

1. Agenda

Documents:

[FINANCE-PERSONNEL-2022-03-02 \(AGENDA\).PDF](#)

2. Meeting Materials

Documents:

[FP-MEETING-PACKET-2022-03-02 \(MEETING PACKET\).PDF](#)



HERITAGE
COMMUNITY
OPPORTUNITY

VILLAGE OF MOUNT HOREB

E. Main Street
Mount Horeb, WI 53572
Phone: (608) 437-6884 Fax: (608) 437-3190
Email: mhinfo@mounthorebwi.info Web: mounthorebwi.info

THE FINANCE AND PERSONNEL COMMITTEE MEETING WILL BE HELD IN PERSON WITH A VIRTUAL OPTION. YOU CAN VIEW THE MEETING LIVE BY CLICKING THE "WATCH LIVE" LINK UNDER THE TROLLWAY TV GRAPHIC ON THE HOME PAGE OF THE VILLAGE WEBSITE AT WWW.MOUNTHOREBWI.INFO. THE MEETING IS ALSO BROADCAST ON MHTC CHANNEL 181 AND CHARTER CHANNEL 981. YOU CAN ALSO JOIN THE MEETING USING THE FOLLOWING:

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United States: +1 (786) 535-3211 Access Code: 930-017-149

FINANCE AND PERSONNEL COMMITTEE WEDNESDAY, MARCH 2, 2022

The Finance and Personnel Committee of the Village of Mount Horeb will meet at **5:30pm** on the above date in the **Board Room of the Municipal Building, 138 E Main Street, Mount Horeb, WI.** Agenda as follows:

- 1) Call to order-Roll call
- 2) Consider February 2, 2022 minutes
- 3) Review preliminary 2021 year-end financials and audit progress
- 4) Review elected official orientation documentation
- 5) Discuss conflict of interest documentation and education for Village and Committee members
- 6) Future agenda items
- 7) Adjourn

A QUORUM OF THE VILLAGE BOARD/VILLAGE COMMITTEE MEMBERS MAY BE PRESENT AT THIS MEETING. ONLY NOTICED AGENDA ITEMS WILL BE ACTED ON BY THE GOVERNMENTAL BODY SPECIFIED ABOVE.

UPON REASONABLE NOTICE EFFORTS WILL BE MADE TO ACCOMMODATE THE NEEDS OF DISABLED INDIVIDUALS THROUGH APPROPRIATE AIDS OR SERVICES. TO REQUEST THIS SERVICE CONTACT ALYSSA GAFFNEY, CLERK, AT (608) 437-9404.



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**VILLAGE OF MOUNT HOREB
FINANCE/PERSONNEL COMMITTEE MINUTES
FEBRUARY 2, 2022**

The Finance/Personnel Committee met in regular session in-person with a virtual option due to COVID-19.

Call to Order/Roll Call: Chair Scott called the meeting to order at 5:30pm. Present were Committee members Hoffman, Czyzewski, Monroe, and Nortman. Also present were Administrator Owen, Treasurer/Deputy Administrator Hall, and Village Clerk Gaffney.

Consider November 3, 2021 minutes: Hoffman moved, Monroe seconded to approve the November 3, 2021 minutes. Motion carried by unanimous voice vote.

Review Dog/Cat License process: The current license process was reviewed and discussed. Hall presented information gathered on the processes of surrounding municipalities. The committee decided to keep the current process as it is, with adding the option of an online license application form.

Future agenda items: Items brought forth included: conflict of interest training for board and committee members, discussion on covid funding, and elected official orientation.

Adjourn: There being no further business before the Committee, Monroe moved, Czyzewski seconded to adjourn the meeting at 6:02pm. Motion carried by unanimous voice vote.

