Agenda
Executive Committee
Tuesday October 10, 2023 – 5:30 pm
Conference Call 1-312-626-6799
Zoom Meeting ID: 883 4888 7561
Passcode: 454700
https://us02web.zoom.us/j/88348887561
Health & Human Services Center – Community Room
303 W Chapel St
Dodgeville, Wisconsin

Iowa County Wisconsin

For information regarding access for the disabled, please call 935-0399.

Any subject on this agenda may become an action item.

1	Call to order.
2	Roll Call.
3	Approve the agenda for this October 10, 2023 meeting.
4	Approve the minutes of the September 12, 2023 meeting.
5	Opportunity for members of the audience to address the committee.
6	Senior United for Nutrition Updates.
7	6-30-2023 Financial Reports for the Executive Committee.
8	Consider Resolution Recommending Transfer of Funds between Funds for 2023.
9	Consider Resolution Recommending Transfer from Capital Projects Fund Balance to Replace the Failed Boiler at Courthouse.
10	Consider Resolution Awarding the Financing for Highway Department Capital Equipment and Road Construction Projects.
11	Consider Resolution Awarding the Financing for Capital Projects and Other Purposes.
12	Consider Resolution for the Classification/Compensation Pay Plan Structure Market Adjustment.
13	2024 Budget Presentation.
14	2024 Draft Budget (Handout) and Discussion.
15	County Administrator's Report.
16	Set date and time for next meeting. (November 7, 2023 at 5:30 p.m.)
17	Adjournment.
	Posting verified by the County Clerk's Office: Kris Spurley County Clerk Date: 10-6-2023 @ 1:00 pm

	Draft Minutes **Executive Committee** **Tuesday September 12, 2023 – 5:30 pm** **Health & Human Services Center – Community Room** **303 W Chapel St** **Dodgeville, Wisconsin**	**Iowa County Wisconsin**

1	Call to order. The September 12, 2023, Executive Committee meeting was called to order by Chairman John Meyers at 5:30 p.m.
2	Roll Call. Present at roll call: Supervisors: Dave Gollon, Mike Peterson, John Meyers, Dan Nankee, Mel Masters, and Kim Alan. Excused Absence: Supervisor Curt Peterson Others present: Larry Bierke, Jamie Gould, Allison Leitzinger, Nikki Mumm, Dave Morzenti, and Wendy Doescher. Others present Via Zoom: Supervisor Joan Davis, Bruce Paull, Paul Schaaf, and Pat Reilly.
3	Approve the agenda for this September 12, 2023 meeting. Motion by Sup. Nankee seconded by Sup. Masters to approve the agenda for the September 12, 2023 meeting. Motion carried
4	Approve the minutes of the August 8, 2023 meeting. Motion by Sup. M. Peterson seconded by Sup. Alan to approve the minutes of the August 8, 2023, meeting. Motion carried
5	Opportunity for members of the audience to address the committee.
6	Senior United for Nutrition Updates. Sup. Nankee provided the committee with an update.
7	Consider the 2024 Health Insurance. Motion by Sup. M. Peterson seconded by Sup. Alan to amend resolution to 88% of the average cost and move the resolution to the County Board. Motion carried.
8	Consider Health Insurance Opt-Out Arrangement Payment. No action taken.
9	Consider the 2024 Dental Insurance. Motion by Sup. Gollon seconded by Sup. M. Peterson to move resolution to the County Board. Motion carried.
10	Consider Resolution Amending the 2023 Capital Projects Fund Budget.

	Motion by Sup. M. Peterson seconded by Sup. Masters to amend resolution to reduce road culverts and wedging. Yay – 5 Nay – 1 – Gollon Motion carried.
11	Consider Resolution Notice of Intent to Issue Financing for Capital Projects. Motion by Sup. M. Peterson seconded by Sup. Masters to approve Resolution Notice of Intent to Issue Financing for Capital Projects. Motion carried.
12	Consider Resolution Notice of Intent to Issue Financing for Highway Equipment and Projects. Motion by Sup. Gollon seconded by Sup. Alan to approve Resolution Notice of Intent to Issue Financing for Highway Equipment and Projects. Motion carried.
13	County Administrator's Report. County Administrator Bierke would like to submit waiver requests to the Wisconsin Department of Revenue. The grant with the Southwest Technical College is moving forward in the federal government. General Government is working with County Administrator Bierke to create a Housing Authority.
14	Set date and time for next meeting. The next Executive Committee meeting will be held on October 10, 2023, at 5:30 p.m.
15	Adjournment. Motion by Sup. Alan seconded by Sup. Gollon to adjourn at 7:00 p.m.
	Prepared by Jamie Gould

SUN Executive Committee Update

October 10, 2023

- Executive Director Update
  - As of September 27, 2023, there were no applicants for the Executive Director position.
  - The Employee Relations Directors from each County had suggestions for the Board to help generate interest in the position. The Board provided them with directions to move forward, and they are going to continue recruitment efforts.
  - Melissa Weier was named the Interim-Director by the Board until a new Executive Director can be hired.
- 2024 SUN Budget
  - Iowa County currently has budgeted $50,000 which is an increase of $5,360.
  - Lafayette County has proposed an increase in their annual contribution to around $79,000.
  - Cecile is working with Mike from Numbers 4 Nonprofits to create the 2024 Budget.
  - At this time, they have a projected deficit of around $20,000 that they are working on.
- Funding Sources:
  - Received $100 through the Walgreens Donation Program.
  - Campbell Funds
    - Asked for $20,000.
  - Jennie Oleson Fund
    - Asked for $8,500 to cover mileage and supplies for Dodgeville/Ridgeway/Barneveld Site.
    - Monies are distributed in December.
  - United Fund of Iowa County
    - Cecile is hoping to apply for this before leaving.
    - She usually applies for it to cover mileage and stipends for home delivered meal drivers in Iowa County.
  - TDS Grant
    - There are no longer funds available for 2023, but this is on the programs radar to apply for in 2024.
  - Otto Bremmer Grant for Lafayette County
    - Cecile is hoping to apply for this before leaving.
  - Community Foundation Grants
    - They are not available until 2024, but Cecile encourages the new Executive Director to apply for them.
- Annual Appeal
  - A copy of the Annual Appeal has been included in the packet.
  - It was mailed out to past donors and new potential donors including communities within each County.
  - Mary Glendenning, Dodgeville Chronicle, is running an article on the state of the program with hopes to increase fundraising amounts. Cecile is going to reach out the Republican Journal on running a similar article in Lafayette County. A copy of the article is included in the packet.

- Law Enforcement Center
  - The Law Enforcement Center began providing meals on September 18, 2023.
  - Everything has gone great so far and participants are enjoying the meals.
  - The Sheriff has written the included press release for the Dodgeville Chronicle, and it will also be featured in the News & Views. This is a great collaboration between the SUN Program and the Iowa County Sheriff's Department.
  - Estimated savings of $1,000 per month by getting meals from the Law Enforcement Center.
- Financial Statements
  - The financial statements as of August 2023 and for the period ended August 31, 2023, is included in the packet.
  - Due to the receipt of the Emergency Food and Shelter Funds and increase to Family Care meals, Iowa County only has a deficient of $2,485.41 as of August 31, 2023.
- 2022 Deficit
  - The Board is still waiting for their official audit report before making any decisions.
  - Once the 2022 Audit Report is received, the Board will work with Numbers 4 Nonprofits as the best way to cover the deficit.

Serving Meals for Residents of Iowa and Lafayette Counties

Seniors United for Nutrition

Our Mission Statement:
The SUN Program supports and assists seniors 60 and over by providing hot, nutritious meals, home delivered or in a group setting, to promote fellowship and reduce isolation. It also provides health maintenance programming to assist in maintaining independence and involvement in the community.

The SUN Program Needs Your Help and Support More Than Ever...

Dear Friends & Supporters of **Seniors United for Nutrition** (the SUN Program, also known as "Meals on Wheels"):

The SUN program is currently operating at a considerable deficit. Covid's onset decreased attendance at meal sites, and at the same time increased demand for home-delivered meals. And, state and federal funding is less for home-delivered meals.

The need for SUN meals has now grown so great but with funding so low that we can't currently make ends meet. Without an emergency influx of funds, ***we may be forced to cut services***. Since we cannot bear to do that, we are sending this appeal to our donors earlier than usual this year.

Each year we set a new record for meals served and for volunteer hours contributed. We are immensely proud of our volunteers and of our program's successes. ***Serving our senior population nutritionally-balanced meals, decreasing their isolation, and helping to keep them in their homes longer is our priority mission***. This is a worthy program that must continue to operate.

It is humbling and difficult to ask for contributions this way. However we are at a crossroads for the continued survival of the SUN organization.

Top photo: The Darlington van displays its new logos. But every great stride seems countered by a setback: the van now needs expensive repairs. *Lower photo*: Seniors enjoying each other's company following a recent meal at a dining site.

SUN is more than a meal!

- **Every SUN meal we serve is nutritionally balanced.**
  Full menus are provided in local newspapers, and also online at:
  adrcswwi.org/seniors-united-for-nutrition-inc-sun-program/
- **Dining-in meal sites provide socialization for seniors.**
  Diners meet with friends and community members. Activities are often included.
- **Delivery of meals permits "wellness checks."**
  Drivers provide daily contact during home visits, and can inquire of the participant's wellbeing.
- **Helps seniors live independently and in their own homes.**
  Nutritious meals and socialization promote good health, prevents hospital visits and nursing care and keeps people in their homes.

Anyone over the age of 60—of any means—may be in need of a nourishing meal, whether homebound, rehabilitating from surgery, or unable to drive.

Scan QR code to donate.

What do we ask of the participant?

The current suggested meal contribution is $5.50 for dining at a site, and $6.50 for home delivery—a very reasonable price for a full, nutritionally-balanced meal (the actual average cost per meal is $14.30). ***And—no senior is ever denied service due to his or her inability to pay.***

Thank you for caring...

Seniors United for Nutrition

Our Goal: That No Senior Goes Hungry or is Isolated in Our Community.

Please give whatever you can.

Here are examples of what the actual full meal costs may cover...

- o $72 could pay for One Week's Meals to dine at a site.
- o $315 could pay for One Month's Meals for home delivery.
- o $1,500 could pay for Lafayette Co. rural route* for 2 Weeks.
- o $3,776 could pay for A Year's Meals for home delivery.
- o $5,500 could buy food for 4 cooking sites for One Month.

**Argyle, Wiota, Lamont, Gratiot, and South Wayne*

If you are receiving an RMD and wish to donate to worthy cause, please consider SUN. Donations may be made by scanning the QR code above.

Name: ______________________________

Address: ______________________________

Phone: ________________ Email: ________________

My gift is: ☐ in honor of ☐ in memory of ________________

Name and address for acknowledgement: ________________

____

☐ I would like to receive a receipt for my donation. ***YOUR DONATION IS TAX DEDUCTIBLE***

To donate, please scan the QR code above, or send your donation to:
Seniors United for Nutrition, 303 W. Chapel Street, Dodgeville, WI 53533 **(608) 930-9845**

SUN faces deficit, cuts in home-delivered Meals on Wheels

By Mary Glindinning

A budget shortfall could mean a cut in the number of home-delivered Meals on Wheels in Iowa County.

Up to 34 delivered meals a day would have to be cut, county officials said. The Seniors United for Nutrition (SUN) program serves 248 people each day in Iowa County, and 90 percent, or 223, of those meals are home delivered.

"Fortunately, we have never had a waiting list," said retiring SUN Executive Director Cecile McManus. "Unfortunately, that might be coming."

A prioritization of needs based on home assessments could determine who most needs meals delivered to their homes.

"Federal and state funding has not increased proportionately to expenses. From 2009 until 2020, the amount contracted for SUN was the same, about $165,000. In 2021 it increased by $20,000 to $185,000, out of a total budget of $650,000. All expenses, but especially food and gas, have gone up exponentially," she said.

Last year, the program in Iowa and Lafayette County had a $32,000 deficit. The projected 2024 deficit for Iowa County is $90,000, due to less of the funding going to home delivery and uncertainty regarding the percentage of congregate funds to be transferred.

Congregate meals receive nearly three times the funding as do home delivered. During the pandemic, a waiver allowed some shifting of money toward home delivery, but that is ending. And temporary federal money meant to help during the pandemic is also ending.

"The SUN program is struggling to continue serving meals to seniors in Iowa and Lafayette counties," said Justin O'Brien of Mineral Point, county board and SUN board member. "Grants, county levy funds and donations from participants don't cover the bills. The program is currently in a hole financially and may be forced to cut services without an influx of money. We cannot bear to do that."

SUN currently asks for $5.50 per meal at a congregate site and $6.50 for home delivery but serves people regardless of their ability to pay.

"The meal sites provide the opportunity for socialization, which prevents isolation and loneliness. SUN provides nutritious meals, thereby keeping seniors healthy," O'Brien said. "By extension it keeps seniors out of the hospital and allows them to live independently in their own homes longer. The volunteer delivering the meal may be the only person the participant sees in a day."

