74
320	E	PVH MAINTENANCE WORKER PVH MEDICATION AIDE PVH UNIT CLERK PVH NURSING ADMIN ASST	MAINTENANCE LICENSED PRAC NURSES NURSING ASSISTANTS NURSING ASSISTANTS	18.90	19.32	19.74	20.15	20.58	21.00
315	D	PVH CNA NURSING ASSISTANT PVH CLERICAL ASSISTANT I PVH HOUSEKEEPER LEAD PVH LEAD COOK PVH UNIT CLERK	NURSING ASSISTANTS ADMINISTRATION HOUSEKEEPING DIETARY CBRF	16.43	16.79	17.17	17.52	17.89	18.25
310	C	PVH ACTIVITY AIDE	OCCUPATIONAL THERAPY	15.21	15.56	15.90	16.23	16.57	16.91
305	B	PVH COOK I PVH FOOD SERVICE WORKER II PVH PERSONAL CARE WORKER	DIETARY DIETARY CBRF	14.09	14.41	14.71	15.03	15.34	15.66
300	A	PVH FOOD SERVICE WORKER I PVH HOUSEKEEPER PVH LAUNDRY WORKER RESIDENT ASSISTANT	DIETARY HOUSEKEEPING LAUNDRY PINE VALLEY	13.05	13.35	13.64	13.91	14.21	14.50
				CALL-IN RATE					
		PVH NURSING ASSISTANT CALL-IN	NURSING ASSISTANTS	20.89					
		PVH LPN CALL-IN	LICENSED PRAC NURSES	29.96					
		PVH RN CALL-IN	REGISTERED NURSES	39.02					
	21-127	PVH MEDICATION AIDE	LICENSED PRAC NURSES	\$2 TO BASE PAY					
	21-127	PVH ACTIVITY AIDE	OCCUPATIONAL THERAPY	\$2 TO BASE PAY					
	21-127	PVH FOOD SERVICE WORKER II	DIETARY	\$2 TO BASE PAY					
	21-127	PVH PERSONAL CARE WORKER	CBRF	\$2 TO BASE PAY					
	21-127	PVH HOUSEKEEPER	HOUSEKEEPING	\$2 TO BASE PAY					
	21-127	PVH LAUNDRY	LAUNDRY	\$2 TO BASE PAY					

**APPENDIX Y: PROPOSED CHANGES TO COMPENSATION POLICY**

This form is intended to be used for submission of proposed changes of the Compensation Policy in accordance with Section 1.

Section	Applicable Language	Issue or Concern Noted	Resolution Proposed
Appendix D & E			
-	-	-	-
-	-	-	-

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## APPENDIX Z: POLICY REVIEW FORM

This form is intended to be used in compliance with the Richland County Policy Establishment Policy in ensuring that administration is reviewing policy prior to adoption.

### Completed by Policy Custodian

Policy Title	
Overview of Adoption/Revision	
Policy Submitted By	
Policy Submitted To	
Anticipated Date of Policy Final Approval	

### Completed by Administrator

Policy Received On	
Policy Reviewed	
Policy Approved/Denied By	
Policy Storage Location	
Policy Forwarded to Corporation Counsel	

### Completed by Corporation Counsel

Policy Received On	
Policy Reviewed:	
Policy Approved/Denied By	
Policy Forwarded to Administrator	

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## RESOLUTION NO. 22 - 126

Resolution Recalling CDBG Funds And Dissolving CDBG Committee.

WHEREAS, The Richland County housing authority has acted as curator of funds of a legacy Community Development Block Grant (CDBG) program that has concluded, and has acted as secretary of the County CDBG Committee; and

WHEREAS, it is our understanding the fund's purpose and disposition have outlasted the intended program and the funds are considered "de-federalized" and available for use at the County's discretion; and

WHEREAS, the purpose of the CDBG committee will have been exhausted with the return of these funds but may be recreated by the County when in need to meet future CDBG opportunities, and

WHEREAS, the Richland County Rules and Strategic Planning Committee has taken action to recommend dissolving the CDBG committee under the Richland County Housing Authority.

NOW THEREFORE BE IT RESOLVED by the Richland County Board of Supervisors, that the CDBG funds in the amount of \$74,553.63 are hereby recalled by Richland County with intentions to use these funds in continuing County support of Richland Economic Development with prioritization on housing; and

BE IT FURTHER RESOLVED that these funds should be returned through the Richland County Treasurer by no later than January 31<sup>st</sup>, 2023, and

BE IT FURTHER RESOLVED that his recall shall include any interest in properties which may have been serviced by, or are indebted to, the program; and

BE IT FURTHER RESOLVED that the CDBG Committee functions the Housing Authority Committee, paragraph C of the Committee Structure Document, are stricken, and

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

VOTE ON FOREGOING RESOLUTION

RESOLUTION OFFERED BY FINANCE &  
PERSONNEL STANDING COMMITTEE  
(14 NOVEMBER 2022)

AYES \_\_\_\_\_ NOES \_\_\_\_\_

RESOLUTION \_\_\_\_\_

DEREK S. KALISH  
COUNTY CLERK

DATED: DECEMBER 13, 2022

	FOR	AGAINST
MARTY BREWER	X	
SHAUN MURPHEY-LOPEZ	X	
DAVID TURK	X	
MELISSA LUCK	X	
MAR COUEY		X
STEVE CARROW	X	
GARY MANNING	X	
TIM GOTTSCHALL	X	
STEVE WILLIAMSON	X	

RESOLUTION NO. 22 - 127

Resolution Authorizing The Issuance Of A Request For Proposals To Update The County’s Comprehensive Plan.

WHEREAS, the County’s comprehensive plan was last updated in 2006, and;

WHEREAS, state statute 66.1001 requires the comprehensive plan be updated every 10 years, and

WHEREAS, the County’s strategic plan set a goal of updating the comprehensive plan by 2024, and

WHEREAS, the Rules & Strategic Planning Committee completed a Strengths Weaknesses OpportunitiesThreats analysis of the comprehensive plan at its October meeting, and

WHEREAS, the biggest strength of the existing plan was data, the biggest weakness was implementation, the biggest opportunity of a future plan is community groups, and the biggest threat is money, and

WHEREAS, an RFP has been developed to address these findings, and

WHEREAS, the plan is intended to inform decision-making and guide the county’s development over the next 10 to 20 years, and

WHEREAS, the Finance and Personnel Committee has approved funding the comprehensive plan update with American Rescue Plan Act funding.

NOW THEREFORE BE IT RESOLVED, the Rules & Strategic Planning Committee is authorized to issue an RFP for a comprehensive plan update, and

BE IT FURTHER RESOLVED, the Rules & Strategic Planning Committee shall return to the County Board to request approval for vendor selection.

VOTE ON FOREGOING RESOLUTION		RESOLUTION OFFERED BY RULES & STRATEGIC PLANNING STANDING COMMITTEE (01 DECEMBER 2022)	
AYES _____	NOES _____		
RESOLUTION _____			
		SHAUN MURPHY-LOPEZ	X
		MARTY BREWER	X
DEREK S. KALISH		DONALD SEEP	X
COUNTY CLERK		INGRID GLASBRENNER	X
DATED: DECEMBER 13, 2022		DANIELLE RUDERSDORF	
		LINDA GENTES	X
		CHAD COSGROVE	
		BOB FRANK	X
		JULIE FLEMING	X



**RESOLUTION NO. 22 - 128**

## Resolution To Adopt The Updated Richland County Emergency Response Plan.

WHEREAS it is required by State Statute 323.14(1)(a)1. that each County adopt and maintain a emergency response plan and that plan should align with Wisconsin's Emergency Response Plan and the National Response Framework; and

WHEREAS Richland County Emergency Management office undertook the task of completely revising the current emergency operations plan to align it with the State of Wisconsin's emergency response plan and the National Response Framework, more importantly it introduces the use of Emergency Support Functions (ESFs) and incorporates preparedness, recovery, and mitigation into the core of the plan; and

WHEREAS the Public Safety 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 the Richland County Board of Supervisors hereby adopts the updated Richland County All Emergency Response Plan as an official plan; and

BE IT FURTHER RESOLVED that the Richland County Emergency Management Director will submit the plan to Wisconsin Emergency Management and distribute control copies to the appropriate County agencies; 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  
(2 DECEMBER 2022)

RESOLUTION \_\_\_\_\_

DEREK S. KALISH  
COUNTY CLERK

DATED: DECEMBER 13, 2022

MELISSA LUCK

KEN RYNES

DAVID TURK

RICHARD MCKEE

BOB FRANK

KERRY SEVERSON

BARBARA VOYCE

FOR

## AGAINST

X

X

X

X

X

X

X

## RESOLUTION NO. 22 - 129

A Resolution Authorizing The Richland County Ambulance Service To Apply For And Accept A Grant Of State Funds.

WHEREAS Governor Evers has made funding EMS a priority and made funds available to all EMS agencies around the State for the purpose of buying equipment, training or recruitment/retention via the EMS Flex Grant program, 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, 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 Ambulance Department to apply for and accept a grant of State Funds from the Wisconsin Department of Health Services in the amount of \$22,260.00, with this grant being used to pay toward the salaries of 2 new part-time EMTs, which were budgeted for in 2023; and

BE IT FURTHER RESOLVED that the Director of the Ambulance Service is hereby authorized to sign on behalf of the County such documents as are necessary to carry out this Resolution, and

BE IT FURTHER RESOLVED that approval is hereby granted for the grant funds to be spent in accordance with the terms of the grant, and

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

VOTE ON FOREGOING RESOLUTION

AYES \_\_\_\_\_ NOES \_\_\_\_\_

RESOLUTION \_\_\_\_\_

RESOLUTION OFFERED BY COUNTY BOARD  
MEMBERS OF THE JOINT AMBLANCE COMMITTEE  
(30 NOVEMBER 2022)

DEREK S. KALISH  
COUNTY CLERK

KERRY SEVERSON  
JULIE FLEMING

FOR	AGAINST
X	
X	

DATED: DECEMBER 13, 2022

## RESOLUTION NO. 22 - 130

A Resolution Approving The Purchase Of EMC Unity 380XT Hybrid DPE From Jcomp Technologies For The Amount Of \$38,953.66.

WHEREAS Barbara Scott the Director of Management Information Systems has advised the Public Works Committee that there is a need to purchase: EMC Unity 380XT hybrid DPE, and

WHEREAS the county uses EMC Unity 380XT hybrid DPE for our data storage. The county's storage needs are increasing and we require more space to keep data according to policy, 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 purchase of EMC Unity 380XT hybrid DPE from Jcomp Technologies at a cost of \$38,953.66 and

BE IT FURTHER RESOLVED that funds to carry out this Resolution shall come from Fund 92 and approval is hereby granted for the MIS Director to sign the purchase agreement for these items, and

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

VOTE ON FOREGOING RESOLUTION  
AYES \_\_\_\_\_ NOES \_\_\_\_\_

RESOLUTION OFFERED BY THE PUBLIC  
WORKS STANDING COMMITTEE  
(7 NOVEMBER 2022)

RESOLUTION \_\_\_\_\_

FOR

AGAINST

DEREK S. KALISH  
COUNTY CLERK

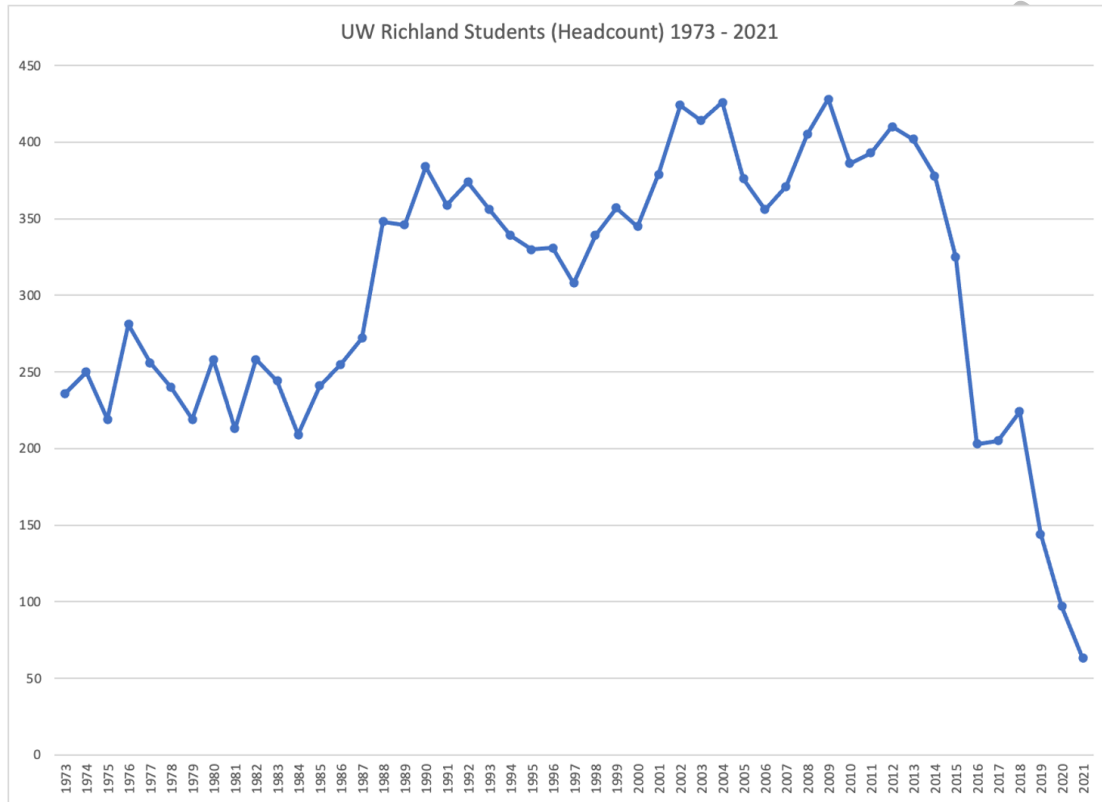
DATED: DECEMBER 13, 2022

STEVE WILLIAMSON	X
RICHARD MCKEE	X
MARC COUEY	X
CHAD COSGROVE	X
GARY MANNING	X
STEVE CARROW	X
JULIE FLEMING	X
DAN MCGUIRE	X

## RESOLUTION NO. 22 - 131

A Resolution Stating the Position of the Richland County Board of Supervisors Regarding the Status of the UW-Richland Campus.

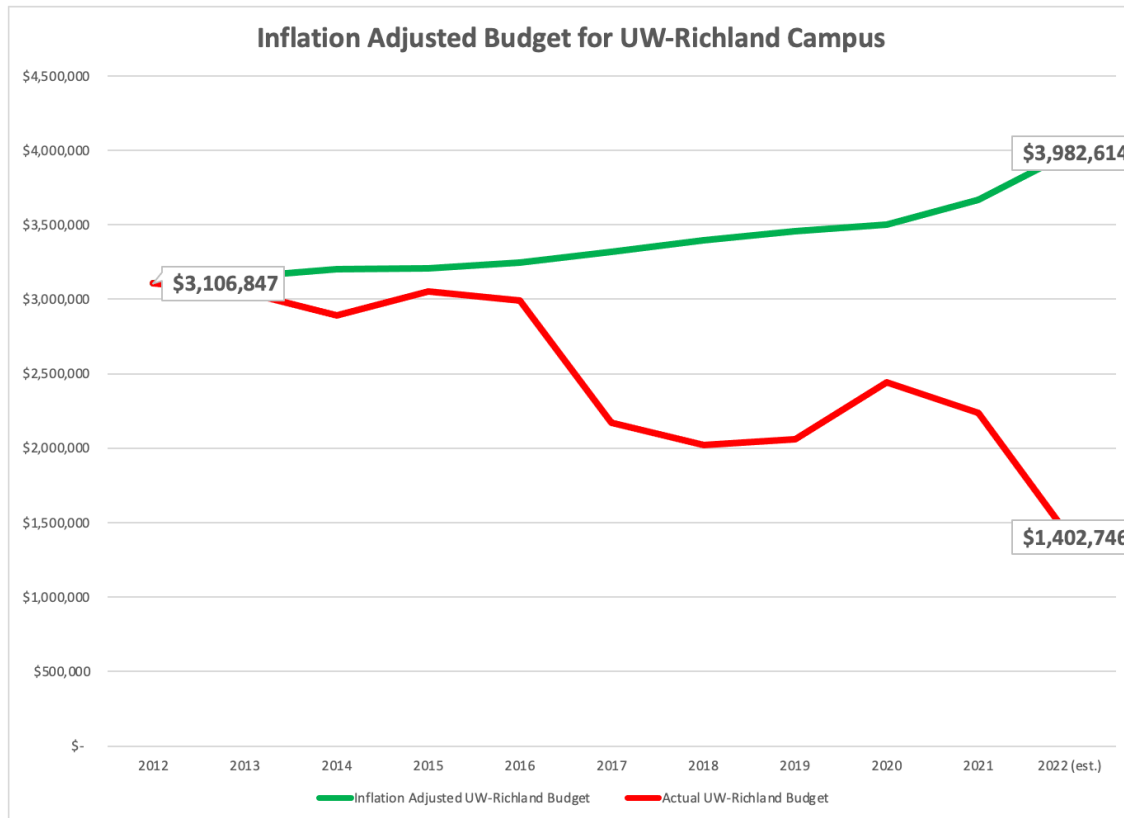
WHEREAS student headcount enrollment at the UW-Richland campus has dropped from over 400 in the 2012 - 2013 school year to 64 in the current 2022 – 2023 school year, and



WHEREAS, the campus budget allocated by the State of Wisconsin has fallen from approximately \$3.1 million in the 2012 – 2013 school year to \$1.4 million in the current 2022 – 2023 school year, and

WHEREAS, the Consumer Price Index shows that prices increased 25% between 2012 and 2022, and

WHEREAS, if the UW-Richland campus budget had kept pace with inflation, the annual budget for the campus in 2022 would have been \$4.0 million, and



WHEREAS, the UW-Richland campus now has the smallest enrollment of any campus in the UW system, and

WHEREAS, economic impact reports in 2006 and 2018 found the campus has had an estimated \$7 million direct impact on the Richland County area economy, and

WHEREAS, the working people of Richland County paid for the construction of the campus in 1967 and have maintained it for 55 years with their countywide property and sales tax revenues, and

WHEREAS, a full-time recruiter is the number one priority for our campus, and

WHEREAS, a college campus in our local community gives working people and their kids the opportunity to attend a local university so they can gain an education and then earn a better living, and

WHEREAS, UW System President Jay Rothman issued a directive on November 22, 2022 to Interim Chancellor Eyetovich to “. . . develop a plan to adjust . . . the offerings at the Richland campus by transitioning the in-person degree instructional programs at Richland to the main UW-Platteville campus . . .”, and

WHEREAS, testimonials have been received from students, alumni, K-12 school staff, and community members that recruitment for the UW-Richland campus was not being faithfully carried out by UW-Platteville, and

WHEREAS, state elected officials have been misinformed of the facts, including State Senator Howard Marklein, who stated on December 11, 2022 in the Milwaukee Journal Sentinel: “Enrollment continued to decline no matter how much money, resources, and attention the UW System invested,” and

WHEREAS, the UW-Richland campus niche is affordability, small class sizes, an international program, a rural setting, and geographic accessibility for lower income and working people, and

WHEREAS, a petition with 1,500 signatures asks that Governor Evers, Senator Marklein, Assemblyman Kurtz, and President Rothman meet with the community to share ideas about how to save the campus, and

WHEREAS, the County Board has already passed Resolution 22-72 requesting the State increase budget to 2015 levels, and

WHEREAS, Richland County owns and leases the 134-acre campus to the UW System through a Memorandum of Agreement (MOA) through 2042, and

WHEREAS, the MOA states the Board of Regents and Richland County have deemed it “*mutually advantageous to serve the educational needs of the people of the Richland County area by maintaining a branch campus . . .*”, and

WHEREAS, the MOA states it shall be automatically terminated as of June 30 of any year if “*a) Appropriations by the Legislature are insufficient to permit continued operation of the branch campus, b) State legislation concerning higher education in Wisconsin involves a fundamental change in the branch campus program,*” and

WHEREAS, the MOA includes approximately 30 acres of sloping farmland behind the campus, and

WHEREAS, Richland Center has a housing shortage, as determined through a 2019 Housing & Workforce Study, and

WHEREAS, due to levy limits and reduced state shared revenues, Richland County government has struggled to maintain buildings on the campus.

NOW THEREFORE BE IT RESOLVED, Richland County implores the UW system to return a full-time recruiter to the UW-Richland campus, and

BE IT FURTHER RESOLVED, Richland County submits a budget request for \$4 million for the 2023 – 2024 academic year to the UW System to abide by the terms of the MOA to maintain a branch campus at UW-Richland campus, and

BE IT FURTHER RESOLVED, Richland County requests a professional outside mediator to be present during any further negotiations where UW-Platteville staff are present, and

BE IT FURTHER RESOLVED, a portion of the farmland shall be removed from the MOA for an environmentally sensitive housing development, with property tax proceeds dedicated to the ongoing upkeep and maintenance of the UW-Richland campus, and

BE IT FURTHER RESOLVED, Richland County shall work with the UW System to determine a mutually beneficial minimum level of student enrollment required to keep UW-Richland as a branch campus, and

BE IT FURTHER RESOLVED, Richland County shall also work with the UW System to determine clear annual targets to quickly return to the minimum student enrollment level, and

BE IT FURTHER RESOLVED, that the County Clerk transmit a copy of this resolution and the attached presentation to Governor Tony Evers, the Governor's Deputy Policy Director Katie Domina, UW System President Jay Rothman, each individual member of the UW Board of Regents, UW-Platteville Interim Chancellor Tammy Evetovich, UW-Platteville Assistant Provost Michael Compton, State Senator Howard Marklein, State Assembly Representative Travis Tranel, State Assembly Representative Todd Novak, State Assembly Representative Tony Kurtz, and Wisconsin Counties Association President Mark O'Connell.

VOTE ON FOREGOING RESOLUTION

AYES \_\_\_\_\_ NOES \_\_\_\_\_

RESOLUTION \_\_\_\_\_

DEREK S. KALISH  
COUNTY CLERK

DATED: DECEMBER 13, 2022

RESOLUTION OFFERED BY  
EDUCATION STANDING COMMITTEE  
(12 DECEMBER 2022)

	FOR	AGAINST
LINDA GENTES	X	
CHAD COSGROVE	X	
BOB FRANK		
BARBARA VOYCE	X	
SHAUN MURPHY-LOPEZ	X	
INGRID GLASBRENNER	X	
DANIEL MCGUIRE	X	
MARC COUEY	X	





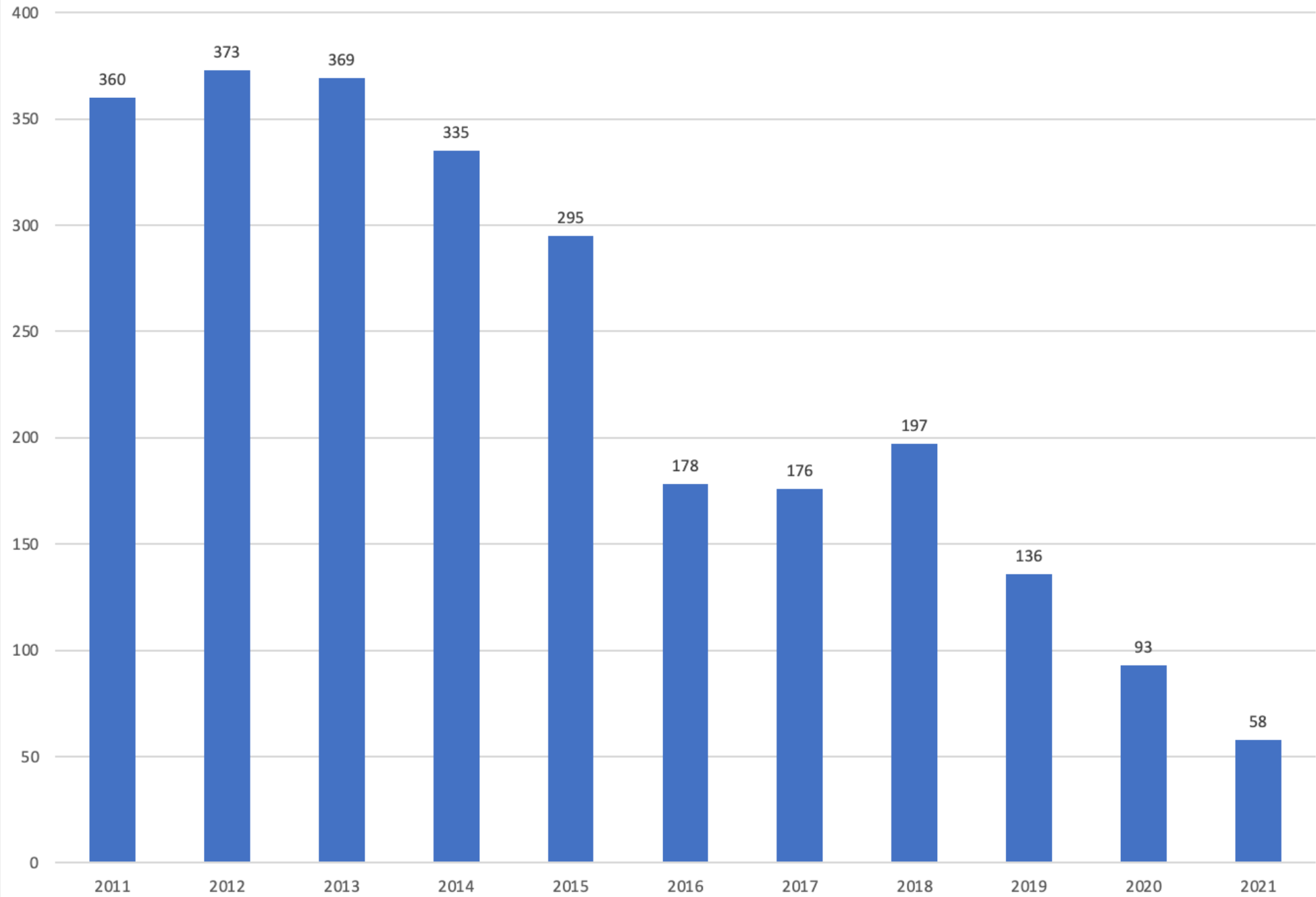


# Status of the UW-Richland Campus

## **Presentation Overview**

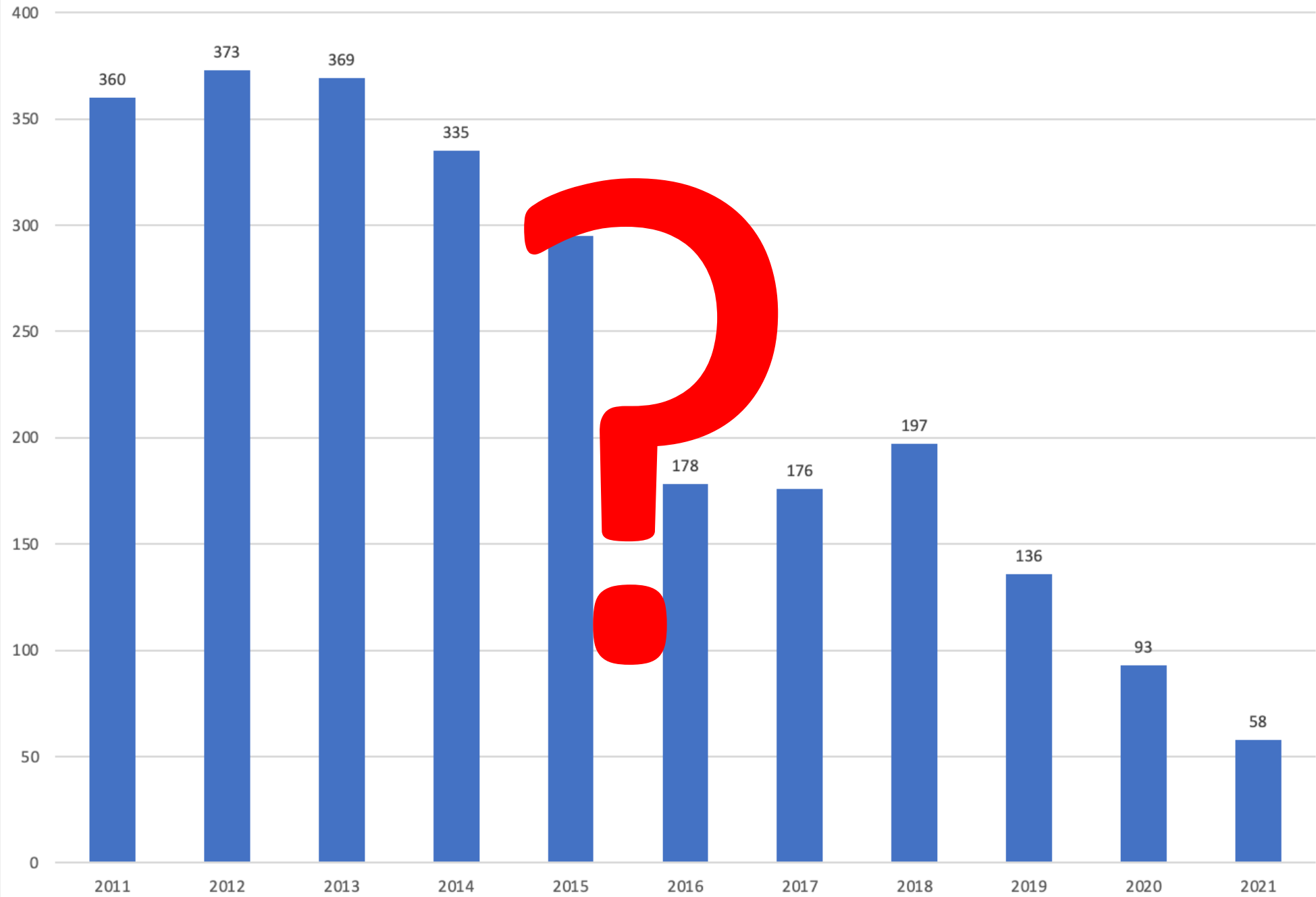
- The problem
- About our community
- How to move forward

## UW Richland Students (Full Time Equivalent)



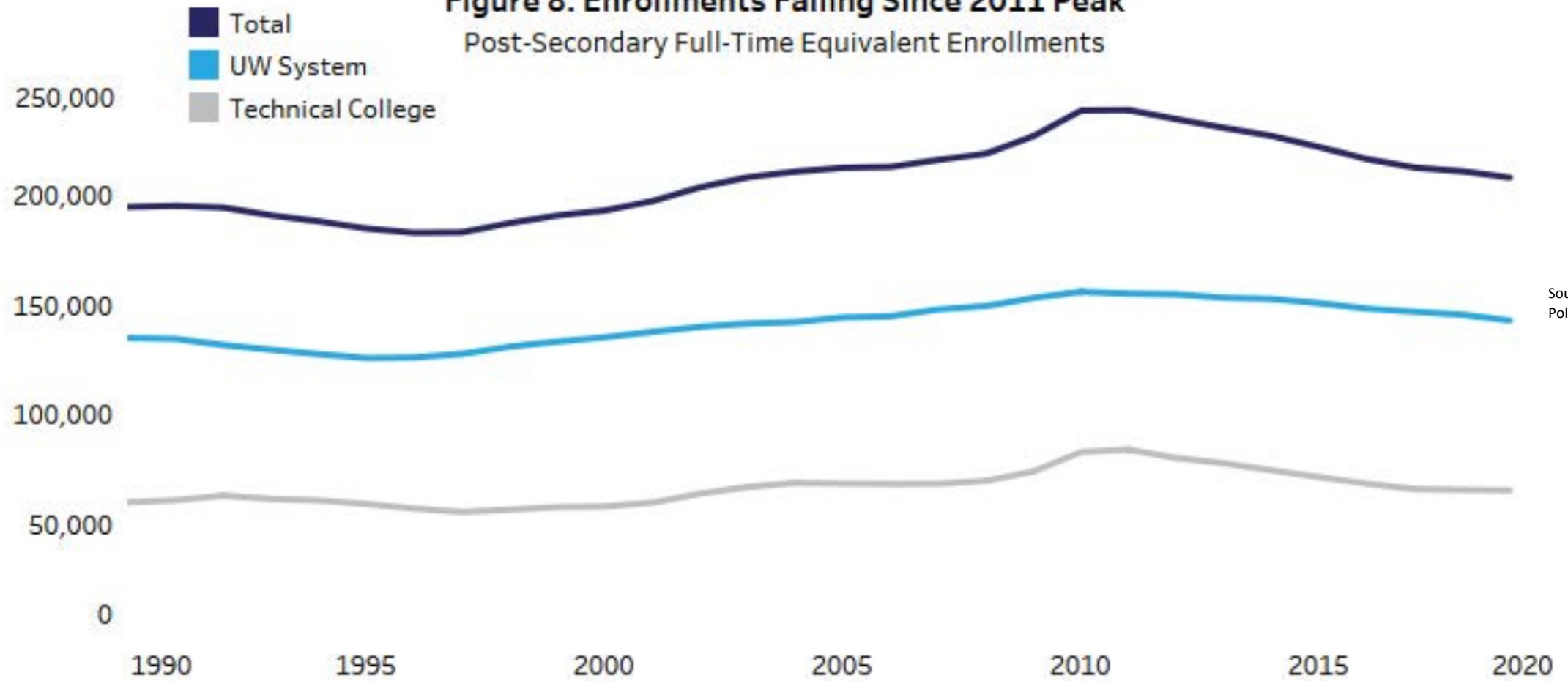
Source: UW Platteville  
Chancellor's Office

## UW Richland Students (Full Time Equivalent)



Source: UW Platteville  
Chancellor's Office

**Figure 8: Enrollments Falling Since 2011 Peak**  
Post-Secondary Full-Time Equivalent Enrollments

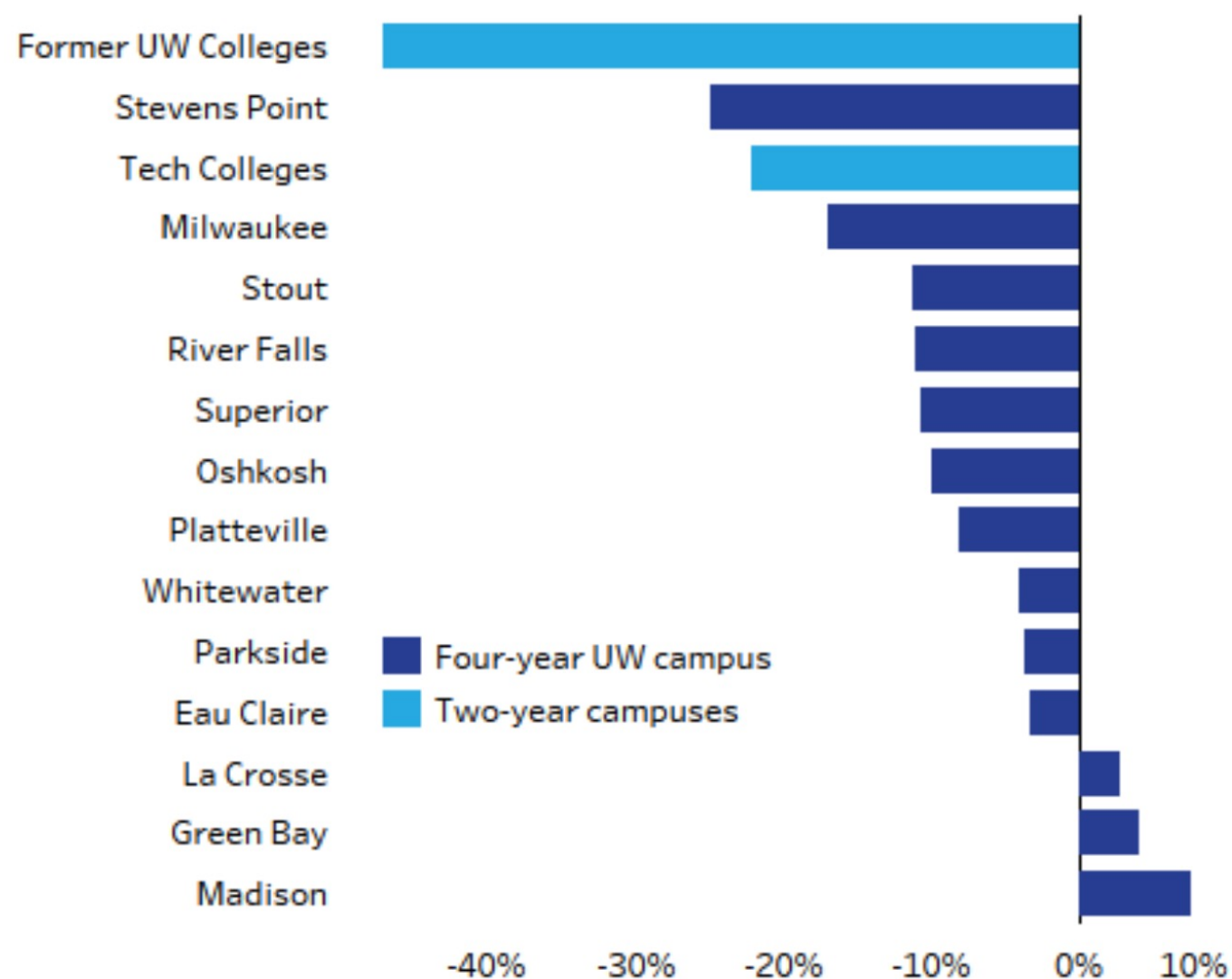


Source: Wisconsin  
Policy Forum

Source: UW System; Wisconsin Technical College System

**Figure 9: Enrollment Declines Greatest on Two-year Campuses**

% Change in Full-Time Equivalent Enrollment, 2011 to 2019

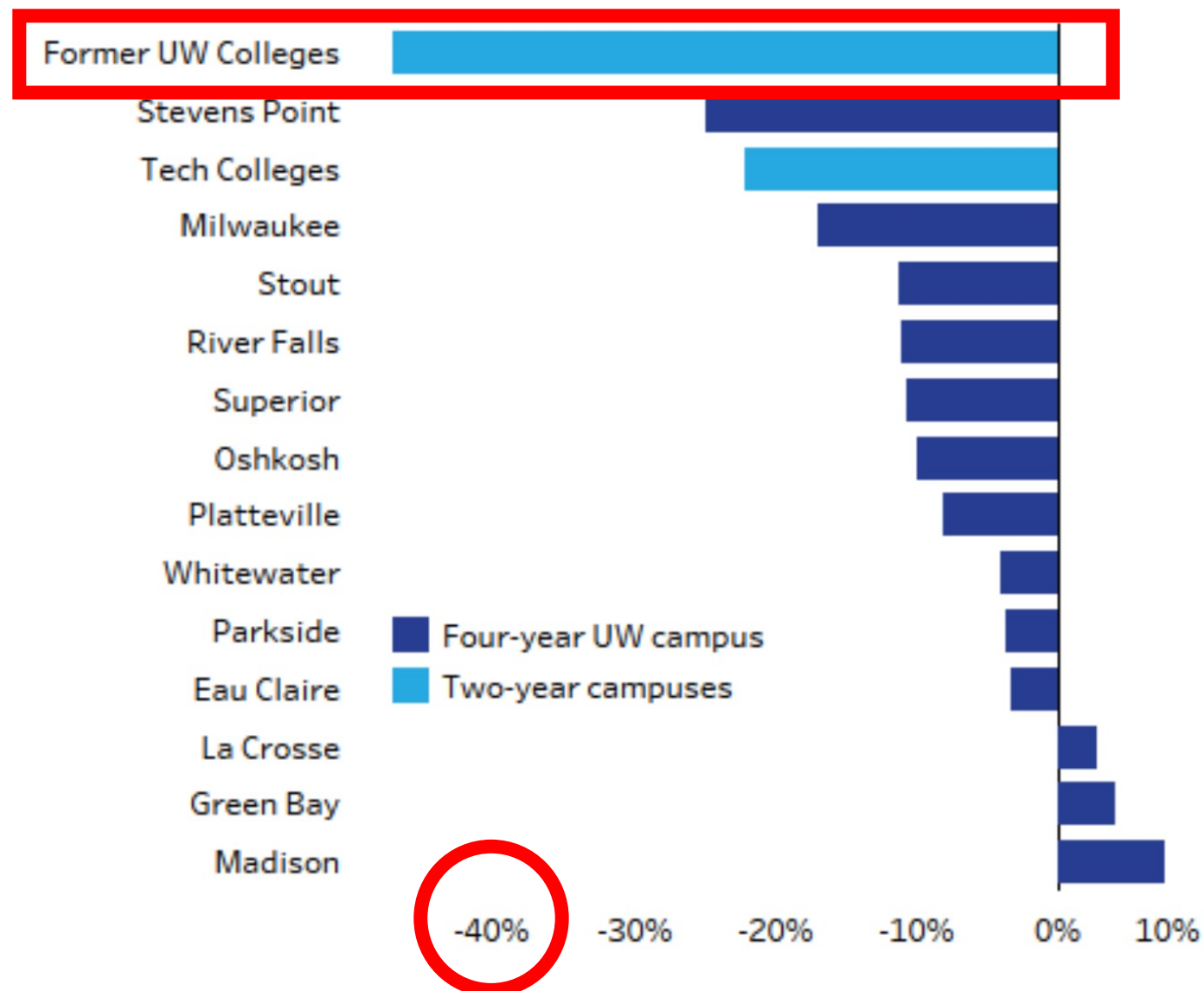


Source: Wisconsin  
Policy Forum

Sources: UW System, WTCS; Four-year UW campus totals do not include branch campuses. UW Colleges includes UW Colleges Online.

**Figure 9: Enrollment Declines Greatest on Two-year Campuses**

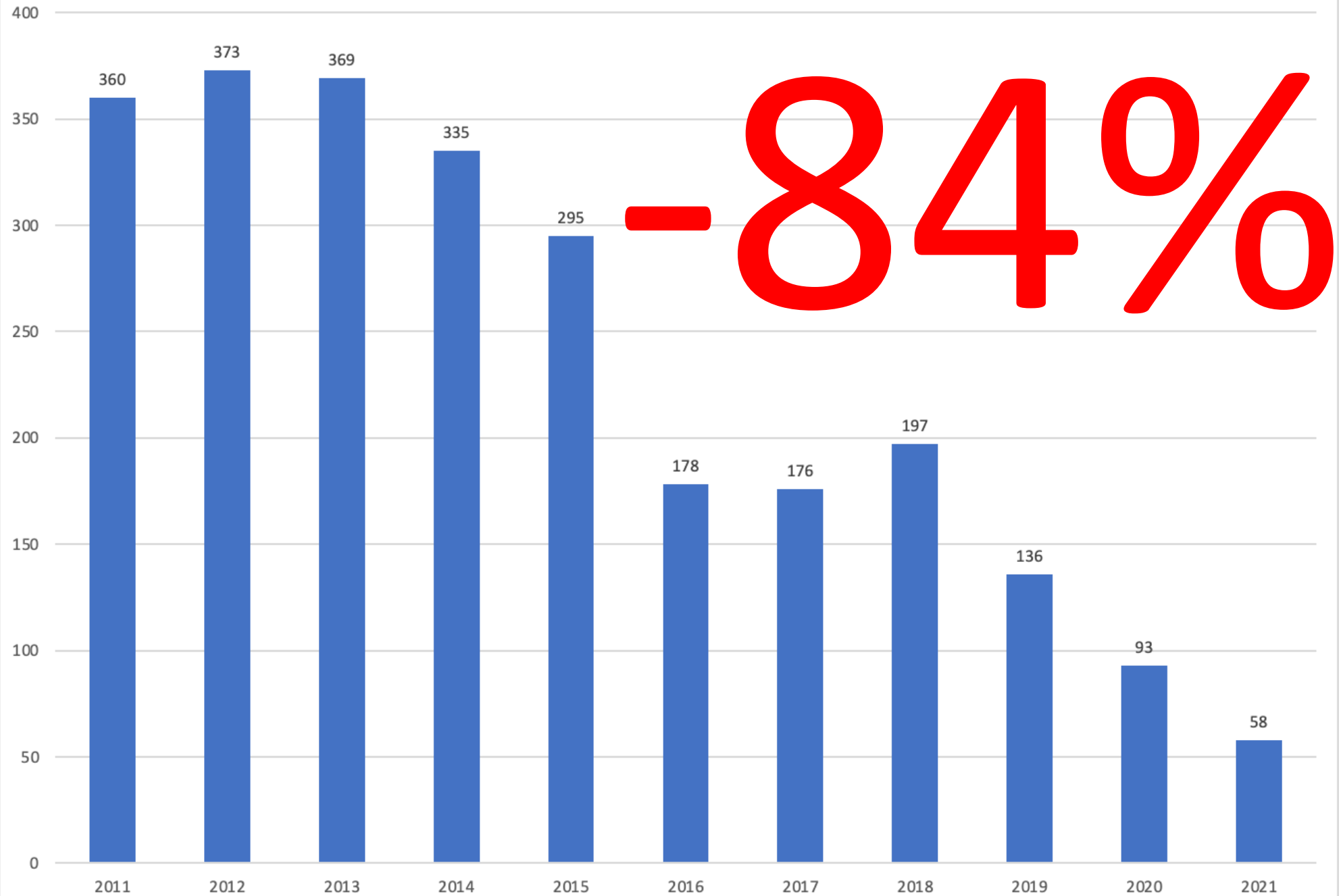
% Change in Full-Time Equivalent Enrollment, 2011 to 2019



Source: Wisconsin  
Policy Forum

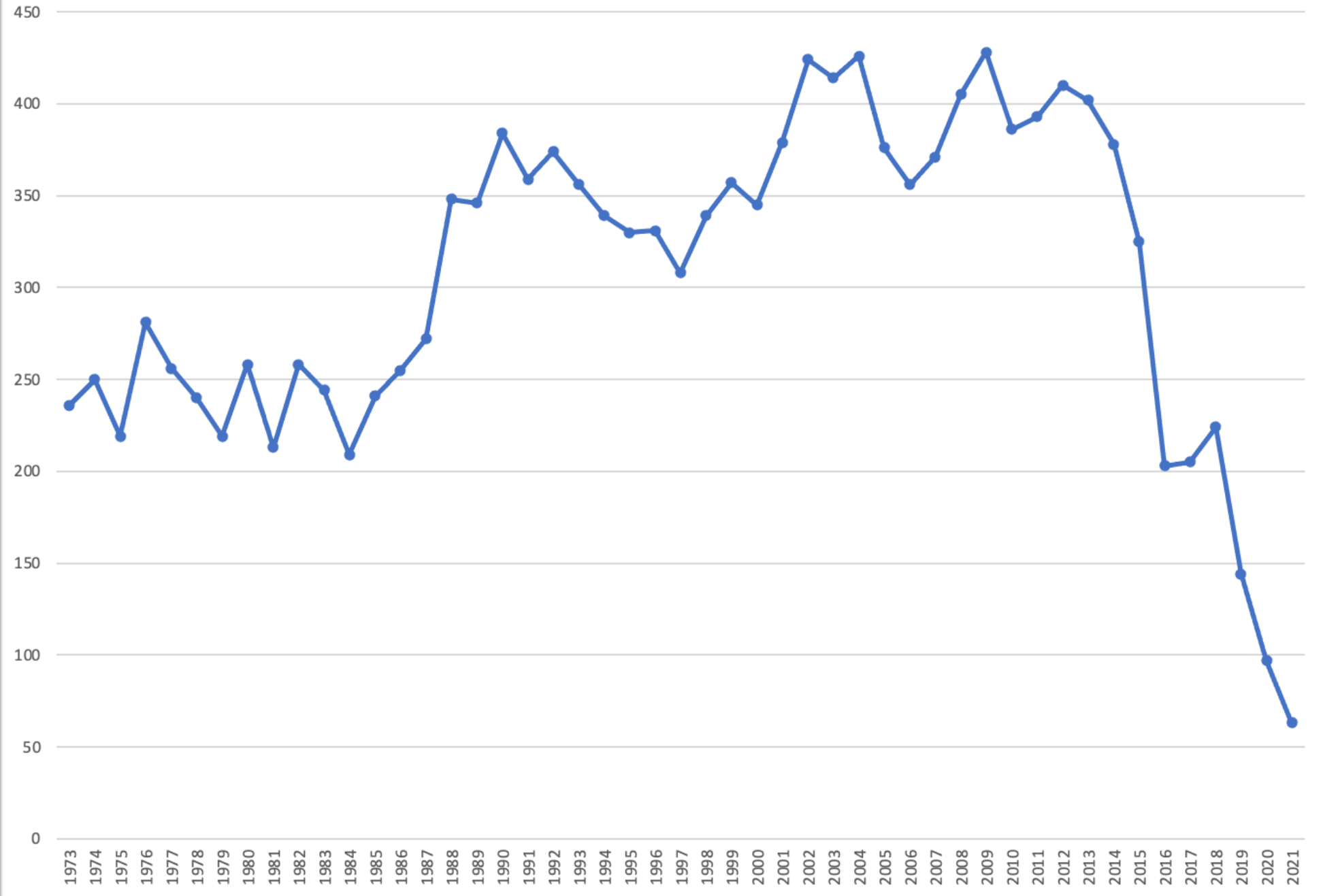
Sources: UW System, WTCS; Four-year UW campus totals do not include branch campuses. UW Colleges includes UW Colleges Online.