Minutes by Alyssa Gaffney, Village Clerk

Village of Mount Horeb Budget Report - DECEMBER 2021 PRE-AUDIT

Month **% of Fiscal**
Dec-21 **100%**

General Fund Expenditures				2021 YTD % of		PYTD as % of	Comments
	^2021 Budget	2020	2021 YTD	2021 Budget	PYTD	2020	
Total General Fund Expenditures	7,622,715	7,561,334	7,711,727	101%	7,561,334	100%	
Department Expenditures							
Municipal Court	36,804	30,579	42,202	115%	30,579	100%	
Legal	27,500	32,445	40,115	146%	32,445	100%	Court legal fees \$18K over budget due to more citations
Administration	147,927	150,828	140,571	95%	150,828	100%	Administration (light green) 103% of budget; ahead of budget due to retirement overlap with new hire; new hire budgeted in Clerk and actual is Treasurer
Clerk	116,128	131,446	92,395	80%	131,446	100%	
Elections	14,084	28,037	14,582	104%	28,037	100%	
Other Office Expense	54,950	52,016	56,947	104%	52,016	100%	
Treasurer	118,063	109,581	156,538	133%	109,581	100%	
Municipal Building	47,373	51,293	53,279	112%	51,293	100%	
Police Administration	614,271	561,916	625,026	102%	561,916	100%	Police (light blue) 103% of budget
Police Patrol	1,236,327	1,175,606	1,279,518	103%	1,175,606	100%	
Crossing Guards	6,459	1,749	4,854	75%	1,749	100%	
Hwy & Street Admin	81,787	84,397	104,776	128%	84,397	100%	Public Services (gray) 98% of budget
Village Garage	52,529	42,865	54,391	104%	42,865	100%	
Street Machinery	105,091	89,980	124,821	119%	89,980	100%	
Highway & Street Maintenance	150,804	142,132	115,002	76%	142,132	100%	
Street Cleaning	27,113	21,253	21,144	78%	21,253	100%	
Snow & Ice Removal	150,614	134,652	122,110	81%	134,652	100%	
Traffic Control & Signage	17,625	12,406	16,997	96%	12,406	100%	
Street Lighting	125,000	191,843	114,235	91%	191,843	100%	
Sidewalks	15,224	15,409	15,249	100%	15,409	100%	
Stormwater Management	28,684	24,976	30,760	107%	24,976	100%	
Community Center	31,117	23,090	19,899	64%	23,090	100%	
Parks	210,814	182,000	216,194	103%	182,000	100%	
Recreation Administration	170,953	167,285	173,722	102%	167,285	100%	
Recreation Programs	79,595	40,272	107,917	136%	40,272	100%	
Forestry	66,748	69,939	74,344	111%	69,939	100%	
Planning	50,000	7,138	48,559	97%	7,138	100%	
Department Total	3,783,584	3,575,133	3,866,147	102%	3,575,133	100%	
Other (non-department):							
Village Board	37,375	30,837	36,769	98%	30,837	100%	\$6,232 new tablets in 2021; includes Village President
Codification of Ordinances	3,500	3,078	5,417	155%	3,078	100%	
Accounting	44,290	43,391	39,678	90%	43,391	100%	
Assessment of Property	16,475	16,486	13,114	80%	16,486	100%	
Nondeptmntl Insurance & Bonds	115,367	111,669	110,748	96%	111,669	100%	
Crime Investigation	1,000	983	1,268	127%	983	100%	
Police Training	22,513	31,216	18,042	80%	31,216	100%	
Fire Protection	527,514	503,368	527,514	100%	503,368	100%	
Inspection	44,400	46,698	55,623	125%	46,698	100%	
Emergency Warning System	1,000	-	-	0%	-	#DIV/0!	
Emergency Comm. System	14,124	10,350	14,485	103%	10,350	100%	
Refuse/Garbage Collection	284,343	278,684	287,952	101%	278,684	100%	
Recycling, Brush & Yard Waste	184,913	197,268	194,837	105%	197,268	100%	
Celebration & Entertainment	2,000	1,243	391	20%	1,243	100%	
Economic Dev	6,400	12,163	5,766	90%	12,163	100%	Chamber & Historical Society memberships
Other	-	135	59		135	100%	
Transfer to Other Funds (Taxes)	2,533,917	2,698,632	2,533,917	100%	2,698,632	100%	
Other Non-Department Total	3,839,131	3,986,201	3,845,580	100%	3,986,201	100%	