Volunteers deliver meals in Avoca, Highland and Mineral Point. Arena, Dodgeville and Linden have congregate dining sites as well as home delivery. People in Ridgeway, Barneveld, Cobb and Hollandale are also served through home delivery.

"SUN needs donations, additional long-term funding sources, and they may be in need of volunteer drivers in certain areas," O'Brien said. "In addition, Mineral Point could use a dining site. There has not been a dining site (also called a congregate site) since there was a senior center at City Hall several years ago."

"If there is a restaurant that is interested, a voucher program could also be set up," McManus said, and that could be an option in Mineral Point.

Donations may be made to Seniors United for Nutrition, 303 W. Chapel Street, Dodgeville, WI 53533. Or call the SUN office at (608) 930-9845.

Iowa County Sheriff's Office

109 East Leffler Street, Dodgeville, Wisconsin 53533
Phone | 608-930-9500
Fax | 608-935-0331
Crime Stoppers | 608-319-6703

Michael W. Peterson, Sheriff
Austin L. Durst, Chief Deputy

September 29, 2023

The Iowa County Sheriff's Office is proud to announce its partnership with the Iowa County Seniors United for Nutrition Program Inc., also known as the Iowa County SUN Program. When Iowa County built the Law Enforcement Center, it took into consideration the future needs of its citizens. After months of conversations and planning, on September 18, 2023, the Iowa County Sheriff's Office started to provide fresh meals. These delicious meals are picked up daily by the SUN Program to be disbursed to seniors within Iowa County, except Arena, where they cook their meals at their senior dining center. We are excited to be able to help the SUN Program meet their goal of providing a nutritious meal for people over the age of 60.

"We have had nothing but positive feedback. It has been a lot of work, but Lead Cook Kyleigh Cenite, Cook Tami Cenite, and Corporal Carisa Baker have worked hard to make sure that we give Iowa County SUN Program the best possible meals to meet their goals," states Sheriff Michael Peterson

For more information on Iowa County SUN Program's home delivered meals or senior dining centers, you can call 608.930.9835.

Photo L-Lead Cook Kyleigh Cenite and R-Linden Site Manager Karen Hagen

Numbers 4 Nonprofits®

To: Board of Directors and Management
Seniors United for Nutrition Program Inc

The accompanying financial statements and additional schedules of Seniors United for Nutrition Program Inc, as of August 2023 and for the period ended August 31, 2023, were not subjected to an audit, review or compilation engagement by us. Accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them.

The financial statements do not include a statement of cash flows.

Substantially all disclosures required by accounting principles generally accepted in the United States are not included.

Numbers 4 Nonprofits Inc

Numbers 4 Nonprofits Inc

1:47 PM
09/25/23
Accrual Basis

Seniors United for Nutrition Program, INC.
Statement of Financial Position Comparative
As of August 31, 2023

	Aug 31, 23	Aug 31, 22	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1107 · American Funds Investment	0.00	254.38	-254.38	-100.0%
1001 · Wells Fargo Bank	11,459.95	53,167.47	-41,707.52	-78.5%
1099 · Farmers Saving Main Account	41,258.79	35,615.78	5,643.01	15.8%
1101 · The Peoples Community Bank	1,377.52	1,741.50	-363.98	-20.9%
1104 · Highland Site	-0.03	343.36	-343.39	-100.0%
1105 · Linden Site-closed acct	0.00	1,035.46	-1,035.46	-100.0%
1201 · Woodford State Bank	2,598.42	1,723.42	875.00	50.8%
1202 · Mound City Bank	1,845.29	1,549.41	295.88	19.1%
1203 · Benton State Bank	2,230.61	4,668.51	-2,437.90	-52.2%
1204 · Darlington & Argyle & S. Wayne	0.00	475.33	-475.33	-100.0%
1205 · Clare Bank	538.00	157.84	380.16	240.9%
1208 · First National Bank	2,648.62	1,800.59	848.03	47.1%
Total Checking/Savings	63,957.17	102,533.05	-38,575.88	-37.6%
Accounts Receivable				
11000 · *Accounts Receivable	6,677.00	0.00	6,677.00	100.0%
Total Accounts Receivable	6,677.00	0.00	6,677.00	100.0%
Other Current Assets				
1005 · Cook Book Inventory	0.00	2,613.81	-2,613.81	-100.0%
1034 · Farmers Savings Bk Prem Laf.	1,247.13	1,235.41	11.72	1.0%
1035 · Farmers Savings Bk Prem Iowa	1,189.28	1,178.08	11.20	1.0%
1220 · Petty Cash Lafayette County	50.00	50.00	0.00	0.0%
1252 · Income Earned Not Billed	49,615.54	0.00	49,615.54	100.0%
1401 · Prepaid Insurance	3,587.79	1,561.23	2,026.56	129.8%
2120 · Payroll Asset	0.00	-307.08	307.08	100.0%
Total Other Current Assets	55,689.74	6,331.45	49,358.29	779.6%
Total Current Assets	126,323.91	108,864.50	17,459.41	16.0%
Fixed Assets				
1301-· Benton Stove7181	7,181.00	7,181.00	0.00	0.0%
1304-· Accumulated Depreciation	-7,181.00	-7,181.00	0.00	0.0%
1306 · Accum. Depreciation- Chevy Van	-18,302.00	-18,302.00	0.00	0.0%
1307 · Ford Transit	6,992.00	6,992.00	0.00	0.0%
1308 · Ford Transit Depreciation	-6,992.00	-5,826.64	-1,165.36	-20.0%
1309 · Chevrolet City Service Van	18,302.00	18,302.00	0.00	0.0%
1310-W · Shullsburg Dishwasher	7,172.00	7,172.00	0.00	0.0%
1311-W · Accumd Depreciation-Shulls Dish	-1,036.32	-557.79	-478.53	-85.8%
1312 · Lafayette Dishwasher	8,131.00	8,131.00	0.00	0.0%
1313 · Acc Deprec - Lafayette Dishwash	-768.07	-225.85	-542.22	-240.1%
Total Fixed Assets	13,498.61	15,684.72	-2,186.11	-13.9%
Other Assets				
1047 · FNB Darlinton #37631-CD	18,690.36	18,609.01	81.35	0.4%
1048 · Farmers #56276-CD	35,769.41	35,348.16	421.25	1.2%
1049 · FNB 38218-CD	15,626.26	15,372.56	253.70	1.7%
Total Other Assets	70,086.03	69,329.73	756.30	1.1%
TOTAL ASSETS	209,908.55	193,878.95	16,029.60	8.3%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20000 · *Accounts Payable	44,092.60	6,981.57	37,111.03	531.6%
Total Accounts Payable	44,092.60	6,981.57	37,111.03	531.6%

Seniors United for Nutrition Program, INC.
Statement of Financial Position Comparative
As of August 31, 2023

	Aug 31, 23	Aug 31, 22	$ Change	% Change
Credit Cards				
2005 · Wells Fargo Cards				
2006 · WF CC CM-Ending xx8262	304.43	0.00	304.43	100.0%
2007 · WF CC FM-Ending xx0733	223.66	0.00	223.66	100.0%
2008 · WF CC CW-Ending xx0741	38.14	0.00	38.14	100.0%
2009 · WF CC KK-Ending xx0758	281.14	0.00	281.14	100.0%
2010 · WF CC PVL-Ending xx0766	270.54	0.00	270.54	100.0%
Total 2005 · Wells Fargo Cards	1,117.91	0.00	1,117.91	100.0%
Total Credit Cards	1,117.91	0.00	1,117.91	100.0%
Other Current Liabilities				
2550 · Stale Checks	260.36	0.00	260.36	100.0%
2058 · Insurance Ded.- Acci./Dis.-X	0.00	182.94	-182.94	-100.0%
24000 · Payroll Liabilities				
20023 · Aflac Accidental Pre	445.38	0.00	445.38	100.0%
2002 · Short Term Disability	433.68	0.00	433.68	100.0%
2001 · Accrued Wages Payable	9,739.32	0.00	9,739.32	100.0%
2063 · 403(B) Pension Deduction	376.42	-1,007.51	1,383.93	137.4%
24000 · Payroll Liabilities - Other	499.45	5,878.90	-5,379.45	-91.5%
Total 24000 · Payroll Liabilities	11,494.25	4,871.39	6,622.86	136.0%
24100 · Accrued Leave and Payroll	3,881.92	4,442.77	-560.85	-12.6%
2600 · Accrued Vacation	25,507.16	26,626.29	-1,119.13	-4.2%
2900 · Loan FSB	25,000.00	25,000.00	0.00	0.0%
Total Other Current Liabilities	66,143.69	61,123.39	5,020.30	8.2%
Total Current Liabilities	111,354.20	68,104.96	43,249.24	63.5%
Total Liabilities	111,354.20	68,104.96	43,249.24	63.5%
Equity				
32000 · Net Assets Without Donor Restr	114,599.59	150,746.16	-36,146.57	-24.0%
Net Income	-16,045.24	-24,972.17	8,926.93	35.8%
Total Equity	98,554.35	125,773.99	-27,219.64	-21.6%
TOTAL LIABILITIES & EQUITY	209,908.55	193,878.95	16,029.60	8.3%

2:04 PM

09/25/23

Accrual Basis

Seniors United for Nutrition Program, INC.