## UW Richland Students (Full Time Equivalent)



Source: UW Platteville  
Chancellor's Office

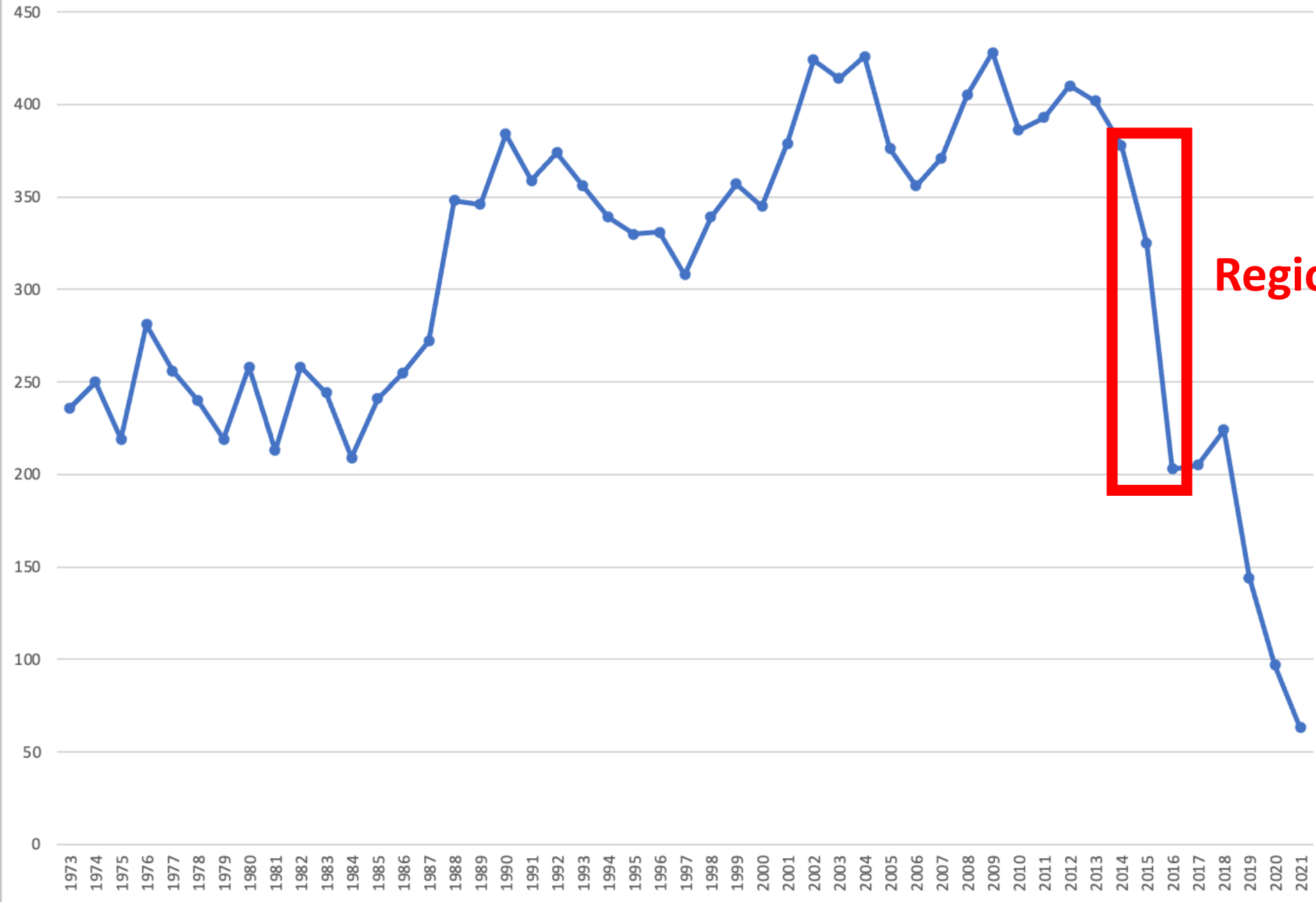
UW Richland Students (Headcount) 1973 - 2021



Source: UWSA Office of Policy  
Research & Analysis



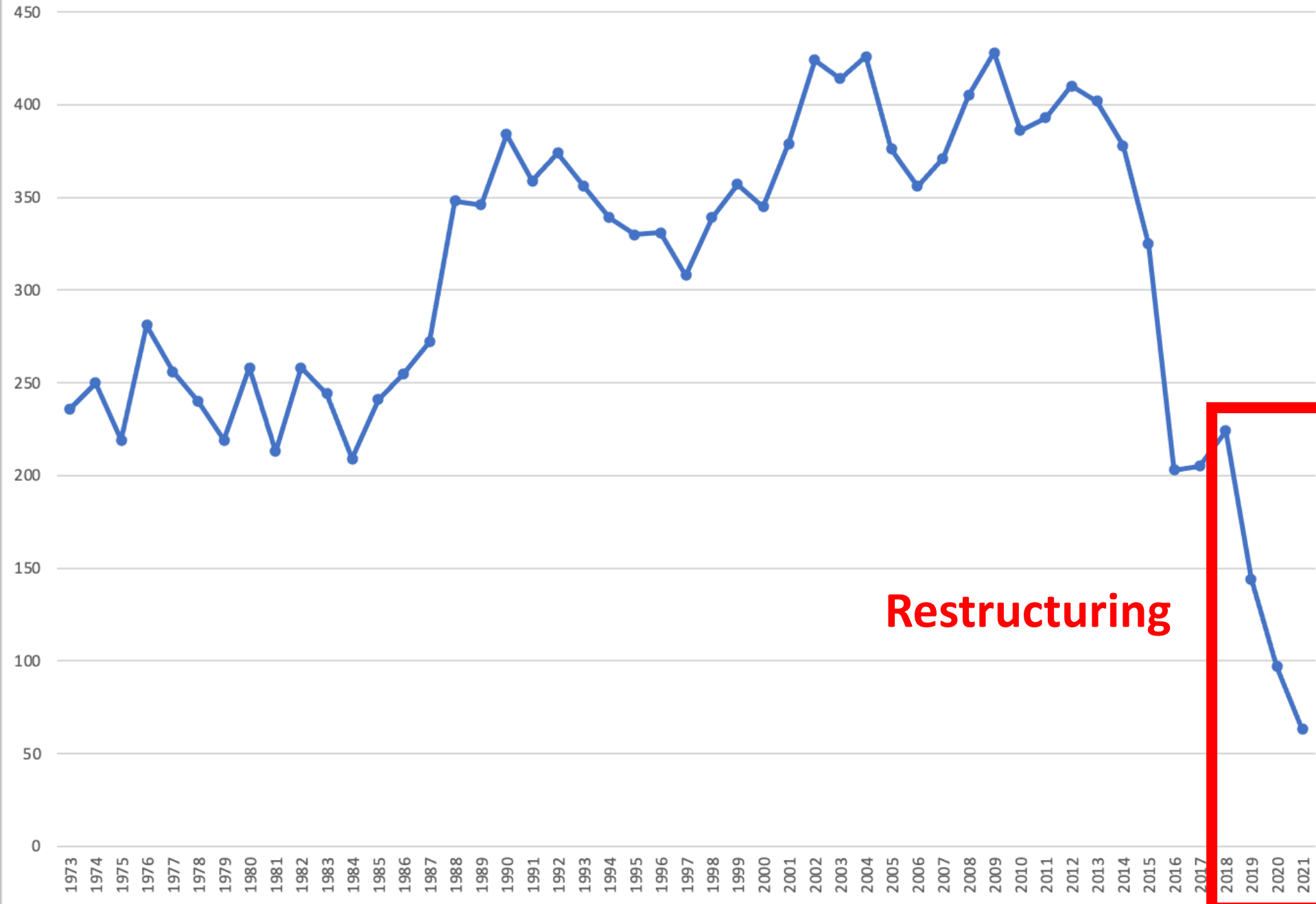
UW Richland Students (Headcount) 1973 - 2021



**Regionalization**

Source: UWSA Office of Policy  
Research & Analysis

UW Richland Students (Headcount) 1973 - 2021



Source: UWSA Office of Policy  
Research & Analysis

# Regionalization & Restructuring Eliminated

- Position of Dean
- Position of Recruiter *(55 annual school visits)*
- 11 out of 18 Faculty members
- Marketing Plan
- Strategic Plan
- International Coordinator *(including Int'l Student funding)*
- Continuing Education Program
- Youth Options Program
- Pilot Academic Alliance Program *(Richland Center & Ithaca High Schools)*



Credit: UW Platteville

# In their own words . . .

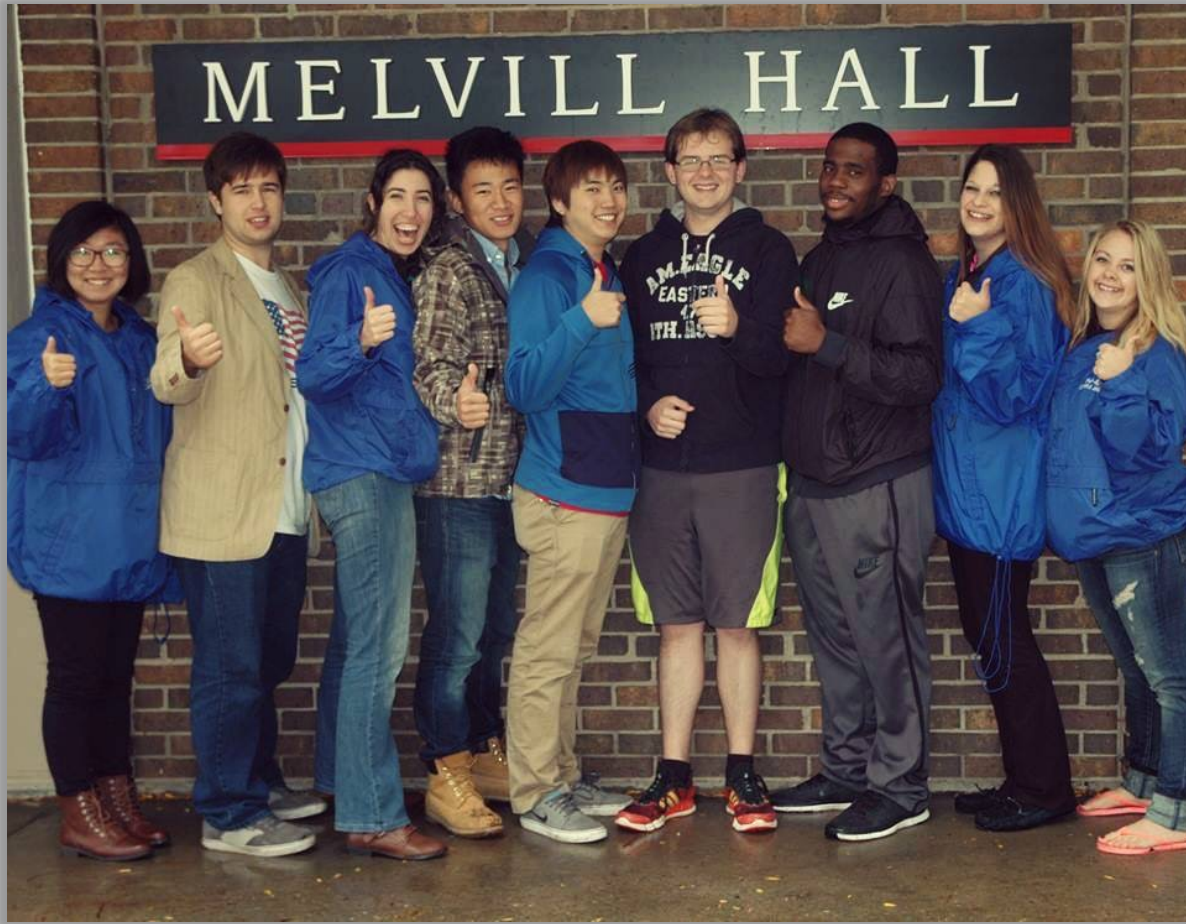


Mike Breininger, Eagle School Administrator

*“ . . . [in 2018] I called the Platteville Admissions office to understand the terms of a new agreement for the admission of [international] Eagle School students to UW-Richland. After some extensive discussion, the man on the phone said, ‘Why don’t you just send all the students to Platteville instead of Richland?’”*



# In their own words . . .



Rebecca Smith, UW-Richland Alumni (3<sup>rd</sup> from left)

*"The first time I applied for [a recruiter position] they wanted to keep the position at Platteville, only visiting the branch campuses as necessary, and asked a lot of details about willingness to travel, even splitting days between the campuses with only an office in Platteville. It was strongly implied that only one day a week would be spent between the two campuses, more if necessary for a larger event. There was no focus on training students to take on tours and little support for paying for their time if they would be doing the bulk of campus tours instead of a staff member. **There was also a strong emphasis during the second interview on how to decide if branch campuses or the main campus would be a better fit for the student. The questions all seemed geared towards answering that Platteville was the best recommendation, regardless of student background and circumstances.**"*

In their own words . . .



*“ In 2019, the Richland County Foundation offered to pay for the salary of a full-time recruiter dedicated to the UW-Richland campus. That offer was rejected. We were told by Chancellor Shields it was not our responsibility.”*

Terry Sebranek, UW-Richland Foundation President



# In their own words . . .



**“When I asked the Platteville recruiter about going to UW-Richland, she said she would have to email someone else to get information about UW-Richland. She couldn’t give me any more information besides it was located in Richland Center.”**

Emily Lund, UW-Richland Sophomore

**“In my junior and senior years at Riverdale High School in Muscoda, no one from Platteville came to talk about UW-Richland. I chose UW-Richland based on my own knowledge about it from good things I’d heard from friends and family.”**

Jackson Kinney, UW-Richland Sophomore

# In their own words . . .



Brody Smith, UW-Richland Freshmen

*” . . . We never had a recruiter come to Highland in my time in high school . . . I only knew about UW-Richland because of my parents . . . We never heard a pitch about Richland. People from UW-Platteville and UW-La Crosse came and were talking to and emailing students, but I never got that opportunity with UW-Richland . . . If my high school peers had known that UW-Richland feels like Highland with its small community atmosphere, I know that I wouldn’t have been the only Highland student to come to UW-Richland.”*

Source: WRCO Morning Show 12/2/22



# In their own words . . .



Kathy Fry, former RCHS Foreign Exchange Director (second from right), with some UW-Richland international students

*In January 2021, I began working on an international program for Richland Center High School that would allow students to come to RCHS as juniors on a . . . visa, . . . graduate from RCHS, and go on to higher education. My hope was to send the students from RCHS on to UW-Richland, which would help . . . campus enrollment. We had one video meeting and it was honestly very discouraging. The person I talked with told me "there would be no guarantee that students would go on to UW-Richland", that they wouldn't necessarily be steered to our campus but could go on to any school in the system. I thought it odd at the time but now I'm pretty sure there was no intention of continuing our international program, that Platteville had siphoned that, along with lots of other things, away from Richland.*

In their own words . . .



Mike Breininger, Eagle School Administrator

**“ In the admission season of 2022-2023 some Eagle students attempted to enroll in UW-R but could not navigate the enrollment process. One student contacted UW-P and asked how to enroll in UW-R. The student reported he was told he must enroll in UW-P and then apply for enrollment in UW-R. The process seemed so confusing, he dropped the application and enrolled in a different university. He told the other Eagle students it was very difficult to enroll in UW-R so they elected to enroll elsewhere.”**

# In their own words . . .



***"It's been several years since someone has recruited for UW-Richland.** When Richard Zimmerman worked there, I was contacted. Years ago, John Poole used to come a couple times a year and did Financial Aid presentations to promote the school."*

Rhonda Scallon  
Boscobel School District Guidance Counselor



# In their own words . . .



*“Regarding this idea from UW System President Rothman that the UW-Richland campus wasn’t offering the quality level of college experience we deserved, he did not inquire or communicate with students. I along with a large number of UW-Richland students have had an overwhelmingly positive overall experience.”*

Jake Steele, UW-Richland Sophomore (*second from right*)

We Have the Following Strengths

# We Have the Following Strengths

- Affordability and geographic accessibility for lower income and working people



Jennifer & Autumn  
Carter, Richland Center

*“My daughter is currently a freshman at the UW Richland. She has enjoyed this year and the financial support along with the closeness to home, which allows us to help provide support for her. She is approaching her education with a careful approach on ways to save on schooling and minimize her financial debt that plagues so many.”*



# We Have the Following Strengths

- Affordability and geographic accessibility
- A good beginning



Luis Alvarado,  
Guatemala



*"[I remember many] who were so special and made my experience as a student at the UW-Richland the best of my life . . . **I really think UW-Richland is a good place to begin.** This is the reason why I still keep with me that bumper sticker.*

# We Have the Following Strengths

- Affordability and geographic accessibility
- A good beginning
- Small class sizes



*"UW Richland Center was the perfect first college for my daughter. **The support she received from professors and academic staff helped her to succeed and have a happy, excellent and lower cost college degree education than she would have received by starting at a bigger, 4-year college.** It gave her the foundation to go on to complete her 4-year degree at UW Platteville and her MBA at UW Madison. Without this individualized academic, emotional and financial support her first 2 years after high school, I am not sure she would be the successful person she is today."*

Nancy Smithback,  
Deforest, WI



# We Have the Following Strengths

- Affordability and geographic accessibility
- A good beginning
- Small class sizes
- International program



*"I have been a host parent to 15 international students who attended UW Richland, got a wonderful start, and went on to be successful adults in their home countries or here in the US. Richland Center and County need this campus and **we need to do everything possible to find a way to keep it open as an educational and cultural center in southwest Wisconsin.**"*

Kathy Fry  
Richland Center, WI

# We Have the Following Strengths

- Affordability and geographic accessibility
- A good beginning
- Small class sizes
- International program
- Progressive history (i.e., female leadership)



Marjorie Wallace  
1921 - 2018,  
Richland Center, WI

*Founder of the UW-Richland campus  
First woman in Wisconsin to serve as Chief Executive Administrator of a UW Campus  
First woman to receive the Kiwanis "Man" of the Year Award  
1976 the Wisconsin State Journal Leading Woman in Wisconsin*

# Community Support

- Student body leading with interviews through the Wisconsin State Journal, Channel 3, Channel 15, and WRCO
- 1,500+ petition signatures in 14 days, with paper petitions in several businesses
- 400+ members of Facebook group “Save Our UW-Richland Campus”
- \$1,500+ in donations for yard signs and petition promotions
- County Board Resolution 22-72 requests the State increases the budget to 2015 levels.
- County Board Education Committee action on 11/14/22 forwarded a resolution to the County Board requesting the UW system return a full-time recruiter to UW-Richland



Credit: Wisconsin State Journal



# Campus Status

- Richland County owns and leases the 134-acre campus to the UW system
- Memorandum of Agreement (MOA) goes through 2042
- UW System can leave the MOA each year on June 30 if budget appropriations from the State are not adequate



Credit: Milwaukee Business Journal

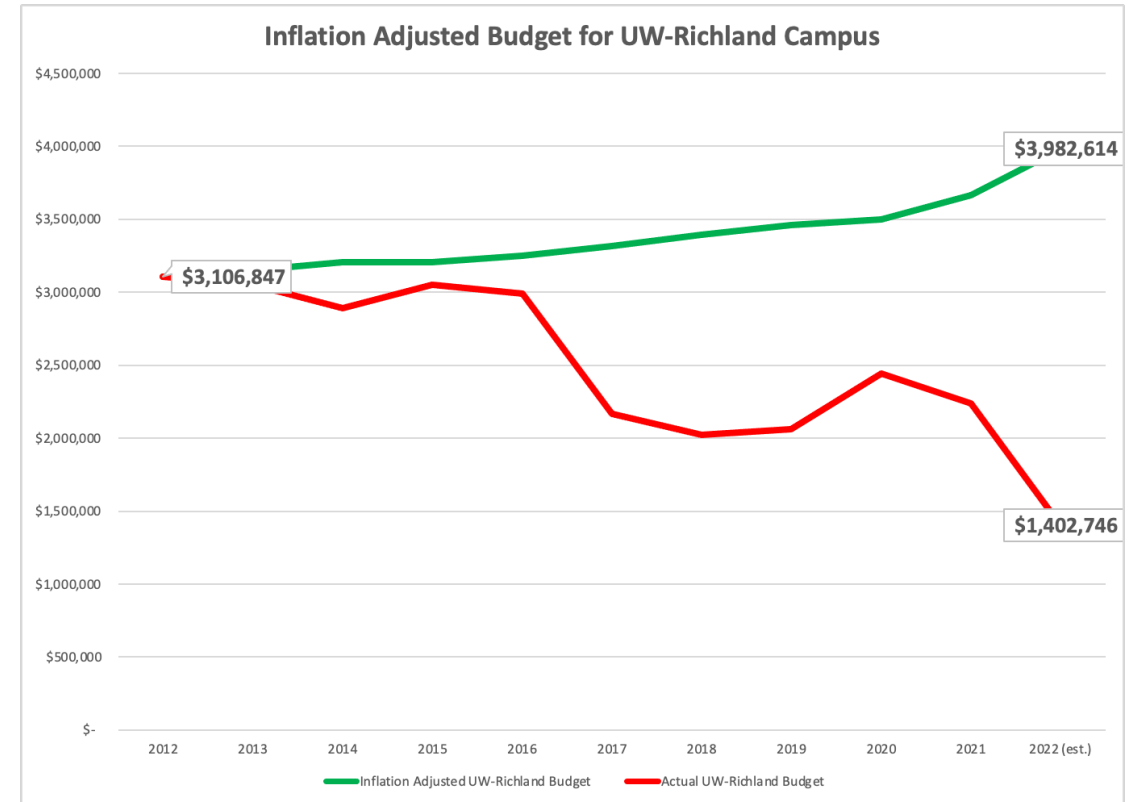
# Proposal for the State

- 2-year pilot program for reviving branch campuses, located at UW-Richland
- Shift oversight from UW-Platteville to UW-Madison
- Serve as a relief valve for burgeoning enrollment



# Proposal for the State

- 2-year pilot program for branch campuses at UW-Richland
- Shift oversight from UW-Platteville to UW-Madison
- Serve as a relief valve for burgeoning enrollment
- **Restore the budget to 2012 (+ inflation) levels**



# Proposal for the State

- 2-year pilot program for branch campuses at UW-Richland
- Shift oversight from UW-Platteville to UW-Madison
- Serve as a relief valve for burgeoning enrollment
- Restore the budget to 2011 + inflation levels
- Give us enough autonomy to fill a niche



Credit: UW Platteville

# What is the UW-Richland Niche?

- Affordability and geographic accessibility for working people
  - The UW-Richland Foundation is well endowed for scholarships for freshmen and sophomores
- Small class sizes
  - Serve UW-Madison's students from rural communities who would thrive more in a small community *(easing the transition from a small town high school to a big city campus)*



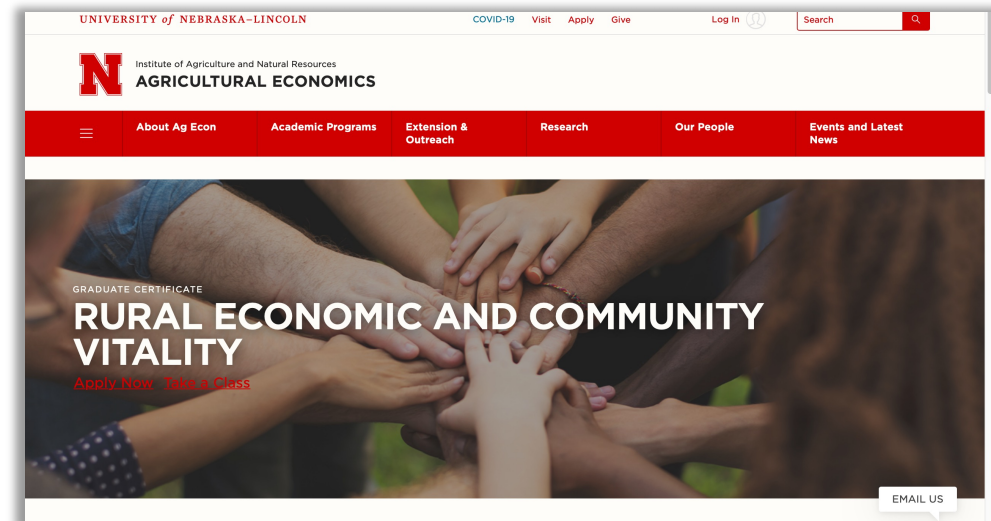


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  - Serve UW-Madison's students from rural communities who would thrive more in a small community
- International students
  - Richland Center is a welcoming place for int'l students to get their first 2 years of education
- Potential Center for Rural Wisconsin?
  - Allow students to obtain a certificate in Rural Studies



UW Richland Smart Farm, Image Credit: UW Platteville



# Proposal for the County

- Levy limits and declining shared revenues are putting the squeeze on the services the County can provide
- There is a large resulting backlog in campus building maintenance



Credit: Wisconsin State Journal

# Proposal for the County

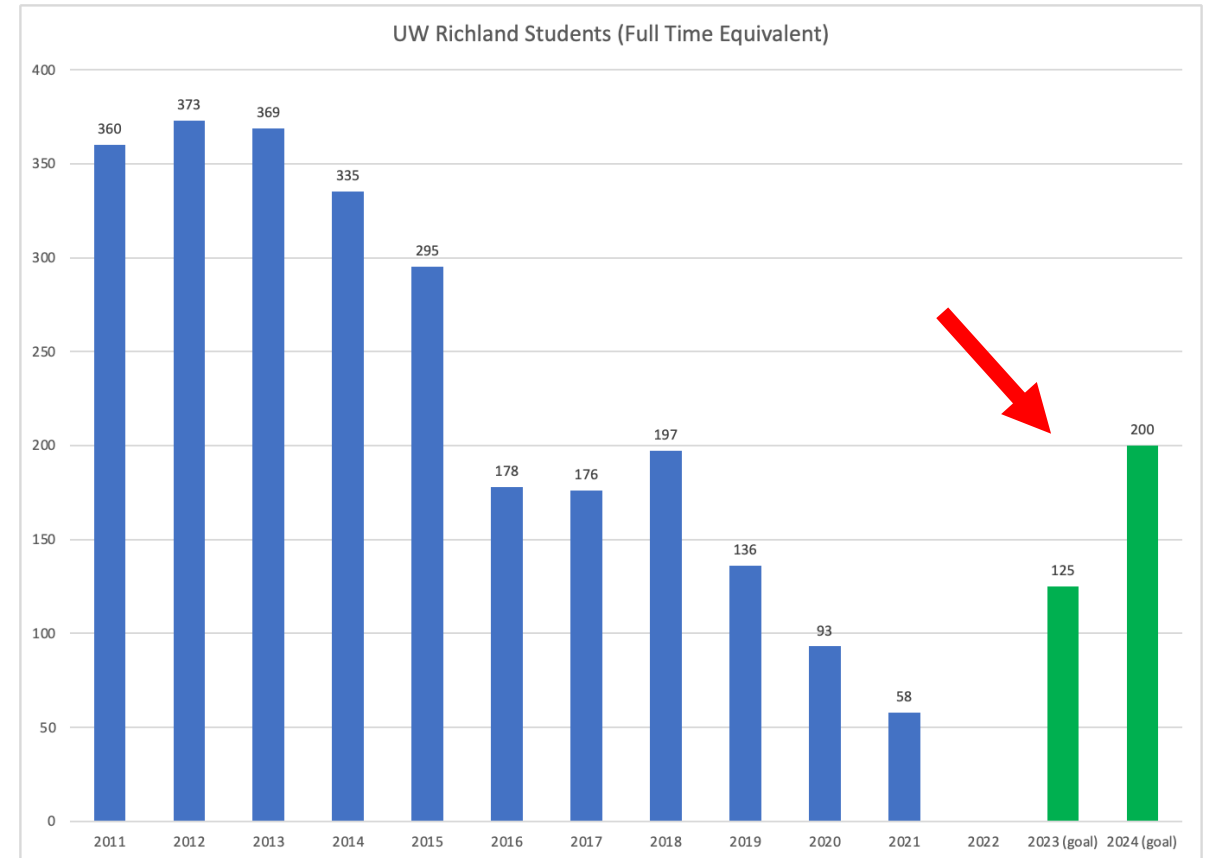
- Levy limits and declining shared revenues are putting the squeeze on the services we can provide
- Large backlog in campus building maintenance
- Remove a portion of the 30 acres of farmland from the MOA
- County has existing funds to complete an environmentally friendly development plan
- Increased property taxes to be dedicated to campus maintenance
- Partnership with UW could lead to classes on engineering/development



Credit: UW Platteville

# Proposal Wrap-up

- Annual funding request for pilot program:
  - \$4 million for 2023 – 2024
  - \$4.2 million for 2024 – 2025
- Shift oversight from UW-Platteville to UW-Madison
- Remove farmland acres from MOA for housing development
- Performance measure will be student enrollment, with goals of:
  - 125 FTE students by 2023 – 2024
  - 200 FTE students by 2024 – 2025





# Referendum Ad Hoc Committee County Board Survey

**County Board Supervisors** Steve Carrow, Bob Frank, Shaun Murphy-Lopez, Kerry Severson, Dave Turk

**Richland Center Mayor** Todd Coppernoll

**Richland Center School Board President** Erin Unbehaun



**Richland** COUNTY  
*Discover it here!* —

# Duties of the Committee (see Resolution 22-74)

- Develop a referendum question/s re: exceeding property tax levy limits
- Develop cost estimates
- Develop public education plan
- Recommend timing of ballot question/s
- Recommend outcomes if referendum fails



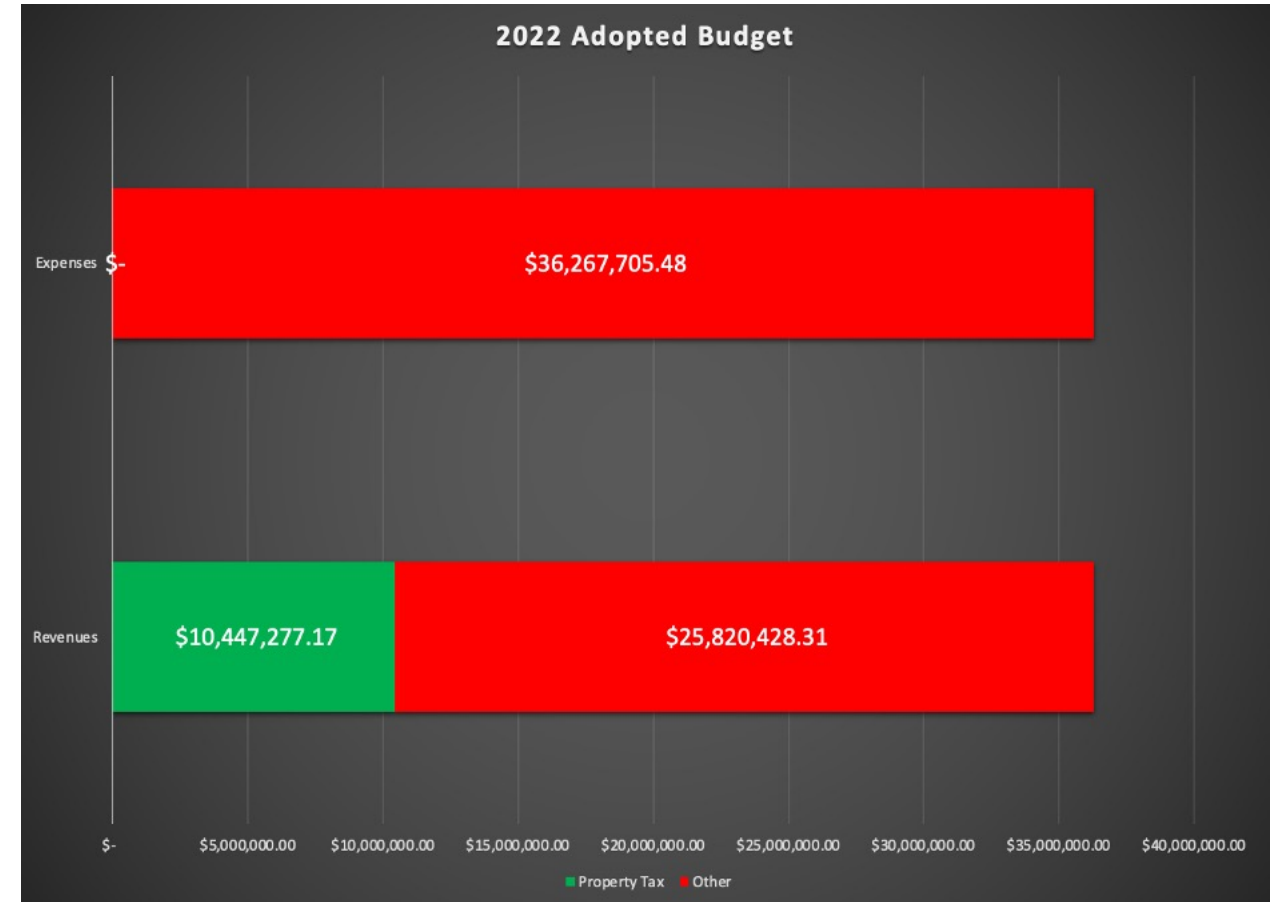
# Work Completed

- Press release (*September 10<sup>th</sup>*)
- Public education report (*December 5<sup>th</sup>*)
  - Budget investigation
  - Frequently asked questions
  - Why we have this problem
- Correspondence with 8 committees and 2 boards
- 9 meetings since July 28<sup>th</sup>



# Budget Investigation

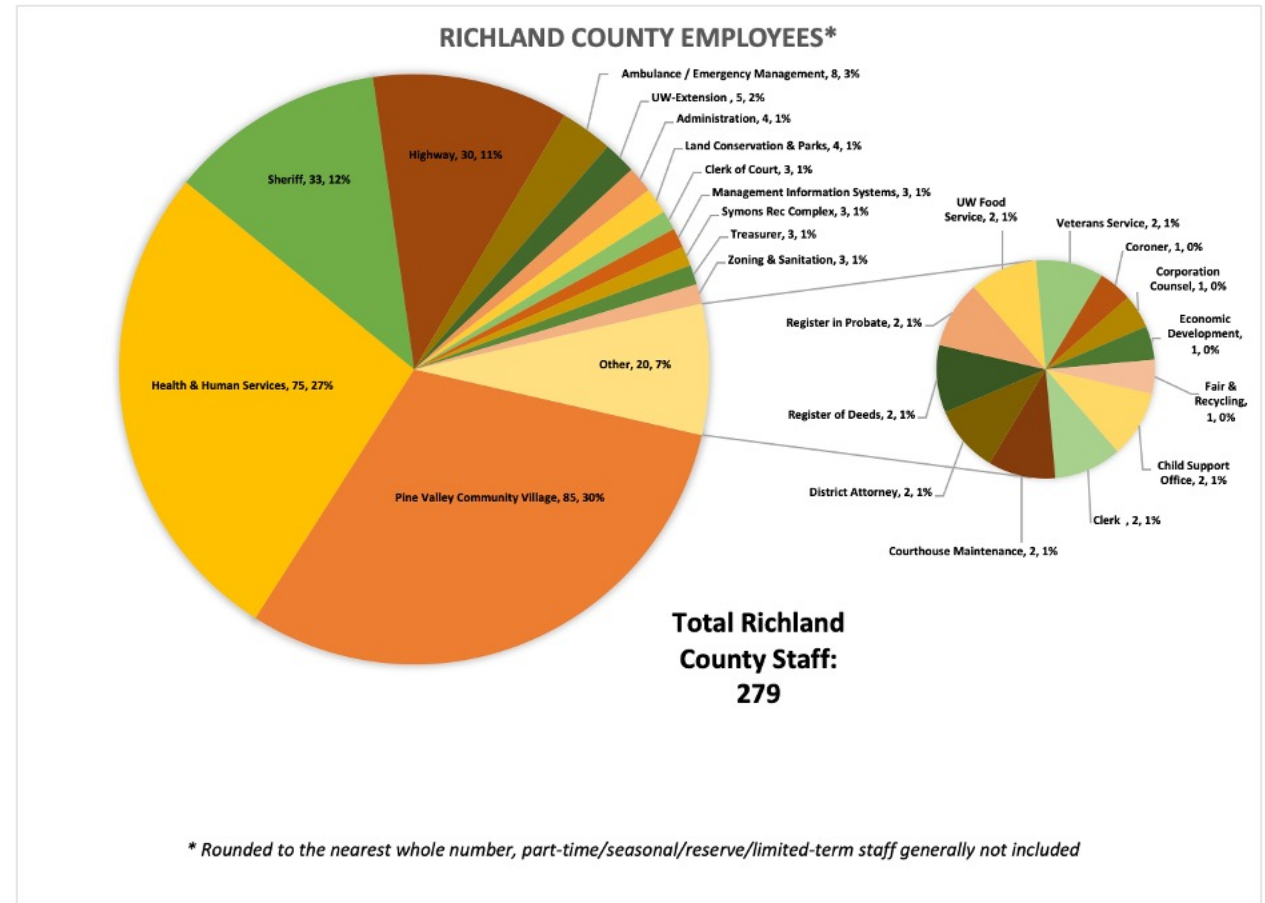
- Big picture





# Budget Investigation

- Big picture
- Employees

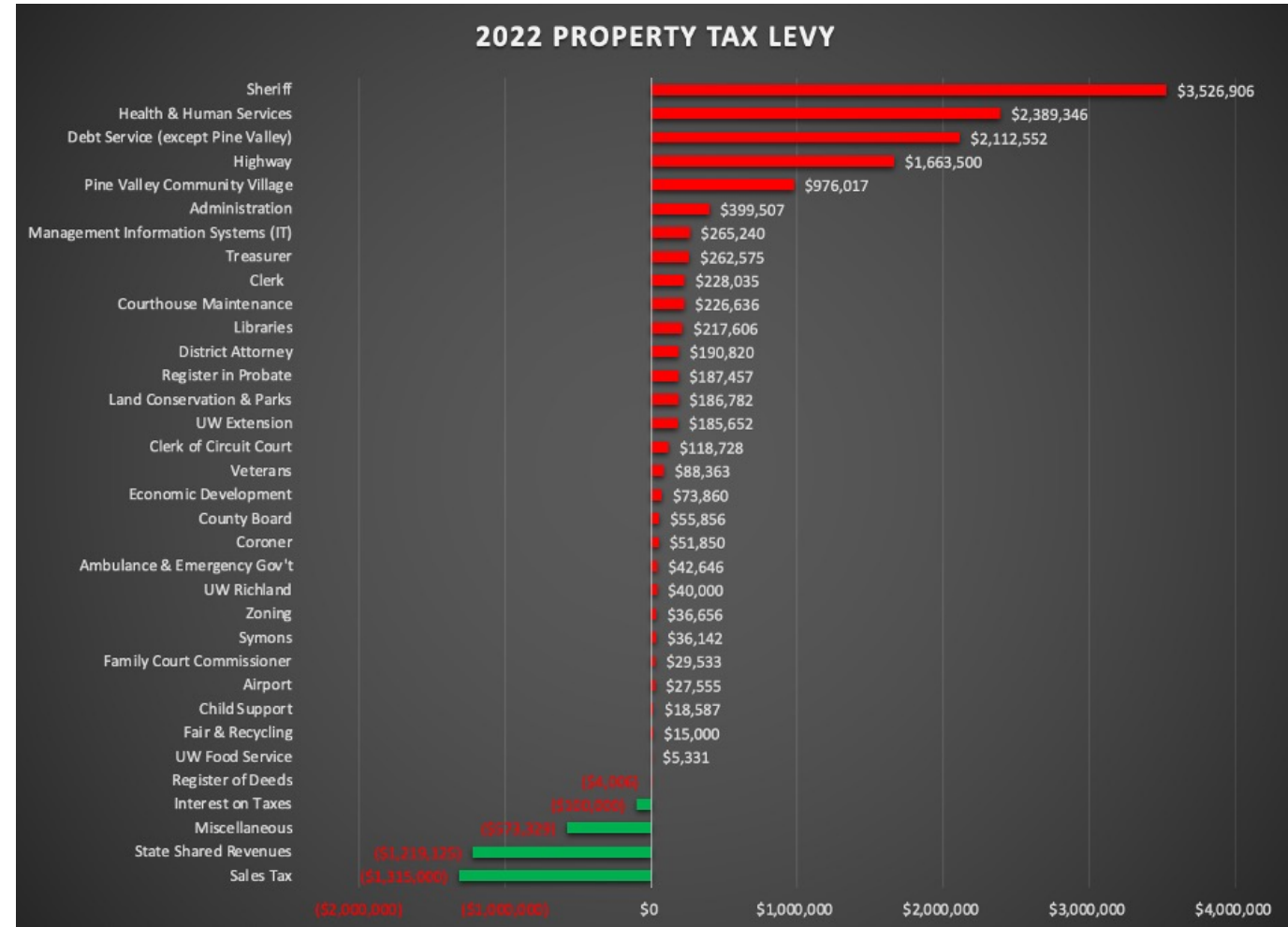


- Big picture
- Employees
- Revenues and expenses



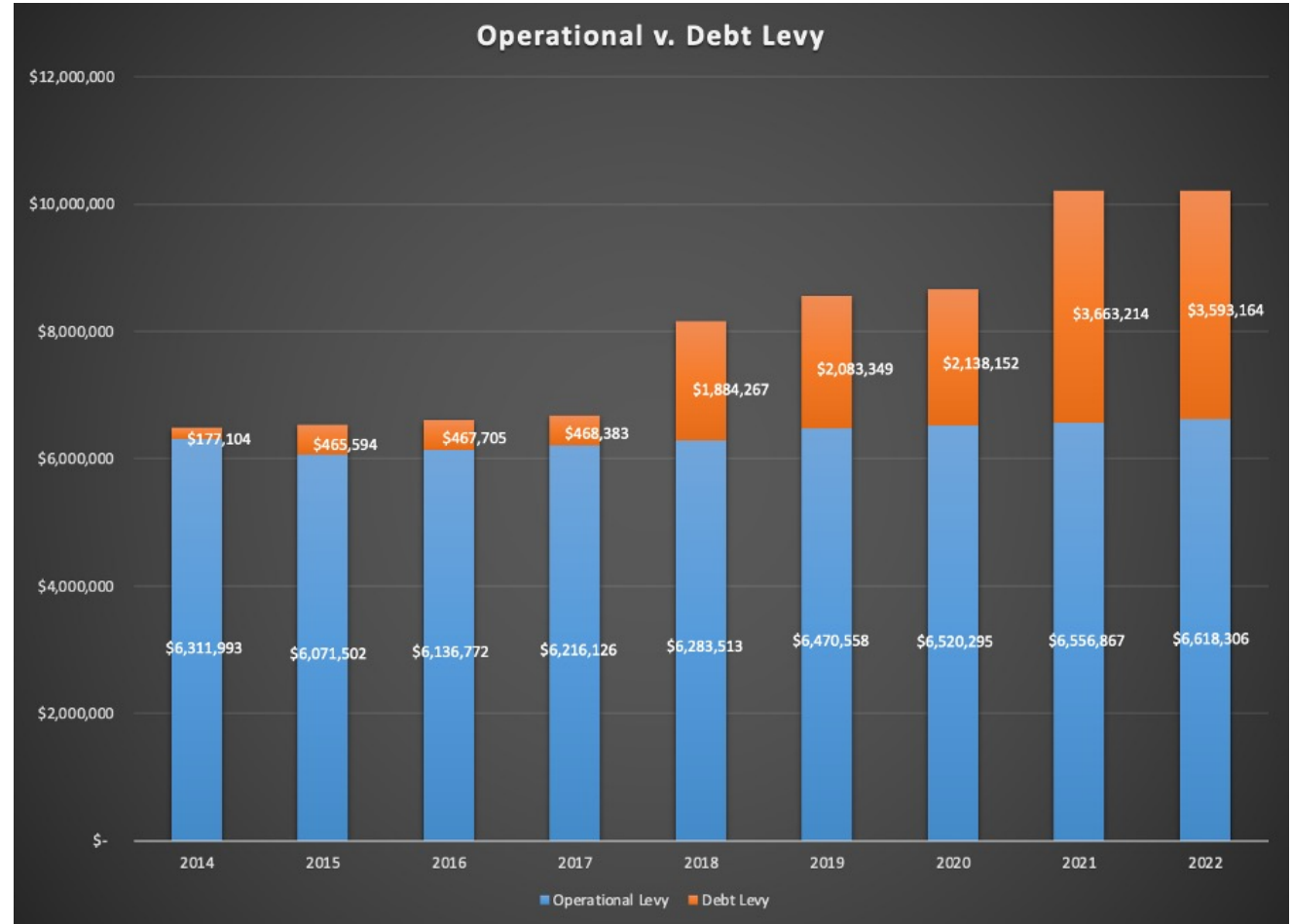
# Budget Investigation

- Big picture
- Employees
- Revenues and expenses
- Property tax levy by dept.