Village of Mount Horeb Budget Report - DECEMBER 2021 PRE-AUDIT

Month % of Fiscal
 Dec-21 100%

General Fund & Special Revenue Funds Overview

General Fund	^2021 Budget	2020	2021 YTD	2021 YTD % of		December		PYTD as % of 2020	Comments
				2021 Budget	Jan-Nov 2021	2021	PYTD		
General Fund Revenues	7,528,969	7,643,690	7,762,072	103%	7,606,696	155,376	7,643,690	100%	2020 COVID Relief = \$139K
General Fund Expenditures	7,622,715	7,561,334	7,711,727	101%	7,224,193	487,534	7,561,334	100%	
GF Assets	*	5,667,367	5,741,148	*	3,039,555	2,701,593	5,667,367	*	
GF Liabilities	*	3,161,021	3,184,457	*	150,706	3,033,751	3,161,021	*	
GF Equity	*	2,506,346	2,556,691	*	2,888,849	(332,158)	2,506,346	*	

Special Revenue Funds	^2021 Budget	2020	2021 YTD	2021 YTD % of		December		PYTD as % of 2020	Comments
				2021 Budget	Jan-Nov 2021	2021	PYTD		
Total Special Funds Revenues	8,118,322	6,184,034	10,498,823	129%	10,813,788	(314,965)	6,184,034	100%	2021 refunding of debt not budgeted
Total Special Funds Expenses	7,190,818	7,620,671	10,322,853	144%	10,079,536	243,317	7,620,671	100%	2021 refunding of debt not budgeted; street projects \$437K over budget due to higher bids and water main breaks
Swimming Pool Revenues	122,500	71,051	114,254	93%	114,254	-	71,051	100%	
Swimming Pool Expenditures	123,369	77,396	103,588	84%	107,499	(3,911)	77,396	100%	
Cable Programming Revenues	52,000	52,365	49,342	95%	49,342	-	52,365	100%	
Cable Programming Expenditures	40,935	31,427	31,871	78%	28,475	3,396	31,427	100%	
SW Dane Outreach Revenues	187,773	156,538	169,309	90%	151,379	17,930	156,538	100%	
SW Dane Outreach Expenditures	195,281	166,874	164,498	84%	145,504	18,994	166,874	100%	
Library Revenues	731,184	715,078	735,129	101%	733,106	2,023	715,078	100%	
Library Expenditures	731,184	712,169	715,323	98%	631,409	83,914	712,169	100%	
*All Other Funds Revenues	7,024,865	5,189,002	9,430,789	134%	9,765,707	(334,918)	5,189,002	100%	2021 refunding of debt not budgeted
*All Other Funds Expenditures	6,100,049	6,632,805	9,307,573	153%	9,166,649	140,924	6,632,805	100%	2021 refunding of debt not budgeted

*All Other Funds Include: Park Dev, Terrace Tree, Special Proj, FS (Future St), Outreach Special Proj, Library Special Proj, EE Retirement, Tourism Promo, Revolving Loan, General Debt, TID Debt, Capital Proj, TID #3, TID #3 AM#1, TID #4, TID #5

^Budget figures reflect Amended 2021 budget (approved May 5, 2021)

Debt	2020	2021 YTD	Jan-Nov 2021	December 2021	Comments
GF Debt (<u>not incl.</u> in Liab. above)	11,536,264	12,093,081	12,093,081	0	\$1.5MM new debt issued (2021 & 2022 Street Projects)
TID Debt (<u>not incl.</u> in Liab. above)	9,813,365	8,909,973	8,909,973	0	
Utility Debt (<u>incl.</u> in Liab. below)	16,949,867	15,864,180	15,864,180	0	