Statements of Financial Position by Month

As of August 31, 2023

	Dec 31, 22	Jan 31, 23	Feb 28, 23	Mar 31, 23	Apr 30, 23	May 31, 23	Jun 30, 23	Jul 31, 23	Aug 31, 23
ASSETS									
Current Assets									
Checking/Savings									
1001 - Wells Fargo Bank	347.14	954.74	4,090.47	2,853.91	2,421.75	1,258.82	535.87	50.92	11,459.95
1099 - Farmers Srving Main Account	27,537.49	-10,963.42	4,788.96	7,505.73	15,392.37	88,999.67	42,112.15	28,461.77	41,258.79
1101 - The Peoples Community Bank	343.00	1,232.50	1,974.00	2,843.50	969.01	1,702.01	2,628.51	704.52	1,377.52
1104 - Highland Site	250.01	340.62	528.74	661.92	32.01	65.03	110.03	-0.03	-0.03
1105 - Linden Site-closed acct	249.04	249.07	249.10	0.00	0.00	0.00	0.00	0.00	0.00
1201 - Woodford State Bank	1,700.42	2,405.42	3,111.92	4,045.92	906.92	2,097.92	3,009.42	1,325.90	2,598.42
1202 - Mound City Bank	469.94	1,049.54	1,563.54	2,782.09	838.09	1,878.84	3,359.29	1,077.54	1,845.29
1203 - Benton State Bank	4,274.02	5,471.57	8,015.60	9,871.30	1,215.59	2,415.39	4,463.74	1,013.83	2,230.61
1205 - Clare Bank	250.50	258.50	508.50	644.50	194.50	408.00	716.00	382.50	538.00
1208 - First National Bank	524.10	958.12	2,131.02	3,722.02	1,328.92	2,734.42	4,821.42	1,684.82	2,848.62
Total Checking/Savings	35,945.66	1,954.66	26,959.85	34,930.89	23,899.16	101,560.10	61,756.43	34,701.77	63,957.17
Accounts Receivable									
11000 - *Accounts Receivable	0.00	3,831.00	3,617.44	4,842.13	4,926.62	6,482.49	5,973.62	4,738.60	6,677.00
Total Accounts Receivable	0.00	3,831.00	3,617.44	4,842.13	4,926.62	6,482.49	5,973.62	4,738.60	6,677.00
Other Current Assets									
1004 - Accounts Receivable	68,859.96	64,497.00	60,746.93	40,462.93	40,000.00	0.00	0.00	0.00	0.00
1034 - Farmers Savings Bk Prem Lat.	1,239.88	1,240.78	1,240.78	1,240.78	1,241.85	1,243.24	1,244.51	1,245.82	1,247.13
1035 - Farmers Savings Bk Prem Iowa	1,180.80	1,181.63	1,182.36	1,183.22	1,184.24	1,185.57	1,186.78	1,188.03	1,189.28
12000 - Undeposited Funds	0.00	232.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1220 - Petty Cash Lafayette County	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
1252 - Income Earned Not Billed	0.00	30,285.15	28,850.30	59,135.45	72,913.94	38,678.13	56,299.24	53,991.39	49,615.54
1401 - Prepaid Insurance	7,299.51	6,662.64	5,964.65	5,329.48	4,629.79	3,962.36	4,915.79	4,248.38	3,587.79
Total Other Current Assets	78,630.15	104,149.46	98,035.02	107,401.86	120,019.82	45,119.30	93,696.32	60,723.60	55,689.74
Total Current Assets	114,575.81	109,935.12	128,612.31	147,174.88	148,845.60	153,161.89	131,426.37	100,163.97	126,323.91
Fixed Assets									
1301 - - Benton Stove7181	7,181.00	7,181.00	7,181.00	7,181.00	7,181.00	7,181.00	7,181.00	7,181.00	7,181.00
1304 - - Accumulated Depreciation	-7,181.00	-7,181.00	-7,181.00	-7,181.00	-7,181.00	-7,181.00	-7,181.00	-7,181.00	-7,181.00
1306 - Accum. Depreciation- Chevy Van	-18,302.00	-18,302.00	-18,302.00	-18,302.00	-18,302.00	-18,302.00	-18,302.00	-18,302.00	-18,302.00
1307 - Ford Transit	6,992.00	6,992.00	6,992.00	6,992.00	6,992.00	6,992.00	6,992.00	6,992.00	6,992.00
1308 - Ford Transit Depreciation	-6,292.80	-6,409.37	-6,525.94	-6,642.51	-6,759.08	-6,875.65	-6,992.00	-6,992.00	-6,992.00
1309 - Chevrolet City Service Van	18,302.00	18,302.00	18,302.00	18,302.00	18,302.00	18,302.00	18,302.00	18,302.00	18,302.00
1310-W - Shullsburg Dishwasher	7,172.00	7,172.00	7,172.00	7,172.00	7,172.00	7,172.00	7,172.00	7,172.00	7,172.00
1311-W - Accumd Depreciation-Shulls Dish	-717.20	-757.09	-796.98	-836.87	-876.76	-916.65	-956.54	-996.43	-1,036.32
1312 - Lafayette Dishwasher	8,131.00	8,131.00	8,131.00	8,131.00	8,131.00	8,131.00	8,131.00	8,131.00	8,131.00
1313 - Acc Deprec - Lafayette Dishwash	-406.55	-451.74	-496.93	-542.12	-587.31	-632.50	-677.69	-722.88	-768.07
Total Fixed Assets	14,878.45	14,676.80	14,475.15	14,273.50	14,071.85	13,870.20	13,668.77	13,583.69	13,498.61
Other Assets									
1047 - FNB Darlinton #37631-CD	18,674.24	18,679.79	18,685.34	18,690.36	18,690.36	18,690.36	18,690.36	18,690.36	18,690.36
1048 - Farmers #56276-CD	35,757.26	35,757.26	35,759.68	35,769.41	35,769.41	35,769.41	35,769.41	35,769.41	35,769.41
1049 - FNB 38218-CD	15,589.16	15,607.70	15,626.26	15,626.26	15,626.26	15,626.26	15,626.26	15,626.26	15,626.26
Total Other Assets	70,020.66	70,044.75	70,071.28	70,086.03	70,086.03	70,086.03	70,086.03	70,086.03	70,086.03
TOTAL ASSETS	199,474.92	194,656.67	213,158.74	231,534.41	233,003.48	237,118.12	215,181.17	183,833.69	209,908.55
LIABILITIES & EQUITY									
Liabilities									
Current Liabilities									
Accounts Payable									
20000 - *Accounts Payable	17,484.94	3,188.62	24,298.58	47,309.66	56,391.89	64,292.27	52,496.80	24,999.91	44,092.60
Total Accounts Payable	17,484.94	3,188.62	24,298.58	47,309.66	56,391.89	64,292.27	52,496.80	24,999.91	44,092.60
Credit Cards									
2005 - Wells Fargo Cards									
2006 - WF CC CM-Ending xx8262	1,927.54	765.43	322.58	708.59	470.80	891.36	862.29	590.29	304.43
2007 - WF CC FM-Ending xx0733	207.31	589.52	115.24	398.56	224.51	392.09	787.10	345.84	223.66
2008 - WF CC CW-Ending xx0741	0.00	-13.53	-13.53	46.63	15.54	89.67	125.70	0.00	38.14
2009 - WF CC KK-Ending xx0758	19.13	156.15	199.13	511.04	268.23	315.16	339.79	303.24	281.14
2010 - WF CC PVL-Ending xx0766	223.07	214.44	255.29	550.62	183.94	433.53	359.27	466.70	270.54
Total 2005 - Wells Fargo Cards	2,377.05	1,712.01	878.71	2,213.84	1,163.02	2,121.81	2,474.15	1,706.07	1,117.91
Total Credit Cards	2,377.05	1,712.01	878.71	2,213.84	1,163.02	2,121.81	2,474.15	1,706.07	1,117.91
Other Current Liabilities									
2550 - Stale Checks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	260.36
24000 - Payroll Liabilities									
20023 - Aflac Accidental Pre	0.00	0.00	0.00	88.52	171.30	239.82	308.34	376.86	445.38
2002 - Short Term Disability	0.00	0.00	0.00	66.72	166.80	233.52	300.24	366.96	433.68
2001 - Accrued Wages Payable	0.00	6,138.12	6,408.55	11,533.60	11,719.69	12,219.73	5,496.54	6,680.91	9,739.32
2020 - Federal Tax Payable	0.00	0.00	0.00	0.00	1,898.25	1,948.37	0.00	0.00	0.00
2090 - SUTA Payable	0.00	0.00	0.00	0.00	20.81	22.06	0.00	0.00	0.00
2060 - State Taxes Payable	0.00	0.00	0.00	0.00	243.99	246.16	0.00	0.00	0.00
2003 - 403(B) Pension Deduction	896.84	1,303.76	1,714.90	190.44	388.56	588.14	796.04	976.42	376.42
24000 - Payroll Liabilities - Other	9,727.42	8,145.33	11,915.42	284.79	499.45	499.45	499.45	499.45	499.45
Total 24000 - Payroll Liabilities	10,624.26	15,585.21	20,038.87	12,143.47	15,108.85	15,997.25	7,400.61	8,900.60	11,494.25
24100 - Accrued Leave and Payroll	3,881.92	3,881.92	3,881.92	3,881.92	3,881.92	3,881.92	3,881.92	3,881.92	3,881.92
2600 - Accrued Vacation	25,507.16	25,507.16	25,507.16	25,507.16	25,507.16	25,507.16	25,507.16	25,507.16	25,507.16
2900 - Loan FSB	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Total Other Current Liabilities	65,013.34	69,974.29	74,427.95	66,532.55	69,497.93	70,386.33	61,789.69	63,289.68	66,143.69
Total Current Liabilities	84,875.33	74,872.92	99,605.24	116,056.05	127,052.84	136,800.41	116,760.64	89,995.66	111,354.20
Total Liabilities	84,875.33	74,872.92	99,605.24	116,056.05	127,052.84	136,800.41	116,760.64	89,995.66	111,354.20
Equity									
32000 - Net Assets Without Donor Restr	150,746.16	114,599.59	114,599.59	114,599.59	114,599.59	114,599.59	114,599.59	114,599.59	114,599.59
Net Income	-36,146.57	5,184.16	-1,046.09	878.77	-8,648.95	-14,281.88	-16,179.06	-20,761.56	-16,045.24
Total Equity	114,599.59	119,783.75	113,553.50	115,478.36	105,950.64	100,317.71	98,420.53	93,838.03	98,554.35
TOTAL LIABILITIES & EQUITY	199,474.92	194,656.67	213,158.74	231,534.41	233,003.48	237,118.12	215,181.17	183,833.69	209,908.55

Seniors United for Nutrition Program, INC.
Statement of Activities Comparative
January through August 2023

	Jan - Aug 23	Jan - Aug 22	$ Change	% Change
Ordinary Income/Expense				
Income				
44001 · GWAAR Allocations	133,132.56	88,073.00	45,059.56	51.2%
44003 · NSIP	20,578.64	14,640.00	5,938.64	40.6%
44004 · Inclusa	23,319.67	14,770.56	8,549.11	57.9%
44005 · Donations, Participants	135,902.69	144,873.05	-8,970.36	-6.2%
44006 · Local Income/Fundraisers	15,637.46	25,248.53	-9,611.07	-38.1%
44007 · ARPA Title III Funds	25,130.00	4,162.77	20,967.23	503.7%
44008 · Interest	193.76	8.63	185.13	2,145.2%
44009 · Full cost meals	494.50	0.00	494.50	100.0%
44010 · Other Income	386.88	34,352.47	-33,965.59	-98.9%
44011 · County Levy	63,440.00	71,000.00	-7,560.00	-10.7%
44012 · My Choice	7,964.46	0.00	7,964.46	100.0%
44013 · Iris	7,752.24	2,234.40	5,517.84	247.0%
44500 · Government Grants	11,298.50	0.00	11,298.50	100.0%
Total Income	445,231.36	399,363.41	45,867.95	11.5%
Gross Profit	445,231.36	399,363.41	45,867.95	11.5%
Expense				
66100 · Program Management				
66000 · Payroll Expenses	1,730.25	1,875.45	-145.20	-7.7%
66101 · Personnel Wages	52,869.18	54,248.11	-1,378.93	-2.5%
66102 · Payroll Taxes	4,700.44	4,056.61	643.83	15.9%
66103 · Workman's Comp. Ins.	0.00	2,869.01	-2,869.01	-100.0%
66104 · Pension	2,268.77	1,085.83	1,182.94	108.9%
66105 · Health/Life Ins./Deductible	0.00	6,941.11	-6,941.11	-100.0%
66106 · Travel	614.00	102.47	511.53	499.2%
66107 · Rent-Iowa County	1,400.00	1,297.50	102.50	7.9%
66108 · Phone/Postage/Copies	1,154.76	1,428.21	-273.45	-19.2%
66109 · Training	775.00	449.25	325.75	72.5%
66110 · Office Supplies	850.52	752.87	97.65	13.0%
66111 · Equipment	1,994.47	2,511.95	-517.48	-20.6%
66112 · Program Insurance	295.93	895.01	-599.08	-66.9%
66113 · Other Expenses	1,636.88	28.00	1,608.88	5,746.0%
66114 · Accounting Services	15,899.04	0.00	15,899.04	100.0%
66100 · Program Management - Other	128.45	-185.41	313.86	169.3%
Total 66100 · Program Management	86,317.69	78,355.97	7,961.72	10.2%
66900 · Reconciliation Discrepancies	0.00	0.01	-0.01	-100.0%
77500 · SITE & MEAL COSTS				
77501 · Personnel Wages	117,674.82	112,631.09	5,043.73	4.5%
77502 · Payroll Taxes	9,027.80	9,244.55	-216.75	-2.3%
77503 · Workman's Comp. Insurance	0.00	2,079.01	-2,079.01	-100.0%
77504 · Pension	0.00	1,727.98	-1,727.98	-100.0%
77505 · Health & Life Insurance	1,318.59	2,419.07	-1,100.48	-45.5%
77506 · Raw Food	42,141.22	42,730.61	-589.39	-1.4%
77507 · Contracted Food	147,270.37	125,197.72	22,072.65	17.6%
77508 · Food Trans./Van Fuel Cost	3,059.29	3,589.95	-530.66	-14.8%
77509 · Mileage/Stipends	27,832.77	23,183.02	4,649.75	20.1%
77510 · Rent - Sites	3,475.00	2,452.50	1,022.50	41.7%
77511 · Phone/Postage/Copies	1,031.94	1,113.75	-81.81	-7.4%
77512 · Employee Training	0.00	177.16	-177.16	-100.0%
77513 · Consumables	10,501.19	4,200.97	6,300.22	150.0%
77514 · Equipment - Sites	1,329.15	4,865.07	-3,535.92	-72.7%
77515 · Insurance-Gen. Liability, Auto	5,332.58	3,449.04	1,883.54	54.6%
77516 · Nutrition Education/Prevention	0.00	335.86	-335.86	-100.0%
77517 · Van Maintenance/Repairs	6,087.22	3,611.87	2,475.35	68.5%
77518 · Mileage/PAC, Staff	443.32	100.80	342.52	339.8%
77519 · Outreach/Marketing/Volunteers	210.80	734.17	-523.37	-71.3%
77520 · Depreciation Expense	1,379.84	1,596.53	-216.69	-13.6%
77500 · SITE & MEAL COSTS - Other	328.15	0.00	328.15	100.0%
Total 77500 · SITE & MEAL COSTS	378,444.05	345,440.72	33,003.33	9.6%
Total Expense	464,761.74	423,796.70	40,965.04	9.7%
Net Ordinary Income	-19,530.38	-24,433.29	4,902.91	20.1%
Other Income/Expense				
Other Income				
9000 · Other Income-	4,058.73	0.00	4,058.73	100.0%
Total Other Income	4,058.73	0.00	4,058.73	100.0%

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Accrual Basis

Seniors United for Nutrition Program, INC.
Statement of Activities Comparative
January through August 2023

	Jan - Aug 23	Jan - Aug 22	$ Change	% Change
Other Expense				
9999 · Interest Expense	573.59	538.88	34.71	6.4%
Total Other Expense	573.59	538.88	34.71	6.4%
Net Other Income	3,485.14	-538.88	4,024.02	746.7%
Net Income	-16,045.24	-24,972.17	8,926.93	35.8%

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Accrual Basis

Seniors United for Nutrition Program, INC.