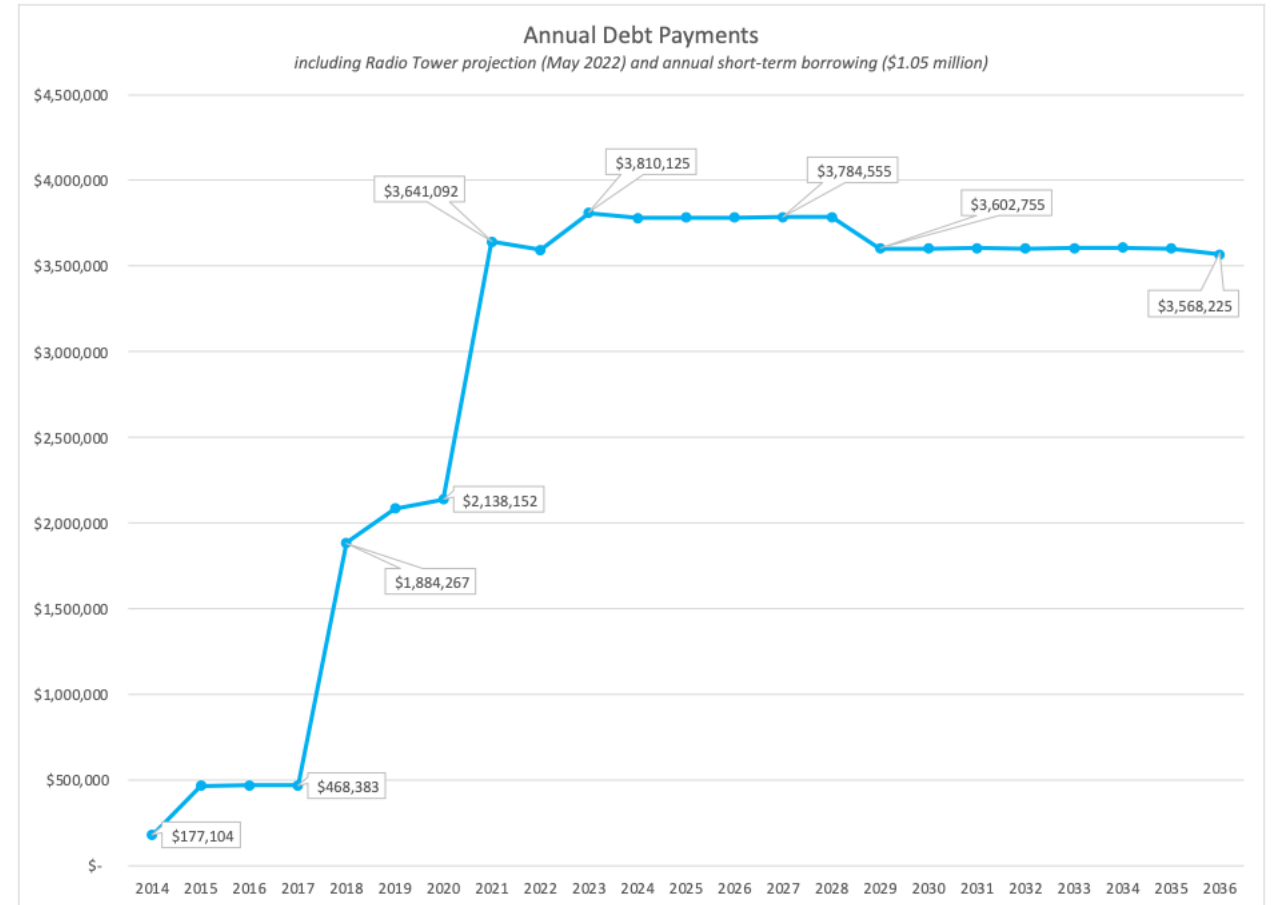
# Budget Investigation

- Big picture
- Employees
- Revenues and expenses
- Property tax levy by dept.
- Property tax levy history



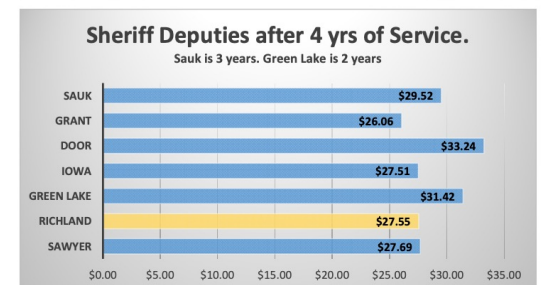
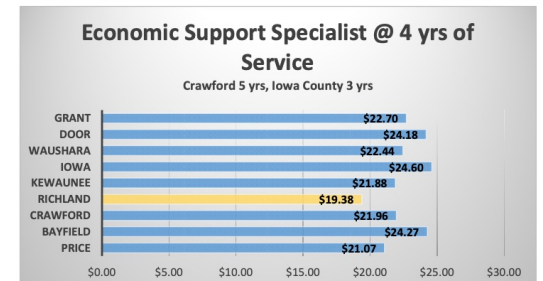
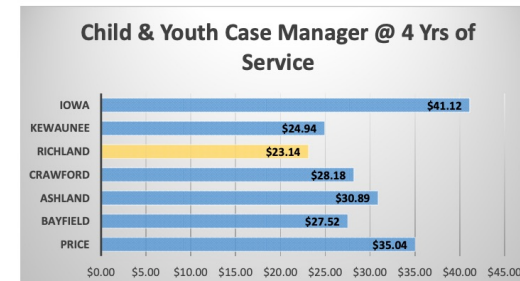
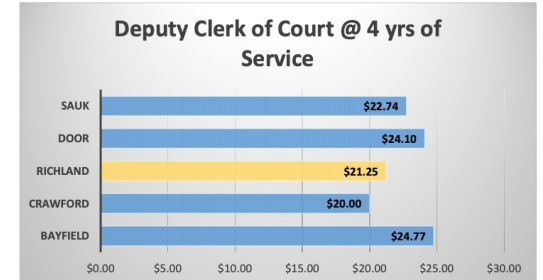
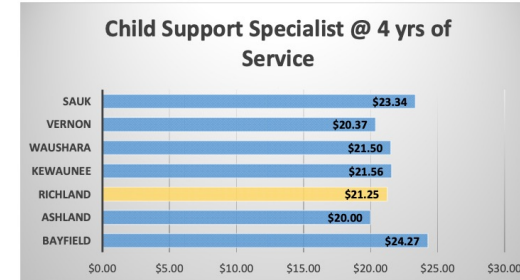
# Frequently Asked Questions

1. Health & Human Services
2. Pine Valley Community Village
3. State shared revenue
4. Highway
5. UW-Richland campus
6. **Debt**



# Frequently Asked Questions

1. Health & Human Services
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6. Debt
7. Wage comparisons



# Frequently Asked Questions

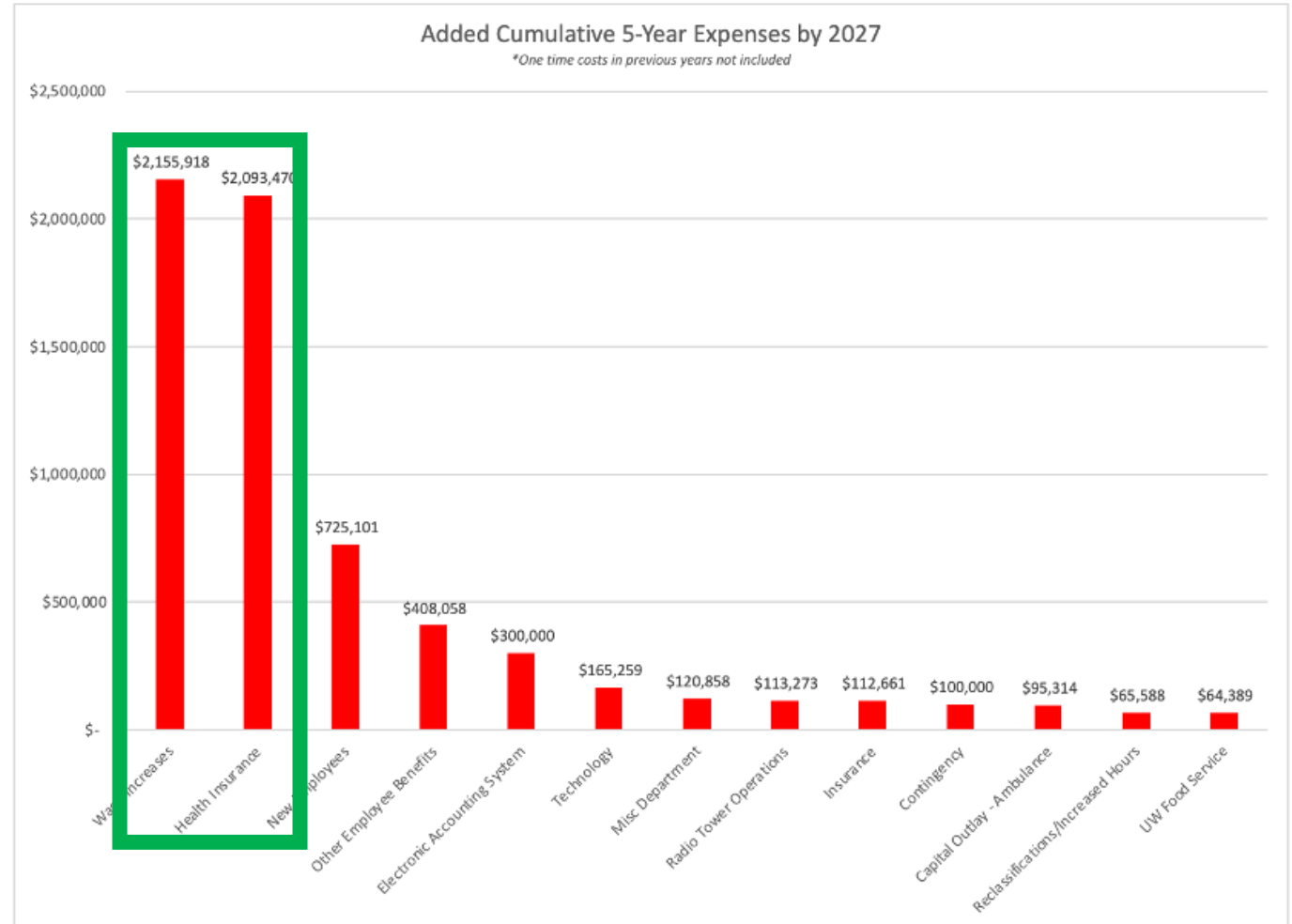
1. Health & Human Services
2. Pine Valley Community Village
3. State shared revenue
4. Highway
5. UW-Richland campus
6. Debt
7. Wage comparisons
8. Staffing level comparisons

Department	Richland*	Bayfield**	Burnett***	Kewaunee****	Iowa*****	Grant*****	Sauk*****
Population of County	17,300	16,200	16,500	20,600	23,600	51,900	65,800
Pine Valley Community Village	85				54	112	125
Health & Human Services	66	48	47	42	49	110	195
Sheriff	33	46	39	37	49	57	53
Highway	30	26	22	28	42	52	62
Ambulance / Emergency Management	8	1	1	2	2	2	2
UW-Extension	5	6	2	6	6	6	7
Administration	4	2	5	6	5	5	13
Land Conservation & Parks	4	15	10	9	4	4	12
Clerk of Court	3	5	8	4	4	9	15
Management Information Systems	3	4	2	2	3	5	14
Symons Rec Complex	3						
Treasurer	3	2	3	2	2	3	3
Zoning & Sanitation	3	11	5	1	4	4	6
Child Support Office	2	3	3	3	2	6	11
Clerk	2	4	5	2	2	4	4
Courthouse Maintenance	2	3	6	4	4	6	14
District Attorney	2	4	4	2	5	4	8
Register of Deeds	2	3	2	2	2	3	3
Register in Probate	2			3	2	3	2
UW Food Service	2						
Veterans Service	2	1	2	2	1	2	5
Coroner	1		5			1	
Corporation Counsel	1		2	1	0	1	6
Economic Development	1	1	1				1
Fair & Recycling	1					3	
Airport			4		0	0	1
Family Court	0			1	0		2
<b>Total</b>	<b>270</b>	<b>185</b>	<b>178</b>	<b>159</b>	<b>242.4</b>	<b>402</b>	<b>564</b>
*Richland County: Employees authorized by the County Board; Rounded to nearest whole number; full-time + contract staff included; part-time/seasonal/reserve/limited term staff generally not included							
** Bayfield County: Full-time employees only (no part-time employees included); Clerk of Court includes Register in Probate; Zoning includes 5 Land Records employees; Economic Development is Tourism; Land Conservation includes 11 Forestry employees							
*** Burnett County: Part-time employees included; Courthouse Maintenance is Maintenance; Zoning includes 3 Surveyor/Land Records employees; Land Conservation includes 6 Forestry employees							
**** Kewaunee County Notes: FTE employee count (individual employee count is not shown); Courthouse Maintenance is Maintenance; Land Conservation & Parks includes Fair and Zoning; Zoning is Land Information							
***** Iowa County: FTE employee count; Pine Valley is Bloomfield and has now closed; Administration includes 3 Finance and 1 Employee Relations staff; Zoning & Sanitation is Planning & Development; Courthouse Maintenance is Environmental Services; DA includes 1 FTE for Court Ordered Programs							
***** Grant County: FTE employee count (individual employee count is not available); Administration includes Finance & Personnel Dept staff (no Administrator); Courthouse Maintenance is Facilities & Maintenance, Grant County contributes to an Economic Development Corporation							
***** Sauk County: Individual employee count (including part-time employees) but no contracted employees are included except UW Extension; Courthouse Maintenance is Building Services; MIS includes GIS and property lister; Economic Development is Community Development Coordinator							



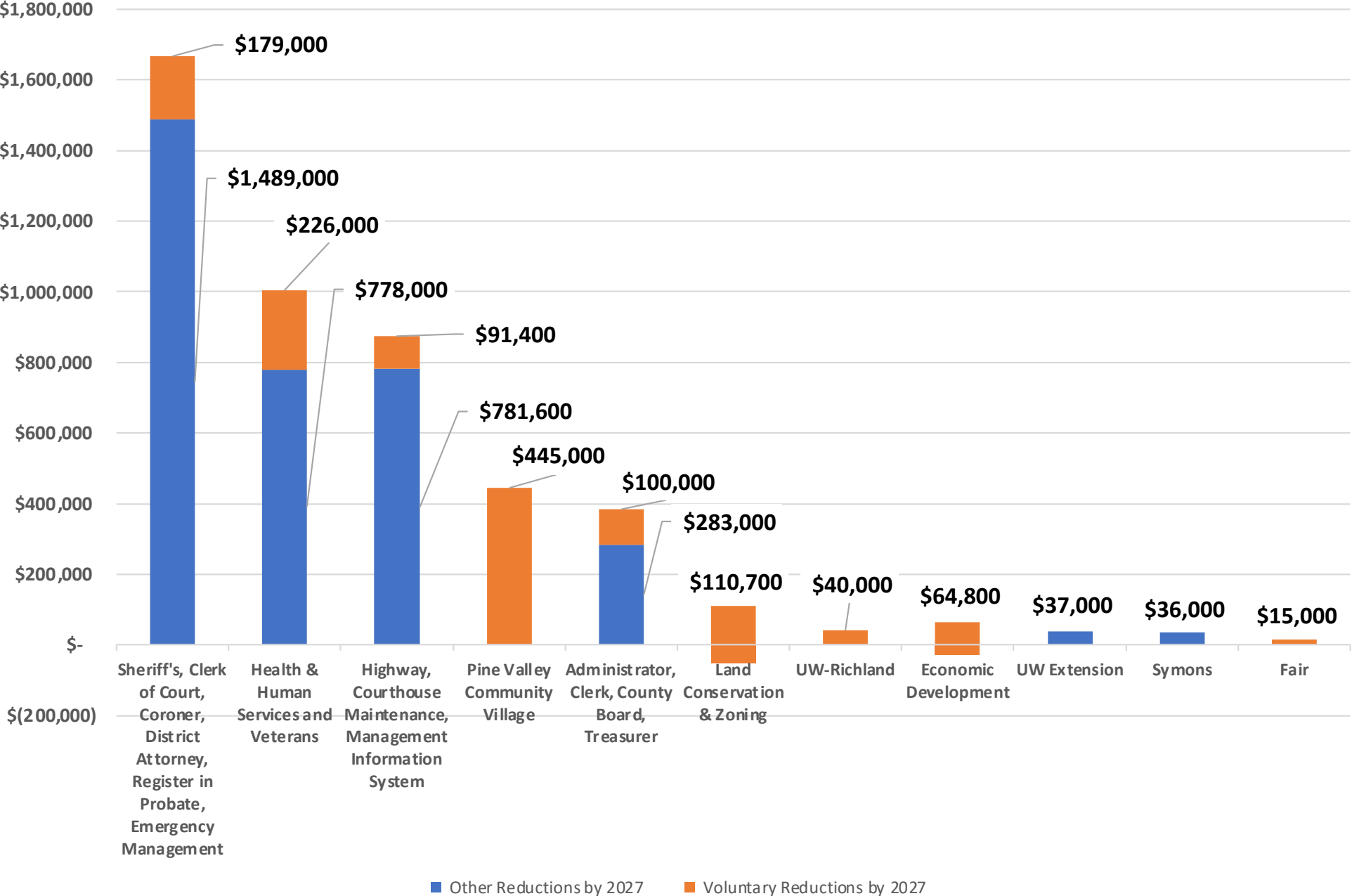
# Why now?

- **5-year financial plan**  
*forecasts needs for 2023 – 2027*
- **Federal ARPA funding**  
*runs out in 2024*
- **#1 added expense:** *wage increases*
- **#2 added expense:** *rising health insurance premiums*





# Identified Reduction to the Property Tax Levy by 2027



# Survey Question #1

1. **How comfortable do you feel about shifting additional operational levy expenses to short-term borrowing?**

Department	Expenses	Enter a rating between 1 and 10:
Highway	Asphalt and equipment	<i>Enter answer here:</i>
Health & Human Services	Court ordered placements	<i>Enter answer here:</i>
Administration	Property and liability insurance	<i>Enter answer here:</i>

# Survey Question #2

1. How comfortable do you feel about shifting additional operational levy expenses to short-term borrowing?

Annual Tax Levy Change	0%	2.5%	5.0%	7.5%	10%
2023	\$ 10,500,000.00	\$ 10,500,000.00	\$ 10,500,000.00	\$ 10,500,000.00	\$ 10,500,000.00
2024	\$ 10,500,000.00	\$ 10,762,500.00	\$ 11,025,000.00	\$ 11,287,500.00	\$ 11,550,000.00
2025	\$ 10,500,000.00	\$ 11,031,562.50	\$ 11,576,250.00	\$ 12,134,062.50	\$ 12,705,000.00
2026	\$ 10,500,000.00	\$ 11,307,351.56	\$ 12,155,062.50	\$ 13,044,117.19	\$ 13,975,500.00
2027	\$ 10,500,000.00	\$ 11,590,035.35	\$ 12,762,815.63	\$ 14,022,425.98	\$ 15,373,050.00
Difference between 2023 and 2027	\$ -	\$ 1,090,035.35	\$ 2,262,815.63	\$ 3,522,425.98	\$ 4,873,050.00

2. What percent annual property tax increase are you comfortable with?

Question	Answer
What total annual percent change to the property tax levy are you comfortable with?	Enter answer here: _____%

# Survey Question #3

1. How comfortable do you feel about shifting additional operational levy expenses to short-term borrowing?
2. What percent annual property tax increase are you comfortable with?
3. How would you prioritize the following services?

<u>Service</u>	<u>Estimated Annual Operating Levy Reduction by 2027</u>	<u>Mark an "X" in up to 10 rows. If more than 10 X's are marked, no answers will be counted.</u>
Admin - Premium payment for property, liability and workers compensation insurance	\$ 283,000	
Coroner - reduce levy funds for operations and staffing	\$ 21,180	
Emergency Management and local planning committee- reduce levy funds for operations, staffing and conferences	\$ 16,580	
Family Court Commissioner - reduce levy funds for operations and staffing	\$ 12,064	
HHS - Court Ordered Adult Institutional Placement	\$ 200,000	
HHS - Court Ordered Child Institutional Placement	\$ 200,000	
HHS - eliminate Treatment Court	\$ 27,103	
HHS - elimination of five full-time positions (TBD by potential organizational changes)	\$ 175,445	
HHS - elimination of two Mental Health Therapists positions	\$ 116,795	
HHS - keep Nutrition program in public health department (flexibility would be lost if needed to move to ADRC)	\$ 25,033	
HHS - reduce the HHS technology budget	\$ 15,594	
HHS - reductions in the Transportation Program	\$ 9,605	
HWY and MIS - Asphalt and Equipment	\$ 781,558	
Register in Probate - elimination of deputy position	\$ 76,573	
Sheriff's -reduce operations and staffing (10 x Road Patrol Deputies, 1 x Investigator, 2 x Road Patrol sergeants by 2027)	\$ 1,223,953	
Symons - reduce all county operation levy to Symons	\$ 36,142	
UW Extension- Reduce the 4-H position to 85% time	\$ 37,959	
Veterans Service Office - eliminate Benefits Specialist Position	\$ 22,739	
<b>Total</b>	<b>\$ 3,281,321</b>	

# Surveys Due

- End of day on Thursday, December 15<sup>th</sup>
- Submit to Cheryl Dull, Administrative Assistant
  - [cheryl.dull@co.richland.wi.us](mailto:cheryl.dull@co.richland.wi.us)
  - 608-647-2197



# Next Steps

- Survey results analyzed
- Draft report
- Final report to Finance & Personnel Committee  
*(tentative: Jan. 3, 2023)*
- Action recommended to County Board *(January 17, 2023)*



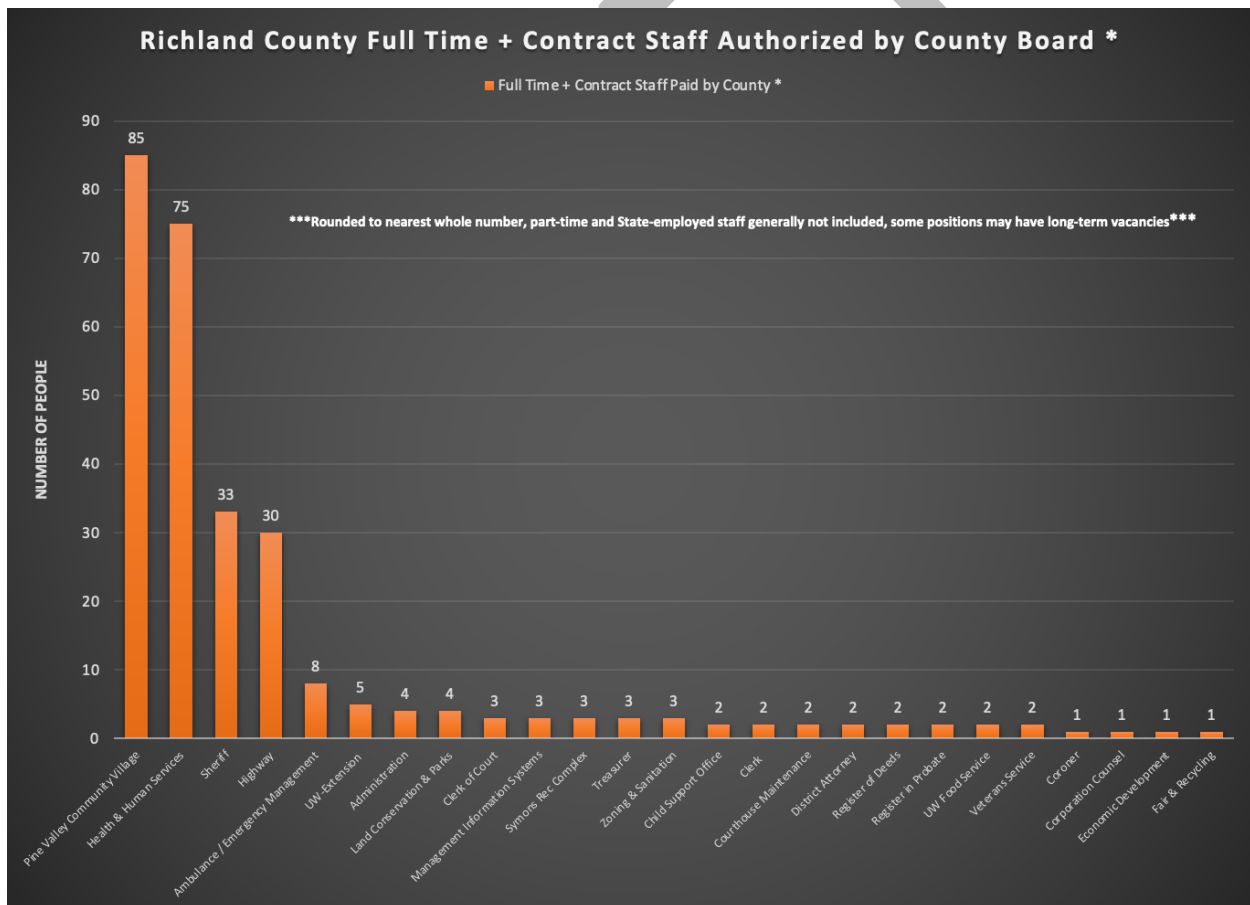
## Educational Information for Use by the Referendum Ad Hoc Committee

The following information provides educational context for the work of the Richland County Referendum Ad Hoc Committee, and has the following primary purposes:

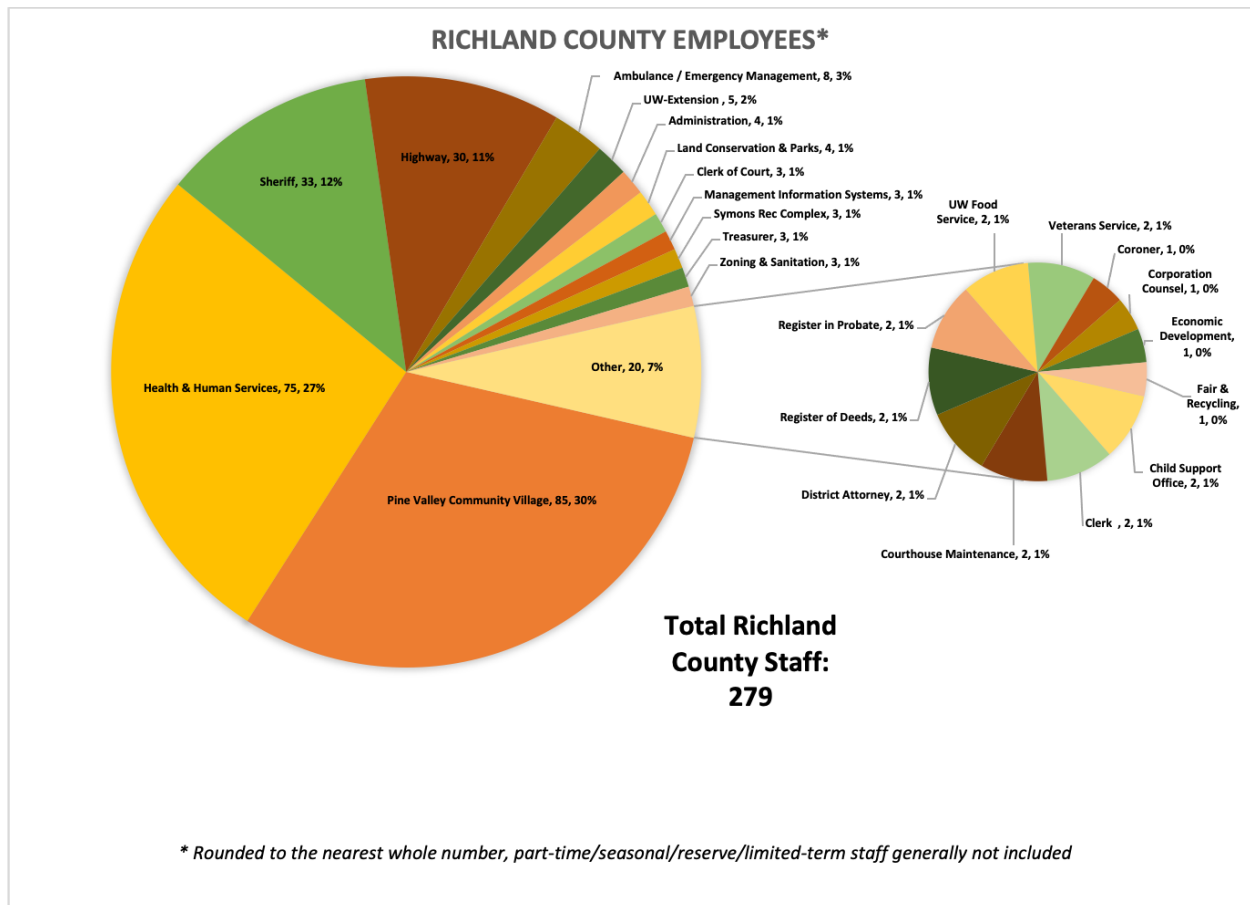
1. To serve as the basis for educational materials to be developed by the Committee so the public can better understand our mission
2. To be used as a tool for communication with County departments/committees, as well as other government agencies and their representatives

### Introduction

The Richland County Referendum Ad Hoc Committee is *considering the idea of a referendum* so the voters can decide if the County's operating levy should be increased to maintain current staffing levels and services. **Staffing levels currently look like this:**







The County has a total budget of \$36 million in the current 2022 calendar year. **The budget is balanced, meaning \$36 million in expenses matches \$36 million in revenues.**

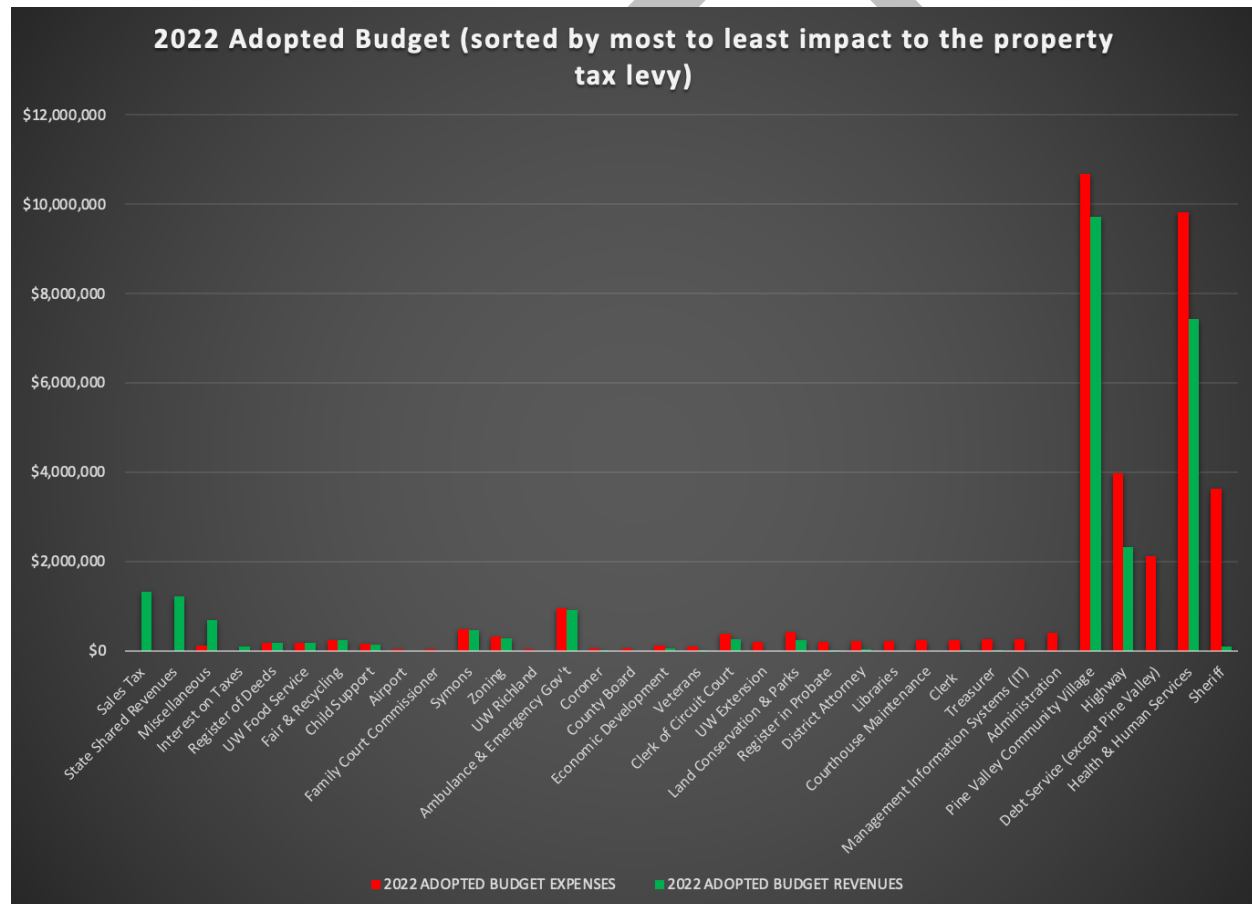
## Revenues vs. Expenses

Most County budget revenues come from other governments, typically at the federal and state levels. Some departments bring in significant amounts of revenue to offset County expenses. For example,

- The **federal government** pays for patient care at **Pine Valley Community Village**
- The **federal and state governments** pay for programming in the **Health & Human Services Department** (i.e., mental health, economic support, aging and disability resources, child protection, public health)
- The **state government** pays the **Highway Department** to maintain state-owned highways (e.g., US Highway 14, Wisconsin Highway 60)

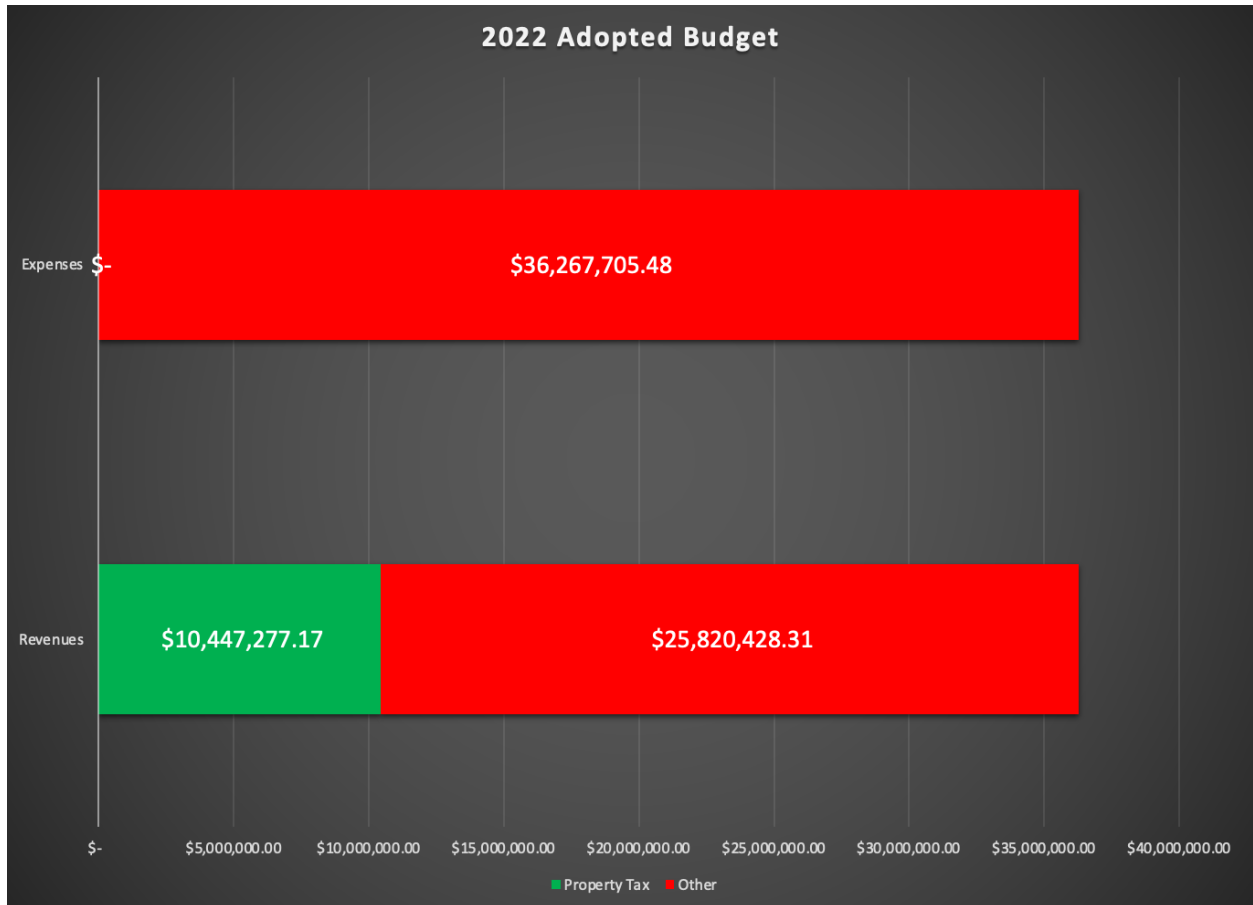
*Some of these outside revenues are reliant on matching monies from Richland County.*

Meanwhile, other departments don't have the ability to bring in very much revenue. **The expenses and revenues of all departments currently look like this:**



## The Property Tax

How does the County make up the difference in revenues and expenses for each department? **We levy a property tax**, as shown here:

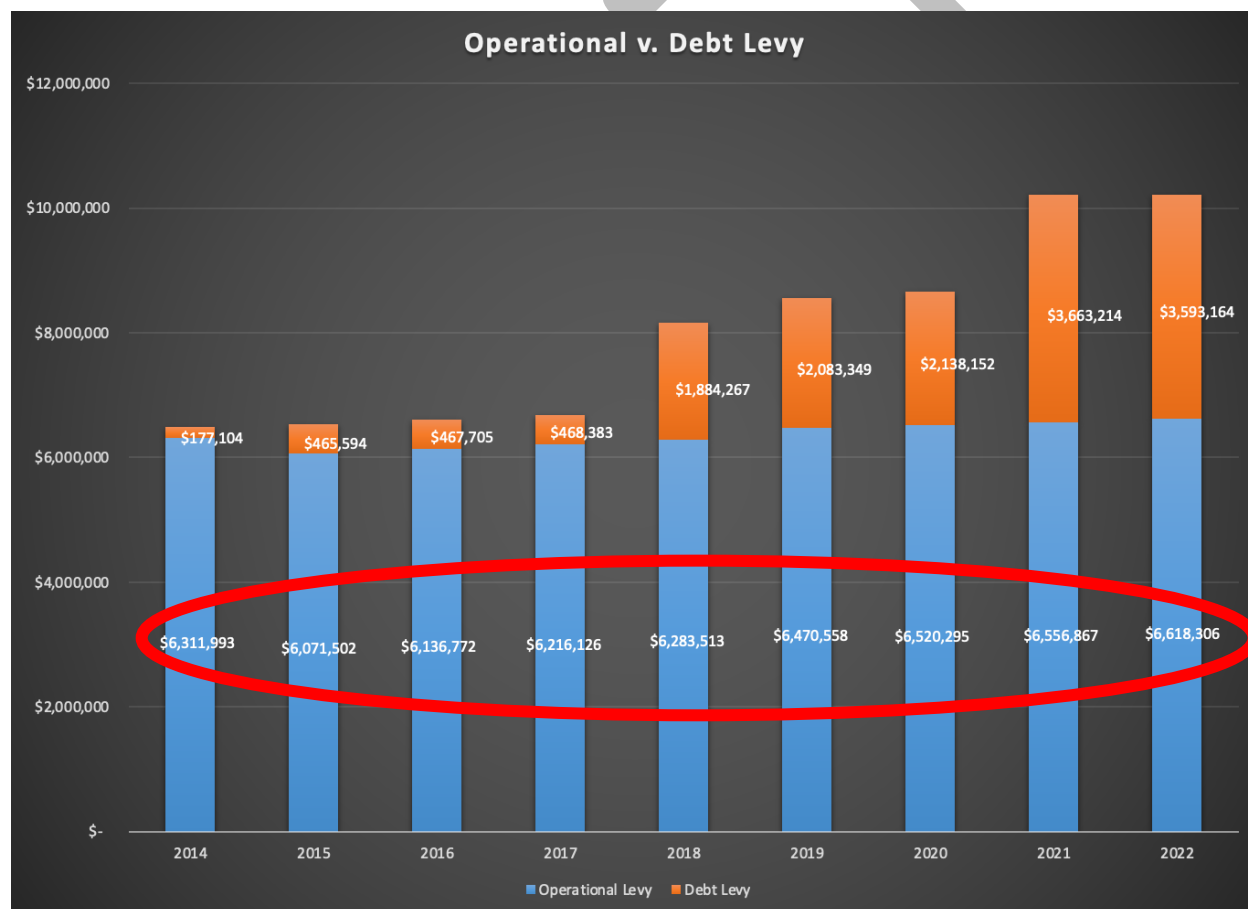


The property tax levy is divided into 2 parts: **operating and debt**. We do this because the State of Wisconsin has different laws about how the County can levy property taxes for each part:

1. The first law says the County **cannot raise the operating levy at a rate faster than net new construction**.<sup>1</sup> According to the Wisconsin Policy Forum, the State implemented an earlier version of this law in 2006 because property taxes were rising as state shared revenue declined.<sup>2</sup>
2. The second law says the County **can raise the debt levy at the rate it chooses**, as long as the total outstanding debt stays below 5% of the value of all property in the County.

Over the past 8 years, **the operating levy has stayed relatively flat, while the debt levy has risen at a faster pace** to pay for the new building at Pine Valley Community Village (between 2017 and 2018) and highway/building maintenance needs (between 2020 and 2021).