Village of Mount Horeb Budget Report - DECEMBER 2021 PRE-AUDIT

Month % of Fiscal
 Dec-21 100%

Enterprise Funds

Electric Utility	<u>^2021 Budget</u>	<u>2020</u>	<u>2021 YTD</u>	<u>2021 YTD % of</u>		<u>December</u>	<u>PYTD</u>	<u>PYTD as %</u>	<u>Comments</u>
				<u>2021 Budget</u>	<u>Jan-Nov 2021</u>				
Electric Revenues	6,137,321	6,253,812	6,674,235	109%	6,071,983	602,252	6,253,812	100%	
Electric Expenditures	5,777,186	5,623,244	5,869,129	102%	5,374,808	494,321	5,623,244	100%	Excludes book depreciation and capital purchases
Electric Assets	*	10,187,936	10,579,118	*	10,554,432	24,686	10,187,936	*	
Electric Liabilities	*	1,503,316	1,565,791	*	1,609,337	(43,546)	1,503,316	*	Final Electric Bond payment made 3/25/21
Electric Equity	*	8,684,620	9,013,327	*	8,945,095	68,232	8,684,620	*	
Electric "Reserved" Cash	*	1,948,201	2,021,164	35%	2,064,346	(43,182)	1,948,201	35%	% of total annual expenditures
Electric "Available" Cash	*	672,600	682,386	12%	903,908	(221,522)	672,600	12%	% of total annual expenditures
Electric LT Investments	*	0	0	*	0	-	0	*	
Total Cash and Investments	*	2,620,801	2,703,550	*	2,968,254	(264,704)	2,620,801	*	

Water Utility	<u>^2021 Budget</u>	<u>2020</u>	<u>2021 YTD</u>	<u>2021 YTD % of</u>		<u>December</u>	<u>PYTD</u>	<u>PYTD as %</u>	<u>Comments</u>
				<u>2021 Budget</u>	<u>Jan-Nov 2021</u>				
Water Revenues	1,273,266	1,342,016	1,424,610	112%	1,197,912	226,698	1,342,016	100%	
Water Expenditures	968,087	780,279	784,592	81%	752,951	31,641	780,279	100%	Excludes book depreciation and capital purchases
Water Assets	*	10,590,160	10,718,920	*	10,519,886	199,034	10,590,160	*	
Water Liabilities	*	1,502,254	1,353,395	*	1,319,219	34,176	1,502,254	*	\$1.0MM debt balance; \$160K annual debt principal payments
Water Equity	*	9,087,906	9,365,525	*	9,200,667	164,858	9,087,906	*	
Water "Reserved" Cash	*	467,331	516,829	53%	497,374	19,455	467,331	60%	% of total annual expenditures
Water "Available" Cash	*	1,055,345	1,369,857	142%	1,268,810	101,047	1,055,345	135%	% of total annual expenditures
Total Cash and Investments	*	1,522,676	1,886,686	*	1,766,184	120,502	1,522,676	*	

Sewer Utility	<u>^2021 Budget</u>	<u>2020</u>	<u>2021 YTD</u>	<u>2021 YTD % of</u>		<u>December</u>	<u>PYTD</u>	<u>PYTD as %</u>	<u>Comments</u>
				<u>2021 Budget</u>	<u>Jan-Nov 2021</u>				
Sewer Revenues	2,540,798	2,719,151	2,686,875	106%	2,318,234	368,641	2,719,151	100%	
Sewer Expenditures	1,393,634	1,247,380	1,207,135	87%	1,137,400	69,735	1,247,380	100%	Excludes book depreciation and capital purchases
Sewer Assets	*	31,478,809	31,066,130	*	30,860,072	206,058	31,478,809	*	
Sewer Liabilities	*	16,368,042	15,531,623	*	15,536,472	(4,849)	16,368,042	*	\$15.8MM debt balance; \$825K annual debt principal payments
Sewer Equity	*	15,110,767	15,534,507	*	15,323,600	210,907	15,110,767	*	
Sewer "Reserved" Cash	*	1,915,300	2,188,006	157%	2,199,256	(11,250)	1,915,300	154%	% of total annual expenditures
Sewer "Available" Cash	*	881,439	1,193,352	86%	1,132,258	61,094	881,439	71%	% of total annual expenditures
Total Cash and Investments	*	2,796,739	3,381,358	*	3,331,514	49,844	2,796,739	*	