Statement of Financial Activities by Month

January through August 2023

	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	TOTAL
Ordinary Income/Expense									
Income									
44001 · GWAAR Allocations	16,641.57	16,641.57	16,641.57	16,641.57	16,641.57	16,641.57	16,641.57	16,641.57	133,132.56
44003 · NSIP	2,572.33	2,572.33	2,572.33	2,572.33	2,572.33	2,572.33	2,572.33	2,572.33	20,578.64
44004 · Incluss	2,390.04	2,175.60	3,128.16	3,092.85	3,210.48	3,516.24	2,446.08	3,360.22	23,319.67
44005 · Donations, Participants	11,879.60	18,715.10	18,289.45	13,136.00	20,693.00	18,118.75	16,712.48	18,358.31	135,902.69
44006 · Local Income/Fundraisers	5,782.00	2,815.96	4,463.00	150.00	606.50	0.00	1,650.00	150.00	15,637.46
44007 · ARPA Title III Funds	3,141.25	3,141.25	3,141.25	3,141.25	3,141.25	3,141.25	3,141.25	3,141.25	25,130.00
44008 · Interest	29.06	126.66	19.72	4.10	3.83	3.90	4.18	3.51	193.76
44009 · Full cost meals	138.00	356.50	0.00	0.00	0.00	0.00	0.00	0.00	494.50
44010 · Other Income	83.30	54.00	106.38	20.00	42.75	22.20	56.25	2.00	386.88
44011 · County Levy	7,930.00	7,930.00	7,930.00	7,930.00	7,930.00	7,930.00	7,930.00	7,930.00	63,440.00
44012 · My Choice	729.12	505.68	458.64	952.56	1,387.68	1,470.00	1,152.48	1,308.30	7,964.46
44013 · Iris	944.10	802.78	979.49	866.51	1,003.12	987.82	967.40	1,221.24	7,752.24
44500 · Government Grants	0.00	0.00	0.00	0.00	0.00	0.00	150.00	11,148.50	11,298.50
Total Income	52,259.37	55,837.41	57,749.99	48,507.17	57,232.31	54,383.86	53,424.02	65,837.23	445,231.36
Gross Profit	52,259.37	55,837.41	57,749.99	48,507.17	57,232.31	54,383.86	53,424.02	65,837.23	445,231.36
Expense									
66100 · Program Management									
66000 · Payroll Expenses	15.92	121.02	440.80	262.90	737.61	300.00	202.00	-350.00	1,730.25
66101 · Personnel Wages	6,018.07	5,417.87	5,898.10	7,292.51	6,481.63	7,197.19	6,898.88	7,664.93	52,869.18
66102 · Payroll Taxes	441.68	390.27	748.09	587.12	507.58	561.04	535.47	929.19	4,700.44
66104 · Pension	201.70	201.70	201.70	403.65	309.35	324.54	312.69	313.44	2,268.77
66106 · Travel	0.00	0.00	0.00	0.00	614.00	0.00	0.00	0.00	614.00
66107 · Rent-Iowa County	0.00	400.00	200.00	0.00	200.00	200.00	200.00	200.00	1,400.00
66108 · Phone/Postage/Copies	0.00	371.40	203.04	143.70	123.84	164.34	0.00	148.44	1,154.76
66109 · Training	0.00	0.00	275.00	0.00	500.00	0.00	0.00	0.00	775.00
66110 · Office Supplies	121.25	57.39	155.42	104.32	322.10	0.00	183.76	-93.72	850.52
66111 · Equipment	0.00	0.00	0.00	0.00	1,695.00	299.47	0.00	0.00	1,994.47
66112 · Program Insurance	32.26	62.82	0.00	64.52	32.26	34.69	39.54	29.84	295.93
66113 · Other Expenses	345.70	931.48	58.98	0.10	33.13	267.39	0.10	0.00	1,636.88
66114 · Accounting Services	0.00	0.00	2,500.00	2,596.25	2,746.76	2,636.89	2,711.26	2,707.88	15,899.04
66100 · Program Management · Other	128.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	128.45
Total 66100 · Program Management	7,305.03	7,953.95	10,681.13	11,455.07	14,303.26	11,985.55	11,083.70	11,550.00	86,317.69
77500 · SITE & MEAL COSTS									
77501 · Personnel Wages	15,079.91	12,049.08	15,479.29	14,755.09	14,382.73	16,236.31	14,209.79	15,482.62	117,674.82
77502 · Payroll Taxes	1,187.11	938.36	1,108.80	1,195.59	1,096.58	1,238.00	1,083.19	1,180.17	9,027.80
77505 · Health & Life Insurance	293.02	146.51	146.51	146.51	146.51	146.51	146.51	146.51	1,318.59
77506 · Raw Food	6,051.47	8,302.80	4,094.76	4,550.35	4,102.77	4,615.97	6,402.41	3,620.69	42,141.22
77507 · Contracted Food	13,940.98	21,407.37	20,724.65	13,663.70	21,051.35	15,388.95	19,108.24	21,985.13	147,270.37
77508 · Food Trans./Van Fuel Cost	30.24	1,181.89	310.29	102.84	810.43	444.04	379.56	0.00	3,059.29
77509 · Mileage/Stipends	4,312.49	4,571.91	297.88	5,607.27	3,871.35	3,415.60	2,830.68	2,925.59	27,832.77
77510 · Rent - Sites	925.00	650.00	275.00	325.00	325.00	325.00	325.00	325.00	3,475.00
77511 · Phone/Postage/Copies	167.60	88.11	90.63	106.75	103.47	135.23	235.88	104.27	1,031.94
77513 · Consumables	70.77	2,683.96	1,404.17	1,106.26	1,194.70	955.76	1,202.84	1,882.93	10,501.19
77514 · Equipment - Sites	181.09	86.52	0.00	289.15	84.35	0.00	0.00	688.04	1,329.15
77515 · Insurance-Gen. Liability, Auto	667.43	667.43	667.43	667.43	667.43	667.43	667.43	660.57	5,332.58
77517 · Van Maintenance/Repairs	75.00	1,138.12	39.95	3,753.83	607.10	109.48	170.51	193.23	6,087.22
77518 · Mileage/PAC, Staff	0.00	0.00	48.84	0.00	21.16	206.34	75.90	91.08	443.32
77519 · Outreach/Marketing/Volunteers	0.00	0.00	0.00	115.40	95.40	0.00	0.00	0.00	210.80
77520 · Depreciation Expense	201.65	201.65	201.65	201.65	201.65	201.43	85.08	85.08	1,379.84
77500 · SITE & MEAL COSTS · Other	276.15	0.00	0.00	52.00	0.00	0.00	0.00	0.00	328.15
Total 77500 · SITE & MEAL COSTS	43,459.91	54,113.71	44,889.85	46,638.82	48,561.98	44,286.05	46,922.82	49,570.91	378,444.05
Total Expense	50,764.94	62,067.66	55,570.98	58,093.89	62,865.24	56,271.60	58,006.52	61,120.91	464,761.74
Net Ordinary Income	1,494.43	-6,230.25	2,179.01	-9,586.72	-5,632.93	-1,887.74	-4,582.50	4,716.32	-19,530.38
Other Income/Expense									
Other Income									
9000 · Other Income-	3,689.73	0.00	0.00	59.00	0.00	310.00	0.00	0.00	4,058.73
Total Other Income	3,689.73	0.00	0.00	59.00	0.00	310.00	0.00	0.00	4,058.73
Other Expense									
9999 · Interest Expense	0.00	0.00	254.15	0.00	0.00	319.44	0.00	0.00	573.59
Total Other Expense	0.00	0.00	254.15	0.00	0.00	319.44	0.00	0.00	573.59
Net Other Income	3,689.73	0.00	-254.15	59.00	0.00	-9.44	0.00	0.00	3,485.14
Net Income	5,184.16	-6,230.25	1,924.86	-9,527.72	-5,632.93	-1,897.18	-4,582.50	4,716.32	-16,045.24

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Accrual Basis

Seniors United for Nutrition Program, INC.
Statement of Financial Activities Budget v Actual
January through August 2023

	Jan - Aug 23	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
44001 · GWAAR Allocations	133,132.56	116,666.68	16,465.88	114.1%
44003 · NSIP	20,578.64	19,333.32	1,245.32	106.4%
44004 · Inclusa	23,319.67	10,666.68	12,652.99	218.6%
44005 · Donations, Participants	135,902.69	149,333.36	-13,430.67	91.0%
44006 · Local Income/Fundraisers	15,637.46	31,000.00	-15,362.54	50.4%
44007 · ARPA Title III Funds	25,130.00	5,333.32	19,796.68	471.2%
44008 · Interest	193.76	333.28	-139.52	58.1%
44009 · Full cost meals	494.50	0.00	494.50	100.0%
44010 · Other Income	386.88	333.28	53.60	116.1%
44011 · County Levy	63,440.00	73,333.32	-9,893.32	86.5%
44012 · My Choice	7,964.46	10,666.68	-2,702.22	74.7%
44013 · Iris	7,752.24	5,333.32	2,418.92	145.4%
44500 · Government Grants	11,298.50	0.00	11,298.50	100.0%
Total Income	445,231.36	422,333.24	22,898.12	105.4%
Gross Profit	445,231.36	422,333.24	22,898.12	105.4%
Expense				
66100 · Program Management				
66000 · Payroll Expenses	1,730.25	0.00	1,730.25	100.0%
66101 · Personnel Wages	52,869.18	49,041.32	3,827.86	107.8%
66102 · Payroll Taxes	4,700.44	4,310.68	389.76	109.0%
66103 · Workman's Comp. Ins.	0.00	1,228.68	-1,228.68	0.0%
66104 · Pension	2,268.77	1,616.64	652.13	140.3%
66105 · Health/Life Ins./Deductible	0.00	6,066.68	-6,066.68	0.0%
66106 · Travel	614.00	666.64	-52.64	92.1%
66107 · Rent-Iowa County	1,400.00	1,600.00	-200.00	87.5%
66108 · Phone/Postage/Copies	1,154.76	533.32	621.44	216.5%
66109 · Training	775.00	700.00	75.00	110.7%
66110 · Office Supplies	850.52	1,000.00	-149.48	85.1%
66111 · Equipment	1,994.47	1,000.00	994.47	199.4%
66112 · Program Insurance	295.93	596.64	-300.71	49.6%
66113 · Other Expenses	1,636.88	266.68	1,370.20	613.8%
66114 · Accounting Services	15,899.04	6,200.00	9,699.04	256.4%
66115 · Marketing/Printing	0.00	166.68	-166.68	0.0%
66100 · Program Management - Other	128.45	0.00	128.45	100.0%
Total 66100 · Program Management	86,317.69	74,993.96	11,323.73	115.1%
77500 · SITE & MEAL COSTS				
77501 · Personnel Wages	117,674.82	110,120.00	7,554.82	106.9%
77502 · Payroll Taxes	9,027.80	8,372.00	655.80	107.8%
77503 · Workman's Comp. Insurance	0.00	1,228.68	-1,228.68	0.0%
77504 · Pension	0.00	1,666.68	-1,666.68	0.0%
77505 · Health & Life Insurance	1,318.59	1,180.00	138.59	111.7%
77506 · Raw Food	42,141.22	37,333.32	4,807.90	112.9%
77507 · Contracted Food	147,270.37	144,666.64	2,603.73	101.8%
77508 · Food Trans./Van Fuel Cost	3,059.29	3,333.32	-274.03	91.8%
77509 · Mileage/Stipends	27,832.77	20,000.00	7,832.77	139.2%
77510 · Rent - Sites	3,475.00	2,600.00	875.00	133.7%
77511 · Phone/Postage/Copies	1,031.94	1,666.64	-634.70	61.9%
77512 · Employee Training	0.00	333.32	-333.32	0.0%
77513 · Consumables	10,501.19	6,000.00	4,501.19	175.0%
77514 · Equipment - Sites	1,329.15	2,666.64	-1,337.49	49.8%
77515 · Insurance-Gen. Liability, Auto	5,332.58	2,505.32	2,827.26	212.9%
77516 · Nutrition Education/Prevention	0.00	333.32	-333.32	0.0%
77517 · Van Maintenance/Repairs	6,087.22	2,000.00	4,087.22	304.4%
77518 · Mileage/PAC, Staff	443.32	333.32	110.00	133.0%
77519 · Outreach/Marketing/Volunteers	210.80	1,000.00	-789.20	21.1%
77520 · Depreciation Expense	1,379.84	0.00	1,379.84	100.0%
77500 · SITE & MEAL COSTS - Other	328.15	0.00	328.15	100.0%
Total 77500 · SITE & MEAL COSTS	378,444.05	347,339.20	31,104.85	109.0%
Total Expense	464,761.74	422,333.16	42,428.58	110.0%
Net Ordinary Income	-19,530.38	0.08	-19,530.46	-24,412,975.0%
Other Income/Expense				
Other Income				
9000 · Other Income-	4,058.73	0.00	4,058.73	100.0%
Total Other Income	4,058.73	0.00	4,058.73	100.0%