The County's Referendum Ad Hoc Committee is looking at the possibility of asking the voters to approve a more substantial increase to the operating levy (circled in red below):



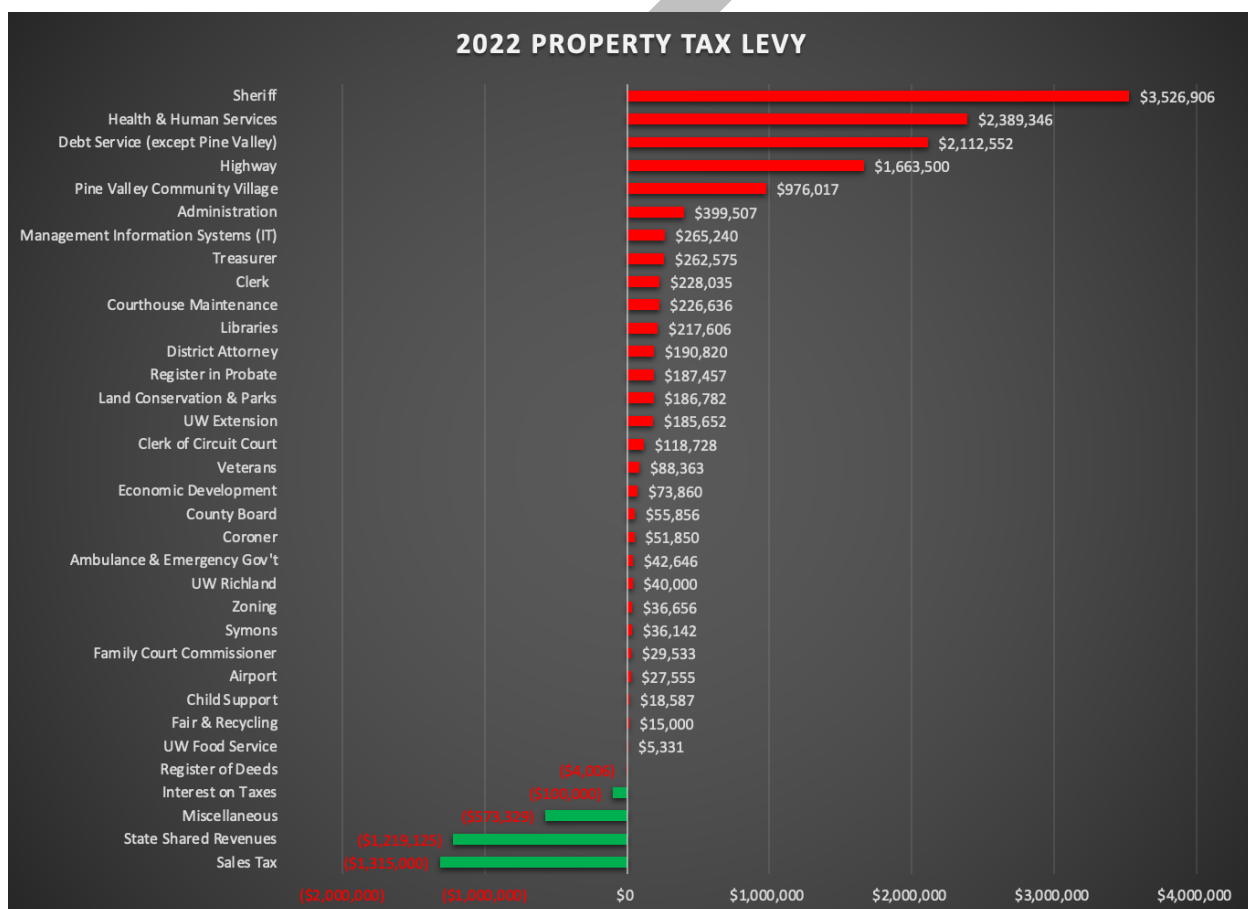
<sup>1</sup> <https://docs.legis.wisconsin.gov/statutes/statutes/66/vi/0602>

<sup>2</sup> [https://wispolicyforum.org/wp-content/uploads/2018/08/13\\_04-Local-Gov-Finances.pdf](https://wispolicyforum.org/wp-content/uploads/2018/08/13_04-Local-Gov-Finances.pdf)

## Departments Relying on the Property Tax

Which departments benefit most from property taxes? If federal and state revenues, as well as fees for services (such as those collected by the Ambulance, Clerk of Court, Register of Deeds, Symons, UW Food Service, and Zoning Department) are set aside, the **following 4 departments use the most property tax** (as shown in the chart below):

1. Sheriff
2. Health & Human Services
3. Highway
4. Pine Valley Community Village

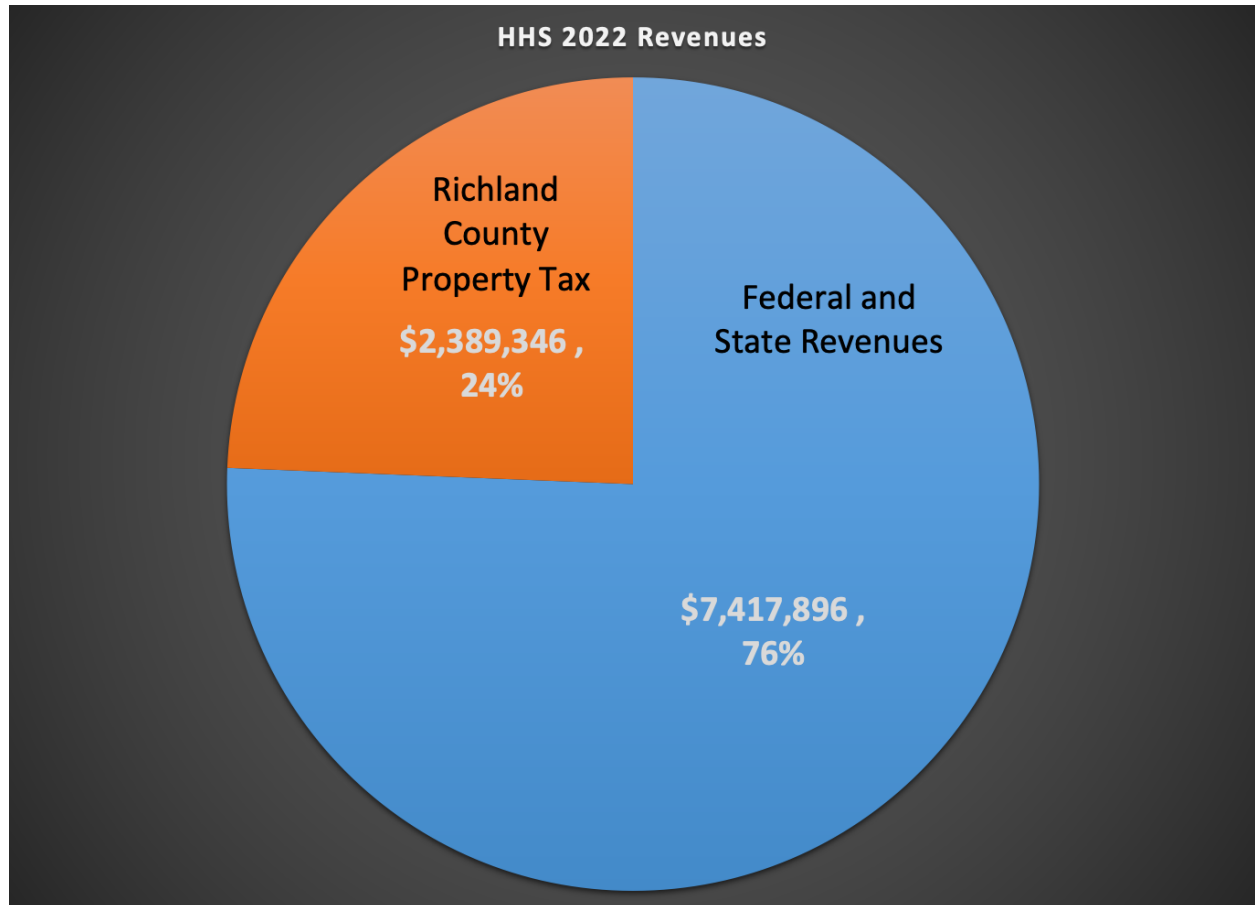


Next, we'll look at six categories that often have associated misconceptions and/or questions: 1) Health & Human Services, 2) Pine Valley Community Village, 3) State Shared Revenue, 4) Highways, 5) UW-Richland, and 6) Debt.

### Category #1: Health & Human Services

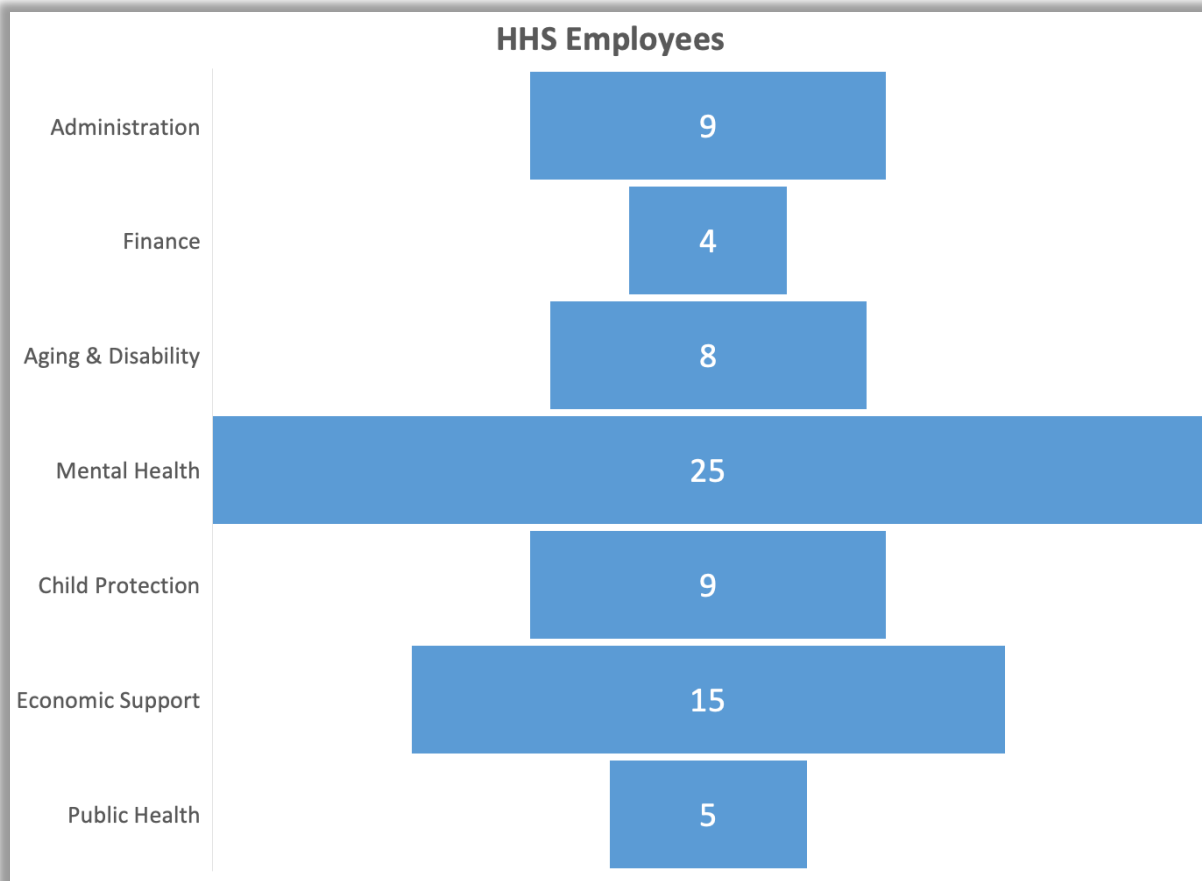
As shown in previous charts, the Health & Human Services (HHS) Department has the 2<sup>nd</sup> highest number of employees out of any department at the County. At the same time, this department uses less property tax revenue than the Sheriff's Department (\$2.4 million for HHS vs. \$3.5 million for Sheriff). Why is this?

It's because **HHS brings in a lot of revenue from the federal and state governments.**



If the County reduced its property tax revenue contribution to HHS, some of these federal and state revenues would be lost.

People also often think HHS is primarily a welfare agency. **While economic support is important, it's one of only 5 main areas of service to residents.** More employees are dedicated to mental health services than economic support, as shown in this chart:



*Note: Over the coming months, the Referendum Ad Hoc Committee will be working with the Health & Human Services and Veterans Standing Committee to better understand how federal and state funding is tied to employee positions.*



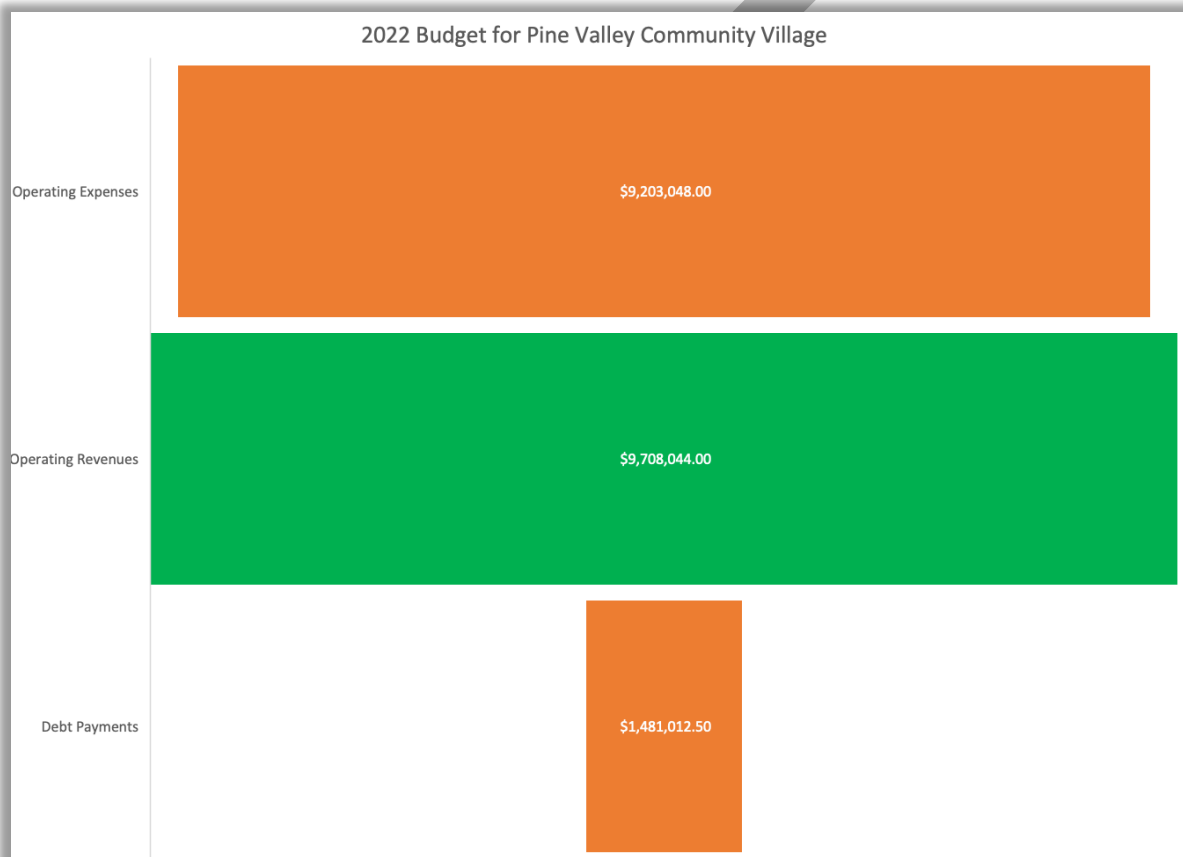
## Category #2: Pine Valley Community Village

It is often said that Pine Valley Community Village:

1. Makes a profit for the County
2. Doesn't pay its debt

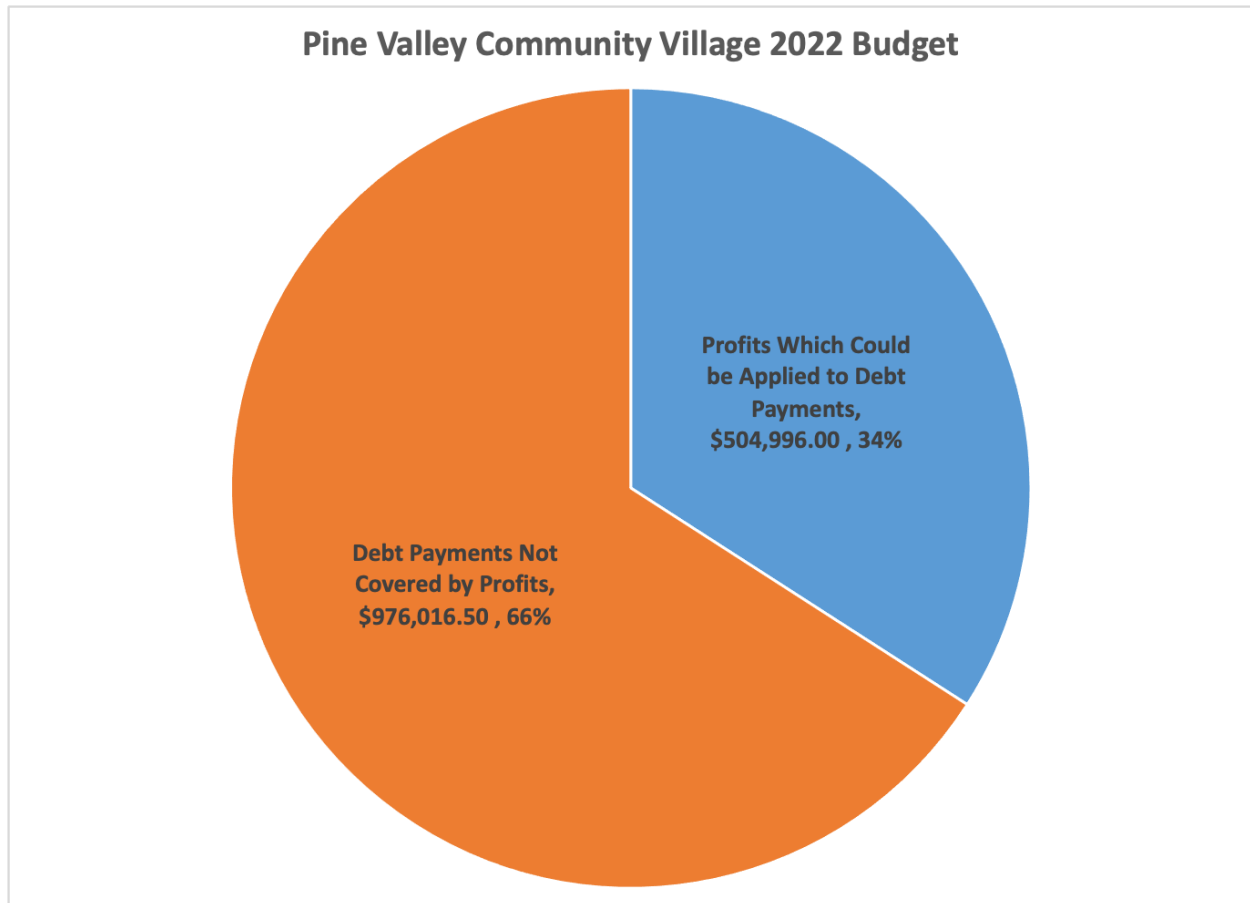
### ***Which is true?***

There is some truth to both statements, but neither is totally accurate. Because of the state laws referred to earlier, the County keeps track of Pine Valley's budget in two categories – operating and debt:



Statement #1 would be more accurate if it said, **“Pine Valley makes an operating profit for the County.”**

In recent years, the operating profit from Pine Valley has been applied to offset the operating expenses of other departments at the County. **If that operating profit was instead applied to debt payments, it would cover one-third of annual debt payments**, as shown in the following chart:



So, statement #2 would be more accurate if it said, **“Pine Valley’s operating profits could cover one-third of its debt payments, if those profits were not used by the County Board to offset the operating expenses of other County departments.”**

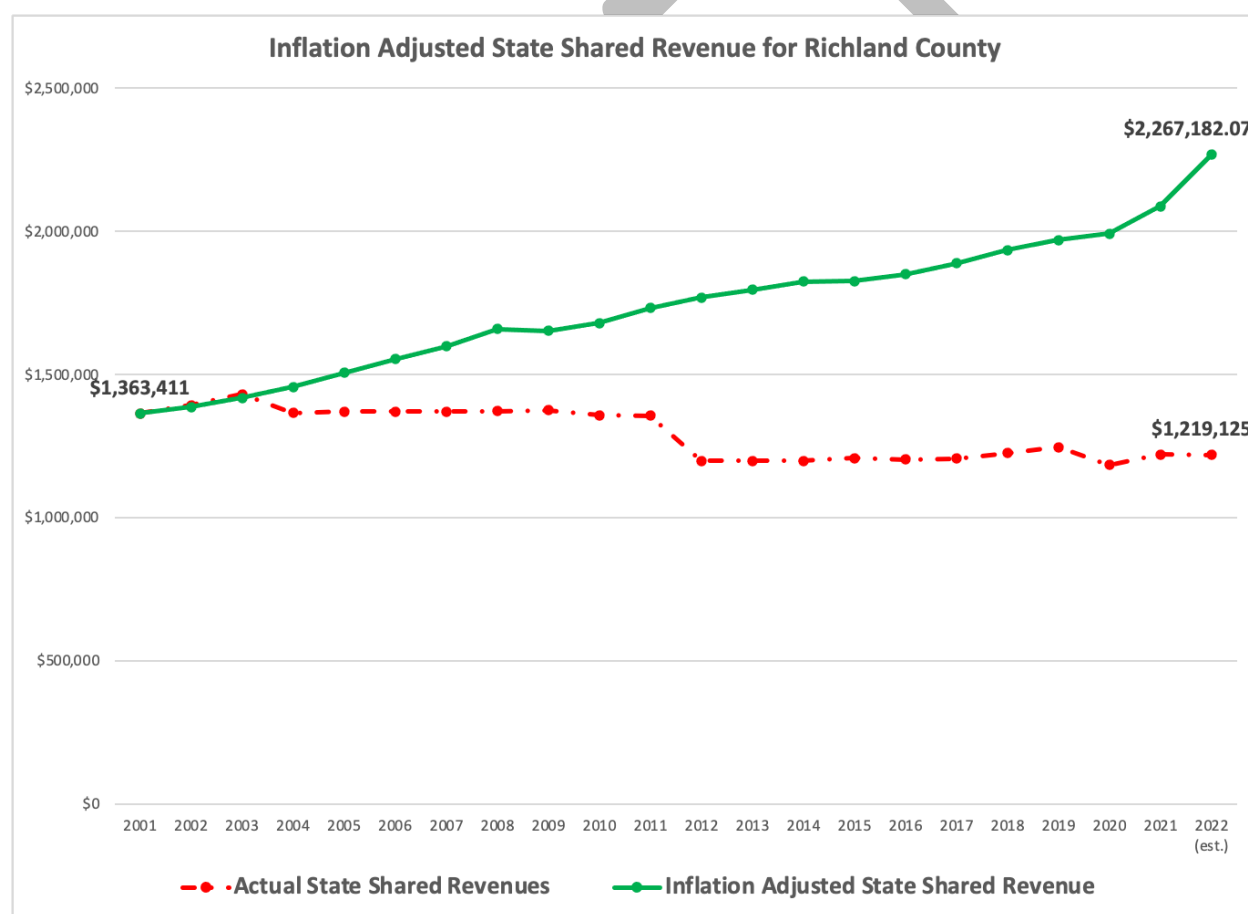
*Note: Over the coming months, the Referendum Ad Hoc Committee will be working with the Pine Valley & Child Support Standing Committee to better understand if operating profits can be increased to cover 50% of its debt payments.*

### Category #3: State Shared Revenue

State shared revenue comes from the State of Wisconsin. **Every local government agency in Wisconsin receives this revenue.**

Shared revenue was originally put in place in the early 1900's to share state income tax revenue with local governments in exchange for a reduction in property that could be taxed<sup>3</sup>. In the 1970's, shared revenues were begun to be used to level the playing field between communities with lower income tax revenues and wealthier parts of the state.<sup>4</sup>

**In 2001, Richland County received \$1.36 million** that could be spent on general government activities such as public safety, human services, and highways. **In 2021, the State shared \$1.22 million, a drop of 12%.** If the amount received in 2001 was adjusted for inflation<sup>5</sup>, the amount would be \$2.27 million.



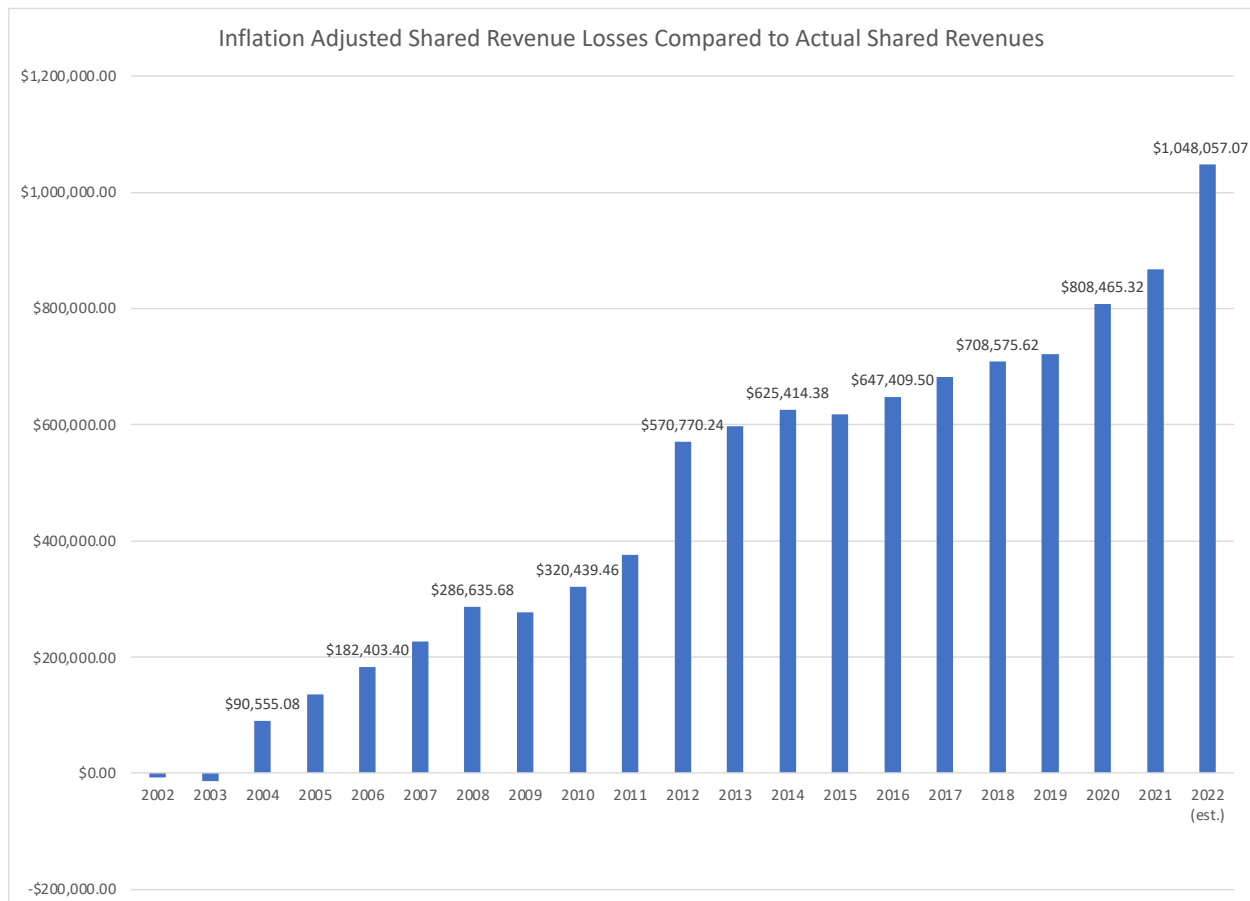
<sup>3</sup>

[https://docs.legis.wisconsin.gov/misc/lfb/informational\\_papers/january\\_2017/0018\\_shared\\_revenue\\_program\\_informational\\_paper\\_18.pdf](https://docs.legis.wisconsin.gov/misc/lfb/informational_papers/january_2017/0018_shared_revenue_program_informational_paper_18.pdf)

<sup>4</sup> <https://lwm-info.org/DocumentCenter/View/5904/8-22-The-Municipality-State-Local-Partnership>

<sup>5</sup> <https://www.minneapolisfed.org/about-us/monetary-policy/inflation-calculator/consumer-price-index-1913->

The annual loss of shared revenues from the State are illustrated in the following chart. When all amounts are added together, the losses since 2001 total \$9.8 million.

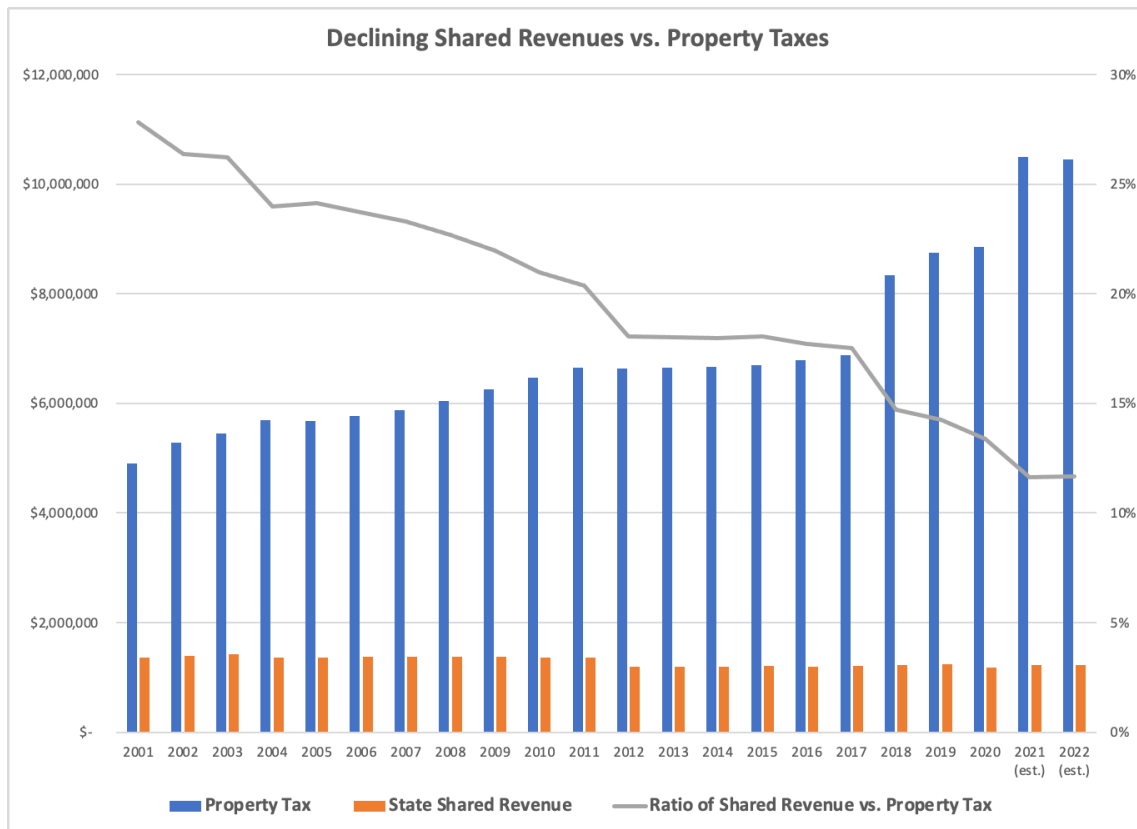


Why is shared revenue from the State declining? According to a Wisconsin Policy Forum report from 2013, the following state spending priorities shifted after 1995<sup>6</sup>:

- More focus on school aid
- More property tax credits for individuals rather than governments
- Corrections spending rose rapidly as the state built and filled prisons
- State funding for Medicaid (i.e., BadgerCare) repeatedly rose since its 1999 inception
- Decelerating state tax revenues between 1999 and 2012, due to
  - Indexing the state income tax to inflation in 1999
  - State income tax rates being lowered in 2000
  - Recessions in 2001 and 2008-09

Since shared revenues from the State of Wisconsin are declining, this means **Richland County has had to rely more on property taxes to finance departments that need additional revenues**, as shown in the following chart:

<sup>6</sup> [https://wispolicyforum.org/wp-content/uploads/2018/08/13\\_04-Local-Gov-Finances.pdf](https://wispolicyforum.org/wp-content/uploads/2018/08/13_04-Local-Gov-Finances.pdf)



*Note: Over the coming months, the Referendum Ad Hoc Committee will be working with the Finance & Personnel Standing Committee to better understand the development of the State of Wisconsin budget, as it relates to state shared revenues.*

#### Category #4: Highway Department

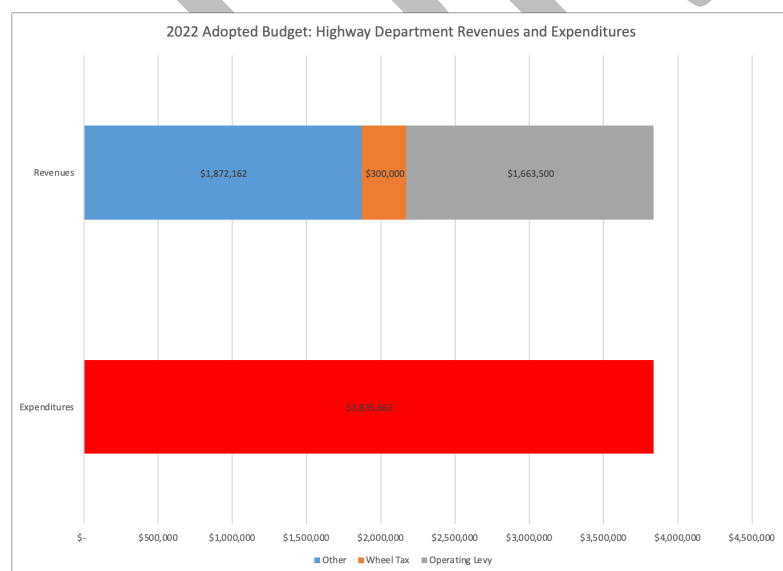
People often ask, “What happened to the wheel tax the County Board passed?”

In 2019, the County Board approved an annual \$20 wheel tax for vehicles registered within Richland County. The additional revenue of approximately \$300,000 per year has been used to re-start the County’s sealcoating program for County highways. In 2022, 20 miles of County highways were seal coated, with the majority of funds coming from wheel tax revenues:

1. County Highway D between Bloom City and West Lima (6 miles)
2. County Highway JJ between US Highway 14 and WI Highway 130 (4 miles)
3. County Highway Q between Richland Center and County Highway E (7 miles)
4. County Highway SR between County Highway AA and WI Highway 80 (3 miles)



*Wheel tax revenues are being used to seal coat County highways, like County Highway D near West Lima. Wheel tax revenues make up less than 10% of County Department revenues, as shown in the following chart.*



The Referendum Committee is currently working with the Highway Department to better understand the following figures highlighted in yellow provided to the Committee by the County's Finance Officer:

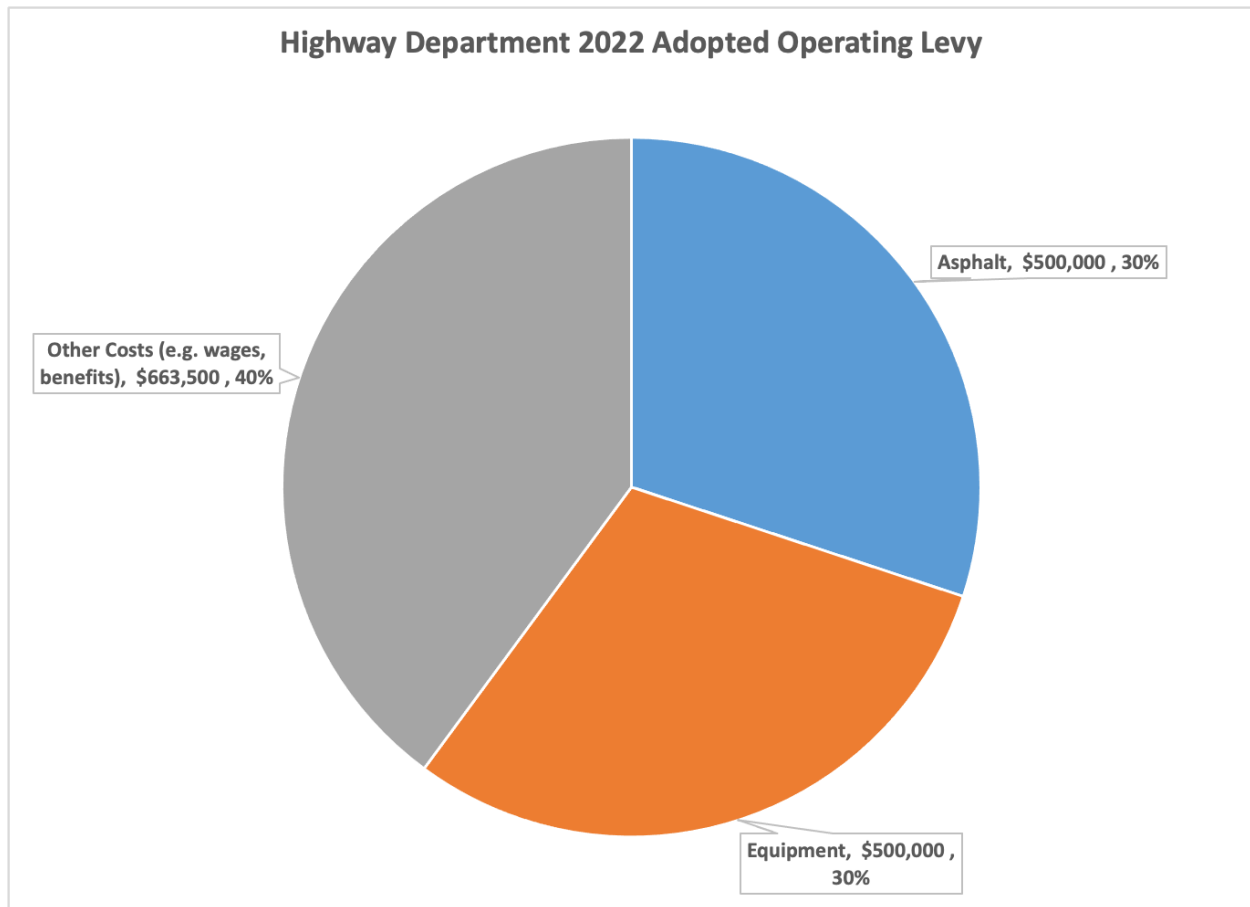
	Expenditures	Other Revenues	Operating Levy
State Maintenance Agreement	1,197,400.00	1,197,400.00	0.00
State Aid - General Transportation Aid	0.00	576,904.16	0.00
Wheel Tax	0.00	300,000.00	0.00
Equipment (Machinery)	483,000.00	1,824,560.00	483,000.00
<del>County Highway Road Construction Projects</del>	<del>1,225,500.00</del>	<del>0.00</del>	<del>0.00</del>
County Highway Routine Maintenance	2,154,365.68	269,240.91	1,166,028.70
Town Bridge 50/50 Cost Share	14,471.30	0.00	14,471.30
<b>HIGHWAY TOTAL</b>	<b>3,835,661.86</b>	<b>2,172,161.86</b>	<b>1,663,500.00</b>

These figures don't match those provided by the Highway Department, and as a result the Chair of the Referendum Committee is meeting with the Highway Commissioner and Finance Officer to sort through the discrepancies:

<b>HIGHWAY SERVICES</b>	Expenditures	Other Revenues	Operating Levy
State Maintenance Agreement	1,197,400.00	1,197,400.00	0.00
State Aid - General Transportation Aid	576,904.16	576,904.16	0.00
Wheel Tax	300,000.00	300,000.00	0.00
Equipment (Machinery)	2,307,560.00	1,824,560.00	483,000.00
<del>County Highway Road Construction Projects</del>	<del>1,225,500.00</del>	<del>1,225,500.00</del>	<del>0.00</del>
County Highway Routine Maintenance	2,154,365.68	988,336.98	1,166,028.70
Town Bridge 50/50 Cost Share	14,471.30	0.00	14,471.30
<b>HIGHWAY TOTAL</b>	<b>7,776,201.14</b>	<b>6,112,701.14</b>	<b>1,663,500.00</b>

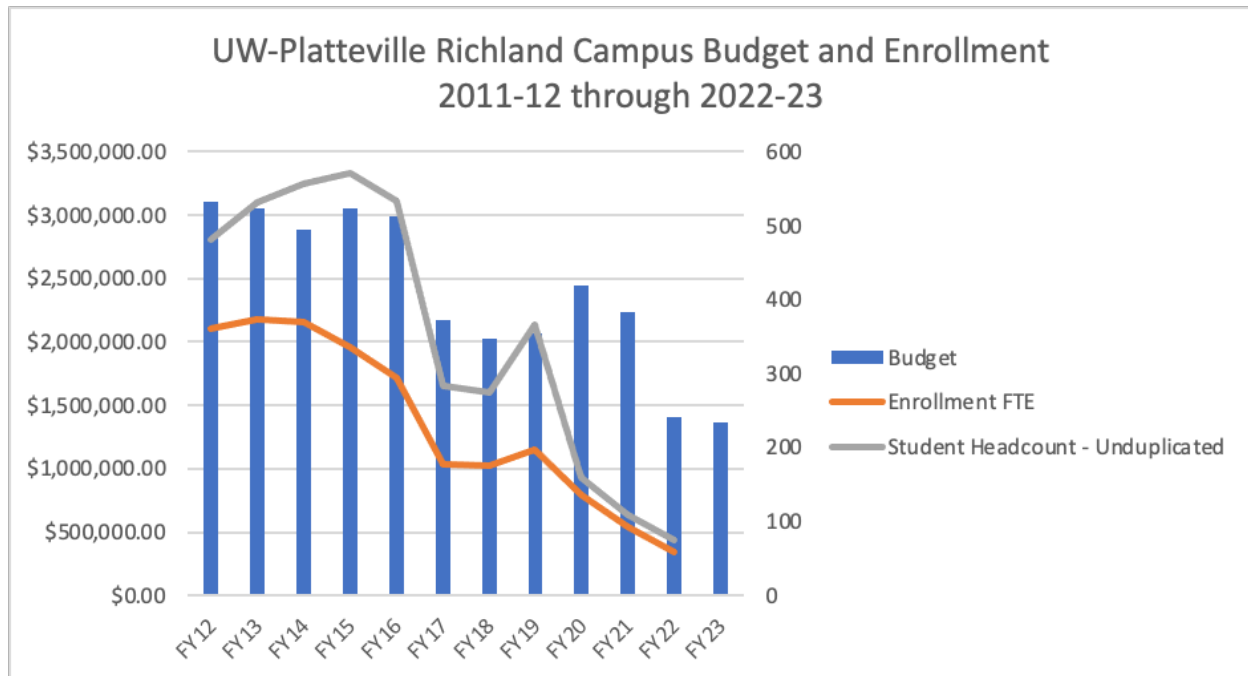


Capital projects make up approximately 60% of the Highway Department operating levy, as shown in the following chart.

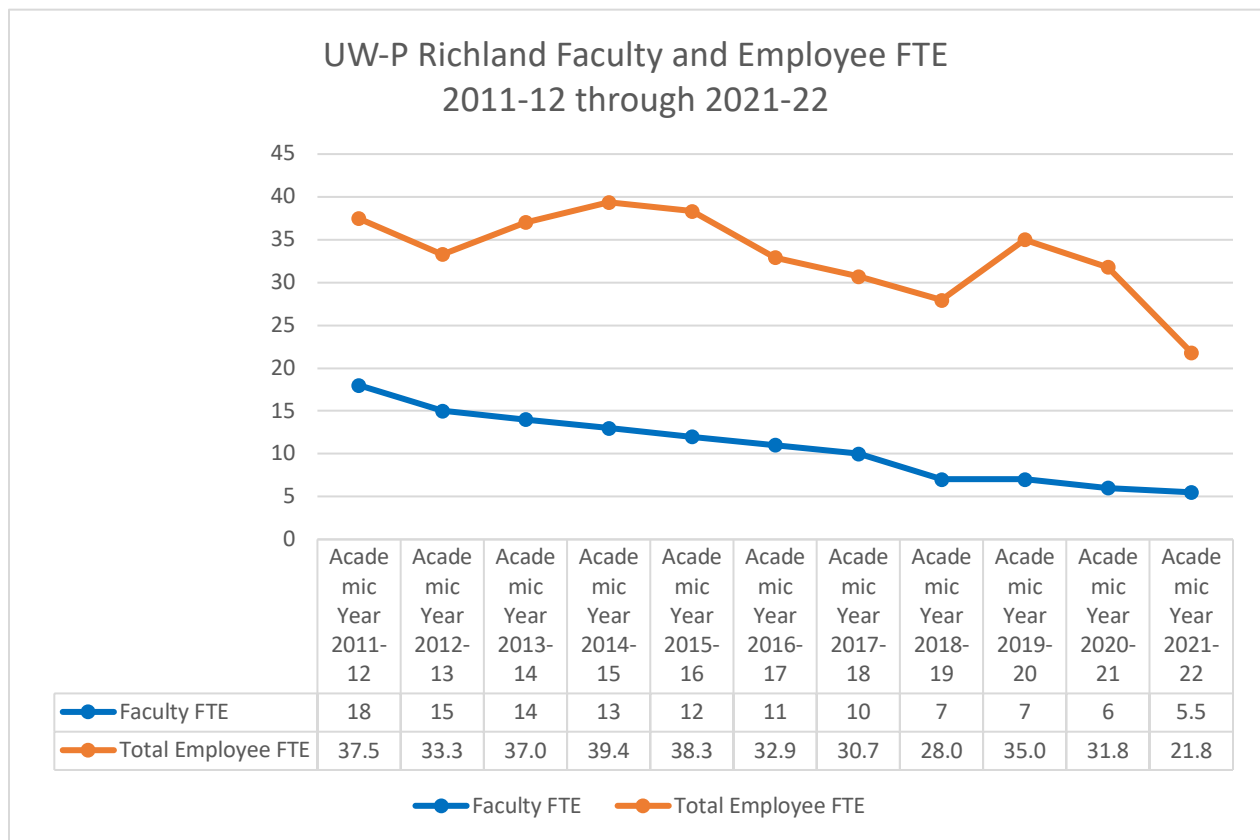


#### Category #5: UW-Richland Campus

Many people have heard student enrollment has declined at UW-Richland. Staff numbers have also declined, in part due to the drop in student enrollment, and in part due to funding cuts by the State of Wisconsin. The following charts and notes in italics show this decline, and come from UW-Platteville's Chief Communications Officer.



- 1) *The drop in overall enrollments between Academic Years 2015-16 and 2016-17 represents the discontinuation of the Academic Alliance program, which was piloted in 1997 at UW-Richland in partnership with Richland Center and Ithaca high schools and discontinued in 2015-16.*
- 2) *The bump in enrollment in Academic Year 2018-19 represents a one-time counting methodology change in which distance education students were credited to a local campus if their home zip code was in that campus' area. This methodology was only used in that single year.*
- 3) *Data up through FY2019 (prior to collaborative integration with UW-Platteville) is from the University of Wisconsin Redbook.*
- 4) *Data from FY2020 to current is from the PlanUW system.*
- 5) *The dramatic budget drop in FY17 is due to reorganization and regionalization of central services prior to collaborative integration.*
- 6) *Budgets have been further reduced since collaborative integration, primarily by rebalancing how services are provided and taking advantage of the economies of scale provided by the main campus and shared between the two branch campuses.*
- 7) *It is important to note that, for nearly every budget year, enrollment declines have preceded budget reductions. These data would suggest a narrative that, in the interest of public stewardship, resources have been consistently adjusted to align with declining demand.*



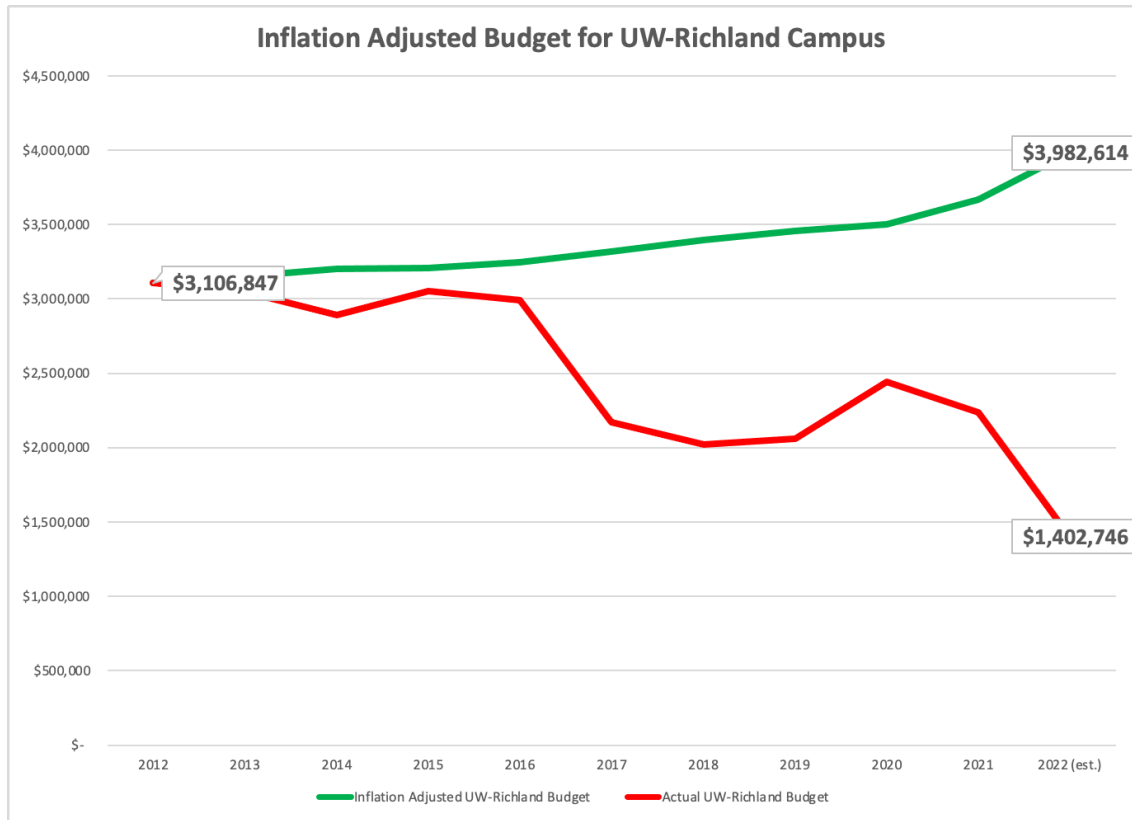
- 1) *The dip in employee FTE in 2018-19 may well reflect shuffling of staff reporting lines that occurred during Collaborative Integration. Additionally, a shift from handling teaching load with full-time faculty to use of multiple adjuncts to ensure that smaller classes needed by students for degree completion could be offered impacted the fluctuations in non-faculty-staff from 2017-18 through 2020-21.*

As stated in Richland County Resolution 22-72, Requesting the State of Wisconsin Support the UW Colleges to Where it was Supporting them in 2015:

- The campus no longer has the positions of Dean, 5 Associate Student Services coordinators, 1 custodian, 1 Library Assistant, 1 Continuing Education Coordinator, 3 Financial Specialists, and 1 First Year Initiative Coordinator
- No new or replaced professors have been hired since 2015.