VILLAGE OF MOUNT HOREB
FUND SUMMARY
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
TAX AND TAX EQUIVALENTS	33,059.47	5,824,202.15	5,877,654.00	53,451.85	99.1
FEDERAL AND STATE AID	.00	769,533.72	737,158.00	(32,375.72)	104.4
CHARGES FOR SERVICES	19,744.49	151,346.83	103,083.00	(48,263.83)	146.8
FINES AND FORFEITURES	1,190.55	42,936.06	37,500.00	(5,436.06)	114.5
PUBLIC CHARGES	72,795.71	754,783.36	659,150.00	(95,633.36)	114.5
LOCAL GOVERNMENT CHARGES	20,702.00	75,272.40	35,000.00	(40,272.40)	215.1
INTEREST AND DONATIONS	5,499.56	135,076.28	74,504.00	(60,572.28)	181.3
TRANSFERS AND LONG TERM DEBT	2,384.67	8,921.53	4,920.00	(4,001.53)	181.3
	<u>155,376.45</u>	<u>7,762,072.33</u>	<u>7,528,969.00</u>	<u>(233,103.33)</u>	<u>103.1</u>
<u>EXPENDITURES</u>					
VILLAGE BOARD	811.22	36,769.46	37,375.00	605.54	98.4
MUNICIPAL COURT	5,031.53	42,202.06	36,804.00	(5,398.06)	114.7
LEGAL	9,402.00	40,115.44	27,500.00	(12,615.44)	145.9
CODIFICATION	.00	5,417.00	3,500.00	(1,917.00)	154.8
ADMINISTRATION	6,223.32	140,570.58	147,927.00	7,356.42	95.0
CLERK	9,771.23	92,395.39	116,128.00	23,732.61	79.6
ELECTIONS	1,358.85	14,581.71	14,084.00	(497.71)	103.5
OTHER OFFICE EXP	2,877.96	56,946.95	54,950.00	(1,996.95)	103.6
ACCOUNTING	6,736.00	39,678.00	44,290.00	4,612.00	89.6
TREASURER	12,789.63	156,538.20	118,063.00	(38,475.20)	132.6
ASSESSMENT OF PROPERTY	.00	13,114.20	16,475.00	3,360.80	79.6
MUNI BLDG	4,376.28	53,278.93	47,373.00	(5,905.93)	112.5
NONDEP INS & BONDS	9,887.68	110,747.79	115,367.00	4,619.21	96.0
DEPARTMENT 9800	.00	58.49	.00	(58.49)	.0
PD ADMIN	74,339.80	625,025.80	614,271.00	(10,754.80)	101.8
PD PATROL	142,913.49	1,279,518.01	1,236,327.00	(43,191.01)	103.5
CRIME INV	175.74	1,267.61	1,000.00	(267.61)	126.8
PD TRAINING	2,654.82	18,042.31	22,513.00	4,470.69	80.1
CROSSING GUARDS	527.49	4,853.99	6,459.00	1,605.01	75.2
FIRE PROTECTION	.00	527,514.00	527,514.00	.00	100.0
INSPECTION	8,918.36	55,623.36	44,400.00	(11,223.36)	125.3
EMERG WARN SYS	.00	.00	1,000.00	1,000.00	.0
EMERG COMM SYS	.00	14,485.00	14,124.00	(361.00)	102.6
HWY & ST ADMIN	21,484.78	104,775.96	81,787.00	(22,988.96)	128.1
VILL GARAGE	8,112.74	54,390.65	52,529.00	(1,861.65)	103.5
ST MACHINERY	19,839.95	124,821.44	105,091.00	(19,730.44)	118.8
HWY & ST MAINT	9,666.10	115,002.34	150,804.00	35,801.66	76.3
ST CLEANING	1,257.83	21,143.64	27,113.00	5,969.36	78.0
SNOW & ICE REMOVAL	6,032.59	122,110.31	150,614.00	28,503.69	81.1
TRAFFIC CONTROL	1,545.60	16,997.21	17,625.00	627.79	96.4
STREET LIGHTING	11,809.05	114,235.07	125,000.00	10,764.93	91.4
SIDEWALKS	374.42	15,249.19	15,224.00	(25.19)	100.2
STORMWATER	1,500.00	30,760.16	28,684.00	(2,076.16)	107.2
GARBAGE COLLECTION	24,058.42	287,951.86	284,343.00	(3,608.86)	101.3
RECYCLING	17,064.40	194,836.49	184,913.00	(9,923.49)	105.4
COMMUNITY CENTER	1,659.21	19,899.10	31,117.00	11,217.90	64.0