Seniors United for Nutrition Program, INC.
Statement of Financial Activities Budget v Actual
January through August 2023

	Jan - Aug 23	Budget	$ Over Budget	% of Budget
Other Expense				
9999 · Interest Expense	573.59	0.00	573.59	100.0%
Total Other Expense	573.59	0.00	573.59	100.0%
Net Other Income	3,485.14	0.00	3,485.14	100.0%
Net Income	-16,045.24	0.08	-16,045.32	-20,056,550.0%

Seniors United for Nutrition Program, INC.
Statement of Financial Activities Budget Performance
August 2023

	Aug 23	Budget	$ Over Budget	Jan - Aug 23	YTD Budget	$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
44001 · GWAAR Allocations	16,641.57	14,583.33	2,058.24	133,132.56	116,666.68	16,465.88	175,000.00
44003 · NSIP	2,572.33	2,416.67	155.66	20,578.64	19,333.32	1,245.32	29,000.00
44004 · Inclusa	3,360.22	1,333.33	2,026.89	23,319.67	10,666.68	12,652.99	16,000.00
44005 · Donations, Participants	18,358.31	18,666.66	-308.35	135,902.69	149,333.36	-13,430.67	224,000.00
44006 · Local Income/Fundraisers	150.00	3,875.00	-3,725.00	15,637.46	31,000.00	-15,362.54	46,500.00
44007 · ARPA Title III Funds	3,141.25	666.67	2,474.58	25,130.00	5,333.32	19,796.68	8,000.00
44008 · Interest	3.51	41.68	-38.17	193.76	333.28	-139.52	500.00
44009 · Full cost meals	0.00	0.00	0.00	494.50	0.00	494.50	0.00
44010 · Other Income	2.00	41.68	-39.68	386.88	333.28	53.60	500.00
44011 · County Levy	7,930.00	9,166.67	-1,236.67	63,440.00	73,333.32	-9,893.32	110,000.00
44012 · My Choice	1,308.30	1,333.33	-25.03	7,964.46	10,666.68	-2,702.22	16,000.00
44013 · Iris	1,221.24	666.67	554.57	7,752.24	5,333.32	2,418.92	8,000.00
44500 · Government Grants	11,148.50	0.00	11,148.50	11,298.50	0.00	11,298.50	0.00
Total Income	65,837.23	52,791.69	13,045.54	445,231.36	422,333.24	22,898.12	633,500.00
Gross Profit	65,837.23	52,791.69	13,045.54	445,231.36	422,333.24	22,898.12	633,500.00
Expense							
66100 · Program Management							
66000 · Payroll Expenses	-350.00	0.00	-350.00	1,730.25	0.00	1,730.25	0.00
66101 · Personnel Wages	7,664.93	6,130.17	1,534.76	52,869.18	49,041.32	3,827.86	73,562.00
66102 · Payroll Taxes	929.19	538.83	390.36	4,700.44	4,310.68	389.76	6,466.00
66103 · Workman's Comp. Ins.	0.00	153.58	-153.58	0.00	1,228.68	-1,228.68	1,843.00
66104 · Pension	313.44	202.09	111.35	2,268.77	1,616.64	652.13	2,425.00
66105 · Health/Life Ins./Deductible	0.00	758.33	-758.33	0.00	6,066.68	-6,066.68	9,100.00
66106 · Travel	0.00	83.34	-83.34	614.00	666.64	-52.64	1,000.00
66107 · Rent-Iowa County	200.00	200.00	0.00	1,400.00	1,600.00	-200.00	2,400.00
66108 · Phone/Postage/Copies	148.44	66.67	81.77	1,154.76	533.32	621.44	800.00
66109 · Training	0.00	87.50	-87.50	775.00	700.00	75.00	1,050.00
66110 · Office Supplies	-93.72	125.00	-218.72	850.52	1,000.00	-149.48	1,500.00
66111 · Equipment	0.00	125.00	-125.00	1,994.47	1,000.00	994.47	1,500.00
66112 · Program Insurance	29.84	74.59	-44.75	295.93	596.64	-300.71	895.00
66113 · Other Expenses	0.00	33.33	-33.33	1,636.88	266.68	1,370.20	400.00
66114 · Accounting Services	2,707.88	775.00	1,932.88	15,899.04	6,200.00	9,699.04	9,300.00
66115 · Marketing/Printing	0.00	20.83	-20.83	0.00	166.68	-166.68	250.00
66100 · Program Management - Other	0.00	0.00	0.00	128.45	0.00	128.45	0.00
Total 66100 · Program Management	11,550.00	9,374.26	2,175.74	86,317.69	74,993.96	11,323.73	112,491.00
77500 · SITE & MEAL COSTS							
77501 · Personnel Wages	15,482.82	13,765.00	1,717.82	117,674.82	110,120.00	7,554.82	165,180.00
77502 · Payroll Taxes	1,180.17	1,046.50	133.67	9,027.80	8,372.00	655.80	12,558.00
77503 · Workman's Comp. Insurance	0.00	153.58	-153.58	0.00	1,228.68	-1,228.68	1,843.00
77504 · Pension	0.00	208.33	-208.33	0.00	1,666.68	-1,666.68	2,500.00
77505 · Health & Life Insurance	146.51	147.50	-0.99	1,318.59	1,180.00	138.59	1,770.00
77506 · Raw Food	3,820.69	4,666.67	-845.98	42,141.22	37,333.32	4,807.90	56,000.00
77507 · Contracted Food	21,985.13	18,083.34	3,901.79	147,270.37	144,666.64	2,603.73	217,000.00
77508 · Food Trans./Van Fuel Cost	0.00	416.67	-416.67	3,059.29	3,333.32	-274.03	5,000.00
77509 · Mileage/Stipends	2,925.59	2,500.00	425.59	27,832.77	20,000.00	7,832.77	30,000.00
77510 · Rent - Sites	325.00	325.00	0.00	3,475.00	2,600.00	875.00	3,900.00
77511 · Phone/Postage/Copies	104.27	208.34	-104.07	1,031.94	1,666.64	-634.70	2,500.00
77512 · Employee Training	0.00	41.67	-41.67	0.00	333.32	-333.32	500.00
77513 · Consumables	1,882.93	750.00	1,132.93	10,501.19	6,000.00	4,501.19	9,000.00
77514 · Equipment - Sites	688.04	333.34	354.70	1,329.15	2,666.64	-1,337.49	4,000.00
77515 · Insurance-Gen. Liability, Auto	660.57	313.17	347.40	5,332.58	2,505.32	2,827.26	3,758.00
77516 · Nutrition Education/Prevention	0.00	41.67	-41.67	0.00	333.32	-333.32	500.00
77517 · Van Maintenance/Repairs	193.23	250.00	-56.77	6,087.22	2,000.00	4,087.22	3,000.00
77518 · Mileage/PAC, Staff	91.08	41.67	49.41	443.32	333.32	110.00	500.00
77519 · Outreach/Marketing/Volunteers	0.00	125.00	-125.00	210.80	1,000.00	-789.20	1,500.00
77520 · Depreciation Expense	85.08	0.00	85.08	1,379.84	0.00	1,379.84	0.00
77500 · SITE & MEAL COSTS - Other	0.00	0.00	0.00	328.15	0.00	328.15	0.00
Total 77500 · SITE & MEAL COSTS	49,570.91	43,417.45	6,153.46	378,444.05	347,339.20	31,104.85	521,009.00
Total Expense	61,120.91	52,791.71	8,329.20	464,761.74	422,333.16	42,428.58	633,500.00
Net Ordinary Income	4,716.32	-0.02	4,716.34	-19,530.38	0.08	-19,530.46	0.00
Other Income/Expense							
Other Income							
9000 · Other Income-	0.00	0.00	0.00	4,058.73	0.00	4,058.73	0.00
Total Other Income	0.00	0.00	0.00	4,058.73	0.00	4,058.73	0.00
Other Expense							
9999 · Interest Expense	0.00	0.00	0.00	573.59	0.00	573.59	0.00
Total Other Expense	0.00	0.00	0.00	573.59	0.00	573.59	0.00
Net Other Income	0.00	0.00	0.00	3,485.14	0.00	3,485.14	0.00
Net Income	4,716.32	-0.02	4,716.34	-16,045.24	0.08	-16,045.32	0.00

Seniors United for Nutrition Program, INC.
Statement of Financial Activities by Class
January through August 2023

	Iowa - C-1 (Cong)	Iowa - C-2 (HD)	Lafayette C-1 (Cong.)	Lafayette C-2 (HD)	TOTAL
Ordinary Income/Expense					
Income					
44001 · GWAAR Allocations	54,652.00	18,830.64	44,705.28	14,944.64	133,132.56
44003 · NSIP	0.00	12,040.00	0.00	8,538.64	20,578.64
44004 · Inclusa	0.00	10,306.10	0.00	13,013.57	23,319.67
44005 · Donations, Participants	13,950.45	60,340.34	14,183.20	47,428.70	135,902.69
44006 · Local Income/Fundraisers	281.50	4,872.96	1,016.50	9,466.50	15,637.46
44007 · ARPA Title III Funds	6,724.00	7,444.00	5,054.00	5,908.00	25,130.00
44008 · Interest	8.48	90.50	21.84	72.94	193.76
44009 · Full cost meals	0.00	494.50	0.00	0.00	494.50
44010 · Other Income	9.00	20.13	191.00	166.75	386.88
44011 · County Levy	4,464.00	25,296.00	8,420.00	25,260.00	63,440.00
44012 · My Choice	0.00	2,828.28	0.00	5,136.18	7,964.46
44013 · Iris	0.00	3,846.79	0.00	3,905.45	7,752.24
44500 · Government Grants	0.00	5,148.50	2,000.00	4,150.00	11,298.50
Total Income	80,089.43	151,558.74	75,591.82	137,991.37	445,231.36
Gross Profit	80,089.43	151,558.74	75,591.82	137,991.37	445,231.36
Expense					
66100 · Program Management					
66000 · Payroll Expenses	150.52	759.45	205.94	614.34	1,730.25
66101 · Personnel Wages	3,905.53	22,531.28	6,508.10	19,924.27	52,869.18
66102 · Payroll Taxes	346.07	1,963.43	597.22	1,793.72	4,700.44
66104 · Pension	130.12	737.22	50.44	1,350.99	2,268.77
66106 · Travel	50.66	287.04	69.08	207.22	614.00
66107 · Rent-Iowa County	350.00	350.00	350.00	350.00	1,400.00
66108 · Phone/Postage/Copies	90.86	548.83	125.40	389.67	1,154.76
66109 · Training	63.94	362.31	87.19	261.56	775.00
66110 · Office Supplies	94.10	403.52	84.03	268.87	850.52
66111 · Equipment	164.55	932.41	224.38	673.13	1,994.47
66112 · Program Insurance	12.16	91.26	23.91	168.60	295.93
66113 · Other Expenses	228.71	693.11	219.47	495.59	1,636.88
66114 · Accounting Services	389.04	8,352.68	101.15	7,056.17	15,899.04
66100 · Program Management - Other	0.00	65.45	15.75	47.25	128.45
Total 66100 · Program Management	5,976.26	38,077.99	8,662.06	33,601.38	86,317.69
77500 · SITE & MEAL COSTS					
77501 · Personnel Wages	6,345.44	35,957.53	18,843.02	56,528.83	117,674.82
77502 · Payroll Taxes	488.62	2,768.49	1,442.68	4,328.01	9,027.80
77505 · Health & Life Insurance	659.25	0.00	659.34	0.00	1,318.59
77506 · Raw Food	2,706.22	8,932.01	6,934.17	23,568.82	42,141.22
77507 · Contracted Food	13,581.35	87,624.39	13,154.37	32,910.26	147,270.37
77508 · Food Trans./Van Fuel Cost	375.76	1,399.49	183.52	1,100.52	3,059.29
77509 · Mileage/Stipends	190.77	18,254.34	201.19	9,186.47	27,832.77
77510 · Rent - Sites	225.00	225.00	1,402.50	1,622.50	3,475.00
77511 · Phone/Postage/Copies	111.79	536.36	101.59	282.20	1,031.94
77513 · Consumables	663.69	5,166.23	884.79	3,786.48	10,501.19
77514 · Equipment - Sites	45.66	468.53	144.35	670.61	1,329.15
77515 · Insurance-Gen. Liability, Auto	0.00	3,060.65	0.00	2,271.93	5,332.58
77517 · Van Maintenance/Repairs	79.52	450.60	1,389.28	4,167.82	6,087.22
77518 · Mileage/PAC, Staff	0.00	355.38	30.01	57.93	443.32
77519 · Outreach/Marketing/Volunteers	28.62	162.18	5.00	15.00	210.80
77520 · Depreciation Expense	699.20	0.00	680.64	0.00	1,379.84
77500 · SITE & MEAL COSTS - Other	0.00	276.15	0.00	52.00	328.15
Total 77500 · SITE & MEAL COSTS	26,200.89	165,637.33	46,056.45	140,549.38	378,444.05
Total Expense	32,177.15	203,715.32	54,718.51	174,150.76	464,761.74
Net Ordinary Income	47,912.28	-52,156.58	20,873.31	-36,159.39	-19,530.38
Other Income/Expense					
Other Income					
9000 · Other Income-	0.00	2,074.36	0.00	1,984.37	4,058.73
Total Other Income	0.00	2,074.36	0.00	1,984.37	4,058.73
Other Expense					
9999 · Interest Expense	0.00	315.47	0.00	258.12	573.59
Total Other Expense	0.00	315.47	0.00	258.12	573.59
Net Other Income	0.00	1,758.89	0.00	1,726.25	3,485.14
Net Income	47,912.28	-50,397.69	20,873.31	-34,433.14	-16,045.24