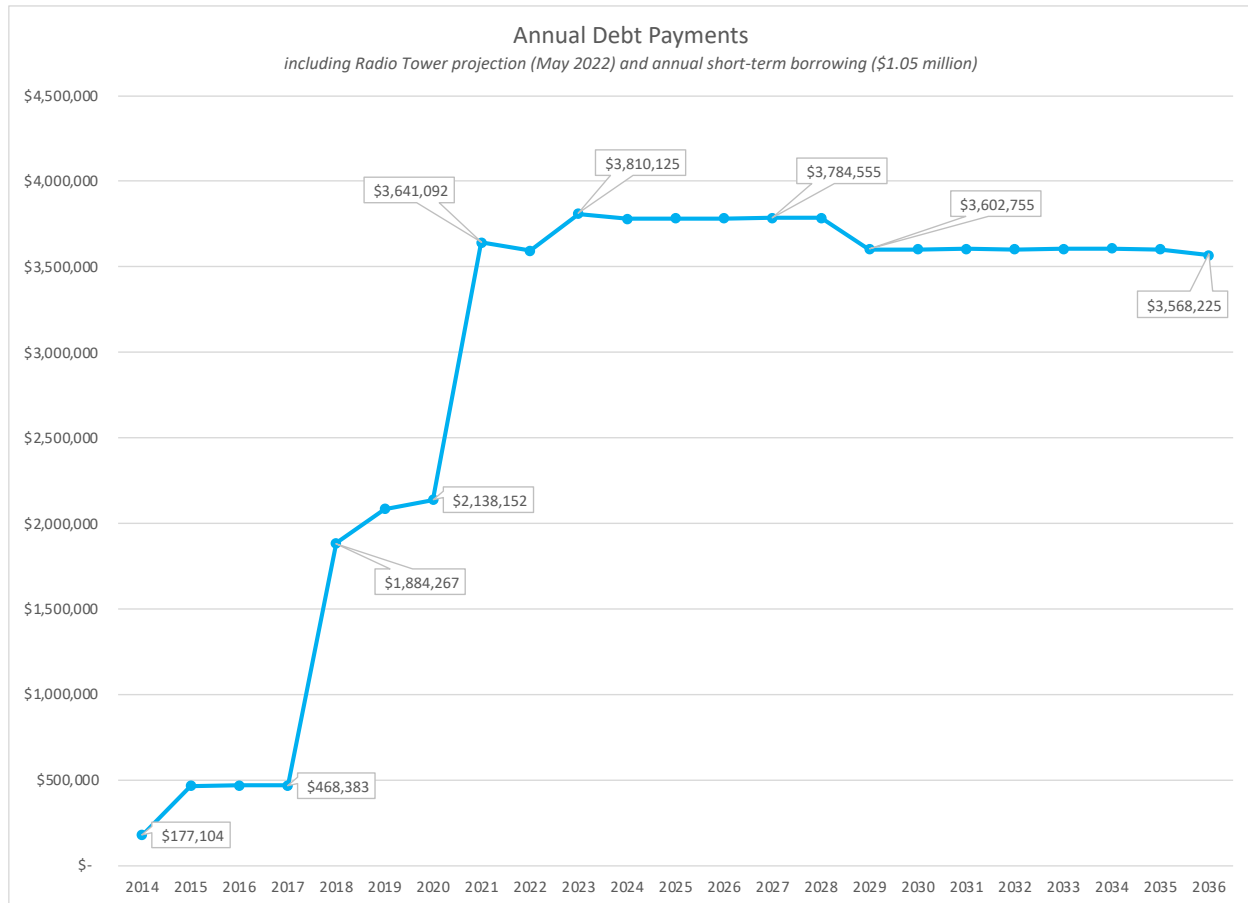
There is also no longer a recruiter focused on UW-Richland. Recruiting now happens by UW-Platteville staff simultaneously for all 3 campuses (UW-Baraboo, UW-Richland, and UW-Platteville).

If the UW-Richland budget had kept pace with inflation since 2012, it would be approximately \$4 million:



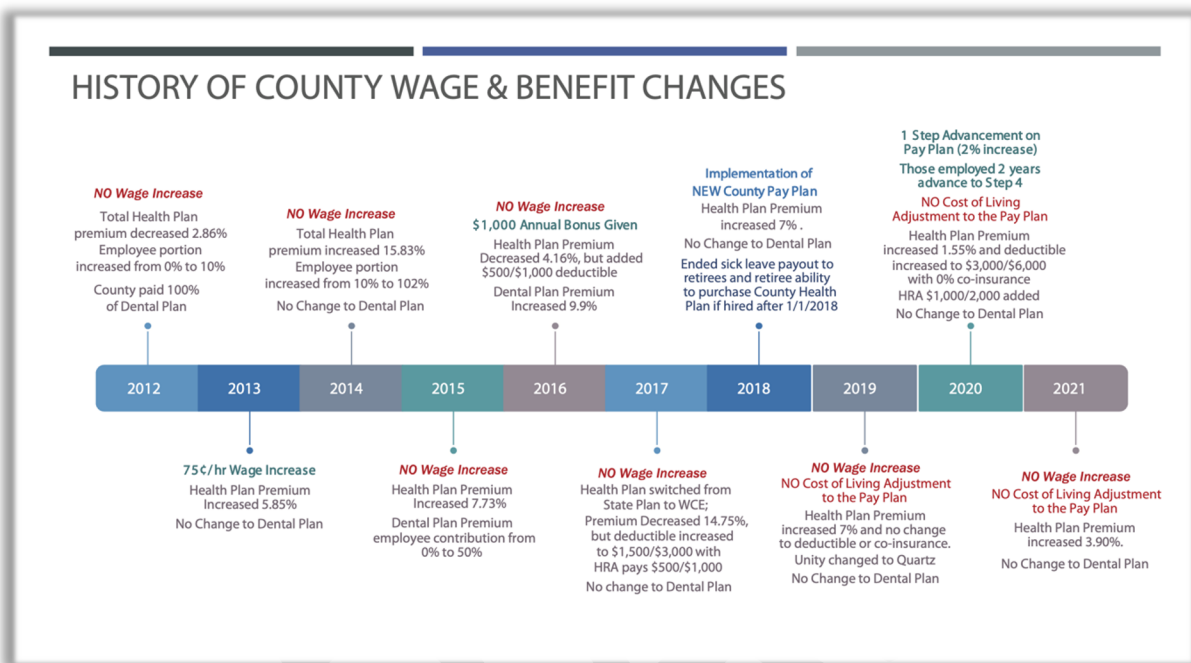
## Category #6: Debt

The County's current projected debt for future years is shown in the following chart:



## Where Do We Go from Here?

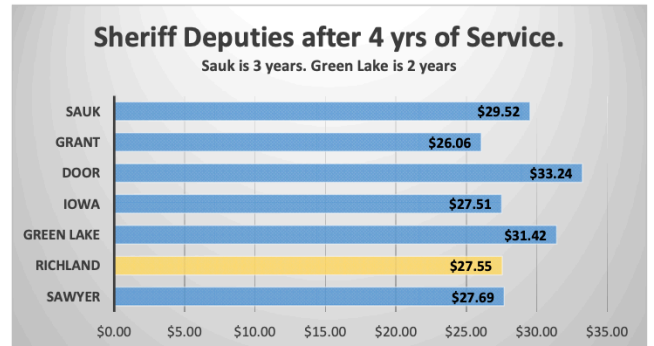
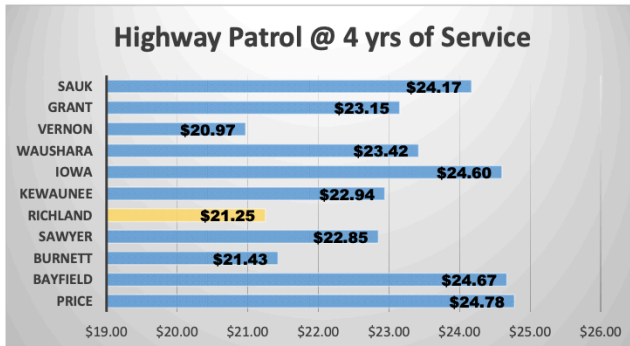
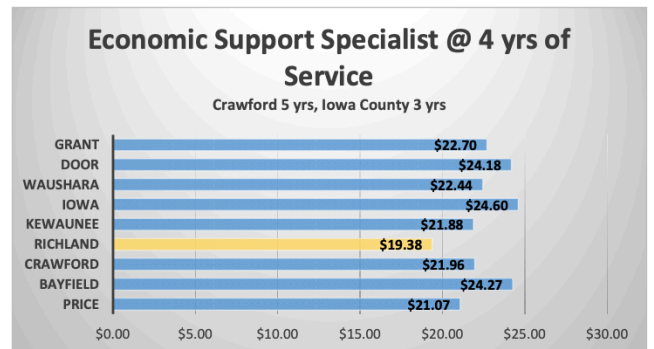
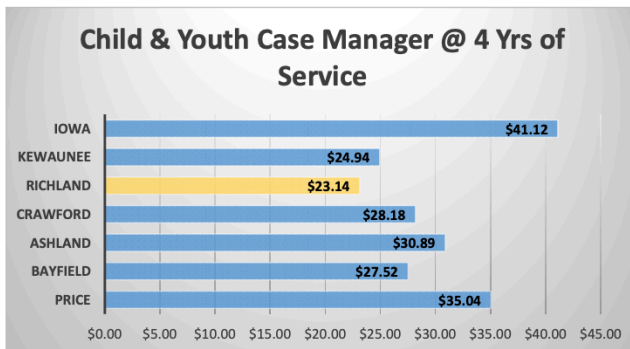
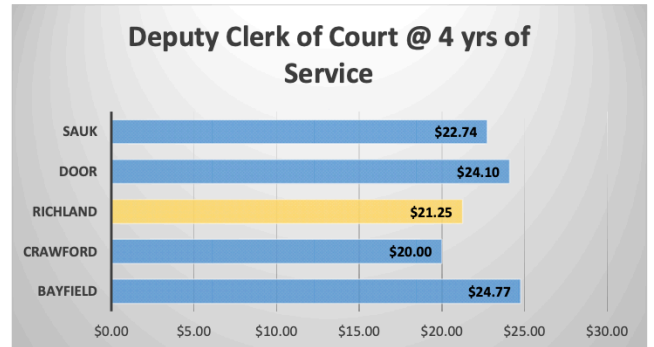
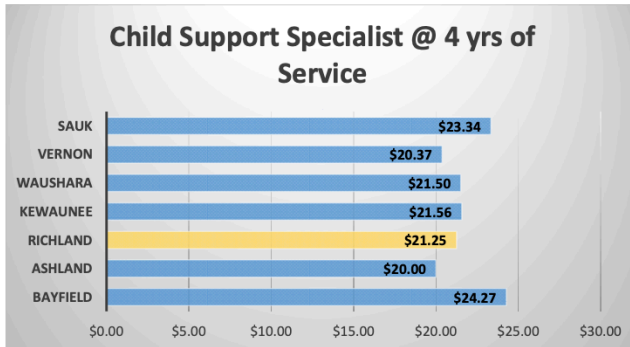
Over the past decade, Richland County has been responding to the State of Wisconsin's policies by **skipping annual pay increases and reducing health insurance benefits**, as shown in the following graphic.



Earlier this year, Richland County adopted a Strategic Plan<sup>7</sup> that determined that path is no longer sustainable, with a **commitment to annual pay increases for employees**.

<sup>7</sup> <https://administrator.co.richland.wi.us/wp-content/uploads/2022/03/Richland-County-Strategic-Plan-Chapter-2-Operations.pdf>

Current wages for select positions show how Richland County compares to peer counties in the following charts:





Current staffing levels for County departments show how Richland County compares to peer counties in the following charts:

Department	Richland*	Bayfield**	Burnett***	Kewaunee****	Iowa*****	Grant*****	Sauk*****
Population of County	17,300	16,200	16,500	20,600	23,600	51,900	65,800
Pine Valley Community Village	85				54	112	125
Health & Human Services	66	48	47	42	49	110	195
Sheriff	33	46	39	37	49	57	53
Highway	30	26	22	28	42	52	62
Ambulance / Emergency Management	8	1	1	2	2	2	2
UW-Extension	5	6	2	6	6	6	7
Administration	4	2	5	6	5	5	13
Land Conservation & Parks	4	15	10	9	4	4	12
Clerk of Court	3	5	8	4	4	9	15
Management Information Systems	3	4	2	2	3	5	14
Symons Rec Complex	3						
Treasurer	3	2	3	2	2	3	3
Zoning & Sanitation	3	11	5	1	4	4	6
Child Support Office	2	3	3	3	2	6	11
Clerk	2	4	5	2	2	4	4
Courthouse Maintenance	2	3	6	4	4	6	14
District Attorney	2	4	4	2	5	4	8
Register of Deeds	2	3	2	2	2	3	3
Register in Probate	2			3	2	3	2
UW Food Service	2						
Veterans Service	2	1	2	2	1	2	5
Coroner	1		5			1	
Corporation Counsel	1		2	1	0	1	6
Economic Development	1	1	1				1
Fair & Recycling	1					3	
Airport			4		0	0	1
Family Court	0			1	0		2
<b>Total</b>	<b>270</b>	<b>185</b>	<b>178</b>	<b>159</b>	<b>242.4</b>	<b>402</b>	<b>564</b>
*Richland County: Employees authorized by the County Board; Rounded to nearest whole number; full-time + contract staff included; part-time/seasonal/reserve/limited term staff generally not included							
** Bayfield County: Full-time employees only (no part-time employees included); Clerk of Court includes Register in Probate; Zoning includes 5 Land Records employees; Economic Development is Tourism; Land Conservation includes 11 Forestry employees							
*** Burnett County: Part-time employees included; Courthouse Maintenance is Maintenance; Zoning includes 3 Surveyor/Land Records employees; Land Conservation includes 6 Forestry employees							
**** Kewaunee County Notes: FTE employee count (individual employee count is not shown); Courthouse Maintenance is Maintenance; Land Conservation & Parks includes Fair and Zoning; Zoning is Land Information							
***** Iowa County: FTE employee count; Pine Valley is Bloomfield and has now closed; Administration includes 3 Finance and 1 Employee Relations staff; Zoning & Sanitation is Planning & Development; Courthouse Maintenance is Environmental Services; DA includes 1 FTE for Court Ordered Programs							
***** Grant County: FTE employee count (individual employee count is not available); Administration includes Finance & Personnel Dept staff (no Administrator); Courthouse Maintenance is Facilities & Maintenance, Grant County contributes to an Economic Development Corporation							
***** Sauk County: Individual employee count (including part-time employees) but no contracted employees are included except UW Extension; Courthouse Maintenance is Building Services; MIS includes GIS and property lister; Economic Development is Community Development Coordinator							

Regarding Health & Human Services Department staffing level comparisons, a detailed chart is included below to note how the numbers in the above chart were determined.

Department Name	Richland*	Bayfield**	Burnett***	Iowa****	Kewaunee*****	Grant	Sauk
<b>Population</b>	<b>17,300</b>	<b>16,200</b>	<b>16,500</b>	<b>23,600</b>	<b>20,600</b>	<b>51,900</b>	
ADRC			15	11.6	7	17	32
Capital Consortium - Not Paid by Richland County	-9						
Health & Human Services	75		32				
Health or Public Health		11		5.8	5	26	44
Human Services		37			30		113
Justice, Division, and Support							6
Social Services				22		39	
Unified Community Services				10		28	
<b>Total</b>	<b>66</b>	<b>48</b>	<b>47</b>	<b>49.4</b>	<b>42</b>	<b>110</b>	<b>195</b>
*Richland County full time and contract/lease positions authorized by the County Board							
** Bayfield full-time employees in 2022							
*** Burnett County # of current employees (includes part time)							
**** Iowa County FTE authorized in 2022 budget							
***** Kewaunee County FTE authorized in 2022 budget							
***** Grant County FTE							
***** Sauk County # of current employees (includes part time)							

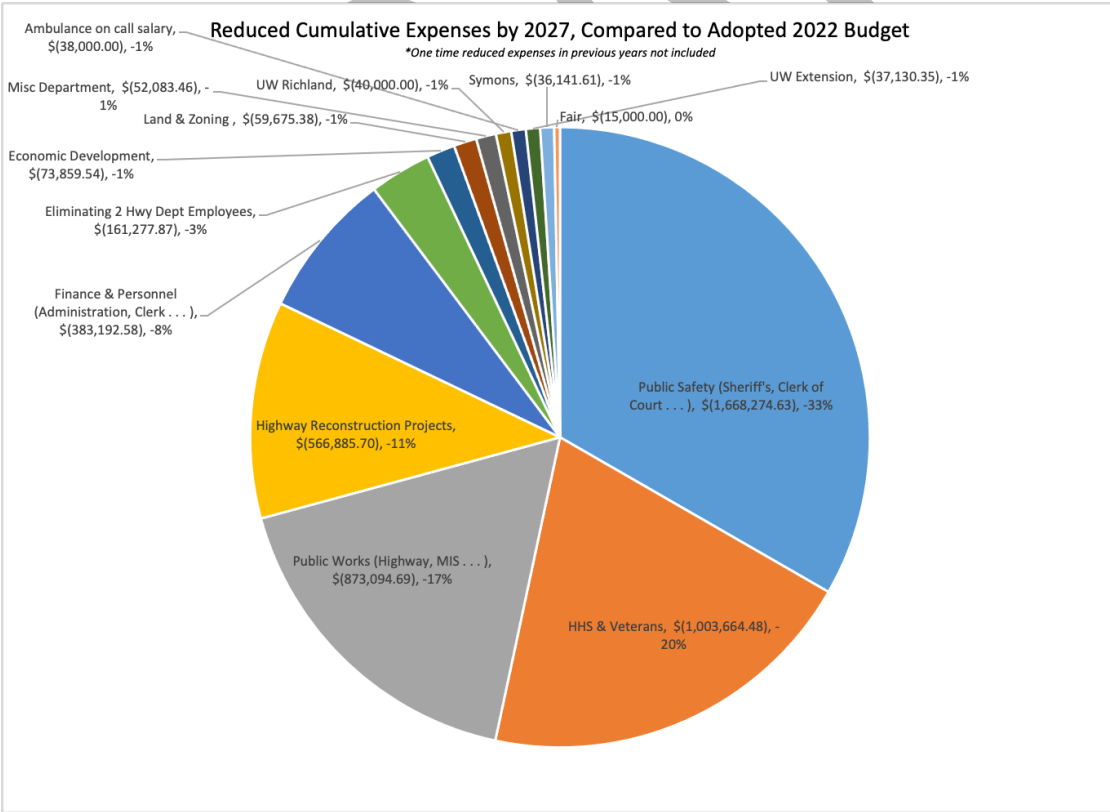
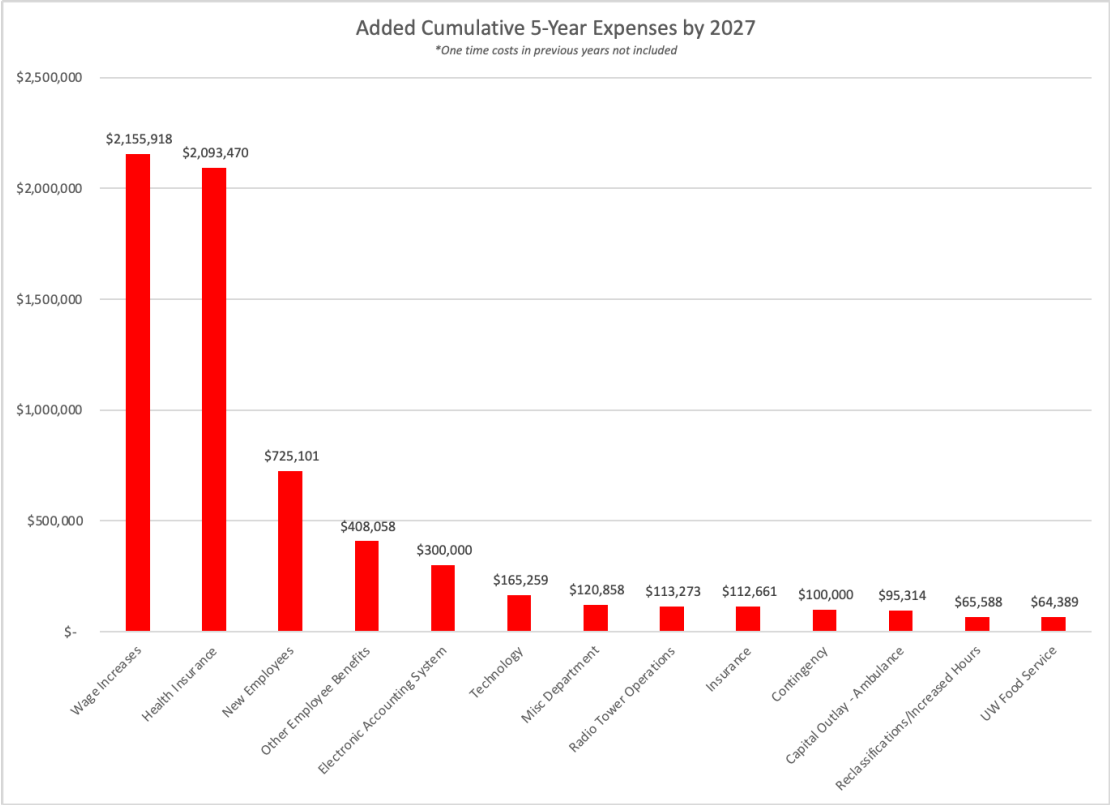
Regarding nursing home employees compared to licensed beds and daily census figures, the data in the following chart illustrates locations with county-owned nursing homes.

County	Richland*	Iowa**	Grant***	Sauk****	Lafayette*****
<b>Nursing Home Employees</b>	<b>85</b>	<b>54</b>	<b>112</b>	<b>125</b>	
Licensed Beds*****	80	50	99	82	50
Employees per licensed bed	1.1	1.1	1.1	1.5	
Average daily census for December 2021	69	38	69		
*Richland County full time and contract/lease positions authorized by the County Board					
** Iowa County FTE authorized in 2022 budget					
*** Grant County FTE					
**** Sauk County # of current employees (includes part time)					
***** Lafayette County's website says it has 64 beds.					
***** Licensed by the Wisconsin Department of Health Services: <a href="https://www.dhs.wisconsin.gov/guide/nhdir.pdf">https://www.dhs.wisconsin.gov/guide/nhdir.pdf</a>					

The County Administrator has also created a 5-year (2023 – 2027) financial plan that **estimates expenses and revenues projected by the year 2027, compared to the adopted 2022 budget**. Those expenses and revenues have been divided into four categories.

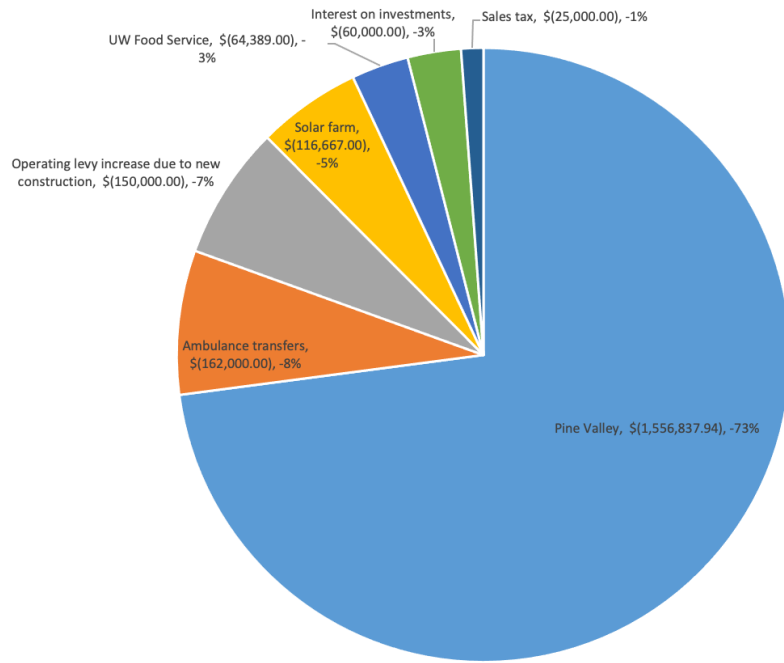
<b>5-Year Plan Category, Comparing to 2027 to 2022</b>	
Total Added Expenses	\$ 6,519,889.15
Total Reduced Expenses	\$ (5,008,280.29)
Total Added Revenues	\$ (2,134,893.94)
Total Reduced Revenues	\$ 623,285.08
<b>Balanced Budget</b>	<b>\$ (0.00)</b>

Added expenses, reduced expenses, added revenues, and reduced revenues are shown in the following four charts.

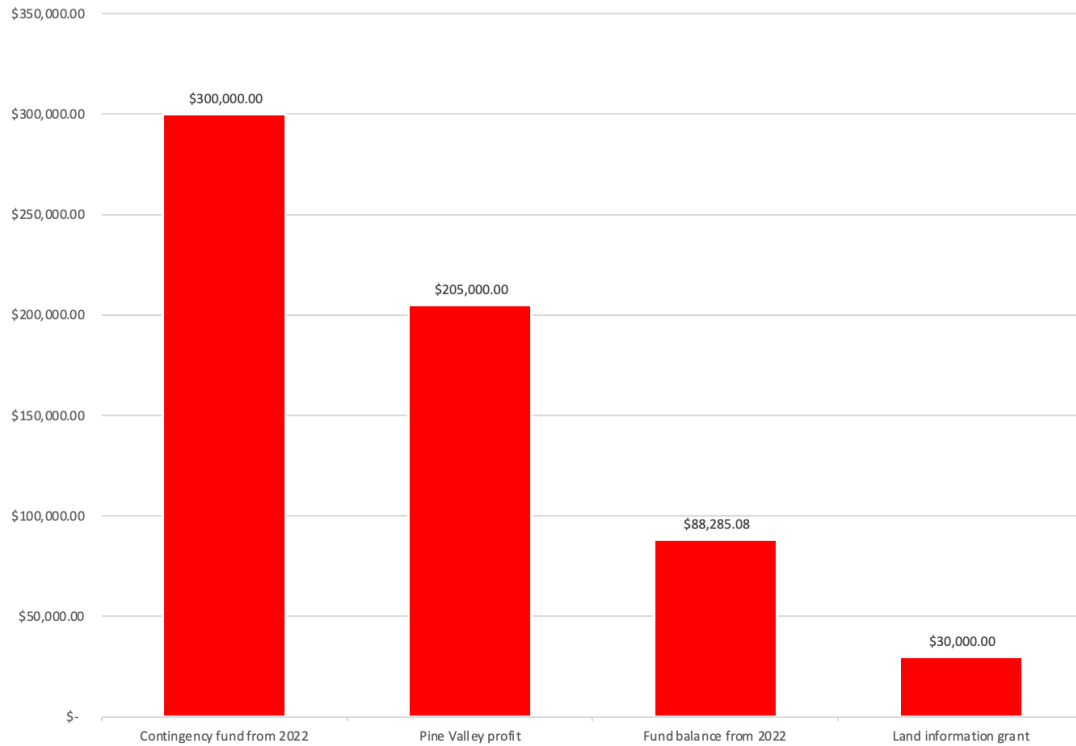


### Added Cumulative Revenues by 2027, Compared to Adopted 2022 Budget

*\*One time revenues in preveious years not included*



### Reduced Cumulative Revenues by 2027, Compared to the 2022 Adopted Budget

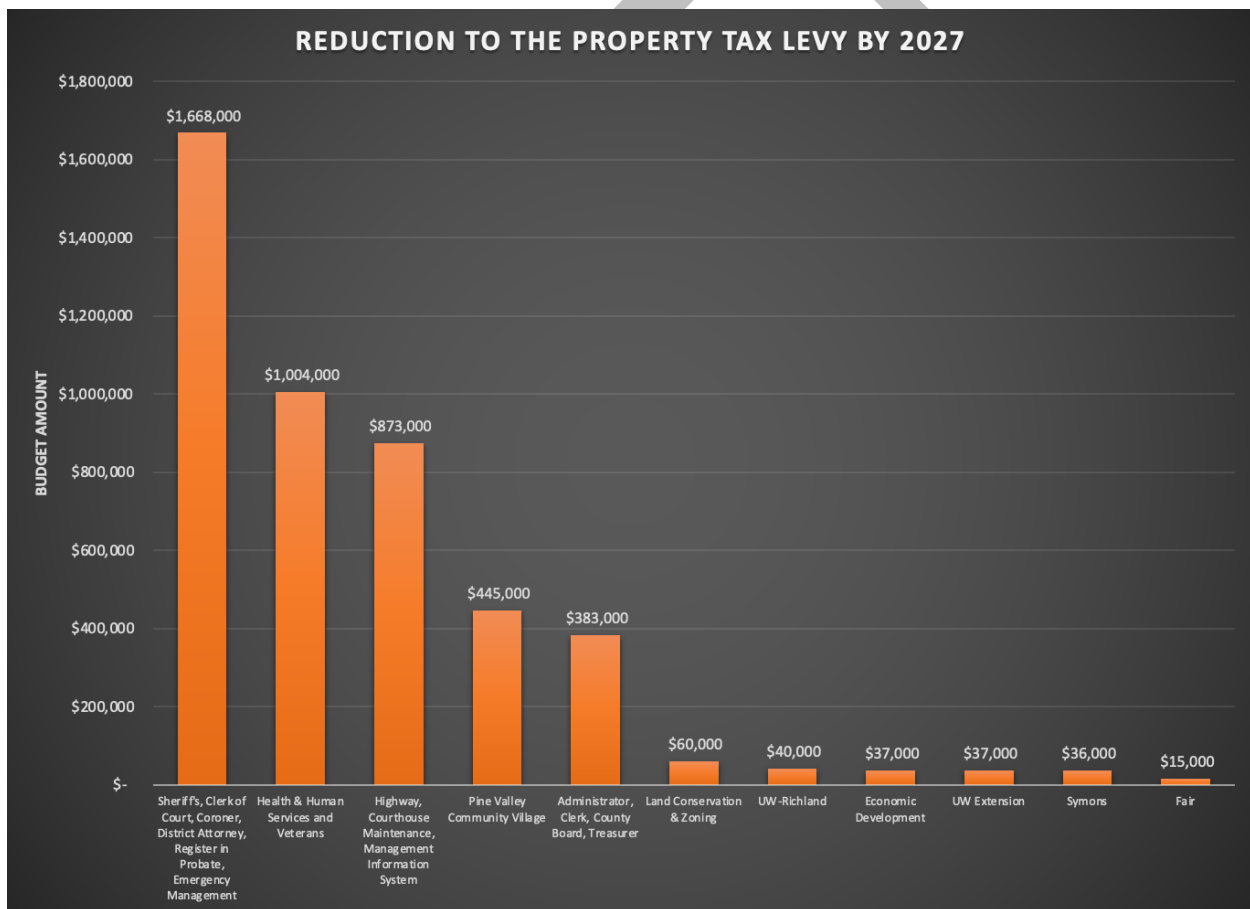


The County Board also recently adopted a set of resolutions guiding committees and departments as to how to decrease their impact on the property tax levy. **Some of these decreases may be permanent, but some may be identified for a potential property tax operating levy referendum in 2023, to take effect in 2024.**

Note that many of these reductions in the property tax levy begin in 2024 and escalate to the amounts shown in the following chart/s in 2027, to account for increasing costs such as wages and benefits.

**Departments and committees may meet these reductions to the property tax levy by any of the following methods:**

1. Decreased expenses
2. Increased revenues from sources other than the property tax levy
3. Increased revenues from an operating levy referendum *(assuming such a referendum is recommended by the County Board and passed by voters)*



## Next Steps

The Referendum Ad Hoc Committee has identified the following next steps:

1. Communicate directly with committees and departments heads affected by a potential referendum, so that expectations are clear:
  - Share this report
  - Share the Committee's public education plans
    - Short-term (September/October): Educate the public about the work of the Referendum Ad Hoc Committee
    - Long-term (TBD): If the Committee recommends moving forward with an operating levy referendum in 2023, educational materials will be developed for the approximate 2-month period before the ballot measure is placed on the ballot
  - Request information needed by the Referendum Ad Hoc Committee
    - How each committee plans to describe the identified property tax levy decrease
    - Which budget amounts will be recommended as a permanent decrease, and which budget amounts will be recommended for inclusion on a potential property tax operating levy referendum, to take effect in 2024
  - Collect questions each committee has for the Referendum Ad Hoc Committee
2. Research other operating levy referendums
3. Educate the public about the work of the committee
  - Radio
  - Newspaper
  - Video
4. Recommend action on the referendum, including:
  - Whether or not to develop a referendum question
  - The date, amount, and purpose of a potential operating levy referendum
  - Public education content and format for a potential operating levy referendum
  - The consequences/outcome of a failed operating levy referendum
5. Draft a report for submittal to the committee we report to (Finance & Personnel Standing Committee)

The results of a survey issued to the County Board will guide the committee's recommendations. The timeline is estimated as follows:

<u>Step</u>	<u>Date</u>
<u>Referendum Ad Hoc Committee finalizes survey for County Board</u>	<u>Monday, December 12<sup>th</sup>, 2022</u>
<u>County Board receives survey</u>	<u>Tuesday, December 13<sup>th</sup>, 2022</u>
<u>Surveys due</u>	<u>Thursday, December 15<sup>th</sup>, 2022</u>
<u>Draft report reviewed by Referendum Ad Hoc Committee</u>	<u>Monday, December 19<sup>th</sup>, 2022 thru Friday, December 23<sup>rd</sup>, 2022</u>

<u>Final report recommended by Referendum Ad Hoc Committee to Finance &amp; Personnel Committee</u>	<u>Tuesday, January 3<sup>rd</sup>, 2023</u>
<u>Finance &amp; Personnel Committee considers referring report to County Board</u>	<u>Tuesday, January 3<sup>rd</sup>, 2023</u>
<u>County Board considers report and takes potential action</u>	<u>Tuesday, January 17<sup>th</sup>, 2023</u>

DRAFT

Please return this survey to Administrative Assistant Cheryl Dull by the end of the day on Thursday, December 15<sup>th</sup>.

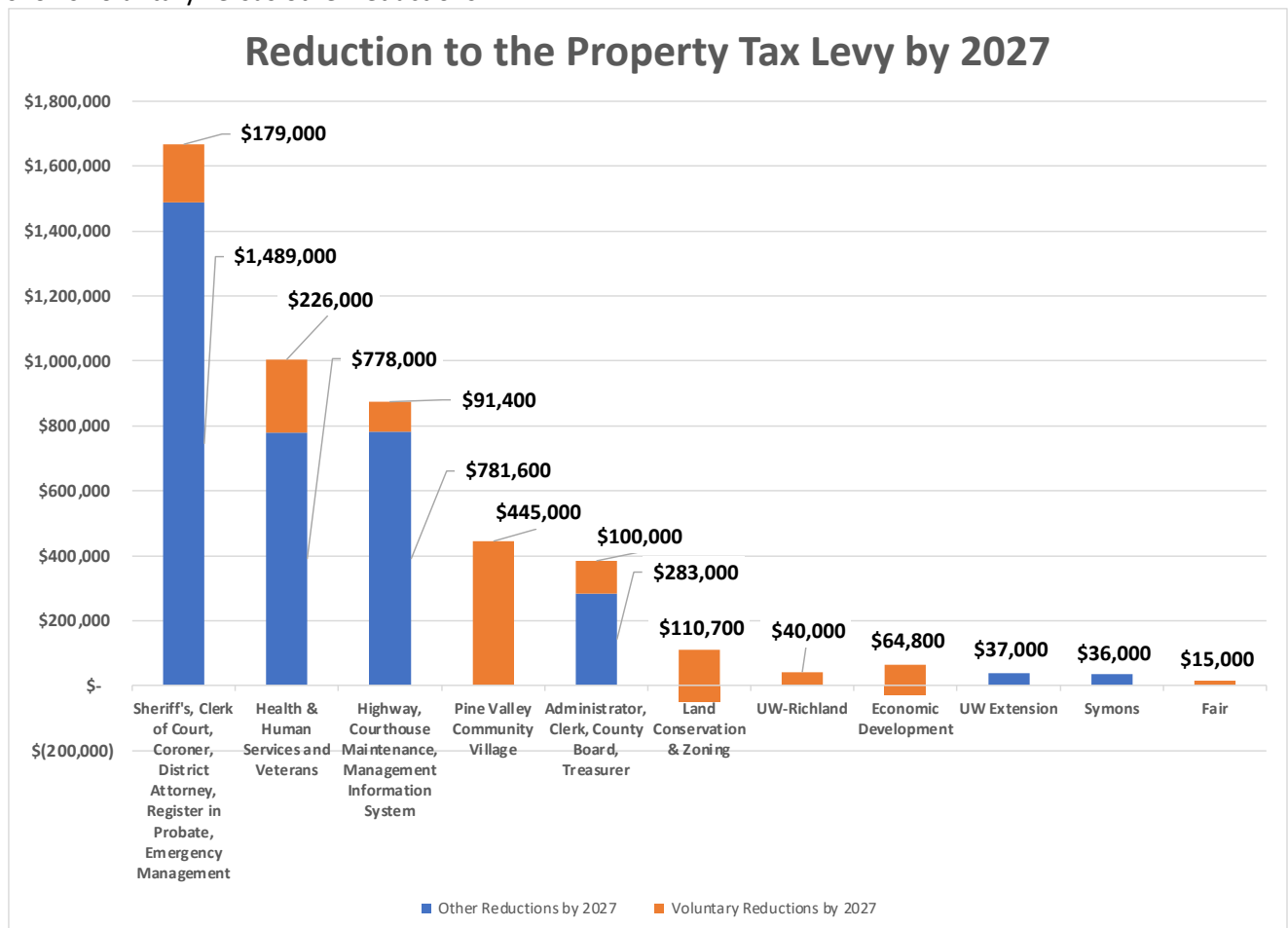
**To:** County Board Supervisor  
**From:** Referendum Ad Hoc Committee  
**Subject:** Survey for the Referendum

County Board [Resolution 22-74](#) authorized our committee to:

1. Develop and recommend a referendum question
2. Work with committees and departments to develop a cost estimate

Administrator Langreck's 5-year financial plan from August 2022 identified an approximate gap of \$4.6 million by 2027 to keep up with added expenses such as wage and health insurance increases. That gap was filled by County Board Resolutions 22-91, 22-92, 22-93, 22-94, 22-95, and 22-96, which directed committees to identify reductions to the operating levy for County services.

We asked committees and boards to voluntarily identify reductions that could be made permanent, versus those they believed could be placed on a referendum. Most committees made voluntary reductions. Some committees requested that items be placed on a referendum, and some committees declined the invitation to recommend items for a referendum (i.e., other reductions). The chart below shows voluntary versus other reductions.



Items in orange are voluntary reductions to the property tax levy by 2027. Items in blue are other reductions.



***First, we would like to ask you to rate your comfort level with shifting portions of the above annual expenses from the operating levy to the short-term borrowing levy:***

Through the process of working with committees and departments, we learned of annual expenses in our operating levy that could be shifted to short-term capital borrowing:

1. Approximately \$1 million of the \$1.6 million **Highway Department's** annual operating levy is devoted to asphalt and equipment purchases.
2. Approximately \$400,000 of the \$2.4 million **Health & Human Services Department's** annual operating levy is devoted to court ordered placements. State statute 67.04(5)(b) allows counties to borrow for this purpose.
3. Approximately \$460,000 **across County departmental budgets** is devoted to property/liability insurance and workers' compensation. State statute 67.04(5)(b) allows counties to borrow for this purpose.

On a scale of 1 to 10, with **1 being the least comfortable** and **10 being the most comfortable**, how do you feel about borrowing for the following expenses:

Department	Expenses	Enter a rating between 1 and 10:
Highway	Asphalt and equipment	<i>Enter answer here:</i>
Health & Human Services	Court ordered placements	<i>Enter answer here:</i>
Administration	Property and liability insurance	<i>Enter answer here:</i>

***Second, we would like to ask you to tell us what percent increase in property taxes are you comfortable with:***

By 2027, we are projecting approximately \$3.3 million in expenses that could be funded with a property tax increase. The current property tax levy is approximately \$10.5 million. This chart illustrates some scenarios:

Annual Tax Levy Change	0%	2.5%	5.0%	7.5%	10%
2023	\$ 10,500,000.00	\$ 10,500,000.00	\$ 10,500,000.00	\$ 10,500,000.00	\$ 10,500,000.00
2024	\$ 10,500,000.00	\$ 10,762,500.00	\$ 11,025,000.00	\$ 11,287,500.00	\$ 11,550,000.00
2025	\$ 10,500,000.00	\$ 11,031,562.50	\$ 11,576,250.00	\$ 12,134,062.50	\$ 12,705,000.00
2026	\$ 10,500,000.00	\$ 11,307,351.56	\$ 12,155,062.50	\$ 13,044,117.19	\$ 13,975,500.00
2027	\$ 10,500,000.00	\$ 11,590,035.35	\$ 12,762,815.63	\$ 14,022,425.98	\$ 15,373,050.00
Difference between 2023 and 2027	\$ -	\$ 1,090,035.35	\$ 2,262,815.63	\$ 3,522,425.98	\$ 4,873,050.00

Question	Answer
What <b>total annual percent change</b> to the property tax levy are you comfortable with?	<i>Enter answer here:</i> _____%

***Third, we would like to ask you to prioritize the following services:***

Services with top rankings will likely be funded with surpluses and additional short-term borrowing (should the County Board be comfortable with additional short-term borrowing). Services with middle rankings will likely be recommended for placement on an operating levy referendum. Services with bottom rankings will likely be permanently cut.

Please place an X in the 3<sup>rd</sup> column for services you believe should be prioritized. You can mark up to 10 X's. Leave all other rows blank.

<u>Service</u>	<u>Estimated Annual Operating Levy Reduction by 2027</u>	<u>Mark an "X" in up to 10 rows. If more than 10 X's are marked, no answers will be counted.</u>
Admin - Premium payment for property, liability and workers compensation insurance	\$ 283,000	
Coroner - reduce levy funds for operations and staffing	\$ 21,180	
Emergency Management and local planning committee- reduce levy funds for operations, staffing and conferences	\$ 16,580	
Family Court Commissioner - reduce levy funds for operations and staffing	\$ 12,064	
HHS - Court Ordered Adult Institutional Placement	\$ 200,000	
HHS - Court Ordered Child Institutional Placement	\$ 200,000	
HHS - eliminate Treatment Court	\$ 27,103	
HHS - elimination of five full-time positions (TBD by potential organizational changes)	\$ 175,445	
HHS - elimination of two Mental Health Therapists positions	\$ 116,795	
HHS - keep Nutrition program in public health department (flexibility would be lost if needed to move to ADRC)	\$ 25,033	
HHS - reduce the HHS technology budget	\$ 15,594	
HHS - reductions in the Transportation Program	\$ 9,605	
HWY and MIS - Asphalt and Equipment	\$ 781,558	
Register in Probate - elimination of deputy position	\$ 76,573	
Sheriff's -reduce operations and staffing (10 x Road Patrol Deputies, 1 x Investigator, 2 x Road Patrol sergeants by 2027)	\$ 1,223,953	
Symons - reduce all county operation levy to Symons	\$ 36,142	
UW Extension- Reduce the 4-H position to 85% time	\$ 37,959	
Veterans Service Office - eliminate Benefits Specialist Position	\$ 22,739	
<b>Total</b>	<b>\$ 3,281,321</b>	

**Thank you for taking our survey!**

# RICHLAND COUNTY



Audit Presentation  
To the County Board  
For Richland County, Wisconsin

For the Year Ended  
December 31, 2021

December 13, 2022

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

# RICHLAND COUNTY

## 2021 AUDIT OVERVIEW

- We have completed our audit of Richland County for the year ended December 31, 2021, 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 2021 that was filed with the Wisconsin Department of Revenue. We also prepared separately issued financial statements for Pine Valley Community Village.

# RICHLAND COUNTY

## 2021 FINANCIAL HIGHLIGHTS

- ❑ The County's 2021 governmental funds total fund balance decreased by \$26,662. The General Fund increased by \$1,902,392.
- ❑ The General Fund's total fund balance was \$7,041,377 at December 31, 2021. This represents approximately 5 months of expenditures.
- ❑ Tax certificates at December 31, 2021 totaled \$554,561 compared to \$604,248 in 2020.
- ❑ County-wide sales tax revenue totaled \$1,491,899 in 2021 compared to \$1,296,159 in 2020.
- ❑ The County complied with state imposed tax levy limits.
- ❑ No long-term debt was issued during 2021. The County made scheduled debt payments of principal and interest.
- ❑ Pine Valley Community Village recorded operating revenues of \$8,434,286. Pine Valley experienced an operating loss of \$1,050,722 in 2021. This loss was offset by a County property tax levy of \$1,138,813 and \$621,950 of supplemental payments.