VILLAGE OF MOUNT HOREB
 FUND SUMMARY
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
PARKS	13,549.83	216,194.03	210,814.00	(5,380.03)	102.6
REC ADMIN	17,875.41	173,722.27	170,953.00	(2,769.27)	101.6
REC PROGRAMS	10,511.91	107,917.23	79,595.00	(28,322.23)	135.6
REC MISC	.00	390.83	2,000.00	1,609.17	19.5
FORESTRY	10,854.26	74,343.68	66,748.00	(7,595.68)	111.4
PLANNING CONTR SVCS	3,665.48	48,558.66	50,000.00	1,441.34	97.1
ECONOMIC DEV	.00	5,765.68	6,400.00	634.32	90.1
OTHER FIN USES	.00	2,533,917.00	2,533,917.00	.00	100.0
	479,657.38	7,711,727.08	7,622,715.00	(89,012.08)	101.2
	(324,280.93)	50,345.25	(93,746.00)	(144,091.25)	53.7

VILLAGE OF MOUNT HOREB

BALANCE SHEET

DECEMBER 31, 2021

GENERAL FUND

ASSETS

100-113145-000	CASH IN BANK-MCB CKG	735,153.63	
100-113245-000	CASH IN BANK-MCB INVEST	(131,094.77)	
100-113550-000	CASH IN BANK-POLICE K9 PROG	10,034.42	
100-115500-000	FLEX PLAN BANK ACCOUNT	20,573.92	
100-118200-000	PETTY CASH FUND-POLICE	150.00	
100-118220-000	PETTY CASH-VILLAGE OFFICE	75.00	
100-118250-000	CASH FUND-VILLAGE OFFICE	100.00	
100-118300-000	CASH FUND-POLICE DEPT	100.00	
100-118315-000	CASH FUND-MUNICIPAL COURT	65.00	
100-118320-000	CASH FUND-PARK & REC. DEPT.	150.00	
100-118325-000	PETTY CASH-RECREATION DEPT	100.00	
100-121000-000	TAXES RECEIVABLE-CURRENT	2,890,577.35	
100-123200-000	DELQ PERS. PROP. TAXES RECEIV.	409.52	
100-138900-000	OTHER ACCOUNTS RECEIVABLE	22,967.28	
100-156100-000	DUE FROM ELECTRIC UTILITY	286,787.76	
100-156200-000	DUE FROM WATER UTILITY	217,178.09	
100-156300-000	DUE FROM SEWER UTILITY	6,406.28	
100-162000-000	PREPAID EXPENSES	2,994.00	
100-162200-000	PREPAID POSTAGE	3,186.97	
100-171200-000	ADVANCES TO TID#3 AMEND#1	239,732.08	
100-171400-000	ADVANCES TO TID#5	1,456,342.47	
100-174000-000	DEVELOPER RECEIVABLES	(20,841.04)	
	TOTAL ASSETS		<u>5,741,147.96</u>

LIABILITIES AND EQUITY

LIABILITIES

100-211000-000	VOUCHERS PAYABLE	43,905.43	
100-211100-000	AP (DUE TO POOL)	182,299.79	
100-215110-000	SOCIAL SECURITY & MED. TAXES	6,306.58	
100-215200-000	RETIREMENT DEDUCTIONS PAYABLE	7,668.28	
100-215800-000	OTHER DEDUCTIONS PAYABLE	(143.82)	
100-215900-000	FLEX PLAN DEDUCTIONS PAYABLE	3,844.92	
100-215910-000	HEALTH DEDUCTIONS PAYABLE	(65,644.28)	
100-215920-000	DENTAL DEDUCTIONS PAYABLE	(4,913.66)	
100-215930-000	VISION DEDUCTIONS PAYABLE	(313.58)	
100-215940-000	LIFE DEDUCTIONS PAYABLE	(1,936.69)	
100-217000-000	ACCRUED COMP WAGES	15,945.74	
100-217100-000	ACCRUED HOLIDAY COMP-POLICE	18,489.23	
100-217500-000	ACCRUED YE WAGES	82,438.90	
100-231750-000	MH TELECOM SECURITY DEPOSIT	2,603.45	
100-242130-000	SALES TAX DUE STATE	186.69	
100-256100-000	DUE TO ELECTRIC UTILITY	233.40	
100-256200-000	DUE TO WATER UTILITY	577.34	
100-256300-000	DUE TO SEWER UTILITY	791.74	
100-260000-000	DEFERRED REVENUE	1,540.00	
100-261000-000	DEFERRED TAX ROLL REVENUES	2,890,577.35	
	TOTAL LIABILITIES		<u>3,184,456.81</u>