AGENDA ITEM COVER SHEET

Title: Preliminary Financial Reports for the period ending 6/30/2023 (•) Original ( ) Update

TO BE COMPLETED BY COUNTY DEPARTMENT HEAD

DESCRIPTION OF AGENDA ITEM (Please provide detailed information, including deadline):

Preliminary 2023 financial report with a comparison of budget to actual year-do-date for the period ending 6/30/2023

RECOMMENDATIONS (IF ANY):

For informational purposes only

ANY ATTACHMENTS? (Only 1 copy is needed) (•) Yes ( ) No If yes, please list below:

Preliminary 6/30/23 Financial Statements

FISCAL IMPACT:

Financial update of the 2023 budgetary balances as of 6/30/23 - preliminary

LEGAL REVIEW PERFORMED: ( ) Yes (•) No **PUBLICATION REQUIRED:** ( ) Yes (•) No

STAFF PRESENTATION?: (•) Yes ( ) No How much time is needed? 5 minutes

COMPLETED BY: Jamie Gould **DEPT:** Finance Department

2/3 VOTE REQUIRED: ( ) Yes (•) No

TO BE COMPLETED BY COMMITTEE CHAIR

MEETING DATE: **AGENDA ITEM #**

COMMITTEE ACTION:

	A	B	C	D	E	F	G	H	I	J	K
1	IOWA COUNTY PRELIMINARY COMPARE BUDGET TO ACTUAL								compiled 9/22/2023		
2	Preliminary - For the period ending 6/30/2023 as of 9/22/2023										
3	Revenue - Compare Budget to Actual	Tax Levy	Revenue (Excluding Tax Levy)	Total Revenues Budgeted (with Tax Levy)	Budget Adjustments / Transfers	Carryovers From Prior Year	2023 Revised Budget (Excluding Tax Levy)	Total YTD Revenues	Remaining Balance	Percentage of Year Completed	Percentage of Remaining Balance YTD
4	100 GENERAL FUND										
5	02 COUNTY BOARD includes Fire Suppression	$ 98,085		$ 98,085	$ -		$ -	$ -	$ -	46%	
6	02 COUNTY BOARD - Contingency	$ 447,307		$ 447,307	$ -		$ -	$ -	$ -	46%	
7	03 Restorative Justice - TAD Grant	$ 321	$ 70,000	$ 70,321			$ 70,000	$ -	$ 70,000	46%	0%
8	04 CLERK OF CIRCUIT COURT	$ 239,424	$ 433,989	$ 673,413			$ 433,989	$ 213,061	$ 220,928	46%	49%
9	05 EMPLOYEE RELATIONS DEPARTMENT	$ 162,389		$ 162,389			$ -	$ 78	$ (78)	46%	
10	09 OWI INTENSIVE SUPERVISN PROG	$ 64,000	$ 900	$ 64,900			$ 900	$ 300	$ 600	46%	33%
11	10 CORONER	$ 43,478	$ 6,000	$ 49,478			$ 6,000	$ 3,400	$ 2,600	46%	57%
12	11 FINANCE DEPARTMENT	$ 340,248	$ 400	$ 340,648			$ 400	$ 171	$ 229	46%	43%
13	12 COUNTY ADMINISTRATION	$ 177,488		$ 177,488			$ -	$ -	$ -	46%	
14	13 ENVIRONMENTAL IMPACT FEE	$ -	$ 2,000,000	$ 2,000,000			$ 2,000,000	$ -	$ 2,000,000	46%	0%
15	14 ECONOMIC DEVELOPMENT	$ 56,891		$ 56,891			$ -	$ -	$ -	46%	
16	15 INFORMATION SYSTEMS	$ 701,007		$ 701,007			$ -	$ -	$ -	46%	
17	20 COUNTY TREASURER		$ 409,600	$ 409,600			$ 409,600	$ 792,020	$ (382,420)	46%	193%
18	20 COUNTY TREASURER - State Shared Rev & Exempt Computer Aid & Personal Property Aid		$ 681,078	$ 681,078			$ 681,078	$ -	$ 681,078	46%	0%
19	20 COUNTY TREASURER - Property Tax, & Library Aids	$ 6,193,311		$ 6,193,311			$ -	$ 6,193,311	$ -	46%	
20	20 COUNTY TREASURER - Transfer from Sales Tax Fund		$ 2,500,000	$ 2,500,000			$ 2,500,000	$ -	$ 2,500,000	46%	0%
21	22 COUNTY CLERK	$ 267,772	$ 23,060	$ 290,832			$ 23,060	$ 19,704	$ 3,356	46%	85%
22	24 DISTRICT ATTORNEY	$ 252,326	$ 32,000	$ 284,326			$ 32,000	$ 1,769	$ 30,231	46%	6%
23	27 CORPORATION COUNSEL	$ 140,000		$ 140,000			$ -		$ -	46%	
24	30 REGISTER OF DEEDS		$ 208,000	$ 208,000			$ 208,000	$ 113,098	$ 94,902	46%	54%
25	34 ENVIRONMENTAL SERVICES	$ 625,010	$ 24,281	$ 649,291			$ 24,281	$ 14,964	$ 9,317	46%	62%
26	35 COUNTY FARM		$ 110,144	$ 110,144			$ 110,144	$ 19,730	$ 90,414	46%	18%
27	36 COUNTY INSURANCE REVENUE	$ 35,000	$ 220,544	$ 255,544			$ 220,544	$ 226,745	$ (6,201)	46%	103%
28	40 SHERIFF DEPARTMENT	$ 4,592,332	$ 588,004	$ 5,180,336			$ 588,004	$ 267,960	$ 320,044	46%	46%
29	50 COUNTY HEALTH DEPARTMENT	$ 315,257	$ 301,904	$ 617,161			$ 301,904	$ 91,386	$ 210,518	46%	30%
30	64 VETERANS SERVICE OFFICE	$ 99,593	$ 12,000	$ 111,593			$ 12,000	$ 27,525	$ (15,525)	46%	229%
31	72 CULTURAL - FAIR & HISTORICAL SOCIETY	$ 26,546		$ 26,546			$ -	$ -	$ -	46%	
32	73 SNOWMOBILE/ATV PROGRAM		$ 45,690	$ 45,690			$ 45,690	$ 13,221	$ 32,469	46%	29%
33	75 PLANNING & DEVELOPMENT DEPT	$ 69,805	$ 403,156	$ 472,961			$ 403,156	$ 255,427	$ 147,729	46%	63%
34	78 EMERGENCY MANAGEMENT	$ 188,473	$ 51,682	$ 240,155			$ 51,682	$ 1,032	$ 50,650	46%	2%
35	82 UNIVERSITY EXTENSION PROGRAM	$ 271,235	$ 11,704	$ 282,939			$ 11,704	$ 15,294	$ (3,590)	46%	131%
36	84 LAND CONSERVATION DEPARTMENT	$ 171,747	$ 345,362	$ 517,109			$ 345,362	$ 36,493	$ 308,869	46%	11%
37	90 OPERATING TRANSFERS			$ -			$ -	$ -	$ -	46%	
38	TOTAL: GENERAL FUND		$ 8,479,498	$ 24,058,543	$ -	$ -	$ 8,479,498	$ 8,306,689	$ 172,809	46%	98%

	A	B	C	D	E	F	G	H	I	J	K
1	IOWA COUNTY PRELIMINARY COMPARE BUDGET TO ACTUAL								compiled 9/22/2023		
2	Preliminary - For the period ending 6/30/2023 as of 9/22/2023										
3	Revenue - Compare Budget to Actual	Tax Levy	Revenue (Excluding Tax Levy)	Total Revenues Budgeted (with Tax Levy)	Budget Adjustments / Transfers	Carryovers From Prior Year	2023 Revised Budget (Excluding Tax Levy)	Total YTD Revenues	Remaining Balance	Percentage of Year Completed	Percentage of Remaining Balance YTD
39	**210 DEPARTMENT OF SOCIAL SERVICE**										
40	60 SOCIAL SERVICES	$ 1,482,485	$ 1,453,635	$ 2,936,120			$ 1,453,635	$ 1,059,648	$ 1,876,472	46%	36%
41	**215 CHILD SUPPORT**										
42	26 CHILD SUPPORT	$ 25,502	$ 221,222	$ 246,724			$ 221,222	$ 83,563	$ 163,161	46%	34%
43	**220 AGING & DISB RESOURCE CENTER**										
44	85 AGING &DISABILTY RESRC CENTR	$ 371,610	$ 634,661	$ 1,006,271			$ 634,661	$ 968,394	$ 37,877	46%	96%
45	**230 UNIFIED SERVICES FUND**										
46	56 UNIFIED SERVICES	$ 267,500		$ 267,500			$ -	$ -	$ -	46%	0%
47	**240 SALES TAX FUND**										
48	19 SALES TAX FND		$ 2,500,000	$ 2,500,000			$ 2,500,000	$ 827,819	$ 1,672,181	46%	33%
49	**245 SOLAR FARM UTILITY TAX FUND**										
50	80 SOLAR FARM UTILITY TAX			$ -			$ -	$ -	$ -	46%	
51	**255 OPIOIDS SETTLEMENT FUND**										
52	21 OPIOIDS SETTLEMENT FUND			$ -			$ -	$ 629	$ (629)	46%	
53	**262 IOWA COUNTY AIRPORT**										
54	07 IOWA COUNTY AIRPORT	$ 60,000	$ 201,582	$ 261,582			$ 201,582	$ 122,327	$ 139,255	46%	47%
55	**263 RAILROAD**										
56	08 WI RIVER RAIL TRANSIT COMM	$ 30,000		$ 30,000			$ -	$ -	$ -	46%	100%
57	**280 AMERICAN RESCUE PLAN ACT**										
58	16 AMERICAN RESCUE PLAN ACT		$ 3,450,000	$ 3,450,000			$ 3,450,000	$ -	$ 3,450,000	46%	0%
59	**400 CAPITAL PROJECTS FUND**										
60	32 CAPITAL PROJECTS	$ 4,462,153	$ 463,462	$ 4,925,615	$ 22,363		$ 485,825	$ 4,490,832	$ 434,783	46%	91%
61	**410 CAPITAL PROJECTS - BROADBAND**										
62	32 CAPITAL PROJECTS - BROADBAND		$ 300,000	$ 300,000			$ 300,000	$ 29,867	$ 270,133	46%	10%
63	**610 BLOOMFIELD**										
64	54 BLOOMFIELD HLTH CARE & REHAB			$ -			$ -	$ 200,455	$ (200,455)	46%	
65	**710 HIGHWAY DEPARTMENT**										
66	70 HIGHWAY DEPT-includes 50/50 bridge aid	$ 3,920,752	$ 15,083,033	$ 19,003,785	$ 570,000		$ 15,653,033	$ 6,298,949	$ 12,704,836	46%	33%
67	**730 Self Insured Workers Comp**										
68	37 SELF-INSURED WORKERS COMP			$ -				$ 109,843	$ (109,843)	46%	
69											
70	**TOTAL OF ALL FUNDS**	**$ 10,620,002**	**$ 32,787,093**	**$ 58,986,140**	**$ 592,363**	**$ -**	**$ 33,379,456**	**$ 22,499,015**	**$ 10,880,441**	**46%**	**67%**
71											
72	**Other:**										
73	**250 REVOLVING LOAN FUND**										
74	18 REVOLVING LOAN FUND	$ -	$ -	$ -	$ -		$ -	$ 3,500	$ (3,500)	46%	
75	**270 DRUG TASK FORCE**										
76	38 DRUG TASK FORCE	$ -	$ -	$ -	$ -		$ -	$ 20,072	$ (20,072)	46%	
77											
78	**Total Other:**	$ -	$ -	$ -	$ -	$ -	$ -	**$ 23,572**	**$ (23,572)**	**46%**	
79											
80	**TOTALS All Funds and Other:**	**$ 10,620,002**	**$ 32,787,093**	**$ 58,986,140**	**$ 592,363**	**$ -**	**$ 33,379,456**	**$ 22,522,587**	**$ 10,856,869**	**46%**	**67%**
81											
82	Notes:										
83	YTD = Year-to-date										
84	**NOTES: ALL FUNDS OTHER THAN FUND 100 (GENERAL FUND) RECEIVED THEIR TAX LEVY ON 1/1/23.**										