# RICHLAND COUNTY

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

	Major Funds			2021	2020
	General	Debt Service	Nonmajor Funds	Totals	Totals
<b>Revenues:</b>					
General property taxes	\$ 5,460,770	\$ 947,400	\$ 471,600	\$ 6,879,770	\$ 5,387,733
Other taxes	1,756,216	-	-	1,756,216	1,552,163
Intergovernmental	6,984,578	-	-	6,984,578	6,080,756
Licenses and permits	179,164	-	4,340	183,504	194,166
Penalties and forfeitures	137,264	-	-	137,264	107,695
Public charges for services	4,952,283	-	-	4,952,283	4,367,702
Interest on investments	8,275	-	4,080	12,355	78,367
Miscellaneous general revenues	373,412	-	230,930	604,342	265,860
<b>Total revenues</b>	<b>19,851,962</b>	<b>947,400</b>	<b>710,950</b>	<b>21,510,312</b>	<b>18,034,442</b>
<b>Expenditures:</b>					
Current:					
General government	2,404,384	-	-	2,404,384	2,263,161
Public safety	4,260,148	-	14,752	4,274,900	4,179,382
Health and social services	8,839,223	-	-	8,839,223	8,619,833
Transportation	-	-	-	-	15,452
Culture and recreation	1,119,144	-	-	1,119,144	1,236,007
Conservation and development	1,236,597	-	1,531,439	2,768,036	1,104,174
Capital outlay	82,793	-	1,099,269	1,182,062	2,660,576
Debt service:					
Principal retirement	-	805,568	-	805,568	484,218
Interest and fiscal charges	-	142,582	1,075	143,657	229,178
<b>Total expenditures</b>	<b>17,942,289</b>	<b>948,150</b>	<b>2,646,535</b>	<b>21,536,974</b>	<b>20,791,981</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,909,673</b>	<b>(750)</b>	<b>(1,935,585)</b>	<b>(26,662)</b>	<b>(2,757,539)</b>
<b>Other financing sources (uses):</b>					
Transfer from other funds	-	-	7,281	7,281	205,372
Transfer to other funds	(7,281)	-	-	(7,281)	(800,000)
Proceeds from long-term debt	-	-	-	-	5,700,000
Premium on long-term debt	-	-	-	-	148,833
Refunding of debt	-	-	-	-	(2,745,234)
Insurance recoveries	-	-	-	-	172,670
<b>Total other financing sources (uses)</b>	<b>(7,281)</b>	<b>-</b>	<b>7,281</b>	<b>-</b>	<b>2,681,641</b>
<b>Net change in fund balances</b>	<b>1,902,392</b>	<b>(750)</b>	<b>(1,928,304)</b>	<b>(26,662)</b>	<b>(75,898)</b>
<b>Fund balances, January 1</b>	<b>5,138,985</b>	<b>44,175</b>	<b>3,098,041</b>	<b>8,281,201</b>	<b>8,230,128</b>
<b>Prior period adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>126,971</b>
<b>Fund balances, January 1, restated</b>	<b>5,138,985</b>	<b>44,175</b>	<b>3,098,041</b>	<b>8,281,201</b>	<b>8,357,099</b>
<b>Fund balances, December 31</b>	<b>\$ 7,041,377</b>	<b>\$ 43,425</b>	<b>\$ 1,169,737</b>	<b>\$ 8,254,539</b>	<b>\$ 8,281,201</b>

\*Source: 12/31/2021  
financial statements.

# RICHLAND COUNTY

## BUDGETARY COMPARISON SCHEDULE – GENERAL FUND

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
<b>Revenues:</b>				
General property taxes	\$ 5,460,770	\$ 5,460,770	\$ 5,460,770	\$ -
Other taxes	1,465,000	1,465,000	1,756,216	291,216
Intergovernmental	5,936,415	5,936,415	6,984,578	1,048,163
Licenses and permits	100,330	100,330	179,164	78,834
Penalties and forfeitures	99,729	99,729	137,264	37,535
Public charges for services	4,167,768	4,167,768	4,952,283	784,515
Interest on investments	20,110	20,110	8,275	(11,835)
Miscellaneous general revenues	117,939	117,939	373,412	255,473
<b>Total revenues</b>	<b>17,368,061</b>	<b>17,368,061</b>	<b>19,851,962</b>	<b>2,483,901</b>
<b>Expenditures:</b>				
Current:				
General government	2,216,573	2,216,573	2,404,384	(187,811)
Public safety	4,408,729	4,408,729	4,260,148	148,581
Health and social services	8,134,147	8,134,147	8,839,223	(705,076)
Transportation	20,199	20,199	-	20,199
Culture and recreation	1,256,882	1,256,882	1,119,144	137,738
Conservation and development	875,792	875,792	1,236,597	(360,805)
Capital outlay	65,250	65,250	82,793	(17,543)
<b>Total expenditures</b>	<b>16,977,572</b>	<b>16,977,572</b>	<b>17,942,289</b>	<b>(964,717)</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>390,489</b>	<b>390,489</b>	<b>1,909,673</b>	<b>1,519,184</b>
<b>Other financing sources (uses):</b>				
Transfer from (to) other funds	-	-	(7,281)	(7,281)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(7,281)</b>	<b>(7,281)</b>
<b>Net change in fund balance</b>	<b>390,489</b>	<b>390,489</b>	<b>1,902,392</b>	<b>1,511,903</b>
<b>Fund balance, January 1</b>	<b>5,138,985</b>	<b>5,138,985</b>	<b>5,138,985</b>	<b>-</b>
<b>Fund balance, December 31</b>	<b>\$ 5,529,474</b>	<b>\$ 5,529,474</b>	<b>\$ 7,041,377</b>	<b>\$ 1,511,903</b>

\*Source: 12/31/2021  
financial statements.

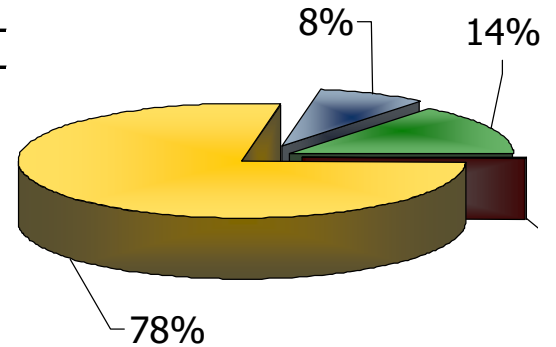


# RICHLAND COUNTY

## GOVERNMENTAL FUND BALANCES

	2021	2020
<b>Nonspendable</b>		
Major Fund:		
General Fund:		
Tax certificates and deeds	\$ 556,049	\$ 645,729
Materials and supplies inventories	3,029	2,865
Prepaid expenses	83,317	113,366
<b>Total nonspendable</b>	<b>642,395</b>	<b>761,960</b>
<b>Restricted</b>		
Major Funds:		
Debt Service Fund	43,425	44,175
Capital Projects Fund	-	1,665,640
Nonmajor Funds:		
Capital Projects Fund	946,287	-
Community Development Block Grant	151,054	151,454
Wisconsin Development Fund Grant	1,835	1,233,937
County Fairgrounds donations	47,433	42,877
American Rescue Plan Fund	525	-
<b>Total restricted</b>	<b>1,190,559</b>	<b>3,138,083</b>
<b>Assigned</b>		
Nonmajor Funds:		
Swimming Pool Projects	23,635	17,084
U.W. Symons Building	8,365	8,365
<b>Total assigned</b>	<b>32,000</b>	<b>25,449</b>
<b>Unassigned</b>		
Major Fund:		
General Fund	6,398,982	4,377,025
Nonmajor Funds:		
Dog License Fund (deficit)	(517)	(630)
U.W. Campus Fund (deficit)	(8,880)	(20,687)
<b>Total unassigned</b>	<b>6,389,585</b>	<b>4,355,708</b>
<b>Total governmental fund balances</b>	<b>\$ 8,254,539</b>	<b>\$ 8,281,200</b>

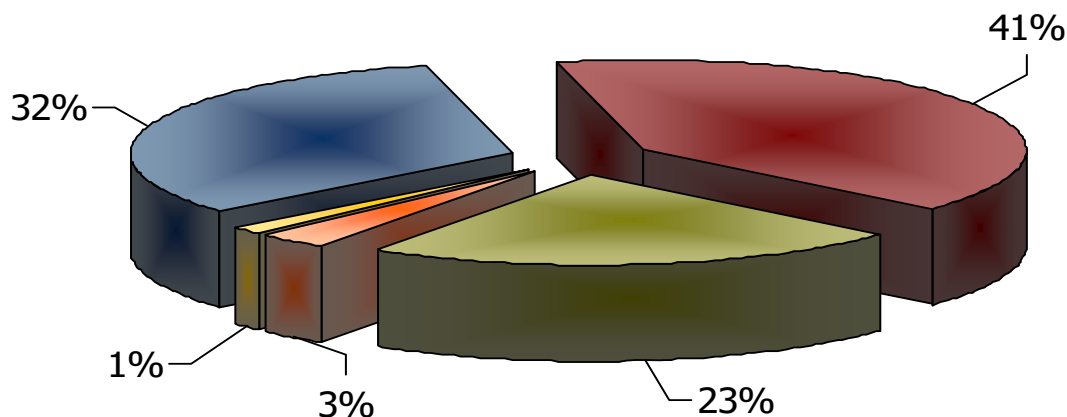
12/31/2021



■ Nonspendable - \$642,395
■ Restricted - \$1,190,559
■ Assigned - \$32,000
■ Unassigned - \$6,389,585

# RICHLAND COUNTY

## GOVERNMENTAL FUNDS – 2021 REVENUES



■ Intergovernmental	- \$6,984,578
■ Taxes	- \$8,635,986
■ Public Charges for Services	- \$4,952,283
■ Miscellaneous & Interest Income	- \$616,697
■ Licenses & Permits, Penalties & Forfeitures	- \$320,768

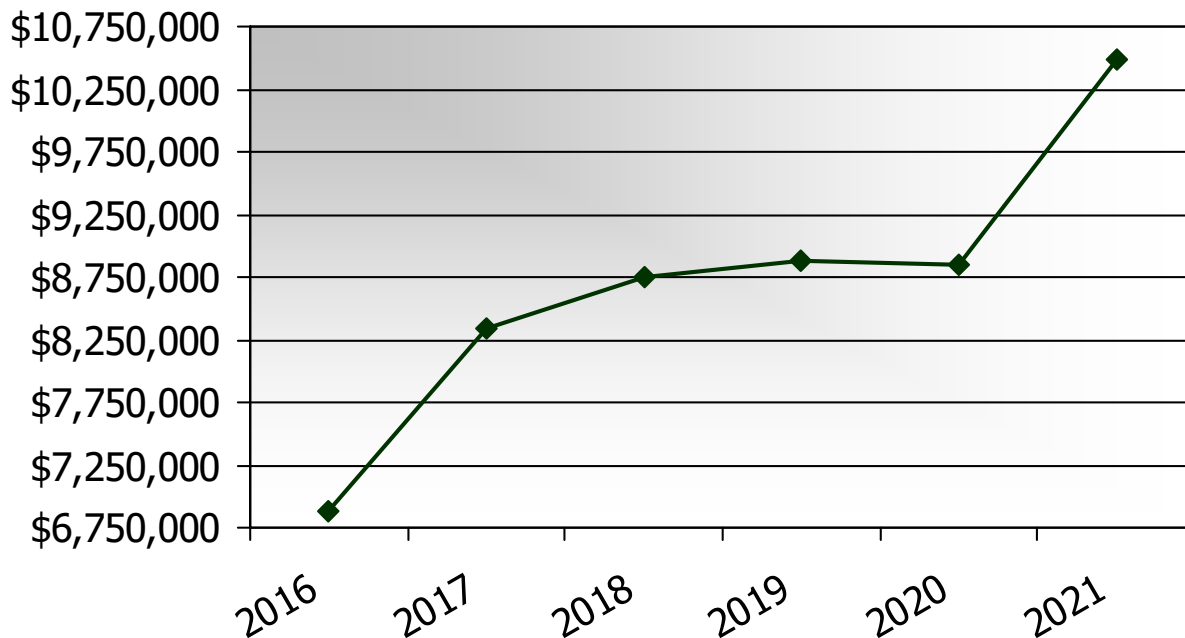
### OBSERVATIONS AND COMMENTS:

- Property taxes are settled with taxing districts in February and August.
- The most significant intergovernmental revenues are:
  - Shared Taxes \$ 1,129,691 - Payable in July & November
  - Health & Human Services \$ 2,101,865 - Payable monthly based on contract
- Public charges for services include fees for general government, ambulance fees, UW meal service, sheriff department fees, nutrition programing, swimming pool revenues and other community programs.

SOURCE: 12/31/2021 FINANCIAL STATEMENTS

# RICHLAND COUNTY

## PROPERTY TAXES



### Year of Property Tax Levy

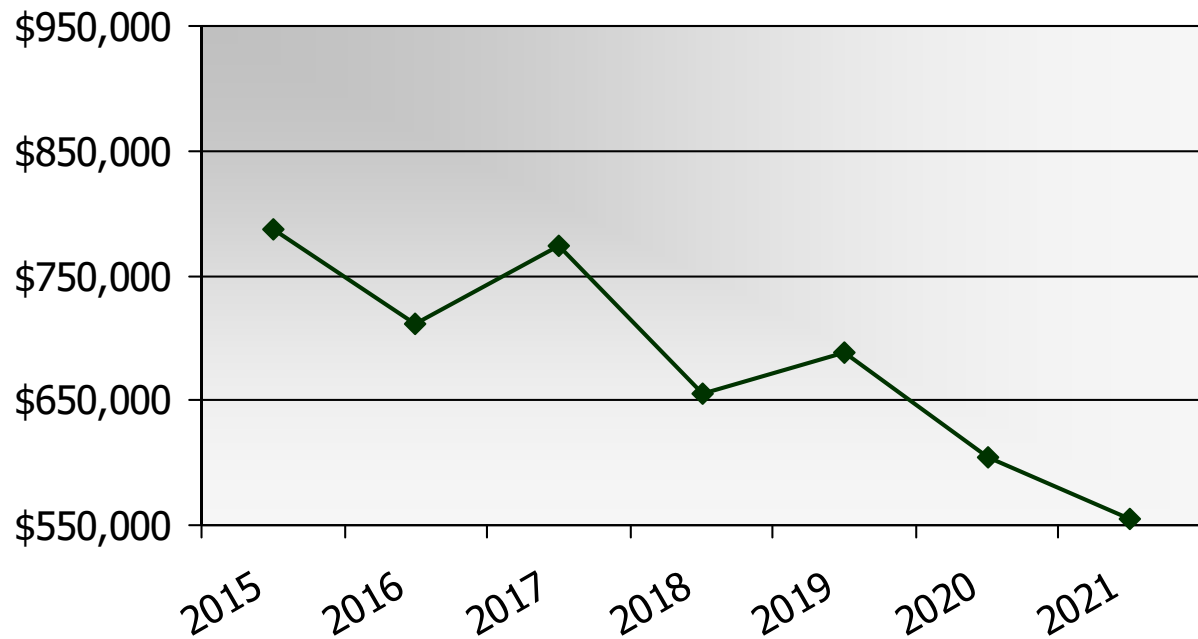
2016	\$ 6,882,990
2017	\$ 8,337,005
2018	\$ 8,746,695
2019	\$ 8,874,572
2020	\$ 8,853,958
2021	\$ 10,493,887

### OBSERVATIONS AND COMMENTS:

- Local property taxes have increased approximately 52% over the six year period. Increases are related to long-term debt required payments.

# RICHLAND COUNTY

## TAXES RECEIVABLE BALANCES

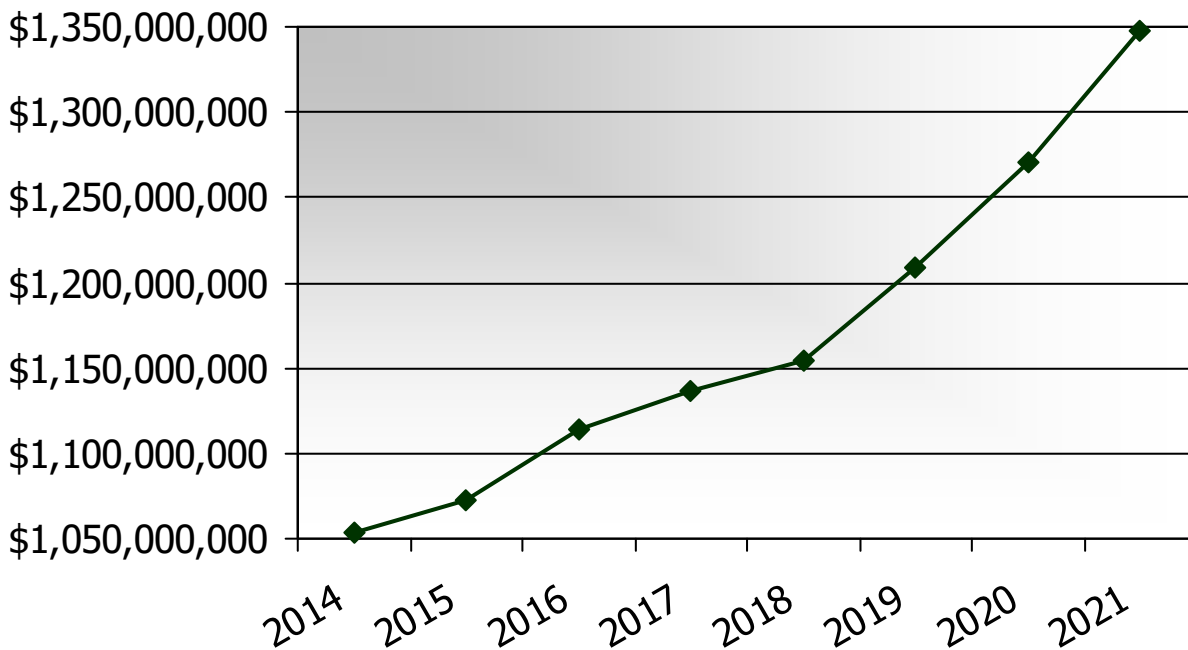


The following are the taxes receivable balances  
that consist of tax certificates  
held at year end.

2015	\$ 786,392
2016	\$ 711,167
2017	\$ 773,074
2018	\$ 655,478
2019	\$ 687,567
2020	\$ 604,248
2021	\$ 554,561

# RICHLAND COUNTY

## TREND IN EQUALIZED VALUE OF PROPERTY



### Total Equalized Value

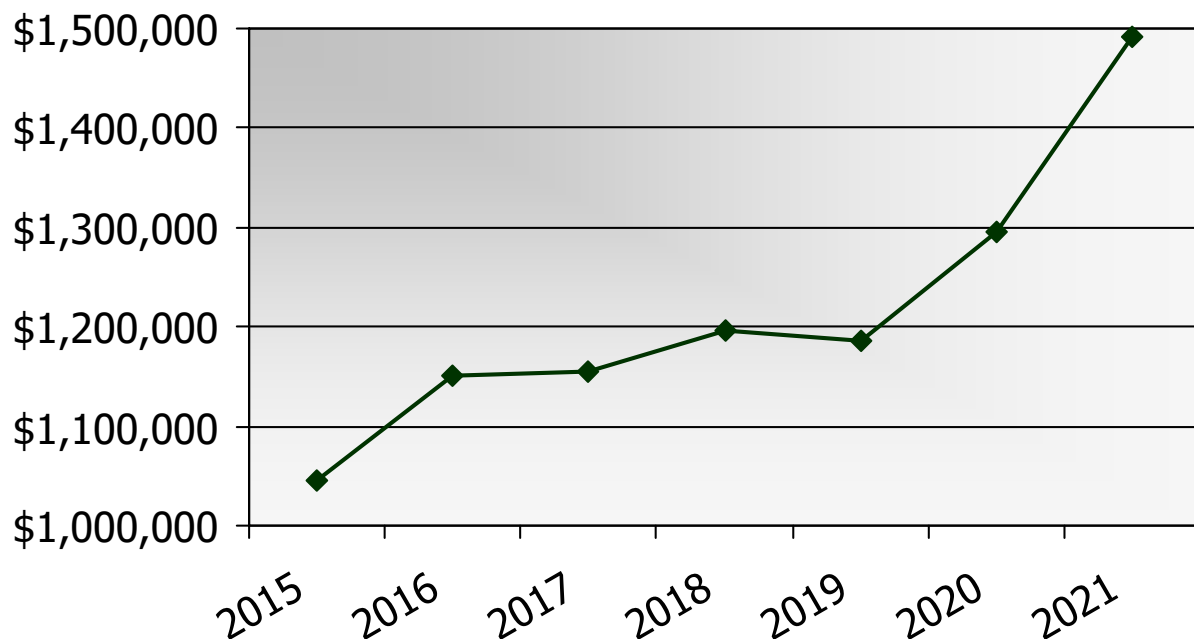
2014	\$ 1,053,069,500
2015	\$ 1,072,880,400
2016	\$ 1,113,581,100
2017	\$ 1,136,481,200
2018	\$ 1,154,170,600
2019	\$ 1,209,046,400
2020	\$ 1,270,705,200
2021	\$ 1,348,098,200

### OBSERVATIONS AND COMMENTS:

- The County's valuation over this eight year period has increased by approximately 28%. Surrounding counties have experienced similar growth in the past eight years.

# RICHLAND COUNTY

## TREND IN SALES TAX REVENUE



**Trend in Sales Tax Revenue**

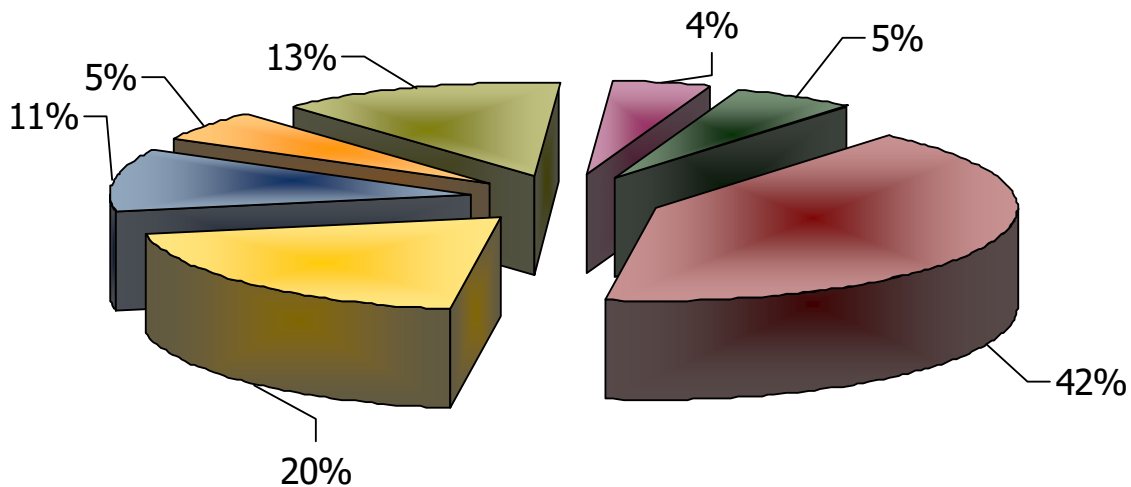
2015	\$ 1,046,125
2016	\$ 1,151,402
2017	\$ 1,155,054
2018	\$ 1,195,943
2019	\$ 1,185,990
2020	\$ 1,296,159
2021	\$ 1,491,899

### OBSERVATIONS AND COMMENTS:

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

# RICHLAND COUNTY

## GOVERNMENTAL FUNDS – 2021 EXPENDITURES



Health & Social Services	- \$8,839,223
Public Safety	- \$4,274,900
General Government	- \$2,404,384
Culture & Recreation	- \$1,119,144
Conservation & Development	- \$2,768,036
Debt Service	- \$949,225
Capital Outlay	- \$1,182,062

### OBSERVATIONS AND COMMENTS:

- In both 2021 and 2020, Health and Social Services and Public Safety expenditures were approximately 62% of total governmental expenditures.

SOURCE: 12/31/2021 FINANCIAL STATEMENTS

# RICHLAND COUNTY

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

	Enterprise Fund Pine Valley Community Village	Internal Service Fund Highway
<b>Operating revenues:</b>		
Intergovernmental	\$ -	\$ 642,579
Charges for services	8,427,184	1,940,046
Other operating revenues	7,102	-
<b>Total operating revenues</b>	<b>8,434,286</b>	<b>2,582,625</b>
<b>Operating expenses:</b>		
Operation and maintenance	7,561,489	3,698,846
Administration	800,528	375,027
Depreciation	1,122,991	336,584
<b>Total operating expenses</b>	<b>9,485,008</b>	<b>4,410,457</b>
<b>Operating income (loss)</b>	<b>(1,050,722)</b>	<b>(1,827,832)</b>
<b>Nonoperating revenues (expenses):</b>		
Donations	9,642	-
Supplemental payments	621,950	-
Amortization of bond premium	20,562	-
Interest expense	(532,315)	(18,482)
General property taxes	1,138,813	2,475,304
Coronavirus provider relief funds	674,562	-
Miscellaneous nonoperating revenues	-	60,259
<b>Total nonoperating revenues (expenses)</b>	<b>1,933,214</b>	<b>2,517,081</b>
<b>Net income (loss) before special item</b>	<b>882,492</b>	<b>689,249</b>
Special item - loss on disposal of capital asset	(6,250)	-
<b>Change in net position</b>	<b>876,242</b>	<b>689,249</b>
<b>Net position, January 1</b>	<b>2,168,686</b>	<b>5,293,777</b>
<b>Net position, December 31</b>	<b>\$ 3,044,928</b>	<b>\$ 5,983,026</b>

\*Source: 12/31/2021  
financial statements.



# RICHLAND COUNTY

## CHANGES IN LONG-TERM OBLIGATIONS

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

	Balance 1/1/2021	Increases	Decreases	Balance 12/31/2021	Amounts Due Within One Year
<b>Governmental Activities</b>					
Bonds and notes payable:					
Direct borrowings and placements	\$ 10,568	\$ -	\$ 10,568	\$ -	\$ -
Bonds and notes	6,720,000	-	930,000	5,790,000	940,000
Bond premium	187,155	-	27,240	159,915	-
Subtotal	<u>6,917,723</u>	<u>-</u>	<u>967,808</u>	<u>5,949,915</u>	<u>940,000</u>
Other liabilities:					
Capital leases	-	153,751	38,438	115,313	38,438
Vested compensated absences	613,341	-	9,510	603,831	-
Subtotal	<u>613,341</u>	<u>153,751</u>	<u>47,948</u>	<u>719,144</u>	<u>38,438</u>
Total governmental activities long-term liabilities	<u>\$ 7,531,064</u>	<u>\$ 153,751</u>	<u>\$ 1,015,756</u>	<u>\$ 6,669,059</u>	<u>\$ 978,438</u>
<b>Business-Type Activities</b>					
Bonds and notes payable:					
Bonds and note	\$ 18,920,000	\$ -	\$ 940,000	\$ 17,980,000	\$ 965,000
Bond premium	314,043	-	20,562	293,481	-
Subtotal	<u>19,234,043</u>	<u>-</u>	<u>960,562</u>	<u>18,273,481</u>	<u>965,000</u>
Other liabilities:					
Vested compensated absences	473,493	18,983	-	492,476	254,569
Subtotal	<u>473,493</u>	<u>18,983</u>	<u>-</u>	<u>492,476</u>	<u>254,569</u>
Total business-type activities long-term liabilities	<u>\$ 19,707,536</u>	<u>\$ 18,983</u>	<u>\$ 960,562</u>	<u>\$ 18,765,957</u>	<u>\$ 1,219,569</u>

### OBSERVATIONS AND COMMENTS:

➤ As of December 31, 2021, general obligation debt limitation totals \$67,404,910; debt subject to limitation totals \$23,770,000. The County has approximately 65% of its debt capacity remaining.

**JBC**

**JOHNSON BLOCK**

**CPAs**

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

**Year Ended December 31, 2021**

**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**

## **Contents**

	<u>Page</u>
Independent Auditor's Report.....	1 - 3
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position .....	4
Statement of Activities .....	5
Fund Financial Statements:	
Balance Sheet – Governmental Funds .....	6
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position .....	7
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds .....	8
Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	9
Statement of Net Position – Proprietary Funds .....	10 - 11
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds .....	12
Statement of Cash Flows – Proprietary Funds .....	13 - 14
Statement of Net Position – Fiduciary Funds .....	15
Statement of Activities – Fiduciary Funds .....	16
Index to Notes to Financial Statements .....	17
Notes to Financial Statements .....	18 - 53
Required Supplementary Information:	
Budgetary Comparison Schedule – General Fund .....	54

# **RICHLAND COUNTY, WISCONSIN**

## **Contents**

	<u>Page</u>
Required Supplementary Information (Continued):	
Local Retiree Life Insurance Fund Schedule .....	55
Wisconsin Retirement System Schedules .....	56
Notes to Required Supplementary Information .....	57
Other Supplementary Information:	
Combining Balance Sheet – Nonmajor Governmental Funds .....	58
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds .....	59
Combining Statement of Net Position – Fiduciary Funds - Custodial Funds .....	60
Combining Statement of Revenues, Expenses, and Changes in Net Position – Fiduciary Funds - Custodial Funds .....	61
Combining Statement of Net Position – Fiduciary Funds – Expendable Trust Funds .....	62
Combining Statement of Revenues, Expenses and Changes in Net Position – Fiduciary Funds – Expendable Trust Funds .....	63



## **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, 2021, 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, 2021, 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.

#### ***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 schedule, and Wisconsin Retirement System schedules on pages 54 through 57 be presented to supplement the basic financial statements. Such 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. 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 other supplementary information listed in the table of contents is presented for purposes 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 other supplementary information listed in the table of contents is 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.  
October 11, 2022

## **BASIC FINANCIAL STATEMENTS**



**RICHLAND COUNTY, WISCONSIN**  
**GOVERNMENT-WIDE STATEMENT OF NET POSITION**  
**As of December 31, 2021**

	Governmental Activities	Business- Type Activities	Totals
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 11,332,210	\$ 3,244,708	\$ 14,576,918
Cash and cash equivalents designated by trustees	-	1,466,246	1,466,246
Receivables:			
Taxes	11,003,326	-	11,003,326
Accounts, net of allowance	2,309,179	780,933	3,090,112
Loans	109,349	-	109,349
Other	217,869	-	217,869
Due from other governments	159,511	-	159,511
Materials and supplies inventories	419,942	63,661	483,603
Prepaid expenses	104,421	152,271	256,692
Capital assets:			
Land and construction work in progress	1,378,997	7,904	1,386,901
Infrastructure	62,924,499	-	62,924,499
Other capital assets	29,759,644	22,992,990	52,752,634
Accumulated depreciation	(67,290,554)	(6,808,981)	(74,099,535)
Restricted assets:			
Cash and investments	1,470,943	56,020	1,526,963
Funds held in trust	-	17,085	17,085
Net pension asset	3,232,683	1,583,852	4,816,535
<b>Total assets</b>	<b>57,132,019</b>	<b>23,556,689</b>	<b>80,688,708</b>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>			
Pension outflows	5,359,069	2,625,675	7,984,744
OPEB - group life insurance outflows	300,014	197,999	498,013
<b>Total deferred outflows of resources</b>	<b>5,659,083</b>	<b>2,823,674</b>	<b>8,482,757</b>
<b>Total assets and deferred outflows of resources</b>	<b>\$ 62,791,102</b>	<b>\$ 26,380,363</b>	<b>\$ 89,171,465</b>
<b><u>LIABILITIES</u></b>			
Accounts payable	\$ 891,394	\$ 130,312	\$ 1,021,706
Accrued liabilities and expenses	410,310	400,853	811,163
Unearned revenue	1,563,000	-	1,563,000
Due to other governments	79,279	-	79,279
Special deposits	-	17,085	17,085
Short-term notes payable	1,050,000	-	1,050,000
Long-term obligations:			
Due within one year	978,438	1,219,569	2,198,007
Due in more than one year	5,690,621	17,546,388	23,237,009
Net OPEB liability	720,556	475,543	1,196,099
<b>Total liabilities</b>	<b>11,383,598</b>	<b>19,789,750</b>	<b>31,173,348</b>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>			
Pension inflows	7,078,596	3,468,156	10,546,752
OPEB - group life insurance inflows	117,474	77,529	195,003
Unearned revenue	10,720,241	-	10,720,241
<b>Total deferred inflows of resources</b>	<b>17,916,311</b>	<b>3,545,685</b>	<b>21,461,996</b>
<b><u>NET POSITION</u></b>			
Net investment in capital assets	23,152,802	(1,788,087)	21,364,715
Restricted for:			
Debt service	43,425	-	43,425
Revolving loans	152,889	-	152,889
Donor restricted	47,433	-	47,433
American rescue plan funds	525	-	525
Fogo trust	-	56,020	56,020
Net pension asset	3,232,683	1,583,852	4,816,535
Unrestricted	6,861,436	3,193,143	10,054,579
<b>Total net position</b>	<b>33,491,193</b>	<b>3,044,928</b>	<b>36,536,121</b>
<b>Total liabilities, deferred inflows of resources, and net position</b>	<b>\$ 62,791,102</b>	<b>\$ 26,380,363</b>	<b>\$ 89,171,465</b>

See accompanying notes to financial statements.

**RICHLAND COUNTY, WISCONSIN**  
**GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**  
**Year Ended December 31, 2021**

Functions	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position		Totals
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business- Type Activities	
<b>Governmental activities</b>							
General government	\$ 2,526,558	\$ 303,507	\$ 409,210	\$ -	\$ (1,813,841)	\$ -	\$ (1,813,841)
Public safety	4,249,261	1,199,089	196,412	28,520	(2,825,240)	-	(2,825,240)
Highway	5,314,227	2,066,734	862,773	-	(2,384,720)	-	(2,384,720)
Health and social services	8,636,364	443,616	7,097,428	-	(1,095,320)	-	(1,095,320)
Culture and recreation	1,275,235	596,699	122,252	-	(556,284)	-	(556,284)
Conservation and development	2,689,502	209,249	378,579	344,897	(1,756,777)	-	(1,756,777)
Interest and fiscal charges	109,146	-	-	-	(109,146)	-	(109,146)
<b>Total governmental activities</b>	<b>24,800,293</b>	<b>4,818,894</b>	<b>9,066,654</b>	<b>373,417</b>	<b>(10,541,328)</b>	<b>-</b>	<b>(10,541,328)</b>
<b>Business-type activities</b>							
Nursing home	10,017,323	8,427,184	-	-	-	(1,590,139)	(1,590,139)
<b>Total business-type activities</b>	<b>10,017,323</b>	<b>8,427,184</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,590,139)</b>	<b>(1,590,139)</b>
<b>Total</b>	<b>\$ 34,817,616</b>	<b>\$ 13,246,078</b>	<b>\$ 9,066,654</b>	<b>\$ 373,417</b>	<b>(10,541,328)</b>	<b>(1,590,139)</b>	<b>(12,131,467)</b>

**General revenues:**

Taxes			
Property taxes:			
General fund	5,861,845	-	5,861,845
Debt service	947,400	-	947,400
U.W. Campus	60,000	-	60,000
Dog license	10,525	-	10,525
Highway	2,475,304	-	2,475,304
Pine Valley Community Village	-	1,138,813	1,138,813
Other taxes	1,649,379	-	1,649,379
Interest on taxes	106,838	-	106,838
Intergovernmental revenues not restricted to specific programs	1,303,330	-	1,303,330
Investment income	10,409	-	10,409
Supplemental payments	-	621,950	621,950
Miscellaneous	250,951	711,868	962,819
<i>Special Item - loss on disposal</i>	<i>(1,167)</i>	<i>(6,250)</i>	<i>(7,417)</i>
Total general revenues and special item	12,674,814	2,466,381	15,141,195
<b>Change in net position</b>	<b>2,133,486</b>	<b>876,242</b>	<b>3,009,728</b>
<b>Net position - beginning of year</b>	<b>31,357,707</b>	<b>2,168,686</b>	<b>33,526,393</b>
<b>Net position - end of year</b>	<b>\$ 33,491,193</b>	<b>\$ 3,044,928</b>	<b>\$ 36,536,121</b>

See accompanying notes to financial statements.

**RICHLAND COUNTY, WISCONSIN**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**As of December 31, 2021**

	Major Funds		Nonmajor	
	General	Debt Service	Funds	Totals
<b><u>ASSETS</u></b>				
Cash and cash equivalents	\$ 5,048,816	\$ 43,425	\$ 1,615,700	\$ 6,707,941
Receivables:				
Taxes	6,200,733	3,088,568	50,525	9,339,826
Accounts	2,309,164	-	15	2,309,179
Loans receivable	-	-	109,349	109,349
Other	183,890	-	-	183,890
Due from other funds	44,441	-	-	44,441
Materials and supplies	3,029	-	-	3,029
Prepaid expenses	83,317	-	-	83,317
Restricted cash	-	-	1,470,943	1,470,943
<b>Total assets</b>	<b>\$ 13,873,390</b>	<b>\$ 3,131,993</b>	<b>\$ 3,246,532</b>	<b>\$ 20,251,915</b>
<b><u>LIABILITIES</u></b>				
Accounts payable	\$ 829,729	\$ -	\$ 18,829	\$ 848,558
Accrued liabilities and expenses	278,458	-	-	278,458
Unearned revenue	-	-	1,563,000	1,563,000
Short-term loan payable	-	-	400,000	400,000
Due to other funds	-	-	44,441	44,441
Due to other governments	79,142	-	-	79,142
<b>Total liabilities</b>	<b>1,187,329</b>	<b>-</b>	<b>2,026,270</b>	<b>3,213,599</b>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>				
	5,644,684	3,088,568	50,525	8,783,777
<b><u>FUND BALANCES</u></b>				
Nonspendable	642,395	-	-	642,395
Restricted	-	43,425	1,147,134	1,190,559
Assigned	-	-	32,000	32,000
Unassigned	6,398,982	-	(9,397)	6,389,585
<b>Total fund balances</b>	<b>7,041,377</b>	<b>43,425</b>	<b>1,169,737</b>	<b>8,254,539</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 13,873,390</b>	<b>\$ 3,131,993</b>	<b>\$ 3,246,532</b>	<b>\$ 20,251,915</b>

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, 2021**

	<u>Totals</u>
<b>Amounts reported for governmental activities in the Statement of Net Position are different because:</b>	
<b>Total fund balances from prior page</b>	\$ 8,254,539
Capital assets used in the governmental funds are not financial resources and therefore are not reported in the funds. (Note 3.I.)	7,949,061
Infrastructure assets used in the Highway Fund are not capitalized in the Internal Service Fund statements. (Note 3.I.)	16,005,772
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	4,759,273
Deferred inflows of resources	(6,057,467)
The net pension asset is not a current financial resource, and is therefore not reported in the fund statements.	2,722,308
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.I.)	(6,125,319)
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.	<u>5,983,026</u>
<b>Total net position - governmental activities</b>	<u><u>\$ 33,491,193</u></u>

See accompanying notes to financial statements.

**RICHLAND COUNTY, WISCONSIN**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**Year Ended December 31, 2021**

	Major Funds		Nonmajor	
	General	Debt Service	Funds	Totals
<b>Revenues:</b>				
General property taxes	\$ 5,460,770	\$ 947,400	\$ 471,600	\$ 6,879,770
Other taxes	1,756,216	-	-	1,756,216
Intergovernmental	6,984,578	-	-	6,984,578
Licenses and permits	179,164	-	4,340	183,504
Penalties and forfeitures	137,264	-	-	137,264
Public charges for services	4,952,283	-	-	4,952,283
Interest on investments	8,275	-	4,080	12,355
Miscellaneous general revenues	373,412	-	230,930	604,342
<b>Total revenues</b>	<u>19,851,962</u>	<u>947,400</u>	<u>710,950</u>	<u>21,510,312</u>
<b>Expenditures:</b>				
Current:				
General government	2,404,384	-	-	2,404,384
Public safety	4,260,148	-	14,752	4,274,900
Health and social services	8,839,223	-	-	8,839,223
Culture and recreation	1,119,144	-	-	1,119,144
Conservation and development	1,236,597	-	1,531,439	2,768,036
Capital outlay	82,793	-	1,099,269	1,182,062
Debt service:				
Principal retirement	-	805,568	-	805,568
Interest and fiscal charges	-	142,582	1,075	143,657
<b>Total expenditures</b>	<u>17,942,289</u>	<u>948,150</u>	<u>2,646,535</u>	<u>21,536,974</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>1,909,673</u>	<u>(750)</u>	<u>(1,935,585)</u>	<u>(26,662)</u>
<b>Other financing sources (uses):</b>				
Transfer from (to) other funds	(7,281)	-	7,281	-
<b>Total other financing sources (uses)</b>	<u>(7,281)</u>	<u>-</u>	<u>7,281</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>1,902,392</u>	<u>(750)</u>	<u>(1,928,304)</u>	<u>(26,662)</u>
<b>Fund balances, January 1</b>	<u>5,138,985</u>	<u>44,175</u>	<u>3,098,041</u>	<u>8,281,201</u>
<b>Fund balances, December 31</b>	<u>\$ 7,041,377</u>	<u>\$ 43,425</u>	<u>\$ 1,169,737</u>	<u>\$ 8,254,539</u>

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, 2021**

<b>Net change in fund balance - total governmental funds</b>	<b>\$ (26,662)</b>
<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	\$ 1,182,062
Capital outlay not included in asset additions	(171,731)
Infrastructure assets reported in highway operations	541,781
Depreciation expense reported in the Statement of Activities	<u>(1,651,442)</u>
<b>Amount by which capital outlays are greater (less) than depreciation in the current period:</b>	<b>(99,330)</b>
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	(205,290)
The amount of depreciation recapture for the year was	<u>188,594</u>
<b>The difference in the value of assets net of recaptured depreciation creates a gain (loss) of:</b>	<b>(16,696)</b>
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	(62,567)
Change in compensated absences	<u>8,409</u>
<b>Amounts paid are greater (less) than amounts earned by:</b>	<b>(54,158)</b>
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	506,746
Actuarially determined change in net pension asset/liability between years, with some adjustments	<u>274,438</u>
<b>The amount of pension expense incurred:</b>	<b>781,184</b>
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.	
<b>The amount of debt premiums recognized during the current period:</b>	<b>19,820</b>
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.	
<b>The amount of long-term debt principal payments in the current year is:</b>	<b>805,568</b>
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	143,657
The amount of interest accrued during the current period	<u>(109,146)</u>
<b>Interest paid is greater (less) than interest accrued by:</b>	<b>34,511</b>
The net revenues (expenses) of certain activities of internal service funds is reported within governmental activities.	<u>689,249</u>
<b>Change in net position - governmental activities</b>	<b>\$ 2,133,486</b>

See accompanying notes to financial statements.

**RICHLAND COUNTY, WISCONSIN**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**As of December 31, 2021**

	Enterprise Fund Pine Valley Community Village	Internal Service Fund Highway
<b><u>ASSETS</u></b>		
<b>Current assets:</b>		
Cash and cash equivalents	\$ 3,244,708	\$ 4,623,005
Cash and investments designated by trustees	1,466,246	-
Accounts receivable, net of allowance	780,933	-
Other receivables	-	33,979
Property taxes receivable	-	1,663,500
Due from other governments	-	159,511
Inventories	63,661	416,915
Prepaid expenses	152,271	21,104
<b>Total current assets</b>	<b>5,707,819</b>	<b>6,918,014</b>
<b>Restricted assets:</b>		
Restricted cash and investments	56,020	-
Resident trust funds	17,085	-
Net pension asset	1,583,852	510,375
<b>Total restricted assets</b>	<b>1,656,957</b>	<b>510,375</b>
<b>Fixed assets:</b>		
Land and construction work in progress	7,904	104,800
Land improvements	315,433	433,854
Buildings and improvements	20,628,974	2,707,555
Machinery and equipment	2,048,583	7,305,437
Office equipment	-	4,130
Less: Accumulated depreciation	(6,808,981)	(7,738,022)
<b>Net fixed assets</b>	<b>16,191,913</b>	<b>2,817,754</b>
<b>Total assets</b>	<b>23,556,689</b>	<b>10,246,143</b>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>		
Pension outflows	2,625,675	846,088
OPEB - group life insurance outflows	197,999	53,722
<b>Total deferred outflows of resources</b>	<b>2,823,674</b>	<b>899,810</b>
<b>Total assets and deferred outflows of resources</b>	<b>\$ 26,380,363</b>	<b>\$ 11,145,953</b>

See accompanying notes to financial statements.

**RICHLAND COUNTY, WISCONSIN**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**As of December 31, 2021**

	Enterprise Fund Pine Valley Community Village	Internal Service Fund Highway
<b><u>LIABILITIES</u></b>		
<b>Current liabilities:</b>		
Accounts payable	\$ 130,312	\$ 42,837
Accrued liabilities and expenses	224,333	87,848
Current portion of long-term liabilities	1,219,569	178,438
Short-term loans payable	-	650,000
Accrued interest	176,520	7,922
Residents' funds held in trust	17,085	-
<b>Total current liabilities</b>	<u>1,767,819</u>	<u>967,045</u>
<b>Long-term liabilities:</b>		
Compensated absences	237,907	130,298
Loans payable	17,308,481	862,687
OPEB - group life insurance	475,543	129,027
<b>Total long-term liabilities</b>	<u>18,021,931</u>	<u>1,122,012</u>
<b>Total liabilities</b>	<u>19,789,750</u>	<u>2,089,057</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Pension inflows	3,468,156	1,117,567
OPEB - group life insurance inflows	77,529	21,036
Unearned revenue - transportation cost pool	-	271,767
Other deferred inflows	-	1,663,500
<b>Total deferred inflows of resources</b>	<u>3,545,685</u>	<u>3,073,870</u>
<b><u>NET POSITION</u></b>		
Net investment in capital assets	(1,788,087)	1,817,441
Restricted for:		
Net pension asset	1,583,852	510,375
Fogo trust	56,020	-
Unrestricted	3,193,143	3,655,210
<b>Total net position</b>	<u>3,044,928</u>	<u>5,983,026</u>
<b>Total liabilities, deferred inflows of resources, and net position</b>	<u>\$ 26,380,363</u>	<u>\$ 11,145,953</u>

See accompanying notes to financial statements.



**RICHLAND COUNTY, WISCONSIN**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN**  
**NET POSITION - PROPRIETARY FUNDS**  
**Year Ended December 31, 2021**

	Enterprise Fund Pine Valley Community Village	Internal Service Fund Highway
<b>Operating revenues:</b>		
Intergovernmental	\$ -	\$ 642,579
Charges for services	8,427,184	1,940,046
Other operating revenues	7,102	-
<b>Total operating revenues</b>	<u>8,434,286</u>	<u>2,582,625</u>
<b>Operating expenses:</b>		
Operation and maintenance	7,561,489	3,698,846
Administration	800,528	375,027
Depreciation	1,122,991	336,584
<b>Total operating expenses</b>	<u>9,485,008</u>	<u>4,410,457</u>
<b>Operating income (loss)</b>	<u>(1,050,722)</u>	<u>(1,827,832)</u>
<b>Nonoperating revenues (expenses):</b>		
Donations	9,642	-
Supplemental payments	621,950	-
Amortization of bond premium	20,562	-
Interest expense	(532,315)	(18,482)
General property taxes	1,138,813	2,475,304
Coronavirus provider relief funds	674,562	-
Miscellaneous nonoperating revenues	-	60,259
<b>Total nonoperating revenues (expenses)</b>	<u>1,933,214</u>	<u>2,517,081</u>
<b>Net income (loss) before special item</b>	882,492	689,249
Special item - loss on disposal of capital asset	<u>(6,250)</u>	<u>-</u>
<b>Change in net position</b>	876,242	689,249
<b>Net position, January 1</b>	2,168,686	5,293,777
<b>Net position, December 31</b>	<u>\$ 3,044,928</u>	<u>\$ 5,983,026</u>

See accompanying notes to financial statements.