FUND EQUITY

100-343000-000	GENERAL FUND BALANCE	2,506,345.90	
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VILLAGE OF MOUNT HOREB
BALANCE SHEET
DECEMBER 31, 2021

GENERAL FUND

REVENUE OVER EXPENDITURES - YTD	<u>50,345.25</u>		
BALANCE - CURRENT DATE		<u>50,345.25</u>	
TOTAL FUND EQUITY			<u>2,556,691.15</u>
TOTAL LIABILITIES AND EQUITY			<u><u>5,741,147.96</u></u>

Village of Mount Horeb Elected Officials Orientation

As a newly elected (or continuing) member of the Village Board, please be advised that the Village staff will make themselves available at your convenience to orient you to Village government. Our availability will be for any purpose including facility tours, discussion of equipment or repairs, review of ordinances, policies, discussion of financial and planning efforts, and any other areas you are interested in.

Functions of Boards and Commissions

Board of Trustees: The Village Board consists of six elected Trustees and the Village President. The Village Board meets at 7:00pm on the first Wednesday each month. Meetings are held in the Board Room on the second floor of the Municipal Building, 138 E Main Street.

The Village President, with Village Board approval, appoints the members of boards, committees, and commissions. Most meetings are held in the meeting rooms on the second floor of the Municipal Building, 138 E Main Street. Meeting dates, times, and locations are subject to change. Agendas are posted on the exterior notice board located by the Main Street entrance to the Municipal Building a minimum of 24 hours prior to the meeting and are also posted under the "Your Government" "Agendas & Minutes" tab of the Village website.

Village Board Advisory Committees

Trustee Members: Trustee members shall be appointed by the Village President, subject to confirmation by the Village Board. Appointments shall be made at the reorganizational meeting in April, or as soon thereafter as feasible, and shall expire at the next succeeding April reorganizational meeting.

Citizen Members: The citizen members shall be appointed by the Village President, subject to confirmation by a majority of the Village Board, annually during the month of May.

- **Finance/Personnel:** The Finance/Personnel Committee shall consist of 5 members including 3 members of the Village Board, one of whom shall be appointed by the Village President as chairperson, and 2 citizen members. The Finance/Personnel Committee shall be responsible to review and make recommendations to the Village Board regarding the creation of annual Village budgets, personnel matters, and other fiscal and personnel matters of the Village.
- **Public Works:** The Public Works Committee shall consist of 5 members including 3 members of the Village Board, one of whom shall be appointed by the Village President as chairperson, and 2 citizen members. The Public Works Committee meeting occurs on the 4th Monday of the month at 6:00 p.m., when there are agenda items. The Public Works Committee shall be responsible to review and make recommendations to the Village Board regarding the operation of the Public Works Department and public facility projects.
- **Public Safety:** The Public Safety Committee shall consist of 5 members including 3 members of the Village Board, one of whom shall be appointed by the Village President as chairperson, and one of whom must also be a member of the Joint Fire District Board, and 2 citizen members. The Public Safety Committee shall be responsible to review and make recommendations to the Village Board regarding the operation of the Police

Department, community event functions, traffic safety matters, and Village items affecting the Fire/EMS district.