	A		B	C	D	E	F	G	H	I
1	IOWA COUNTY PRELIMINARY COMPARE BUDGET TO ACTUAL							compiled 9/22/2023		
2	Preliminary - For the period ending 6/30/2023 as of 9/22/2023						Department YTD	REMAINING	Percent	Actual
3	Expenditure - Compare Budget to Actual		2023 Adopted Annual Budget	Budget Adjustments / Transfers	Carryovers From Prior Year	2023 Revised Budget	Total YTD Expenditures	Remaining Balance	Percentage of Year Completed	Percentage of Remaining Balance YTD
4	100 GENERAL FUND									
5	02	COUNTY BOARD	$ 96,085			$ 96,085	$ 24,545	$ 71,540	46%	26%
6	02	COUNTY BOARD - Contingency	$ 447,307			$ 447,307	$ -	$ 447,307	46%	
7	02	COUNTY BOARD - Fire Suppression	$ 2,000			$ 2,000	$ 178	$ 1,822	46%	9%
8	03	RESTORATIVE JUSTICE - TAD Grant	$ 70,321			$ 70,321	$ 33,173	$ 37,148	46%	47%
9	04	CLERK OF CIRCUIT COURT	$ 673,413			$ 673,413	$ 335,882	$ 337,531	46%	50%
10	05	EMPLOYEE RELATIONS DEPARTMENT	$ 162,389			$ 162,389	$ 88,364	$ 74,025	46%	54%
11	09	OWI INTENSIVE SUPERVIS PROG	$ 64,900			$ 64,900	$ 17,250	$ 47,650	46%	27%
12	10	CORONER	$ 49,478			$ 49,478	$ 28,748	$ 20,730	46%	58%
13	11	FINANCE DEPARTMENT	$ 340,648			$ 340,648	$ 162,916	$ 177,732	46%	48%
14	12	COUNTY ADMINISTRATION	$ 177,488			$ 177,488	$ 83,220	$ 94,268	46%	47%
15	13	ENVIRONMENTAL IMPACT FEE	$ -			$ -	$ 31,566	$ (31,566)	46%	
16	14	ECONOMIC DEVELOPMENT	$ 56,891			$ 56,891	$ 30,516	$ 26,375	46%	54%
17	15	INFORMATION SYSTEMS	$ 701,007			$ 701,007	$ 313,086	$ 387,921	46%	45%
18	20	COUNTY TREASURER	$ 188,415			$ 188,415	$ 84,040	$ 104,375	46%	45%
19	22	COUNTY CLERK	$ 267,772			$ 267,772	$ 110,015	$ 157,757	46%	41%
20	24	DISTRICT ATTORNEY	$ 284,326		7,730	$ 292,056	$ 135,015	$ 157,041	46%	46%
21	27	CORPORATION COUNSEL	$ 140,000			$ 140,000	$ 50,741	$ 89,259	46%	36%
22	30	REGISTER OF DEEDS	$ 194,323		13,330	$ 207,653	$ 79,248	$ 128,405	46%	38%
23	34	ENVIRONMENTAL SERVICES	$ 649,291			$ 649,291	$ 334,074	$ 315,217	46%	51%
24	35	COUNTY FARM	$ 6,050			$ 6,050	$ 5,036	$ 1,014	46%	83%
25	36	COUNTY INSURANCE	$ 255,544			$ 255,544	$ 259,679	$ (4,135)	46%	102%
26	40	SHERIFF DEPARTMENT	$ 5,180,336		153,092	$ 5,333,428	$ 2,518,987	$ 2,814,441	46%	47%
27	50	COUNTY HEALTH DEPARTMENT	$ 617,161			$ 617,161	$ 267,869	$ 349,292	46%	43%
28	64	VETERANS SERVICE OFFICE	$ 111,593		4,083	$ 115,676	$ 47,579	$ 68,097	46%	41%
29	72	CULTURAL-Aid to Public Libraries	$ 350,671		19,578	$ 370,249	$ 356,643	$ 13,606	46%	96%
30	72	CULTURAL-Fair & Historical Society	$ 26,546			$ 26,546	$ 5,000	$ 21,546	46%	19%
31	73	SNOWMOBILE/ATV PROGRAM	$ 45,690			$ 45,690	$ 269	$ 45,421	46%	1%
32	75	PLANNING & DEVELOPMENT DEPT	$ 472,961		209,225	$ 682,186	$ 320,106	$ 362,080	46%	47%
33	78	EMERGENCY MANAGEMENT	$ 240,155			$ 240,155	$ 119,696	$ 120,459	46%	50%
34	82	UNIVERSITY EXTENSION PROGRAM	$ 282,939		10,362	$ 293,301	$ 119,196	$ 174,105	46%	41%
35	84	LAND CONSERVATION DEPARTMENT	$ 517,109		65,605	$ 582,714	$ 181,368	$ 401,346	46%	31%
36	90	OPERATING TRANSFERS	$ 2,000,000	$ 22,363		$ 2,022,363	$ 22,363	$ 2,000,000	46%	1%
37	**TOTAL: GENERAL FUND**		**$ 14,672,809**	**$ 22,363**	**$ 483,005**	**$ 15,178,177**	**$ 6,166,368**	**$ 9,011,809**	**46%**	**41%**

		A	B	C	D	E	F	G	H	I
1		IOWA COUNTY PRELIMINARY COMPARE BUDGET TO ACTUAL						compiled 9/22/2023		
2		Preliminary - For the period ending 6/30/2023 as of 9/22/2023					Department YTD	REMAINING	Percent	Actual
3		Expenditure - Compare Budget to Actual	2023 Adopted Annual Budget	Budget Adjustments / Transfers	Carryovers From Prior Year	2023 Revised Budget	Total YTD Expenditures	Remaining Balance	Percentage of Year Completed	Percentage of Remaining Balance YTD
38		**210 DEPARTMENT OF SOCIAL SERVICE**								
39	60	SOCIAL SERVICES	$ 2,936,120		$ 6,280	$ 2,942,400	$ 1,274,910	$ 1,667,490	46%	43%
40		**215 CHILD SUPPORT**								
41	26	CHILD SUPPORT	$ 246,724			$ 246,724	$ 131,445	$ 115,279	46%	53%
42		**220 AGING & DISABILITY RESOURCE**								
43	85	AGING & DISABILITY RESOURCE	$ 1,006,271			$ 1,006,271	$ 739,985	$ 266,286	46%	74%
44		**230 UNIFIED SERVICES FUND**								
45	56	UNIFIED SERVICES	$ 257,552			$ 257,552	$ 133,750	$ 123,802	46%	52%
46		**240 SALES TAX FUND**								
47	19	SALES TAX FUND	$ 2,610,000			$ 2,610,000	$ -	$ 2,610,000	46%	0%
48		**245 SOLAR FARM UTILITY TAX FUND**								
49	80	SOLAR FARM UTILITY TAX	$ -			$ -	$ -	$ -	46%	
50		**255 OPIOIDS SETTLEMENT**								
51	21	OPIOIDS SETTLEMENT	$ -			$ -	$ 5,722	$ (5,722)	46%	
52		**262 IOWA COUNTY AIRPORT**								
53	07	IOWA COUNTY AIRPORT	$ 261,582			$ 261,582	$ 117,931	$ 143,651	46%	45%
54		**263 RAILROAD**								
55	08	WISCONSIN RIVER RAIL TRANSIT	$ 30,000			$ 30,000	$ 30,000	$ -	46%	100%
56		**280 AMERICAN RESCUE PLAN ACT**								
57	16	AMERICAN RESCUE PLAN ACT	$ 3,400,000			$ 3,400,000	$ 347,930	$ 3,052,070	46%	10%
58		**400 CAPITAL PROJECTS FUND**								
59	32	CAPITAL PROJECTS includes Debt Pmts	$ 4,925,615	$ 570,000	$ 151,515	$ 5,647,130	$ 730,362	$ 4,916,768	46%	13%
60		**410 CAPITAL PROJECTS - BROADBAND**								
61	32	CAPITAL PROJECTS - BROADBAND	$ 300,000			$ 300,000	$ 250,000	$ 50,000	46%	83%
62		**610 BLOOMFIELD HLTH CARE & REHAB**								
63	54	BLOOMFIELD HLTH CARE & REHAB	$ -			$ -	$ 656,528	$ (656,528)	46%	
64		**710 HIGHWAY DEPARTMENT**								
65	70	HIGHWAY DEPT-includes 50/50 bridge aid	$ 20,510,785			$ 20,510,785	$ 7,297,594	$ 13,213,191	46%	36%
66		**730 Self Insured Workers Comp**								
67	37	SELF-INSURED WORKERS COMP				$ -		$ -	46%	
68										
69		**TOTAL OF ALL FUNDS**	**$ 51,157,458**	**$ 592,363**	**$ 640,800**	**$ 52,390,621**	**$ 17,882,525**	**$ 34,508,096**	**46%**	**34%**
70										
71		**Other:**								
72		**250 REVOLVING LOAN FUND**								
73	18	REVOLVING LOAN FUND	$ -			$ -	$ 152,974	$ (152,974)	46%	
74		**270 DRUG TASK FORCE**								
75	38	DRUG TASK FORCE	$ -			$ -	$ 13,598	$ (13,598)	46%	
76										
77										
78		**Total Other**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 166,572**	**$ (166,572)**	**46%**	
79										
80		**TOTALS All Funds and Other:**	**$ 51,157,458**	**$ 592,363**	**$ 640,800**	**$ 52,390,621**	**$ 18,049,097**	**$ 34,341,524**	**46%**	**34%**
81										
82		Notes:								
83		YTD = Year-to-date								

AGENDA ITEM COVER SHEET

Title: Resolution - Transfer of Funds between Funds for 2023 (●) Original ( ) Update

TO BE COMPLETED BY COUNTY DEPARTMENT HEAD

DESCRIPTION OF AGENDA ITEM (Please provide detailed information, including deadline):

Resolution of Recommending Transfer of Funds between Funds in 2023.

RECOMMENDATIONS (IF ANY):

Staff recommendation to approve of the transfer of funds from Social Services and ADRC

ANY ATTACHMENTS? (Only 1 copy is needed) (●) Yes ( ) No If yes, please list below:

Resolution of Recommending Transfer of Funds from Social Services and ADRC to the General Fund. This is excess funds from 2022.

FISCAL IMPACT:

Transfer of $592,000.00 to the General Fund Balance from the combination of funds from Social Services, & ADRC

LEGAL REVIEW PERFORMED: ( ) Yes (●) No **PUBLICATION REQUIRED:** (●) Yes ( ) No

PRESENTATION?: (●) Yes ( ) No How much time is needed? 5 minutes

COMPLETED BY: Jamie Gould **DEPT:** Finance Department

2/3 VOTE REQUIRED: (●) Yes ( ) No

TO BE COMPLETED BY COMMITTEE CHAIR

MEETING DATE: **AGENDA ITEM #**

COMMITTEE ACTION:

RESOLUTION NO.

Resolution Recommending Transfer of Funds between Funds for 2023

TO THE HONORABLE IOWA COUNTY BOARD OF SUPERVISORS

WHEREAS, the Social Services, and ADRC funds all had excess fund balance at the end of 2022, and;

WHEREAS, per the Working Capital Policy the excess funds in these departments are to be transferred to the General Fund Balance once the audit is complete.

THEREFORE, BE IT RESOLVED THAT, it is hereby recommended to the Iowa County Board of Supervisors a transfer of funds in 2023 from the Funds listed below to the General Fund Balance:

Social Services Fund:	
21000000 - 34203	$ 495,000.00
ADRC Fund:	
22000000 – 34203	$ 97,000.00
General Fund Transfer 10000000 - 34203	$ 592,000.00

NOW, THEREFORE, BE IT FURTHER RESOLVED THAT: The Iowa County Board of Supervisors adopts the recommendations and approves the transfer of funds from the Social Services, and ADRC to the General Fund Balance. The Board further directs the County Clerk to publish this Resolution pursuant to Wisconsin State Statute number 65.90 (5)(a) for the statutory requirement:

Dated this 17th day of October, 2023

AGENDA ITEM COVER SHEET

Title: Transfer from Capital Projects Fund- Boiler at Courthouse ◉ Original ○ Update

TO BE COMPLETED BY COUNTY DEPARTMENT HEAD

DESCRIPTION OF AGENDA ITEM (Please provide detailed information, including deadline):

Resolution of Recommending Transfer of Funds in 2023 from the Iowa County Capital Projects Fund Balance to Replace the Failed Boiler at the Courthouse.

RECOMMENDATIONS (IF ANY):

Staff recommendation to approve of the transfer of funds from Capital Projects Fund Balance.

ANY ATTACHMENTS? (Only 1 copy is needed) ◉ Yes ○ No If yes, please list below:

Resolution of Recommending Transfer of Funds in 2023 from the Iowa County Capital Projects Fund Balance to Replace the Failed Boiler at the Courthouse.