**RICHLAND COUNTY, WISCONSIN**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**Year Ended December 31, 2021**

	Enterprise Fund Pine Valley Community Village	Internal Service Fund Highway
<b>Cash flows from operating activities:</b>		
Cash received from customers	\$ 8,312,796	\$ 1,917,391
Cash paid to suppliers for goods and services	(3,889,687)	(2,575,209)
Cash payments to employees for services	(4,932,175)	(1,578,558)
Cash received from other governments	-	689,553
<b>Net cash provided (used) by operating activities</b>	<u>(509,066)</u>	<u>(1,546,823)</u>
<b>Cash flows from noncapital financing activities:</b>		
General property taxes	1,138,813	2,475,304
Supplemental payment program	621,950	-
Proceeds from Coronavirus provider relief funds	512,562	-
<b>Net cash provided by noncapital financing activities</b>	<u>2,273,325</u>	<u>2,475,304</u>
<b>Cash flows from capital and related financing activities:</b>		
Capital assets additions	(116,383)	(450,580)
Interest paid	(540,813)	(26,804)
Insurance recoveries	-	60,259
Proceeds from short-term debt	-	650,000
Proceeds from long-term debt	-	153,751
Principal paid on short-term debt	-	(650,000)
Principal paid on long-term debt	(940,000)	(173,438)
Donations	9,642	-
<b>Net cash provided (used) by capital and related financing activities</b>	<u>(1,587,554)</u>	<u>(436,812)</u>
<b>Net increase (decrease) in cash</b>	176,705	491,669
<b>Cash and cash equivalents, January 1</b>	4,551,334	4,131,336
<b>Cash and cash equivalents, December 31</b>	<u>\$ 4,728,039</u>	<u>\$ 4,623,005</u>
<b>Reconciliation of cash and cash equivalents to the Statement of Net Position:</b>		
Treasurer's cash and cash equivalents	\$ 3,244,708	\$ 4,623,005
Cash and investments designated by trustees	1,466,246	-
Restricted cash and investments	56,020	-
Less: noncash investments	(56,020)	-
Funds helds in trust	17,085	-
	<u>\$ 4,728,039</u>	<u>\$ 4,623,005</u>

See accompanying notes to financial statements.

**RICHLAND COUNTY, WISCONSIN**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**Year Ended December 31, 2021**

	Enterprise Fund Pine Valley Community Village	Internal Service Fund Highway
<b>Reconciliation of operating income</b>		
<b>(loss) to net cash flows from</b>		
<b>operating activities:</b>		
Operating (loss)	\$ (1,050,722)	\$ (1,827,832)
Adjustments to reconcile operating		
(loss) to net cash provided		
(used) by operating activities:		
Depreciation	1,122,991	354,009
Loss on disposal of asset	-	31,562
Changes in assets, liabilities and deferrals		
Accounts receivable	(125,033)	-
Other receivables	-	(33,979)
Due from other governments	-	46,974
Inventories	(4,482)	(2,114)
Prepaid expenses	(69,879)	87,408
Pension and OPEB related assets and deferrals	(406,243)	(144,418)
Accounts payable	(11,790)	(70,080)
Accrued liabilities and expenses	32,549	11,647
Resident trust funds	3,543	-
<b>Net cash provided (used)</b>		
<b>by operating activities</b>	<u><u>\$ (509,066)</u></u>	<u><u>\$ (1,546,823)</u></u>
<b>Noncash capital and related financing activities:</b>		
Interest expense	\$ -	\$ 7,420
Bond premium	-	(7,420)
	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See accompanying notes to financial statements.

**RICHLAND COUNTY, WISCONSIN**  
**STATEMENT OF NET POSITION**  
**FIDUCIARY FUNDS**  
**As of December 31, 2021**

	<u>Custodial Funds</u>	<u>Expendable Trust Funds</u>
<b><u>ASSETS</u></b>		
Cash and cash equivalents	\$ 332,647	\$ 2,582
<b>Total assets</b>	<u>\$ 332,647</u>	<u>\$ 2,582</u>
<b><u>LIABILITIES AND NET POSITION</u></b>		
Net position:		
Restricted	<u>\$ 332,647</u>	<u>\$ 2,582</u>
<b>Total liabilities and net position</b>	<u>\$ 332,647</u>	<u>\$ 2,582</u>

See accompanying notes to financial statements.

**RICHLAND COUNTY, WISCONSIN**  
**STATEMENT OF ACTIVITIES**  
**FIDUCIARY FUNDS**  
**Year Ended December 31, 2021**

	Custodial Funds	Expendable Trust Funds
<b>Additions:</b>		
Property tax collections for other governments	\$ 5,048,354	\$ 123
Clerk of court deposits	1,234,079	-
Human services deposits	119,788	-
Register of deeds deposits	408,822	-
UW food service deposits	6,083	-
Symons complex deposits	92,853	-
County fair deposits	3,801	-
Sheriff vending deposits	159,056	-
Sheriff trust deposits	128	-
Sheriff electronic monitoring deposits	42,066	-
Court House pop deposits	31,401	-
<b>Total additions</b>	<u>7,146,431</u>	<u>123</u>
<b>Deductions:</b>		
Payments of taxes to other governments	5,048,354	-
Clerk of court payments	1,199,305	-
Human services payments	107,025	-
Register of deeds payments	411,808	-
UW food service payments	6,167	-
Symons complex payments	92,763	-
County fair payments	3,801	-
Sheriff vending payments	150,283	-
Sheriff trust payments	128	-
Sheriff electronic monitoring payments	43,718	-
Court House pop payments	2,647	-
<b>Total deductions</b>	<u>7,065,999</u>	<u>-</u>
<b>Change in net position</b>	80,432	123
<b>Net position, January 1</b>	252,215	2,459
<b>Net position, December 31</b>	<u>\$ 332,647</u>	<u>\$ 2,582</u>

See accompanying notes to financial statements.

## **NOTES TO FINANCIAL STATEMENTS**

**RICHLAND COUNTY, WISCONSIN**  
**INDEX TO NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2021**

		<u>PAGE</u>
Note 1.	Summary of Significant Accounting Policies .....	18
	A. Reporting Entity .....	18
	B. Basis of Financial Statement Presentation .....	18 - 21
	C. Basis of Accounting .....	21 - 23
	D. Measurement Focus .....	23
	E. Cash and Investments .....	23 - 24
	F. Inventories and Prepaid Items .....	24
	G. Capital Assets .....	24 - 25
	H. Interfund Receivables and Payables .....	25
	I. Allowance for Uncollectible Accounts .....	25
	J. Compensated Absences and Other Employee Benefit Amounts .....	25
	K. Long-Term Obligations .....	26
	L. Claims and Judgments .....	26
	M. Interfund Transactions .....	26
	N. Other Postemployment Benefits .....	26
	O. Pensions .....	27
	P. Deferred Outflows and Inflows of Resources .....	27
	Q. Equity Classifications .....	27 - 28
Note 2.	Stewardship, Compliance, and Accountability .....	29
	A. Budgetary Information .....	29
	B. Limitations on the County's Tax Levy Rate and its Ability to Issue New Debt .....	29
	C. Deficit Balances .....	29
Note 3.	Detailed Notes on All Funds .....	30
	A. Cash and Investments .....	30 - 32
	B. Receivables .....	32 - 33
	C. Restricted Cash .....	34
	D. Capital Assets .....	34 - 35
	E. Interfund Receivables/Payables and Transfers .....	36
	F. Long-Term Obligations .....	36 - 39
	G. Lease Disclosures .....	39
	H. Governmental Activities Fund Balances .....	40
	I. Reconciliation of Government-Wide and Fund Financial Statements .....	41
	J. Other Postemployment Benefits – Multiple-Employer Life Insurance Plan .....	42 - 46
	K. Pension Plan .....	47 - 52
Note 4.	Other Information .....	52
	A. Commitments and Contingencies .....	52 - 53
	B. Risk Management .....	53
	C. Effect of New Accounting Standards on Current Year Financial Statements .....	53
	D. Subsequent Event .....	53

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2021**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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The accounting policies of Richland County conform to generally accepted accounting principles as 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, 2021**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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**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, 2021**

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**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, 2021**

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**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 the 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, 2021**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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**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 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 – 2021 tax roll:

Levy date	December 2021
Tax bills mailed	December 2021
Payment in full, or	January 31, 2022
First installment due	January 31, 2022
Second installment due	July 31, 2022
Personal property taxes in full	January 31, 2022
Tax sale – delinquent real estate taxes	August 2022

Delinquent property taxes purchased from other taxing authorities are included as nonspendable 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 aids 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, 2021**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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**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 nonspendable 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. 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, 2021**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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**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. For tax-exempt debt, the amount of interest used capitalized equals the interest expense incurred during construction netted against any interest revenue from temporary investment of borrowed fund proceeds. There was no interest capitalized during the current year. 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, 2021**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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**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. 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.

**I. ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS**

Pine Valley Community Village had an allowance for uncollectible accounts totaling \$65,000 for 2021.

**J. 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 at December 31, 2021 are determined on the basis of current salary rates and include salary related payments.

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2021**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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**K. 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 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 refundings 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.

**L. 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.

**M. 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.

**N. 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, 2021**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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**O. 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.

**P. 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.

**Q. 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 are 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, 2021**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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**Q. EQUITY CLASSIFICATIONS (Continued)**

**Fund Statements**

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

- a. Nonspendable – 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 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. At December 31, 2021, General Fund balance was 39% of budgeted expenditures.

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2021**

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**NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

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**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 2020 levy collected in 2021 and 0% for the 2021 levy collected in 2022. 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, 2021, the following had a deficit fund balance:

Fund	Amount	Reason
Dog License Fund	\$ (517)	Unrecovered costs
U.W. Campus	(8,880)	Unrecovered costs

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2021**

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**NOTE 3. DETAILED NOTES ON ALL FUNDS**

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**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 \$17,922,441 on December 31, 2021 and is summarized below:

Petty cash funds	\$ 2,267
Deposits with financial institutions	2,381,049
Investments:	
Local Government Investment Pool	15,539,125
Total	<u>\$ 17,922,441</u>

**Reconciliation to the basic financial statements:**

Government-Wide Statement of Net Position:

Treasurer's cash and cash equivalents	\$ 14,576,918
Cash and investments designated by trustees	1,466,246
Restricted cash and investments	1,526,963
Restricted funds held in trust	17,085

Fiduciary funds:

Custodial Funds	332,647
Expendable Trust Funds	2,582
Total	<u>\$ 17,922,441</u>

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2021**

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**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

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**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, 2021, the County's deposits with financial institutions were exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 88,996
Uninsured and collateralized with securities held by pledging financial institutions	<u>2,081,005</u>
Total	<u><u>\$ 2,170,001</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 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, 2021, the LGIP had an average maturity of 61 days and a fair value of \$15,539,125.

Credit Risk – Generally, credit risk is the risk that an 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. 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, 2021.

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2021**

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**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

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**A. CASH AND INVESTMENTS (Continued)**

All investments are valued at amortized cost by the SIF for 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 rights to withdraw their funds in total on one day's notice. At December 31, 2021, 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, 2021 was: 81% in U.S. Government Securities, 3% in Certificates of Deposit and Bankers' Acceptances and 16% in Commercial Paper and Corporate Notes. The Wisconsin State Treasurer updates the investment allocations on a monthly basis.

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.

The County had the following loans outstanding:

Community Development Block Grant	\$ 63,094
Wisconsin Development Fund Grant	46,255
Total loans receivable	<u>\$ 109,349</u>

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2021**

**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

**B. RECEIVABLES (Continued)**

At December 31, 2021, delinquent taxes receivable are as follows:

Tax certificates -	
2021	\$ 241,388
2020	146,399
2019	59,538
2018	38,371
2017	25,965
2016	12,843
2015	10,203
2014	5,743
2013	4,941
2012	2,879
2011	2,817
2010	3,474
Totals	554,561
Special assessment tax certificates and deeds	1,488
Total delinquent taxes receivable	556,049
Property taxes receivable	8,783,777
Total taxes receivable in governmental funds	\$ 9,339,826

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	\$ 5,644,684	\$ 3,088,568	\$ 40,000	\$ 10,525	\$ 8,783,777
Total deferred inflows	\$ 5,644,684	\$ 3,088,568	\$ 40,000	\$ 10,525	\$ 8,783,777

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2021**

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**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

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**C. RESTRICTED CASH**

The governmental funds have restricted cash in the amount of \$1,470,943 which consists of:

Community Development Block Grant	\$ 87,960
Wisconsin Development Fund Grant	21
County Fairground Donations	47,433
Unspent bond proceeds - Capital Projects	1,335,529
	<u>\$ 1,470,943</u>

Pine Valley Community Village had restricted cash and investments of \$73,105 which consisted primarily of debt service reserve funds.

**D. CAPITAL ASSETS**

Capital asset activity for governmental activities for the year ended December 31, 2021 was as follows:

<u><b>Governmental Activities</b></u>	Balance 1/1/2021	Additions	Deletions	Balance 12/31/2021
Capital assets not being depreciated:				
Land	\$ 788,618	\$ -	\$ -	\$ 788,618
Construction work in progress	34,791	555,588	-	590,379
Total capital assets not being depreciated	823,409	555,588	-	1,378,997
Capital assets being depreciated:				
Land improvements	1,185,673	-	-	1,185,673
Infrastructure	62,532,670	541,781	149,952	62,924,499
Buildings and improvements	17,259,905	350,109	-	17,610,014
Machinery and equipment	9,883,093	555,214	222,839	10,215,468
Other assets	770,619	-	22,130	748,489
Total capital assets being depreciated	91,631,960	1,447,104	394,921	92,684,143
Total capital assets	92,455,369	2,002,692	394,921	94,063,140
Less: Accumulated depreciation	(65,631,765)	(2,005,451)	(346,662)	(67,290,554)
Capital assets, net of depreciation	<u>\$ 26,823,604</u>	<u>\$ (2,759)</u>	<u>\$ 48,259</u>	<u>\$ 26,772,586</u>



**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2021**

**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

**D. CAPITAL ASSETS (Continued)**

Depreciation expense was charged to functions as follows:

**Governmental Activities**

General government	\$ 68,427
Public safety	208,264
Highway	1,124,917
Health and social services	60,927
Culture and recreation	181,605
Conservation and development	7,302
Subtotal	<u>1,651,442</u>
Capital assets held by Internal Service Fund and charged to highway function	354,009
Total governmental activities depreciation expense	<u><u>\$ 2,005,451</u></u>

Capital asset activity for business-type activities for the year ended December 31, 2021 was as follows:

<b><u>Business-Type Activities</u></b>	Balance 1/1/2021	Additions	Deletions	Balance 12/31/2021
Capital assets not being depreciated:				
Land	\$ 7,904	\$ -	\$ -	\$ 7,904
Total capital assets not being depreciated	<u>7,904</u>	<u>-</u>	<u>-</u>	<u>7,904</u>
Capital assets being depreciated:				
Land improvements	311,739	3,694	-	315,433
Buildings	14,871,245	-	-	14,871,245
Buildings and improvements	5,719,593	38,135	-	5,757,728
Machinery and equipment	2,020,620	74,554	46,590	2,048,584
Total capital assets being depreciated	<u>22,923,197</u>	<u>116,383</u>	<u>46,590</u>	<u>22,992,990</u>
Total capital assets	22,931,101	116,383	46,590	23,000,894
Less: Accumulated depreciation	<u>(5,726,330)</u>	<u>(1,122,991)</u>	<u>(40,340)</u>	<u>(6,808,981)</u>
Capital assets, net of depreciation	<u><u>\$ 17,204,771</u></u>	<u><u>\$ (1,006,608)</u></u>	<u><u>\$ 6,250</u></u>	<u><u>\$ 16,191,913</u></u>

Depreciation expense was charged to functions as follows:

**Business-Type Activities**

Pine Valley Community Village	<u><u>\$ 1,122,991</u></u>
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**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2021**

**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
U.W. Campus	General Fund	Supplemental appropriation	\$ 7,281

The following is a schedule of interfund receivables and payables:

	Due From Other Funds	Due To Other Funds	Purpose
General Fund	\$ 44,441	\$ -	Excess expenditures
Wisconsin Development Fund Grant	-	44,441	Excess expenditures
Totals	\$ 44,441	\$ 44,441	

**F. LONG-TERM OBLIGATIONS**

Long-term obligations activity for the year ended December 31, 2021 was as follows:

	Balance 1/1/2021	Increases	Decreases	Balance 12/31/2021	Amounts Due Within One Year
<b>Governmental Activities</b>					
Bonds and notes payable:					
Direct borrowings and placements	\$ 10,568	\$ -	\$ 10,568	\$ -	\$ -
Bonds and note	6,720,000	-	930,000	5,790,000	940,000
Bond premium	187,155	-	27,240	159,915	-
Subtotal	6,917,723	-	967,808	5,949,915	940,000
Other liabilities:					
Capital leases	-	153,751	38,438	115,313	38,438
Vested compensated absences	613,341	-	9,510	603,831	-
Subtotal	613,341	153,751	47,948	719,144	38,438
Total governmental activities long-term liabilities	\$ 7,531,064	\$ 153,751	\$1,015,756	\$ 6,669,059	\$ 978,438

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2021**

**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

**F. LONG-TERM OBLIGATIONS (Continued)**

	Balance 1/1/2021	Increases	Decreases	Balance 12/31/2021	Amounts Due Within One Year
<b>Business-Type Activities</b>					
Bonds and notes payable:					
Bonds and note	\$ 18,920,000	\$ -	\$ 940,000	\$ 17,980,000	\$ 965,000
Bond premium	314,043	-	20,562	293,481	-
Subtotal	19,234,043	-	960,562	18,273,481	965,000
Other liabilities:					
Vested compensated absences	473,493	18,983	-	492,476	254,569
Subtotal	473,493	18,983	-	492,476	254,569
Total business-type activities long-term liabilities	\$ 19,707,536	\$ 18,983	\$ 960,562	\$ 18,765,957	\$ 1,219,569

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, 2021 was \$67,404,910. Total general obligation debt outstanding at year end was \$23,770,000.

Governmental activities debt at December 31, 2021 consists of the following individual issues:

	Date of Issue	Final Maturity	Interest Rate	Original Indebtedness	Balance 12/31/2021
<b>Governmental Activities:</b>					
Refunding bonds	2020	2025	1.80 - 2.00%	\$ 1,175,000	\$ 950,000
Refunding bonds	2020	2027	2.00 - 4.25%	2,575,000	2,145,000
Promissory note	2020	2028	2.00%	2,970,000	2,695,000
Total governmental activities					\$ 5,790,000

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2021**

**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
2022	\$ 940,000	\$ 119,323	\$ 1,059,323
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
2027-2028	1,495,000	31,400	1,526,400
Totals	\$ 5,790,000	\$ 439,101	\$ 6,229,101

Business-type activities debt at December 31, 2021 consists of the following individual issues:

	Date of Issue	Final Maturity	Interest Rate	Original Indebtedness	Balance 12/31/2021
Business-Type Activities:					
Bonds	2015	2035	2.00 - 3.50%	\$ 10,000,000	\$ 9,110,000
Promissory note	2015	2023	1.40 - 3.00%	1,500,000	500,000
Bonds	2016	2036	2.00 - 3.00%	10,000,000	8,370,000
Total business-type activities					\$ 17,980,000

Debt service requirements to maturity are as follow:

Years	Business-Type Activities		
	Bonds and Note		
	Principal	Interest	Total
2022	\$ 965,000	\$ 516,013	\$ 1,481,013
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
2027-2031	5,920,000	1,410,238	7,330,238
2032-2036	5,875,000	535,525	6,410,525
Totals	\$17,980,000	\$ 4,237,776	\$22,217,776

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2021**

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**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

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**F. LONG-TERM OBLIGATIONS (Continued)**

Other Debt Information

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.

**G. LEASE DISCLOSURES**

**Capital Lease**

The Highway Department has acquired equipment through two lease purchase agreements. The gross amount of the equipment under the capital lease is \$153,751, which is included in capital assets. The amortization expense of \$10,862 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, 2021. The County has determined the amount of imputed interest to be immaterial.

December 31,	Principal
2022	\$ 38,438
2023	38,438
2024	38,437
Subtotal	115,313
Less: amount representing interest	-
Present value of minimum lease payments	\$ 115,313

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2021**

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**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

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**H. GOVERNMENTAL ACTIVITIES FUND BALANCES**

Governmental fund balances reported on the fund financial statements at December 31, 2021 include the following:

**Nonspendable**

Major Fund:

General Fund:

Tax certificates and deeds	\$ 556,049
Materials and supplies inventories	3,029
Prepaid expenses	83,317
Total nonspendable	<u>642,395</u>

**Restricted**

Major Fund:

Debt Service Fund	43,425
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Nonmajor Funds:

Capital Projects Fund	946,287
Community Development Block Grant	151,054
Wisconsin Development Fund Grant	1,835
County Fairgrounds Donations	47,433
American Rescue Plan Fund	525
Total restricted	<u>1,190,559</u>

**Assigned**

Nonmajor Funds:

Swimming Pool Projects	23,635
U.W. Symons Building	8,365
Total assigned	<u>32,000</u>

**Unassigned**

Major Fund:

General Fund	6,398,982
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Nonmajor Funds:

Dog License Fund (deficit)	(517)
U.W. Campus Fund (deficit)	(8,880)
Total unassigned	<u>6,389,585</u>
Total governmental fund balances	<u><u>\$ 8,254,539</u></u>

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2021**

**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

**I. 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.”

	12/31/2021
Land	\$ 683,818
Construction work in progress	590,379
Land improvements	751,819
Infrastructure	146,049
Buildings and improvements	14,902,458
Machinery and equipment	2,910,031
Other assets	744,360
Accumulated depreciation	(12,779,853)
Combined adjustment for capital assets	<u>\$ 7,949,061</u>

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

	12/31/2021
Infrastructure	\$ 62,778,451
Accumulated depreciation	(46,772,679)
Combined adjustment for highway infrastructure	<u>\$ 16,005,772</u>

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.”

	12/31/2021
Bonds and notes payable	\$ 4,905,000
Unamortized debt premium	119,103
Compensated absences	473,533
Accrued interest	36,154
Net OPEB liability	591,529
Combined adjustment for long-term liabilities	<u>\$ 6,125,319</u>

RICHLAND COUNTY, WISCONSIN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2021

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**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

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**J. 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 <http://etf.wi.gov/publications/cafr.htm>

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, 2021 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, 2021**

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**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

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**J. 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 employees 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, 2020 are as listed below:

Life Insurance Employee Contribution Rates*		
For the year ended December 31, 2020		
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, the LRLIF recognized \$4,355 in contributions from the employer.

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

At December 31, 2021, the LRLIF Employer reported a liability (asset) of \$1,196,099 for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2020, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of January 1, 2020 rolled forward to December 31, 2020. 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. At December 31, 2020, the County's proportion was 0.21744400%, which was an increase of 0.003835% from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the County recognized OPEB expense (revenue) of \$134,533.

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2021**

**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

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

At December 31, 2021, 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	\$ -	\$ (57,074)
Net differences between projected and actual earnings on plan investments	17,413	-
Changes in actuarial assumptions	465,300	(82,069)
Changes in proportion and differences between employer contributions and proportionate share of contributions	10,748	(55,860)
Employer contributions subsequent to the measurement date	4,552	-
Totals	<u>\$ 498,013</u>	<u>\$ (195,003)</u>

\$4,552 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, 2022. 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
2022	\$ 52,483
2023	50,600
2024	48,660
2025	45,526
2026	67,756
Thereafter	33,433
Total	<u>\$ 298,458</u>

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2021**

**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

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

Actuarial assumptions. The total OPEB liability in the January 1, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2020
Measurement Date of Net OPEB Liability (Asset)	December 31, 2020
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield:	2.12%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	2.25%
Salary Increases	
Inflation:	3.00%
Seniority/Merit:	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The Total OPEB Liability for December 31, 2020 is based upon a roll-forward of the liability calculated from the January 1, 2020 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 the 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.

Local OPEB Life Insurance  
Asset Allocation Targets and Expected Returns  
As of December 31, 2020

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
US Credit Bonds	Barclays Credit	50%	1.47%
US Mortgages	Barclays MBS	50%	0.82%
Inflation			2.20%
Long-Term Expected Rate of Return			4.25%

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2021**

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**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

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

The long-term expected rate of return and expected inflation rate remained unchanged from the prior year at 4.25% and 2.20% respectively. 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.

*Single Discount rate.* A single discount rate of 2.25% was used to measure the Total OPEB Liability for the current year, as opposed to a discount rate of 2.87% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 2.74% as of December 31, 2019 to 2.12% as of December 31, 2020. 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 2.25 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 (1.25 percent) or 1-percentage-point higher (3.25 percent) than the current rate:

	1% Decrease to Discount Rate (1.25%)	Current Discount Rate (2.25%)	1% Increase to Discount Rate (3.25%)
	<hr/>	<hr/>	<hr/>
County's proportionate share of the net OPEB liability (asset)	\$ 1,627,037	\$ 1,196,099	\$ 870,193

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2021**

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**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

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**K. 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 <http://etf.wi.gov/publications/cafr.htm>.

**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, 2021**

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**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

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**K. PENSION PLAN (Continued)**

Year	Core Fund Adjustment (%)	Variable Fund Adjustment (%)
2011	(1.2)	11.0
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

**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 \$896,578 in contributions from the employer.

Contribution rates as of December 31, 2021 are:

Employee Category	Employee	Employer
General (including teachers, executives and elected officials)	6.75%	6.75%
Protective with Social Security	6.75%	11.75%
Protective without Social Security	6.75%	16.35%

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

At December 31, 2021, the County reported a liability (asset) of (\$4,816,535) for its proportionate share of the net pension liability (asset). The Net Pension Liability (Asset) was measured as of December 31, 2020, and the Total Pension Liability used to calculate the Net Pension Liability (Asset) was determined by an actuarial valuation as of December 31, 2019 rolled forward to December 31, 2020. 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. At December 31, 2020, the County's proportion was 0.07714927%, which was an increase of 0.00115868% from its proportion measured as of December 31, 2019.

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2021**

**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

**K. PENSION PLAN (Continued)**

For the year ended December 31, 2021, the County recognized pension expense of (\$516,059). At December 31, 2021, 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	\$ 6,971,006	\$ (1,501,542)
Net differences between projected and actual earnings on pension plan investments	-	(9,042,654)
Changes in assumptions	109,248	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	21,302	(2,556)
Employer contributions subsequent to the measurement date	883,188	-
Total	\$ 7,984,744	\$ (10,546,752)

\$883,188 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, 2022. 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
2022	\$ (885,783)
2023	(236,198)
2024	(1,633,171)
2025	(690,044)
2026	-
Total	\$ (3,445,196)

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2021**

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**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

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**K. PENSION PLAN (Continued)**

Actuarial Assumptions. The total pension liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2019
Measurement Date of Net Pension Liability (Asset):	December 31, 2020
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Post-Retirement Adjustments	1.9%*

\*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% 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 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total pension liability for December 31, 2020 is based upon a roll-forward of the liability calculated from the December 31, 2019 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, 2021**

**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

**K. PENSION PLAN (Continued)**

Asset Allocation Targets and Expected Returns  
As of December 31, 2020

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	51	7.2	4.7
Fixed Income	25	3.2	0.8
Inflation Sensitive Assets	16	2.0	(0.4)
Real Estate	8	5.6	3.1
Private Equity/Debt	11	10.2	7.6
Multi-Asset	4	5.8	3.3
Total Core Fund	115	6.6	4.1
Variable Fund Asset Class			
U.S. Equities	70	6.6	4.1
International Equities	30	7.4	4.9
Total Variable Fund	100	7.1	4.6

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.4%

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

Single Discount Rate. A single discount rate of 7.00% was used to measure the Total Pension Liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 2.00% (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, 2020. 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 7.00% expected rate of return implies that a dividend of approximately 1.9% will always be paid. For purposes 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.

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2021**

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**NOTE 3. DETAILED NOTES ON ALL FUNDS (Continued)**

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**K. 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 7.00%, 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 (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
County's proportionate share of the net pension liability (asset)	\$ 4,584,674	\$ (4,816,535)	\$ (11,721,655)

*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**

At December 31, 2021, the County had no outstanding contributions due to the pension plan.

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**NOTE 4. OTHER INFORMATION**

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**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.

**RICHLAND COUNTY, WISCONSIN**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2021**

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**NOTE 4. OTHER INFORMATION (Continued)**

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**A. COMMITMENTS AND CONTINGENCIES (Continued)**

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.

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.

**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**

The Governmental Accounting Standards Board (GASB) has adopted GASB Statement No. 87, Leases, and GASB Statement No. 91, Conduit Debt Obligations, effective for periods beginning after December 15, 2021. When these become effective, application of these standards may restate portions of these financial statements.

**D. SUBSEQUENT EVENT**

Subsequent to year end but prior to the issuance of this report the County awarded contracts of \$3,776,237 related to various construction projects for highway and the capital project funds.

**REQUIRED SUPPLEMENTARY INFORMATION**

**RICHLAND COUNTY, WISCONSIN**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended December 31, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
General property taxes	\$ 5,460,770	\$ 5,460,770	\$ 5,460,770	\$ -
Other taxes	1,465,000	1,465,000	1,756,216	291,216
Intergovernmental	5,936,415	5,936,415	6,984,578	1,048,163
Licenses and permits	100,330	100,330	179,164	78,834
Penalties and forfeitures	99,729	99,729	137,264	37,535
Public charges for services	4,167,768	4,167,768	4,952,283	784,515
Interest on investments	20,110	20,110	8,275	(11,835)
Miscellaneous general revenues	117,939	117,939	373,412	255,473
<b>Total revenues</b>	<u>17,368,061</u>	<u>17,368,061</u>	<u>19,851,962</u>	<u>2,483,901</u>
<b>Expenditures:</b>				
Current:				
General government	2,216,573	2,216,573	2,404,384	(187,811)
Public safety	4,408,729	4,408,729	4,260,148	148,581
Health and social services	8,134,147	8,134,147	8,839,223	(705,076)
Transportation	20,199	20,199	-	20,199
Culture and recreation	1,256,882	1,256,882	1,119,144	137,738
Conservation and development	875,792	875,792	1,236,597	(360,805)
Capital outlay	65,250	65,250	82,793	(17,543)
<b>Total expenditures</b>	<u>16,977,572</u>	<u>16,977,572</u>	<u>17,942,289</u>	<u>(964,717)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>390,489</u>	<u>390,489</u>	<u>1,909,673</u>	<u>1,519,184</u>
<b>Other financing sources (uses):</b>				
Transfer from (to) other funds	-	-	(7,281)	(7,281)
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>(7,281)</u>	<u>(7,281)</u>
<b>Net change in fund balance</b>	<u>390,489</u>	<u>390,489</u>	<u>1,902,392</u>	<u>1,511,903</u>
<b>Fund balance, January 1</b>	<u>5,138,985</u>	<u>5,138,985</u>	<u>5,138,985</u>	<u>-</u>
<b>Fund balance, December 31</b>	<u>\$ 5,529,474</u>	<u>\$ 5,529,474</u>	<u>\$ 7,041,377</u>	<u>\$ 1,511,903</u>

See notes to required supplementary information.

**RICHLAND COUNTY, WISCONSIN  
LOCAL RETIREE LIFE INSURANCE FUND SCHEDULE  
Year Ended December 31, 2021**

**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)
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%

See notes to required supplementary information.

**RICHLAND COUNTY, WISCONSIN  
WISCONSIN RETIREMENT SYSTEM  
Year Ended December 31, 2021**

**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)
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
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, 2021**

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**NOTE 1. WISCONSIN RETIREMENT SYSTEM SCHEDULES**

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Governmental Account Standards Board Statement No. 68 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the 3 preceding years.

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

Changes of Assumptions. No significant changes in assumptions were noted from prior year.

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**NOTE 2. EXCESS EXPENDITURES OVER APPROPRIATIONS**

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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	\$ 2,216,573	\$ 2,404,384	\$ (187,811)
Health and social services	8,134,147	8,839,223	(705,076)
Conservation and development	875,792	1,236,597	(360,805)
Capital Outlay	65,250	82,793	(17,543)

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

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**NOTE 3. LOCAL RETIREE LIFE INSURANCE SCHEDULE**

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Governmental Accounting Standards Board Statement No. 75 requirements have been implemented prospectively; therefore, the illustrations do not present similar information for the 6 preceding years.

Changes of Benefit Terms. There were no changes of benefit terms for any participating employer in LRLIF.

Changes of Assumptions. The Single Discount Rate assumption used to develop Total OPEB Liability changed from the prior year. Please refer to the Actuarial Assumptions section in Note 3.J. to the financial statements for additional details.



## **OTHER SUPPLEMENTARY INFORMATION**

**RICHLAND COUNTY, WISCONSIN**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**As of December 31, 2021**

	Special Revenue				Capital Projects				
	Community Development Block Grant	Wisconsin Development Fund	Dog License Fund	American Rescue Plan Fund	Swimming Pool Projects	U.W. Campus	U.W. Symons Building	Capital Projects	County Fairgrounds Donations
<b>ASSETS</b>									
Cash and cash equivalents	\$ -	\$ -	\$ 737	\$ 1,563,525	\$ 23,839	\$ -	\$ 8,365	\$ 19,234	\$ -
Receivables:									
Taxes	-	-	10,525	-	-	40,000	-	-	50,525
Accounts receivable	-	-	15	-	-	-	-	-	15
Loans receivable	63,094	46,255	-	-	-	-	-	-	109,349
Restricted cash	87,960	21	-	-	-	-	-	1,335,529	47,433
<b>Total assets</b>	<b>\$ 151,054</b>	<b>\$ 46,276</b>	<b>\$ 11,277</b>	<b>\$ 1,563,525</b>	<b>\$ 23,839</b>	<b>\$ 40,000</b>	<b>\$ 8,365</b>	<b>\$ 1,354,763</b>	<b>\$ 47,433</b>
<b>LIABILITIES</b>									
Accounts payable	\$ -	\$ -	\$ 1,269	\$ -	\$ 204	\$ 8,880	\$ -	\$ 8,476	\$ -
Unearned revenue	-	-	-	1,563,000	-	-	-	-	-
Short-term loan payable	-	-	-	-	-	-	-	400,000	-
Due to other funds	-	44,441	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>44,441</b>	<b>1,269</b>	<b>1,563,000</b>	<b>204</b>	<b>8,880</b>	<b>-</b>	<b>408,476</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>									
	-	-	10,525	-	-	40,000	-	-	-
<b>FUND BALANCES</b>									
Restricted	151,054	1,835	-	525	-	-	-	946,287	47,433
Assigned	-	-	-	-	23,635	-	8,365	-	-
Unassigned (deficit)	-	-	(517)	-	-	(8,880)	-	-	-
<b>Total fund balances</b>	<b>151,054</b>	<b>1,835</b>	<b>(517)</b>	<b>525</b>	<b>23,635</b>	<b>(8,880)</b>	<b>8,365</b>	<b>946,287</b>	<b>47,433</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 151,054</b>	<b>\$ 46,276</b>	<b>\$ 11,277</b>	<b>\$ 1,563,525</b>	<b>\$ 23,839</b>	<b>\$ 40,000</b>	<b>\$ 8,365</b>	<b>\$ 1,354,763</b>	<b>\$ 47,433</b>

**RICHLAND COUNTY, WISCONSIN**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Year Ended December 31, 2021**

	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	
<b>Revenues:</b>									
General property taxes	\$ -	\$ -	\$ 10,525	\$ -	\$ -	\$ 60,000	\$ -	\$ 401,075	\$ - \$ 471,600
Licenses and permits	-	-	4,340	-	-	-	-	-	- 4,340
Interest on investments	-	1,989	-	525	-	-	-	1,566	- 4,080
Miscellaneous general revenues	-	-	-	-	7,965	-	-	201,995	230,930
<b>Total revenues</b>	-	1,989	14,865	525	7,965	60,000	-	604,636	710,950
<b>Expenditures:</b>									
<b>Current:</b>									
Public safety	-	-	14,752	-	-	-	-	-	- 14,752
Conservation and development	400	1,234,091	-	-	-	55,474	-	225,060	1,531,439
<b>Capital outlay:</b>									
Culture and recreation	-	-	-	-	1,414	-	-	-	- 1,414
Conservation and development	-	-	-	-	-	-	-	1,097,855	- 1,097,855
<b>Debt service:</b>									
Interest and fiscal charges	-	-	-	-	-	-	-	1,075	- 1,075
<b>Total expenditures</b>	400	1,234,091	14,752	-	1,414	55,474	-	1,323,990	2,646,535
<b>Excess (deficiency) of revenues over expenditures</b>	(400)	(1,232,102)	113	525	6,551	4,526	-	(719,354)	(1,935,585)
<b>Other financing sources (uses):</b>									
Transfer from other funds	-	-	-	-	-	7,281	-	-	- 7,281
<b>Total other financing sources (uses)</b>	-	-	-	-	-	7,281	-	-	- 7,281
<b>Net change in fund balance</b>	(400)	(1,232,102)	113	525	6,551	11,807	-	(719,354)	(1,928,304)
<b>Fund balances, January 1</b>	151,454	1,233,937	(630)	-	17,084	(20,687)	8,365	1,665,641	3,098,041
<b>Fund balances, December 31</b>	\$ 151,054	\$ 1,835	\$ (517)	\$ 525	\$ 23,635	\$ (8,880)	\$ 8,365	\$ 946,287	\$ 1,169,737

**RICHLAND COUNTY, WISCONSIN**  
**COMBINING STATEMENT OF NET POSITION**  
**FIDUCIARY FUNDS - CUSTODIAL FUNDS**  
**As of December 31, 2021**

	Clerk of					Totals
	Sheriff	Circuit Court	Health	Pop Fund	Property Taxes	
<b><u>ASSETS</u></b>						
Departmental cash and investments	\$ 46,931	\$ 207,921	\$ 31,191	\$ 31,155	\$ -	\$ 332,647
<b>Total assets</b>	<b>\$ 46,931</b>	<b>\$ 207,921</b>	<b>\$ 31,191</b>	<b>\$ 31,155</b>	<b>\$ -</b>	<b>\$ 332,647</b>
<b><u>LIABILITIES AND NET POSITION</u></b>						
Net position - restricted	\$ 46,931	\$ 207,921	\$ 31,191	\$ 31,155	\$ -	\$ 332,647
<b>Total liabilities and net position</b>	<b>\$ 46,931</b>	<b>\$ 207,921</b>	<b>\$ 31,191</b>	<b>\$ 31,155</b>	<b>\$ -</b>	<b>\$ 332,647</b>

**RICHLAND COUNTY, WISCONSIN**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENSES AND CHANGES IN NET POSITION**  
**FIDUCIARY FUNDS - CUSTODIAL FUNDS**  
**Year Ended December 31, 2021**

	Sheriff	Clerk of Circuit Court	Health	Pop Fund	Property Taxes	Other	Totals
<b>Additions:</b>							
Property tax collections for other governments	\$ -	\$ -	\$ -	\$ -	\$ 5,048,354	\$ -	\$ 5,048,354
Clerk of court deposits	-	1,234,079	-	-	-	-	1,234,079
Human services deposits	-	-	119,788	-	-	-	119,788
Register of deeds deposits	-	-	-	-	-	408,822	408,822
UW food service deposits	-	-	-	-	-	6,083	6,083
Symons complex deposits	-	-	-	-	-	92,853	92,853
County fair deposits	-	-	-	-	-	3,801	3,801
Sheriff vending deposits	159,056	-	-	-	-	-	159,056
Sheriff trust deposits	128	-	-	-	-	-	128
Sheriff electronic monitoring deposits	42,066	-	-	-	-	-	42,066
Court House pop deposits	-	-	-	31,401	-	-	31,401
<b>Total additions</b>	<b>201,250</b>	<b>1,234,079</b>	<b>119,788</b>	<b>31,401</b>	<b>5,048,354</b>	<b>511,559</b>	<b>7,146,431</b>

<b>Deductions:</b>							
Payments of taxes to other governments	-	-	-	-	5,048,354	-	5,048,354
Clerk of court payments	-	1,199,305	-	-	-	-	1,199,305
Human services payments	-	-	107,025	-	-	-	107,025
Register of deeds payments	-	-	-	-	-	411,808	411,808
UW food service payments	-	-	-	-	-	6,167	6,167
Symons complex payments	-	-	-	-	-	92,763	92,763
County fair payments	-	-	-	-	-	3,801	3,801
Sheriff vending payments	150,283	-	-	-	-	-	150,283
Sheriff trust payments	128	-	-	-	-	-	128
Sheriff electronic monitoring payments	43,718	-	-	-	-	-	43,718
Court House pop payments	-	-	-	2,647	-	-	2,647
<b>Total deductions</b>	<b>194,129</b>	<b>1,199,305</b>	<b>107,025</b>	<b>2,647</b>	<b>5,048,354</b>	<b>514,539</b>	<b>7,065,999</b>
<b>Change in net position</b>	<b>7,121</b>	<b>34,774</b>	<b>12,763</b>	<b>28,754</b>	<b>-</b>	<b>(2,980)</b>	<b>80,432</b>
<b>Net position, January 1</b>	<b>39,810</b>	<b>173,147</b>	<b>18,428</b>	<b>2,401</b>	<b>-</b>	<b>18,429</b>	<b>252,215</b>
<b>Net position, December 31</b>	<b>\$ 46,931</b>	<b>\$ 207,921</b>	<b>\$ 31,191</b>	<b>\$ 31,155</b>	<b>\$ -</b>	<b>\$ 15,449</b>	<b>\$ 332,647</b>

**RICHLAND COUNTY, WISCONSIN  
COMBINING STATEMENT OF NET POSITION  
FIDUCIARY FUNDS - EXPENDABLE TRUST FUNDS  
As of December 31, 2021**

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

**RICHLAND COUNTY, WISCONSIN**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENSES AND CHANGES IN NET POSITION**  
**FIDUCIARY FUNDS - EXPENDABLE TRUST FUNDS**  
**Year Ended December 31, 2021**

	Veteran's Service	Burial Trust	Totals
<b>Additions:</b>			
Operating revenues	\$ 123	\$ -	\$ 123
<b>Total revenues</b>	<u>123</u>	<u>-</u>	<u>123</u>
<b>Deductions:</b>			
Culture and recreation	-	-	-
<b>Total expenses</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Change in net position</b>	123	-	123
<b>Net position, January 1</b>	2,338	121	2,459
<b>Net position, December 31</b>	<u>\$ 2,461</u>	<u>\$ 121</u>	<u>\$ 2,582</u>

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

**Year Ended December 31, 2021**

**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, 2021**

Index

	<u>Page</u>
Audit Matters Requiring Communication to the Governing Body.....	1 - 3
Management Letter .....	4
Explanation of Adjusting Journal Entries and Passed Journal Entries .....	5 - 6
Future Financial Considerations and Other Matters.....	7
Concluding Remarks.....	8

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, 2021. 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 2, 2021. 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. No new accounting policies were adopted and the application of existing policies was not changed during 2021. 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 key factors and assumptions 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 October 11, 2022.

#### *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 schedule, 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.  
October 11, 2022



## 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, 2021, 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 October 11, 2022, 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 Clinton Langreck, Derek Kalish 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.  
October 11, 2022

## **RICHLAND COUNTY, WISCONSIN**

**Year Ended December 31, 2021**

### **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 2021 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.

### **GASB STATEMENT NO. 87 – LEASES**

The Governmental Accounting Standards Board issued Statement No. 87 (GASB 87), Leases, effective for fiscal years beginning after June 15, 2021. GASB 87 will significantly change the criteria and conditions for classifying leases. It includes guidance for both lessees and lessors and must be implemented for the year ended December 31, 2022.

GASB 87 defines a lease as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time. Examples of nonfinancial assets most commonly include buildings, land, vehicles, and equipment. New lease accounting will include any contracts that meet the GASB 87 definition of a lease, even if the contracts do not identify the agreements as leases. Applicable leases may include water tower/cell phone tower leases, electric pole rental, etc.

GASB 87 requires similar reporting of all leases entered into by the governmental unit. A lessee is required to recognize an asset and lease liability on the statement of net position. With each year of the lease, amortization and interest expense will be allocated to the statement of activities until the lease term is complete.

Leases that meet a "short-term" criteria will continue to be reported as expenses/expenditures by lessees based on the required payments in the lease contract. Short-term leases are defined as contracts with a maximum possible term of 12 months or less.

A listing of all contracts for consideration of meeting the definition of a lease needs to be started and continuously updated. The listing should include key terms of the contracts, including:

- Description of contract
- Underlying asset
- Contract term
- Options for extensions and terminations
- Service components, if any (portion of contract for services, not control of the assets, are expensed)
- Dollar amount of lease

We will continue requesting potential contracts that meet the definition of a lease and are available to assist with initial and annual journal entries related to implementation of this new standard.



## **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 May 16, 2022 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.