FISCAL IMPACT:

Transfer of $75,000 from the Capital Projects Fund Balance to the Courthouse Building-Capital Outlay

LEGAL REVIEW PERFORMED: ○ Yes ◉ No **PUBLICATION REQUIRED:** ◉ Yes ○ No

PRESENTATION?: ◉ Yes ○ No How much time is needed? 5 minutes

COMPLETED BY: Jamie Gould **DEPT:** Finance Department

2/3 VOTE REQUIRED: ◉ Yes ○ No

TO BE COMPLETED BY COMMITTEE CHAIR

MEETING DATE: **AGENDA ITEM #**

COMMITTEE ACTION:

RESOLUTION NO.

Resolution Recommending Transfer of Funds in 2023 from the Iowa County Capital Projects Fund Balance to Replace the Failed Boiler at the Courthouse

WHEREAS, a boiler at the courthouse failed, is beyond repair and needs to be replaced; and

WHEREAS, the replacement of this boiler has been deemed an emergency as the failure of this unit affects the heating system at the Courthouse, and;

WHEREAS, this failure was not anticipated and was not included in the 2023 approved Budget and Capital Improvement Plan, and;

WHEREAS, a proposal has been requested and received and the cost to replace the failed boiler with a new boiler is $75,000.00; and

THEREFORE, BE IT RESOLVED THAT, the Executive Committee does hereby recommend to the Iowa County Board of Supervisors a transfer $75,000.00 from the Iowa County Capital Projects Fund Balance to cover the cost of replacing the failed boiler at the Courthouse in the following 2023 account:

Courthouse Building – Capital Outlay
40057622 - 50821 $ 75,000.00

NOW, THEREFORE, BE IT FURTHER RESOLVED THAT: The Iowa County Board of Supervisors adopts the recommendations of the Executive Committee and approves the transfer of funds from the Capital Projects Fund balance to replacing the failed boiler at the Courthouse in 2023. The Board further directs the County Clerk to publish this Resolution pursuant to Wisconsin State Statute number 65.90 (5)(a) for the statutory requirement:

Respectfully submitted by the Iowa County Executive Services Committee

AGENDA ITEM COVER SHEET

Title: Resolution Awarding-Financing for Highway Equip & Road Construction (•) Original ( ) Update

TO BE COMPLETED BY COUNTY DEPARTMENT HEAD

DESCRIPTION OF AGENDA ITEM (Please provide detailed information, including deadline):

The County Board adopted a Revised Resolution authorizing the issuance of financing in the amount of $2,901,000 at the September 19, 2023 County Board meeting to be utilized by the Highway Department for equipment purchases in 2023-2024. Payback of loan plus interest will be included in debt services levy in 2024.

RECOMMENDATIONS (IF ANY):

Staff Recommendation to award with Farmer's Savings Bank -Mineral Point at a term of 6 months.

ANY ATTACHMENTS? (Only 1 copy is needed) (•) Yes ( ) No If yes, please list below:

Resolution Awarding the Financing for the Purchase of Highway Equipment and Highway Improvements

FISCAL IMPACT:

Repayment of $2,901,000 principal plus interest. Interest rate is 4.40%

LEGAL REVIEW PERFORMED: ( ) Yes (•) No **PUBLICATION REQUIRED:** (•) Yes ( ) No

STAFF PRESENTATION?: (•) Yes ( ) No How much time is needed? 5 minutes

COMPLETED BY: Jamie Gould **DEPT:** Finance Department

2/3 VOTE REQUIRED: ( ) Yes (•) No

TO BE COMPLETED BY COMMITTEE CHAIR

MEETING DATE: **AGENDA ITEM #**

COMMITTEE ACTION:

RESOLUTION NO.

RESOLUTION AWARDING THE FINANCING FOR HIGHWAY DEPARTMENT CAPITAL EQUIPMENT AND ROAD CONSTRUCTION PROJECTS

WHEREAS, on September 19, 2023, the County Board of Supervisors of Iowa County, Wisconsin (the "County") adopted a revised resolution (the "Revised Resolution") authorizing the issuance of a financing through the State Trust Fund Loan Program (STFL), promissory notes, or through a financial institution in the amount of $2,901,000 for Highway Department capital equipment and road construction projects (the "Project");

WHEREAS, it is necessary and in the best interest of the County to issue financing in the principal amount of $2,901,000 pursuant to Chapter 67 of the Wisconsin Statutes and as authorized by the Revised Resolution, to finance the costs of the Project;

NOW, THEREFORE, BE IT RESOLVED by the County Board of Supervisors of the County that: the County of Iowa, Wisconsin, borrow from Farmers Savings Bank the sum of $2,901,000 for the purpose of financing the purchase of Highway Department capital equipment and road construction projects and for no other purpose. The loan is to be payable within six (6) months from the date of loan is made. The loan will be repaid in one installment with interest at the rate of 4.40 percent per annum.

RESOLVED FURTHER, that there shall be raised and levied upon all taxable property, within the County of Iowa, Wisconsin, and a direct annual tax for paying interest and principal on the loan as they become due.

RESOLVED FURTHER, that no money obtained by the County of Iowa by such loan from Farmers Saving Bank be applied or paid out for any purpose except financing the purchase of Highway Department capital equipment and road construction projects without the consent of Farmers Savings Bank.

RESOLVED FURTHER, that when the financing is received from Farmers Savings Bank, that the chairman and clerk of the County of Iowa, Wisconsin, are authorized and empowered, in the name of the county to execute and deliver to Farmers Savings Bank, certificates of indebtedness, in such form as required by Farmers Savings Bank, for any sum of money that may be loaned to the county pursuant to this resolution. The County Board Chairperson and County clerk will perform all necessary actions to fully carry out the provisions of chapter 67, Wisconsin Statutes, and these resolutions.

RESOLVED FURTHER, that this preamble and these resolutions and the aye and no vote by which they were adopted, be recorded, and that the clerk of this county forward this certified record to Farmers Savings Bank.

Adopted, approved and recorded October 17, 2023.

AGENDA ITEM COVER SHEET

Title: Resolution Awarding-Financing for Capital Projects and Other Purposes ◉ Original ○ Update

TO BE COMPLETED BY COUNTY DEPARTMENT HEAD

DESCRIPTION OF AGENDA ITEM (Please provide detailed information, including deadline):

The County Board adopted a Revised Resolution authorizing the issuance of financing in the amount of $830,000 at the September 19, 2023 County Board meeting to be utilized by multiple departments for capital projects and other purposes in 2023-2024. Payback of loan, plus interest will be included in debt services levy in 2024.

RECOMMENDATIONS (IF ANY):

Staff Recommendation to award with Farmer's Savings Bank -Mineral Point at a term of 6 months.

ANY ATTACHMENTS? (Only 1 copy is needed) ◉ Yes ○ No If yes, please list below:

Resolution Awarding the Financing for the Purchase of Capital Projects and Other Purposes

FISCAL IMPACT:

Repayment of $830,000 principal plus interest. Interest rate is 4.40%

LEGAL REVIEW PERFORMED: ○ Yes ◉ No **PUBLICATION REQUIRED:** ◉ Yes ○ No

STAFF PRESENTATION?: ◉ Yes ○ No How much time is needed? 5 minutes

COMPLETED BY: Jamie Gould **DEPT:** Finance Department

2/3 VOTE REQUIRED: ◉ Yes ○ No

TO BE COMPLETED BY COMMITTEE CHAIR

MEETING DATE: **AGENDA ITEM #**

COMMITTEE ACTION:

RESOLUTION NO.

RESOLUTION AWARDING THE FINANCING FOR CAPITAL PROJECTS AND OTHER PURPOSES

WHEREAS, on September 19, 2023, the County Board of Supervisors of Iowa County, Wisconsin (the "County") adopted a revised resolution (the "Revised Resolution") authorizing the issuance of a financing through the State Trust Fund Loan Program (STFL), promissory notes, or through a financial institution in the amount of $830,000 for the purchase of capital equipment and projects for multiple departments, and to pay for property insurance and liability insurance costs for the calendar year 2024 (the "Project");

WHEREAS, it is necessary and in the best interest of the County to issue financing in the principal amount of $830,000 pursuant to Chapter 67 of the Wisconsin Statutes and as authorized by the Revised Resolution, to finance the costs of the Project;

NOW, THEREFORE, BE IT RESOLVED by the County Board of Supervisors of the County that: the County of Iowa, Wisconsin, borrow from Farmers Savings Bank the sum of $830,000 for the purpose of financing the purchase of capital equipment and projects, and to pay for property insurance and liability insurance costs for the calendar year 2024 and for no other purpose. The loan is to be payable within six (6) months from the date of loan is made. The loan will be repaid in one installment with interest at the rate of 4.40 percent per annum.

RESOLVED FURTHER, that there shall be raised and levied upon all taxable property, within the County of Iowa, Wisconsin, and a direct annual tax for paying interest and principal on the loan as they become due.

RESOLVED FURTHER, that no money obtained by the County of Iowa by such loan from Farmers Saving Bank be applied or paid out for any purpose except financing the purchase capital equipment and projects, and to pay for property insurance and liability insurance costs for the calendar year 2024 without the consent of Farmers Savings Bank.

RESOLVED FURTHER, that when the financing is received from Farmers Savings Bank, that the chairman and clerk of the County of Iowa, Wisconsin, are authorized and empowered, in the name of the county to execute and deliver to Farmers Savings Bank, certificates of indebtedness, in such form as required by Farmers Savings Bank, for any sum of money that may be loaned to the county pursuant to this resolution. The County Board Chairperson and County clerk will perform all necessary actions to fully carry out the provisions of chapter 67, Wisconsin Statutes, and these resolutions.

RESOLVED FURTHER, that this preamble and these resolutions and the aye and no vote by which they were adopted, be recorded, and that the clerk of this county forward this certified record to Farmers Savings Bank.

Adopted, approved and recorded October 17, 2023.

AGENDA ITEM COVER SHEET

Title: Consider the Resolution Adjusting the Classification and Compensation Pa

(•) Original ( ) Update

TO BE COMPLETED BY COUNTY DEPARTMENT HEAD

DESCRIPTION OF AGENDA ITEM (Please provide detailed information, including deadline):

With having a Pay Strucutre - it is important to maintain the structure to make sure accurate compensation is being provided.

Each year Carlson Dettmann Consulting does a Upper Midwest Market Survey to gauge what private sector employers and public sector employers are projecting up the upcoming year. At this time, the Survey has not been received.

Iowa County Employee Relations Director did reach out to Clarson Dettmann on their recommendation for our new grid to maintain market and the 50-75% blend.

Carlson Dettmann indicated market summary is projecting an increase of 3.5%. Carlson Dettmann did indicate if we are looking to maintain the adopted position of the the 50/75th blend, we should adjust our structure at 3.5%.

Iowa County Administration is recommending a 3.5% adjustment to the pay structure (Step 6).

RECOMMENDATIONS (IF ANY):

Adjust the pay plan structure by 3.5% (Control Point).
Employees within the structure (Step 1 - Step 6; and Maximum) should receive the adjustment to the pay structure on January 1, 2024.

ANY ATTACHMENTS? (Only 1 copy is needed) (•) Yes ( ) No If yes, please list below:

Resolution adjusting the control point of wage structure.

FISCAL IMPACT:

$351,506 (this is already included in the 2024 Budget numbers)

LEGAL REVIEW PERFORMED: ( ) Yes (•) No **PUBLICATION REQUIRED:** ( ) Yes (•) No

STAFF PRESENTATION?: ( ) Yes (•) No How much time is needed? ____________

COMPLETED BY: Allison Leitzinger

DEPT: Employee Relations

2/3 VOTE REQUIRED: ◯ Yes ◉ No

TO BE COMPLETED BY COMMITTEE CHAIR

MEETING DATE:

AGENDA ITEM #

COMMITTEE ACTION:

RESOLUTION NO.

TO THE HONRABLE IOWA COUNTY BOARD OF SUPERVISORS:

WHEREAS, Iowa County Board of Supervisors adopted an updated classification and compensation pay plan (resolution no 6-0423) for non-represented employees in April of 2023; and

WHEREAS, Iowa County Board of Supervisors are committed to annually monitoring and updating pay plan structure to maintain current market wages, and

WHEREAS, Iowa County Administration has received market index information and recommendation from Carlson Dettmann Consulting.

NOW THEREFORE, BE IT RESOLVED, that the General Government Committee recommends to the Iowa County Board of Supervisors to adjust the classification and compensation pay plan structure (Step 1 – Step 6 and Maximum) by 3.5%, effective January 1, 2024.

BE IT FURTHER RESOLVED, that Iowa County employees' that are currently on Step 1 – Step 6 and Maximum receive the adjustment to the pay structure on January 1, 2024.

Dated this 5th day of October, 2023
Respectfully submitted by the Iowa County General Government Committee