Client: **Richland County**  
Engagement: **Richland County 2021**  
Period Ending: **12/31/2021**  
Workpaper: **Adjusting Journal Entries Report**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1001</b>			
To reclass Fair Fund transfer to General Fund to transfer out.			
68.5920.0000.1710	TRANSFERS TO GENERAL FUND	15,000.00	
68.5614.0000.5999	BILLS - NO LINE DETAIL		15,000.00
<b>Total</b>		<b>15,000.00</b>	<b>15,000.00</b>
<b>Adjusting Journal Entries JE # 1002</b>			
To correct transfer to Fund 56.			
40.5920.0000.1736	TRANS TO HEALTH & HUMAN SVCS	199.90	
40.0000.0000.1190	INVESTMENTS		199.90
<b>Total</b>		<b>199.90</b>	<b>199.90</b>
<b>Adjusting Journal Entries JE # 1003</b>			
To correct interim debt entry - reclass payment on short term debt and related levy to pay for debt			
30.4100.0000.4111	GENERAL PROPERTY TAXES	1,050,000.00	
30.4100.0000.4111	GENERAL PROPERTY TAXES	1,052,829.17	
30.5820.0000.5934	SHORT-TERM BORROWING	2,829.17	
30.5810.0000.5934	SHORT-TERM BORROWING		1,050,000.00
30.5810.0000.5934	SHORT-TERM BORROWING		1,052,829.17
30.5820.0000.5934	SHORT-TERM BORROWING		2,829.17
<b>Total</b>		<b>2,105,658.34</b>	<b>2,105,658.34</b>
<b>Adjusting Journal Entries JE # 1004</b>			
To record amounts received on behalf of other governments and paid to other governments			
10.0000.0000.5000	Property Taxes Paid to Other	5,048,353.91	
10.0000.0000.4000	Property Taxes Collected for Other		5,048,353.91
<b>Total</b>		<b>5,048,353.91</b>	<b>5,048,353.91</b>
<b>Adjusting Journal Entries JE # 1005</b>			
To adjust accrued payroll.			
10.5211.0000.5111	SALARIES - REGULAR	10,491.90	
36.5682.0000.5111	SALARIES - REGULAR	1,962.97	
10.0000.0000.2170	ACCRUED WAGES PAYABLE		10,491.90
36.0000.0000.2170	ACCRUED WAGES PAYABLE		1,962.97
<b>Total</b>		<b>12,454.87</b>	<b>12,454.87</b>
<b>Adjusting Journal Entries JE # 1006</b>			
Record receivable for Nov and December Sales tax			
10.0000.0000.1301	ACCOUNTS RECEIVABLE	100,013.64	
10.0000.0000.1301	ACCOUNTS RECEIVABLE	140,146.09	
10.4100.0000.4113	COUNTY SALES TAX		240,159.73
<b>Total</b>		<b>240,159.73</b>	<b>240,159.73</b>

Client: **Richland County**  
Engagement: **Richland County 2021**  
Period Ending: **12/31/2021**  
Workpaper: **Adjusting Journal Entries Report**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1007</b>			
Composite entry to adjust Fund 71 to agree to Highway trial balance.			
71.0000.0000.1440	DUE FM CITIES, VILLAGES, & T	4,309.47	
71.0000.0000.1610	INVENTORIES (SUMMARY)	60,797.66	
71.0000.0000.1850	MACHINERY AND EQUIPMENT	260,949.00	
71.0000.0000.2413	SALES TAXES	269.21	
71.0000.0000.2960	UNRESERVED/UNDESIGNATED FUND	0.31	
71.5310.0000.0350	REPAIR & MAINTENANCE SUPPLIE	321,864.89	
71.5311.0000.5111	SALARIES - REGULAR	5,239.82	
71.0000.0000.1301	ACCOUNTS RECEIVABLE		165,042.23
71.0000.0000.1420	DUE FROM STATE OF WISCONSIN		51,283.08
71.0000.0000.1620	PREPAYMENTS		108,511.97
71.0000.0000.1820	LAND		
71.0000.0000.1830	BUILDINGS		
71.0000.0000.1839	ACCUMULATIVE DEPREC - BUILDI		
71.0000.0000.1840	IMPROVEMENTS - OTHER THAN BL		
71.0000.0000.1849	A/D LAND IMPROVEMENTS		17,425.00
71.0000.0000.1859	ACCUM DEPREC - MACHINERY &		178,515.74
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		5,239.82
71.0000.0000.2240	ACCRUED INTEREST PAYABLE		
71.0000.0000.2501	CURRENT PORTION OF LONG-TERM		38,437.75
71.0000.0000.2643	UNEARNED REV FM TRANSPORTATI		12,099.27
71.0000.0000.2950	CAPITAL LEASES PAYABLE		76,875.50
<b>Total</b>		<b>653,430.36</b>	<b>653,430.36</b>

#### Adjusting Journal Entries JE # 1008

To adjust current year highway compensated absences

71.0000.0000.2270	COMPENSATED ABSENCES	1,100.74	
71.5321.0000.5111	SALARIES - REGULAR		1,100.74
<b>Total</b>		<b>1,100.74</b>	<b>1,100.74</b>

#### Adjusting Journal Entries JE # 1009

To reverse client JE#3 for Jan ambulance receivable - client reversed twice

51.0000.0000.1352	2020 AMBULANCE A/R	39,760.75	
51.0000.0000.1353	2021 AMBULANCE A/R	29,291.60	
51.0000.0000.1352	2020 AMBULANCE A/R		29,291.60
51.0000.0000.1353	2021 AMBULANCE A/R		39,760.75
<b>Total</b>		<b>69,052.35</b>	<b>69,052.35</b>

#### Adjusting Journal Entries JE # 1010

To reverse February ambulance receivable posted twice by client.

51.0000.0000.1353	2021 AMBULANCE A/R	23,341.37	
51.4500.0000.4523	AMBULANCE FEES INVOICED	62,728.35	
51.0000.0000.1353	2021 AMBULANCE A/R		62,728.35
51.5246.0000.5999	BILLS - NO LINE DETAIL		23,341.37
<b>Total</b>		<b>86,069.72</b>	<b>86,069.72</b>

Client: **Richland County**  
Engagement: **Richland County 2021**  
Period Ending: **12/31/2021**  
Workpaper: **Adjusting Journal Entries Report**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1011</b>			
To record amortization of Highway portion of \$2.575M bond premium.			
71.0000.0000.2920	PREMIUM ON BONDS	3,710.15	
71.1183.0000.0520	PREMIUM ON SURETY BONDS		3,710.15
<b>Total</b>		<b>3,710.15</b>	<b>3,710.15</b>
<b>Adjusting Journal Entries JE # 1012</b>			
To reconcile beginning fund balance.			
10.0000.0000.2960	UNRESERVED/UNDESIGNATED FUND	3,000.00	
10.4800.0000.4840	OTHER MISCELLANEOUS REVENUE		3,000.00
<b>Total</b>		<b>3,000.00</b>	<b>3,000.00</b>
<b>Adjusting Journal Entries JE # 1013</b>			
To record December Ambulance billing *REVERSE*			
51.0000.0000.1353	2021 AMBULANCE A/R	79,420.40	
51.5246.0000.5999	BILLS - NO LINE DETAIL	29,826.12	
51.0000.0000.1353	2021 AMBULANCE A/R		29,826.12
51.4500.0000.4523	AMBULANCE FEES INVOICED		79,420.40
<b>Total</b>		<b>109,246.52</b>	<b>109,246.52</b>
<b>Adjusting Journal Entries JE # 1014</b>			
To combine HWY DIR/DOR Accounts.			
71.0000.0000.1802	DOR-EXPECTED VS ACTUAL	117,544.51	
71.0000.0000.1804	DOR-CHANGE IN PROP SHARE	473.00	
71.0000.0000.1808	DOR-PROJECTED VS ACTUAL	249,879.00	
71.0000.0000.2804	OPEB DOR-CHNG IN ACTUARY ASM	2,646.07	
71.0000.0000.2806	OPEB DIR-PROJ VS ACTUAL EXP	5,003.00	
71.0000.0000.2809	OPEB DOR-CHNG IN PROP SHARE	8,565.00	
71.0000.0000.1801	DOR-CONTRIB AFTER MEASURE DT		96,387.51
71.0000.0000.1805	DIR-PROJECTED VS ACTUAL		250,352.00
71.0000.0000.1806	DOR-CHANGE IN PROPORTIONAL		659.00
71.0000.0000.1807	DOR-CHANGE ACTUARIAL ASMPTS		20,498.00
71.0000.0000.2801	OPEB DOR-CNTRIB AFTER MEASDT		540.07
71.0000.0000.2803	OPEB DOR-EXPECT VS ACT INVES		2,106.00
71.0000.0000.2810	OPEB DIR-CHANGE OF ACTUARIAL		13,568.00
<b>Total</b>		<b>384,110.58</b>	<b>384,110.58</b>
<b>Adjusting Journal Entries JE # 1015</b>			
To record current year GASB 75 ETF life insurance OPEB activity for highway.			
71.0000.0000.2804	OPEB DOR-CHNG IN ACTUARY ASM	9,881.93	
71.0000.0000.2810	OPEB DIR-CHANGE OF ACTUARIAL	4,814.00	
71.5875.0000.9200	OPEB PENSION EXPENSE	3,133.07	
71.0000.0000.2800	NET OPEB LIABILITY		17,361.00
71.5875.0000.8200	OPEB CONTRIBUTIONS MADE		468.00
<b>Total</b>		<b>17,829.00</b>	<b>17,829.00</b>

Client: **Richland County**  
Engagement: **Richland County 2021**  
Period Ending: **12/31/2021**  
Workpaper: **Adjusting Journal Entries Report**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1017</b>			
To record current year GASB 68 net pension activity for highway.			
71.0000.0000.1800	NET PENSION ASSET	247,316.00	
71.0000.0000.1802	DOR-EXPECTED VS ACTUAL	229,218.49	
71.0000.0000.1805	DIR-PROJECTED VS ACTUAL		329,452.00
71.5875.0000.8000	Contributions Made		95,004.00
71.5875.0000.9000	Pension Expense (clearing account)		52,078.49
<b>Total</b>		<b>476,534.49</b>	<b>476,534.49</b>
<b>Adjusting Journal Entries JE # 1018</b>			
To reclassify grant revenue per state payments register.			
10.4200.0000.4224	ST AID-SUMMER TRAFFIC GRANT	13,375.00	
10.4200.0000.4320	ST AID - DOJ COURTS GRANT		13,375.00
<b>Total</b>		<b>13,375.00</b>	<b>13,375.00</b>
<b>Adjusting Journal Entries JE # 1019</b>			
To reclass receipt for overpayment of workmens comp.			
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	
10.0000.0000.1620	PREPAID EXPENSES		19,863.00
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
<b>Total</b>		<b>150,751.00</b>	<b>150,751.00</b>
<b>Adjusting Journal Entries JE # 1020</b>			
To reverse prior year prepaid.			
10.5148.0000.5311	POSTAGE	4,594.74	
10.5195.5010.5897	GENERAL LIABILITY INSURANCE	71,953.00	
10.5195.5014.5897	AUTO LIABILITY INSURANCE	36,817.00	
10.0000.0000.1620	PREPAID EXPENSES		113,364.74
<b>Total</b>		<b>113,364.74</b>	<b>113,364.74</b>
<b>Adjusting Journal Entries JE # 1021</b>			
To record receivable for CDBG draw #3 - Lone Rock project. *REVERSE*			
13.0000.0000.1301	ACCOUNTS RECEIVABLE	125,830.47	
13.4200.0000.4327	CDBG-CLOSE GRANT/LONE ROCK		125,830.47
<b>Total</b>		<b>125,830.47</b>	<b>125,830.47</b>

Client: **Richland County**  
Engagement: **Richland County 2021**  
Period Ending: **12/31/2021**  
Workpaper: **Adjusting Journal Entries Report**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1022</b>			
To record DATCP grant receivable for soil and water resource management. *REVERSE*			
66.0000.0000.1301	ACCOUNTS RECEIVABLE	648.20	
66.4200.0000.4217	STATE AID-COST SHARE SUPPORT		648.20
<b>Total</b>		<b>648.20</b>	<b>648.20</b>
<b>Adjusting Journal Entries JE # 1023</b>			
To record receivable for victim witness. *REVERSE*			
10.0000.0000.1301	ACCOUNTS RECEIVABLE	12,688.26	
10.4200.0000.4221	ST.AID-VICTIM WITNESS PROG		12,688.26
<b>Total</b>		<b>12,688.26</b>	<b>12,688.26</b>
<b>Adjusting Journal Entries JE # 1024</b>			
To record final 2021 SPARC revenue, per client request. *REVERSE*			
44.0000.0000.1301	ACCOUNTS RECEIVABLE	100,337.81	
56.0000.0000.1301	ACCOUNTS RECEIVABLE	8,503.00	
44.4200.0000.4543	JJ YOUTH AIDS		19,520.81
44.4800.0000.4544	FOSTER CARE REFUNDS		39,760.00
44.4800.0000.4544	FOSTER CARE REFUNDS		41,057.00
56.4200.0377.4250	ST AID-0377 KINSHIP CARE BAS		4,063.00
56.4200.3306.4250	ST AID-SAFE & STABLE FAMILY		3,872.00
56.4200.3561.4250	ST AID-BASIC COUNTY ALLOC		568.00
<b>Total</b>		<b>108,840.81</b>	<b>108,840.81</b>
<b>Adjusting Journal Entries JE # 1025</b>			
To reclassify clean sweep activity, per client request.			
10.4500.0000.4551	CLEAN SWEEP-ELECTRONIC	11,424.50	
33.0000.0000.1110	CASH	11,424.50	
10.0000.0000.1110	CASH		11,424.50
33.4800.0000.4840	OTHER MISCELLANEOUS REVENUE		11,424.50
<b>Total</b>		<b>22,849.00</b>	<b>22,849.00</b>
<b>Adjusting Journal Entries JE # 1026</b>			
To record FINAL 2021 DSS claim per client request ***REVERSE***			
56.0000.0000.1301	ACCOUNTS RECEIVABLE	5,237.00	
56.4200.0948.4250	ST AID-0948-WINNEBAGO MHI	23,387.00	
56.4200.0367.4250	ST AID-0367 COMMUNITY OPTION		12,633.00
56.4200.0381.4250	ST AID-0381 ALZHEIMERS FAMIL		1,204.00
56.4200.0515.4250	ST AID-COORDINATED SRVCS CTY		2,650.00
56.4200.0527.4250	ST AID-0427-CLTS DD AUTISM		12,137.00
<b>Total</b>		<b>28,624.00</b>	<b>28,624.00</b>

Client: **Richland County**  
Engagement: **Richland County 2021**  
Period Ending: **12/31/2021**  
Workpaper: **Adjusting Journal Entries Report**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1027</b>			
To record Winnebago costs in correct fund.			
44.5515.0000.5855	WINNEBAGO/MENDOTA CHARGES	25,796.00	
54.0000.0000.1110	CASH	2,409.00	
56.0000.0000.1110	CASH	23,387.00	
44.0000.0000.1110	CASH		25,796.00
54.5515.0000.5855	WINNEBAGO/MENDOTA CHARGES		2,409.00
56.4200.0948.4250	ST AID-0948-WINNEBAGO MHI		23,387.00
<b>Total</b>		<b>51,592.00</b>	<b>51,592.00</b>
<b>Adjusting Journal Entries JE # 1028</b>			
To record Winnebago costs in correct fund.			
54.0000.0000.1110	CASH	14,460.00	
56.4200.0948.4250	ST AID-0948-WINNEBAGO MHI	14,460.00	
54.5515.0000.5855	WINNEBAGO/MENDOTA CHARGES		14,460.00
56.0000.0000.1110	CASH		14,460.00
<b>Total</b>		<b>28,920.00</b>	<b>28,920.00</b>
<b>Adjusting Journal Entries JE # 1029</b>			
PBC: To correct Pine Valley Insurance Expense that should have been paid to General Fund.			
10.0000.0000.1110	CASH	8,774.00	
61.5420.0000.5999	BILLS - NO LINE DETAIL	8,774.00	
10.5195.5010.5897	GENERAL LIABILITY INSURANCE		8,774.00
61.0000.0000.1110	CASH		8,774.00
<b>Total</b>		<b>17,548.00</b>	<b>17,548.00</b>
<b>Adjusting Journal Entries JE # 1030</b>			
To record additional 2021 IMAA revenue that has not received yet.			
56.0000.0000.1301	ACCOUNTS RECEIVABLE	126,103.00	
56.4200.0283.4250	ST AID-0283 IMAA STATE SHARE		126,103.00
<b>Total</b>		<b>126,103.00</b>	<b>126,103.00</b>
<b>Adjusting Journal Entries JE # 1031</b>			
Per client request, to remove 2nd half of SWRPC payment from accounts payable. It is 2022 expense.			
10.0000.0000.2120	VOUCHERS PAYABLE	12,500.00	
10.5181.0000.5925	FED ECONOMIC DEV ADMIN GRANT		12,500.00
<b>Total</b>		<b>12,500.00</b>	<b>12,500.00</b>
<b>Adjusting Journal Entries JE # 1032</b>			
To defer unspent portion of ARPA distribution received in 2021.			
93.4200.0000.4326	AMERICAN RESCUE PLAN FUNDS	1,562,999.50	
93.0000.0000.2650	DEFERRED REVENUE		1,562,999.50
<b>Total</b>		<b>1,562,999.50</b>	<b>1,562,999.50</b>

Client: **Richland County**  
Engagement: **Richland County 2021**  
Period Ending: **12/31/2021**  
Workpaper: **Adjusting Journal Entries Report**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1033</b>			
To record land conservation cost sharing receivable. *REVERSE*			
66.0000.0000.1301	ACCOUNTS RECEIVABLE	20,307.40	
66.4200.0000.4217	STATE AID-COST SHARE SUPPORT		20,307.40
<b>Total</b>		<b>20,307.40</b>	<b>20,307.40</b>
<b>Adjusting Journal Entries JE # 1034</b>			
To record additional expense and revenue related to the CDBG projects. *REVERSE*			
13.4200.0000.4327	CDBG-CLOSE GRANT/LONE ROCK	10,680.95	
13.5928.0000.5999	BILLS - NO LINE DETAIL	1,575.00	
13.5929.0000.5999	BILLS - NO LINE DETAIL	1,977.50	
13.0000.0000.1301	ACCOUNTS RECEIVABLE		373.45
13.0000.0000.2120	ACCOUNTS PAYABLE		3,552.50
13.4200.0000.4322	CDBG-CLOSE GRANT/AUDITORIUM		10,307.50
<b>Total</b>		<b>14,233.45</b>	<b>14,233.45</b>
<b>Adjusting Journal Entries JE # 1035</b>			
To record deficiency appropriation transfer, per client.			
10.5920.0000.1737	TRANS TO U W CTR RICH OUTLAY	7,281.41	
10.5920.0000.1743	TRAN TO LOCAL EMERG PLAN COM	1,066.16	
10.5920.0000.1755	TRANS TO-ELECTIONS FUND	25,533.84	
10.5920.0000.1756	TRANS TO-SWIMMING POOL OPER	95,222.81	
10.5920.0000.1763	TRANSFER TO UW FOOD SERVICE	70,273.72	
12.0000.0000.1110	CASH	25,533.84	
32.0000.0000.1110	CASH	7,281.41	
36.0000.0000.1110	CASH	95,222.81	
47.0000.0000.1110	CASH	1,066.16	
60.0000.0000.1110	CASH	70,273.72	
10.0000.0000.1110	CASH		199,377.94
12.4900.0000.4920	TRANSFER FROM GENERAL FUND		25,533.84
32.4900.0000.4920	TRANSFER FROM GENERAL FUND		7,281.41
36.4900.0000.4920	TRANSFER FROM GENERAL FUND		95,222.81
47.4900.0000.4920	TRANS FROM GENERAL FUND		1,066.16
60.4900.0000.4920	TRANSFER FROM GENERAL FUND		70,273.72
<b>Total</b>		<b>398,755.88</b>	<b>398,755.88</b>





Richland County Strategic Priorities	
Effectiveness	Implement operational efficiencies to reduce the costs and free up revenue
Growth	Work to increase the county's population and tax base in order to fund services
Focus	Scale back or eliminate discretionary services that cannot provide sustainable revenue to cover their costs
Improvement	Create a culture of continual improvement to sustain progress



DRAFT

LAST UPDATE: [03 Nov 2022 DRAFT] Administration will work with the Strategic Planning on Completion of the work plan.

## STRATEGIC PRIORITY: EFFECTIVENESS

STRATEGY	TACTIC / ACTION	RESPONSIBLE PARTY	PERFORMANCE METRIC	PERFORMANCE TARGET	START DATE	END DATE (if applicable)	ESTIMATED FINANCIAL COST/SAVINGS	STATUS
Streamline Organizational Structure	Centralize common county-wide processes and systems under the County Administrator	County Administrator	Report completed to inform decision to proceed with modeling and costing.	Annual Report that identifies count-wide systems, ability and feasibility to centralize, completed centralization.	2024	Dec-23	TBD - Ongoing.	Dev recent action
	Create a finance, HR, and maintenance department.	County Administrator	Result of decision made in Item 1.	Standup of Finance, HR and Maintenance Departments with independent budgets.	TBD by \$	N/A	TBD - by model	Dev recent action
	Create easy to read budget that allows easier tracking	County Administrator/Financial Officer	Presentation of a budget packet with explanation narratives	Budget packet that identifies: financial situation, budget goals, significant changes	2023	N/A	TBD - additional administration and staff time	Prelim
	Create county-wide organizational chart	Admin Assistant	Chart Completed	Completed, published and updated.	continue	N/A	TBD - Reduced Per-Diem w/- desires of more education.	11 May 23
	Improve the county's <u>procurement</u> process to be consistent county-wide. Maximize procurement rewards or benefits and identify joint procurement opportunities across departments or with other organizations.	Administrator	Adopted purchasing policy	""	2023	N/A	TBD	Prelim
	Create a SOP for MIS review that includes system continuity, <u>procuring</u> , aligning systems, writing grants and re-occurring costs	MIS / Administrator	SOP Completed	Aligns with Purchasing Policy	2024	N/A	TBD	Prelim
	Purchase a payroll program that is uniform for employees across all departments or enterprises. Create working group to evaluate needs of departments to be sure new system will be capable of doing what is needed.	County Administrator/Finance Officer	Work group created, report containing needs written.	Report of project analysis, course of action development, and recommendation approaching 2030	2026	N/A	TBD	Prelim
	Write a comprehensive plan	Contracted Services	Plan adopted	Review existing comprehensive plan, determine scope, establish process and goals.	2024	N/A	TBD	Prelim recent action
Improve Financial Practices	Land Conservation Committee will research how other counties have combined Land Conservation with various other departments (e.g. Zoning, Land Information, Waste and Recycling) and prepare a report to be presented to County Administration.	Land and Zoning Committee	Report completed.	Report of project analysis, courses of action development, and recommendation for NLT 2024 budget.	2022	N/A	TBD	Dev recent action
	Improve the county's bond rating by targeting improvement opportunities identified in—Moody's Rating Action of February 2020 and Rating Change of March 2018.	Administrator	Maintain the existing Investment Grade—rating for the county's general obligation debt, with improvement from A3 across a 5-year period	A2 Rating by 2025	2025	N/A	TBD—on future bond sales and interest rates.	Achieved 13 May 2022
	Create budget narratives summarizing how new initiatives or improvements implement the Strategic Plan	Administrator	Achieve and maintain a general fund balance equal to 25% of annual operating expenses	Set target for 2022, 2023, 2024	2022	N/A	TBD	Dev Missed for 2022
	Define value that could be added with 20% more funding, or lost due to a 20% reduction in funding	Department Heads	Achieve and maintain a general fund balance equal to 25% of annual operating expenses	Set target for 2022, 2023, 2024	2022	N/A	TBD	Dev Missed for 2022
	Identify cuts that would not impact strategic planning goals or mandated services	Department Heads	Achieve and maintain a general fund balance equal to 25% of annual operating expenses	Set target for 2022, 2023, 2024	2022	N/A	TBD	Dev Missed for 2022
	Identify how departments would respond to unexpected cuts or events	Department Heads	Achieve and maintain a general fund balance equal to 25% of annual operating expenses	Set target for 2022, 2023, 2024	2022	N/A	TBD	Dev Missed for 2022
	Develop a capital improvement plan inclusive of facilities, roads, and equipment—	Administrator	Project implemented	Adopted Capital Improvement Program by the Richland County Board	Jul-22	N/A	TBD—Based on financial decisions taken by the Board.	Achieved 11 Sep 2022
	Analyze the county's indirect rate to capture highest possible amount of grant funding, and establish a metric for productivity and efficiency	Finance Officer working with (Consultant) Maximus	Increase non-tax revenue as a portion of overall revenue through grants and fees	Development of indirect rate by 2023. Maintain steady rate or lower annually	2023	N/A	TBD	Prelim
	Produce annual list of grants applied for and received across all departments during budget process	Administrator	Report compiled		2024	N/A	TBD	Dev recent action
	Investigate the need for a Public Health review of financial decisions to recognize what, if any, the public health implications will be from decisions (e.g. well water study being cut)	Assigned DH Team	Recommendation made	May arrive with added formatting to County Board Resolutions and Ordinance Process	2024	N/A	TBD	Prelim
Increase Coordination	Increase discretionary and variable revenue source (evaluate fines and fees, grants, state funds etc.) as a portion of the overall budget	Assigned DH Team	Develop baseline date for 2022	Develop baseline data, and set metrics for annual improvement	2023	N/A	TBD	Dev recent action
	Engage in joint <u>procurement</u> materials and equipment whenever possible	Administrator	Develop list of materials for joint procurement		2023	N/A	TBD	Prelim
	Engage in decision making that considers environmental impacts. (see list of ideas)	Assigned DH Team	Develop policy for implementing environmental stewardship and resilience when evaluating purchases and procedures.	May arrive with added formatting to County Board Resolutions and Ordinance Process	2024	N/A	TBD	Prelim
	Engage in joint contracting for capital projects to find savings resulting from reduced mobilization fees, increased competitive bidding, (e.g. county highway with townships/city for roads)	Administrator	Develop list of projects for joint contracting		2024	N/A	TBD	Prelim
	Create additional and modern methods to communicate events and initiatives, and to generate direct input from the community. This could include community engagement via a new website or a social media presence	Assigned DH Team	Investigate and cost a new county website that coordinates with townships/city.	Recommendation on solutions and possible policy	2024	N/A	TBD	Prelim
	Coordinate community develop and land use decision-making in Richland Center among institutional partners such as Richland County, Richland Center, Richland Hospital, and Richland Local School District	Rules and Strategic Planning Committee	Creation of a land use planning working group incorporating these organizations	May change structure document to incorporated into existing "City-County Committee"	2022	N/A	TBD	Prelim
	Obtaining market value for employee wages as determined through the county's 2018 wage study	Administrator	Meet the 2018 salary schedule commitments for county staff.	Market Value wages met by 2025	2025	N/A	TBD	Prelim
Improve employee pay and HR policies	Monitor the compensation and classification system for all positions to ensure positions remain market-competitive	Administrator	Project Implemented	Market Value wages met by 2025	ongoing	N/A	TBD	ongoing
	Improve compensation package (e.g. pay, benefit, or time-off) annually—	Administrator	Project implemented	Annual Pay Raises built in budgets—compensation policy to define progression	2023	ongoing	TBD	Effective Jan 2023
	Develop a uniform performance evaluation process that includes annual reviews, 6-month check-ins, and exit interviews	Administrator	Develop baseline data on turnover, identify reasons for turnover, and reduce annual non-retirement and non-termination turnover	Set metric for annual turnover and targeted reduction if needed	2023	N/A	TBD	Dev
	Develop a uniform set of human resources policies and procedures to improve transparency and accountability throughout the organization, including an update to the employee handbook and other related documents	Administrator	Project Implemented	Reoccurring reviews of HR policies and recommendations for revision to meet goals set by the strategic plan	ongoing	N/A	TBD	Dev

STRATEGIC PRIORITY: GROWTH								
STRATEGY	TACTIC / ACTION	RESPONSIBLE PARTY	PERFORMANCE METRIC	PERFORMANCE TARGET	START DATE	END DATE (if applicable)	ESTIMATED FINANCIAL COST	STATUS
Maintain investment in workforce and community development	Prioritize new home construction, and development of incentives or programs to attract developers using a balanced approach.	Economic Development Director	Year-over-year growth in new housing tied to county incentives/programs.	2022 - incentives defined 2023 - 5-15 new homes developed as a result of county engagement; policy or ordinance development	2023	TBD	TBD	Prelim
	Support workforce development initiatives directed at attracting new residents	RED Committee	Participate in Branding, EDA grant, RED- review quarterly	Aligns with housing goals	2023	TBD	TBD	Prelim
	Support and invest in broadband expansion throughout the county	Administrator and Finance and Personnel	Increase the number of county residents with high-speed internet	Annual growth in residents with Broadband Internet	ongoing	TBD	TBE	Dev
	Identify financially sustainable use options for the UW Richland campus	Education Standing Committee with Admin Support	Developed courses of actions that address funding, footprint and changes in existing agreement with UW	Plan adopted in 2023 for future building and grounds use, and partnership/occupations for 2024	2023	TBD	TBE	Dev
	Evaluate financial sustainability of all non-mandated services	Administrator /Department Heads	Develop a policy for evaluation of net benefit.	Sustainability of non-mandated services will be addressed in financial plan	2022	TBD	TBE	Dev
	Continue to invest in community and economic development partnerships with a demonstrated return-on-investment	Administrator, ED Director and Finance and Personnel	Request annual return on investment reports from funded partners, and monitor to ensure ROI is steady or growing across multiple year periods	Annual delivery of ROI reports by funded partners. Annual steady ROI or ROI growth.	ongoing	TBD	TBE	Dev
Support business attraction and retention	Develop a portfolio of incentives to support business growth.	RED	Develop list of potential incentives		2023	TBD	TBE	Dev
	Identify priority areas in the county for future industrial, commercial, or residential development	RED/Strategic Planning Committee	Comprehensive Plan/Map created		2023	TBD	TBE	Dev
	Identify future land uses for county or municipal-owned land informed by economic opportunities and environmental constraints	RED	Comprehensive Plan/Map created		2023	TBD	TBE	Dev
Improve county identity and marketing	Collaborate with county partners in the development of a distinctive brand for Richland County that will serve to build a sense of identity and pride, and help attract new residents and tourists	Economic Development Director	Create a distinct Richland County brand and marketing platform targeted at tourists and workforce	Branding completed by 2022	2022	ongoing	Paid through EAD Grant	Nearing completion
	Create a new website that improve the county's digital presence, and serves both an effective governmental function as well as serving as an attractive "front door" to the world for new businesses, residents, and tourists looking to discover the county	MIS Director	Create a new website	Website creation by 2023	2024	N/A	\$30,000 to \$60,000	Prelim
	Capitalize on the county's natural beauty and recreational opportunities through the investment and marketing of county parks, campgrounds, and recreational opportunities	Administrator and Finance and Personnel	Develop or update the county's outdoor recreation plan to guide investment and enable recreation grants	Plan updated by 2022	ongoing	TBD	TBE	Dev
STRATEGIC PRIORITY: FOCUS								
STRATEGY	TACTIC / ACTION	RESPONSIBLE PARTY	PERFORMANCE METRIC	PERFORMANCE TARGET	START DATE	END DATE (if applicable)	ESTIMATED FINANCIAL COST	STATUS
Prioritize service over staffing	For each unmet existing service or new service being proposed, evaluate staffing needs using the following analysis: Buy, Build, Borrow, Bridge, Stop, Compare	Administrator /Department Heads	Develop process.	Report on analysis conducted, changes made in structure and impacts to services	ongoing	TBD	TBE	Dev
	Explore opportunities to share or contract staffing services	Administrator /Department Heads		Report on analysis conducted, changes made in structure and impacts to services	ongoing	TBD	TBE	Dev

STRATEGIC PRIORITY: IMPROVEMENT								
STRATEGY	TACTIC / ACTION	RESPONSIBLE PARTY	PERFORMANCE METRIC	PERFORMANCE TARGET	START DATE	END DATE (if applicable)	ESTIMATED FINANCIAL COST	STATUS
Develop a culture of support for employees	Celebrate success and the professional and personal achievements of employees. Recognize new hires, retirements, and year-of-service milestones. Build a culture that supports and celebrates its people	Assigned DH Team	Develop parameters for this process, empower staff to lead	Policy Development	2023	N/A	TBD	Prelim
	<del>Increase vacation time for new employees</del>	<del>Administrator</del>	<del>Increased vacation for new employees</del>	<del>2022 - research practices, develop and implement vacation policy. 2023 - vacation policy implemented</del>	<del>2023</del>	<del>N/A</del>	<del>TBD - Lost production and possible O/T</del>	<del>Effective Jan 2023</del>
	Evaluate flexible work schedules	Assigned DH Team	Flexible work policy implemented	2022-2023 - research practices, develop and implement flexible work policy 2024 - flexible work policy implemented	2023	N/A	TBD	Prelim
	Enable and empower departments to develop celebratory or team-building events. Day-long departmental retreats or other benefits can help build culture at a minimal expense	Assigned DH Team	Develop parameters for departmental budgets. Submit with 2022 budget		2023	N/A	TBD	Prelim
	Create a total benefits program for employees that highlights total compensation and investment of the county in its employees, inclusive of salary, fringe benefits, wellness, and professional development	Administrator	Process implemented	Publication of an annual statements	2023	N/A	TBD	Prelim
	Encourage employee attendance and/or participation in professional development when appropriate.	Administrator	Project Implemented	Procedures set up in 2022. Draft in 2023. Implemented by 2024. Policy Development	2024	N/A	TBD	Prelim
Improve Transparency of County Meetings	Evaluate the adoption of iPads for use by Committees and boards, with folders for all meetings	MIS Director	Report on feasibility and financing	Developed to incorporate as a consideration in the budget	2023	N/A	TBD	Prelim
	Evaluate the addition of meeting materials for all meetings on the county website	MIS Director	Report on feasibility and financing	Developed to incorporate as a consideration in the budget	2023	N/A	TBD	Prelim
	Evaluate the development of a Listserv to automatically send agendas to the public and interested parties on a subscription basis. Investigate potential to incorporate this function during the development of the new website.	MIS Director	Report on feasibility and financing	Developed to incorporate as a consideration in the budget	2023	N/A	TBD	Prelim
	Evaluate the addition of recordings from county board and committee meetings on the website	MIS Director	Report on feasibility and financing	Developed to incorporate as a consideration in the budget	2023	N/A	TBD	Prelim
Invest in education of County Board Supervisors	Creation of a mentor program partnering tenured Supervisors with new Supervisors	Vice Chair	Process Implemented	Future Policy or Ordinance Change	2024	N/A	TBD	Prelim
	Hold informal meetings with outgoing Supervisors and their successors to facilitate knowledge transfer	Vice Chair	Process Implemented	Future Policy or Ordinance Change	2024	N/A	TBD	Prelim
	Fund new Supervisors' attendance at annual Wisconsin Counties Association training or conferences	Administrator and Finance and Personnel	Process Implemented	Fund the County Board Budget to accommodate for training desires	ongoing	TBD	TBD	Dev
	<del>Create an on-boarding folder summarizing expectations for supervisors</del>	<del>Administration</del>	<del>Project implemented</del>	<del>Created and accessible</del>	<del>2022</del>	<del>N/A</del>	<del>Admin time and time of Corporation Counsel</del>	<del>22 Apr 22</del>
	<del>Support the attendance by new Supervisors at major Committee meetings, such as attending Finance Committee meetings during the annual budget development process. Create a mechanism to share agendas with all County Board Supervisors in order to facilitate this</del>	<del>Administration</del>	<del>Process explained and supervisors invited and empowered</del>	<del>New supervisor orientation, monthly meeting, calendar tracker, posted agendas, announcements at county board</del>	<del>2023</del>	<del>N/A</del>	<del>Minimal admin time</del>	<del>23 Apr 22</del>
	RED Presentation to Board about what it means to develop community from wholistic standpoint (economic proficiency, community wealth and health). Partner with regional economic board presentation - SWWRPC.	Economic Development Director	Presentation offered to new board members	Gain approval from chair to present at a County Board Meeting	2022	N/A	TBD	Prelim
	Support cross-training, collaboration, and peer learning between County Board Supervisors and their counter parts on the boards of outside partners, such as peer county boards, Neighborhood Services of Southwest Wisconsin, Southwest Wisconsin Community Action Program, Southwestern Wisconsin Regional Planning Commission, and the Southwest Wisconsin Workforce Development Board	Administrator and Finance and Personnel	Process explained and supervisors invited and empowered	Fund the County Board Budget to accommodate for training desires	ongoing	TBD	TBD	Dev
	Conduct annual on-going training covering basic concepts of local government, such as the role of counties, county government finances, the role of county boards, elections, and departmental work	Administration	Process implemented	2022 - establish training schedule 2023 - Begin implementing training	2023	TBD	TBD	Dev
Deepen staff training in leadership and management	Sponsor department head training targeted at leadership and management, including Lean process training or UW Continuing Education certifications in Public Management or Human Resources	Assigned DH Team	Process implemented	2022 - Identify department heads looking for training, build into 2023 budget - policy development	2023	TBD	TBD	Dev
	Educate employees on how government works and the need for teamwork and partnership within county departments	Assigned DH Team	Evaluate options and feasibility on process.	Analysis, Course of Action development, recommendations with policy development	2023	TBD	TBD	Dev
	Create a culture of sharing information and learning from peer counties	Administration	Evaluate options and feasibility on process.	Guidance Letter and part of annual evaluation process	2023	TBD	TBD	Dev
	Ensure conference attendance and professional development is aligned with the goals of the Strategic Plan (bring back information to share/educate other employees)	Department Heads	Process implemented	2022 - Build this review into annual performance evaluations, updating evaluation forms as needed and establishing procedures for evaluations if they don't exist.	2023	TBD	TBD	Dev
	On-going training or education targeted at the evaluation, adoption, and implementation of new technology to improve operational efficiency	Department Heads	Evaluate options and feasibility on process.	Policy Change to Evaluation Form and Policy	2023	TBD	TBD	Dev
	Investigate options for diversity, equity & inclusion training and make recommendation	Assigned DH Team	Look in to how other county/state agencies are offering this training and cost.	Analysis, Course of Action development, recommendations with policy development	2023	TBD	TBD	Dev

Question

Question

NOTE: It is the intent of the Strategic Planning Committee that the following information be considered by County Board Supervisors as we begin the development of the Capital Facilities Plan and work through our 2023 budget. Listed below are some upcoming significant expenditures that are examples of capital improvements that are needed but should not be considered all inclusive.

LAST UPDATE: [INSERT DATE]									
STATUTORILY REQUIRED SERVICES									
STRATEGY	TACTIC / ACTION	STRATEGIC PRIORITY	RESPONSIBLE PARTY	PERFORMANCE METRIC	PERFORMANCE TARGET	START DATE	END DATE (if applicable)	ESTIMATED FINANCIAL COST	STATUS
County Jail and Sheriff's Office	LEJC will research and create a reocmmentation to County Administration in the next three years whether to construct a new facility or renovate the existing facility.	Improvement							
	Analyze partnership opportunities in a new facilitiy or in the vacated existing space	Effectiveness							
	Analyze land suitability for a new facility in Richland Center or surrounding area	Effectiveness							
County-wide Emergency Radio Towers	To be determined following study	Growth							
Emergency Services Facility	Analyze feasibility of including the ambulance garage as a component of the possible jail building	Effectiveness							
	Begin discussion and analysis on the potential re-use opportunities for vacated space in the county courthouse	Effectiveness							
Highway Improvement	Develop a plan for maintenance that needs to be done in order to save money in the long run.	Growth							
	Take data laready in-hand for road status and create a plan that includes costs to implement yearly plan	Growth							

CAPITAL FACILITIES

DISCRETIONARY SERVICES									
STRATEGY	TACTIC / ACTION	STRATEGIC PRIORITY	RESPONSIBLE PARTY	PERFORMANCE METRIC	PERFORMANCE TARGET	START DATE	END DATE (if applicable)	ESTIMATED FINANCIAL COST	STATUS
UW Richland	Improve the county's position relative to its relationship with the Board of Regents / UW Platteville and its ability ot make decisions about county property	Effectiveness							
	Protect the county's investment in the UW Campus facilities through selective capital improvement investments, while halting all non-urgent capital improvements until a long-term use is determined	Effectiveness							
	Determine with some certainty, the probability that a UW Richland Campus will exist in 2-4 years through the acquisition of UW Platteville's strategy for increasing enrollment at the UW Richland campus, including recruitment strategies, target populations, and distinct areas of study	Focus							
	To reduce vacancy times in the event UW Platteville-Richland closes, develop scenarios for the use of these buildings and grounds in the event the relationship with the UW system ends, including a potential partnership with SWTC.	Growth							
	Advocate to have UW-Richland to be an independent campus and not a satallite	Effectiveness							
	Get the county out of campus food service provision	Focus							
	Separate decisions about the agricultural land from decisions about the buildings.	Effectiveness							
	Put pressure on UW-Platteville Richland to hire staff needed to attract and recruit new students and add youth programming.								
Symons Recreation Center	Maintain break-even, or net-positive, regurn on county operational and capital funding	Effectiveness							
	Maintain facilities to ensur ethey stay relevant, modern, and distinct from other recreational facilities in the city	Effectiveness							
	Evaluate the long-term liability to the county resulting from capital incestments or expansion plans	Focus							
	Evaluate whether this service could be successful if owned and managed by other partners, and make plans ot divest the county of ownership of this facility	Focus							
	Evalute the impact of future expansion plans on capital and operational expenses and the county's bond rating	Effectiveness							
	Consider assisting with marketing and membership if it can assist with the transfer of ownership	Effectiveness							
Tri-County Airport	Reduce or eliminate flood risk to the airport, hangers, and other facilites	Effectiveness							
	Ensure the long-term viability of this asset to support ocunty economic development efforts	Growth							
	Develop an evaluation process to monitor continued return on investment to the county	Improvement							
Pine Valley Community Village	Protect the county's investment through funded maintenance of an on-going capital investment plan funded by Pine Valley Revenues	Effectiveness							
	Monitor return on investment of the facility, and have revenue to cover 50% of debt service tied to the 2016 improvements as per the terms of bond sale on 3/1/2016	Improvement							
	Develop a process for evaluating future demand, adjust for impacts to healthcare funding, population growth, and demographic changes in the county	Improvement							
	Evalute whether management, financial, operational changes could occur to reduce the impact of owning and opeating this facility on the county's bond rating	Effectiveness							





# Strategic Plan Update

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RICHLAND COUNTY

# Strategic Plan – adopted March 2022

## Richland County Strategic Plan ([richland.wi.us](http://richland.wi.us))

- Workplan includes strategies, responsible parties, and performance metrics to monitor progress.
- Outlines 12 strategies, each with multiple tactics/actions

B	C	D	E	F	G	H	I	J	K
DRAFT									
LAST UPDATE: [03 Nov 2022 DRAFT] Administration will work with the Strategic Planning on Completion of the work plan.									
STRATEGIC PRIORITY: EFFECTIVENESS									
STRATEGY	TACTIC / ACTION	RESPONSIBLE PARTY	PERFORMANCE METRIC	PERFORMANCE TARGET	START DATE (if applicable)	END DATE (if applicable)	ESTIMATED FINANCIAL COST/SAVINGS	STATUS	
Streamline Organizational Structure	Centralize common county-wide processes and systems under the County Administrator	County Administrator	Report completed to inform decision to proceed with modeling and costing.	Annual Report that identifies county-wide systems, ability and feasibility to centralize, completed	2024	Dec-23	TBD - Ongoing.	Dev	recent action
	Create a finance, HR, and maintenance department.	County Administrator	Result of decision made in item 1.	Standup of Finance, HR and Maintenance Departments with	TBD by 5	N/A	TBD - by model	Dev	recent action
	Create easy to read budget that allows easier tracking	County Administrator/Financial Officer	Presentation of a budget packet with explanation narratives	Budget packet that identifies: financial situation, budget goals, significant changes	2023	N/A	TBD - additional administration and staff time	Prelim	
	Create county-wide organizational chart	Admin-Assistant	Chart Completed	Completed, published and updated	continue	N/A	TBD - Reduced Per Diem w/ desires of more.	Achieved 12 May 2022	
	Improve the county's procurement process to be consistent county-wide. Maximize procurement rewards or benefits and identify joint procurement opportunities across departments or with other organizations.	Administrator	Adopted purchasing policy	""	2023	N/A	TBD	Prelim	
	Create a SOP for MIS review that includes system continuity, procuring, aligning systems, writing grants and re-occurring costs	MIS / Administrator	SOP Completed	Aligns with Purchasing Policy	2024	N/A	TBD	Prelim	
	Purchase a payroll program that is uniform for employees across all departments or enterprises. Create working group to evaluate needs of departments to be sure new system will be capable of doing what is needed.	County Administrator/Finance Officer	Work group created, report containing needs written.	Report of project analysis, course of action development, and recommendation approaching 2030	2026	N/A	TBD	Prelim	
	Write a comprehensive plan	Contracted Services	Plan adopted	Review existing comprehensive plan, determine scope, establish process and goals.	2024	N/A	TBD	Prelim	recent action
	combined Land Conservation with various other departments (e.g. Zoning, Land Information, Waste and Recycling) and prepare a report to be presented to County Administration.	Land and Zoning Committee	Report completed.	Report of project analysis, courses of action development, and recommendation for NLT 2024 budget.	2022	N/A	TBD	Dev	recent action
	Improve the county's bond rating by targeting improvement opportunities identified in Moody's Rating Action of February 2020 and Rating Change of March 2018	Administrator	Maintain the existing investment grade rating for the county's general obligation debt, with improvement from A3 across a 5-	A2 Rating by 2025	2025	N/A	TBD - on future bond sales and interest rates	Achieved 12 May 2022	
Improve Financial Practices	Create budget narratives summarizing how new initiatives or improvements implement the Strategic Plan	Administrator	Achieve and maintain a general fund balance equal to 25% of annual operating expenses	Set target for 2022, 2023, 2024	2022	N/A	TBD	Dev	Missed for 2022
	Define value that could be added with 20% more funding, or lost due to a 20% reduction in funding	Department Heads	Achieve and maintain a general fund balance equal to 25% of annual operating expenses	Set target for 2022, 2023, 2024	2022	N/A	TBD	Dev	Missed for 2022
	Identify cuts that would not impact strategic planning goals or mandated services	Department Heads	Achieve and maintain a general fund balance equal to 25% of annual operating expenses	Set target for 2022, 2023, 2024	2022	N/A	TBD	Dev	Missed for 2022
	Identify how departments would respond to unexpected cuts or events	Department Heads	Achieve and maintain a general fund balance equal to 25% of annual operating expenses	Set target for 2022, 2023, 2024	2022	N/A	TBD	Dev	Missed for 2022
	Develop a capital improvement plan inclusive of facilities, roads, and equipment	Administrator	Project implemented	Adopted Capital Improvement Program by the Richland County Board	Jul-22	N/A	TBD - Based on financial decisions taken by the Board	Achieved in Sep-2022	
		Finance Officer	Increase non-tax revenue as a	Development of indirect rate by 2023					

# Completed strategic actions- December 2022

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- ✓ Create county-wide organizational chart
- ✓ Improve the county's bond rating by targeting improvement opportunities identified in Moody's Rating Action of February 2020 and Rating Change of March 2018
- ✓ Develop a capital improvement plan inclusive of facilities, roads, and equipment
- ✓ Improve compensation package (e.g. pay, benefit, or time-off) annually.
- ✓ Increase vacation time for new employees
- ✓ Create an on-boarding folder summarizing expectations for supervisors
- ✓ Support the attendance by new Supervisors at major Committee meetings, such as attending Finance Committee meetings during the annual budget development process. Create a mechanism to share agendas with all County Board Supervisors in order to facilitate this