Additional Boards and Commissions include:

- **Plan Commission/Historic Preservation Commission:** The Plan Commission/Historical Preservation Commission consists of two trustees, one of whom shall be appointed chair, and 5 citizen members. The Plan Commission/Historic Preservation Commission normally meets the fourth Wednesday each month at 7:00pm in the Board Room of the Municipal Building. The Plan Commission/Historic Preservation Commission oversees the development and redevelopment of the Village including reviewing design review applications, certificate of appropriateness applications for compliance with historical designations, land divisions and plat review.
- **Utility Commission:** The Utility Commission consists of 2 Trustees and 5 citizen members. The Utility Commission normally meets the second Tuesday each month at 7:00pm in the Board Room of the Municipal Building. The Utility Commission oversees the operation of the electric, water and sewer utilities of the Village.
- **Library Board:** The Library Board consists of 1 Trustee and 6 citizen members. The Library Board normally meets the fourth Thursday each month at 7:00am in the Library meeting room. The Library Board shall have the duties and powers as prescribed in §43.58, Wis. Stats
- **Parks, Recreation, and Forestry Commission:** The Parks, Recreation, and Forestry Commission normally meets the fourth Tuesday each month at 5:30pm in the Board Room of the Municipal Building.
- **Cable TV Committee:** The Cable TV Committee meets upon the call of the chair in the Conference Room of the Municipal Building.
- **Police Commission:** The Police Commission meets upon the call of the chair in the Conference Room of the Public Safety Building.
- **Southwest Dane County Outreach Committee:** The Southwest Dane County Outreach Committee consists of representatives from the 6 member municipalities and 1 at large member. The Southwest Dane County Outreach Committee meets upon the call of the chair at the Community Center/Senior Center, 107 N Grove Street.
- **Board of Review:** The Board of Review meets per State Statute requirements.
- **Zoning Board of Appeals:** The Zoning Board of Appeals meets upon the call of the chair in the Conference Room of the Municipal Building.
- **Revolving Loan Fund Committee:** The Revolving Loan Fund Committee consists of 2 village board members and 3 citizen members and reviews applications for funding from our revolving loan fund. meets upon the call of the chair in the Third Floor Conference Room of the Municipal Building.
- **Tourism Commission:** The Tourism Commission consists of 5 members, 1 of which is a Board Member. The Commission oversees the distribution of the Village's Room Tax revenue to the designated Tourism Entity. The Commission meets quarterly in the Board Room of the Municipal Building.
- **Mount Horeb Area Fire District Board:** The Fire District Board oversees operation of the Fire Department and EMS. The Fire District has a representative from each of the member municipalities; the Village has 2 representatives, one of which is a Board member. The Fire District Board meets on the third Wednesday of the month at 7:30 p.m. in the Conference room at the Public Safety Building.
- **Community Development Authority:** The Community Development Authority provides recommendations on development and redevelopment opportunities to the Village Board. They also review applications for the TID 5 façade and building improvement grant and

loan applications. The CDA meets the second Wednesday of the month in the 2nd floor Board Room at the Municipal Building.

- **Youth in Government:** The Village Board has adopted a youth in government program that allows High School Students to sit on the Village Board and Committees to allow students to participate in the government process and provide a fresh set of views for the Board.

Parliamentary Procedure

The Village Board and Committees follow standard parliamentary procedures. The Village uses Robert's Rules of Order as a procedural guide for meetings.

Village Website:

Much of the information regarding Village operations can be found on our website, www.mounthorebwi.info. Meeting agenda, minutes and meeting recordings and Village Code as well as departmental contact information can all be found on the Village website.

We understand that scheduling conflicts come up from time to time and you may not be able to attend a Committee or Board meeting. When these situations arise let Village Staff and the Committee chair know as soon as possible. Recordings on the Village meetings are also available so if you do miss a meeting, you should watch the meeting so you are up to speed on items discussed and actions taken.

Open Meeting Laws and Public Records

All Village meetings are subject to Wisconsin's Open Meeting Law. Meetings between any quorum of any Board or any Committee must be posted to avoid violating the open meeting law. Virtually all records associated with Village business are public. Minutes to all Village meetings are maintained at the Village office. All official acts, including ordinances and resolutions are kept on file at the Village office.

Walking Quorums and Email

A growing and complex issue with the information age is walking quorums, emails and social media. A walking quorum is where two or more trustees would trade phone calls, emails or even face to face discussions outside of an open meeting. While there may not be a quorum of the Board present for the discussion, if one Trustee discusses their conversations with another, the number needed for a quorum could be reached. For example, if two trustees are carrying out a conversation over email on an issue and trustee A would state which way they were considering voting and Trustee B would forward this to Trustee C, whom was not involved in the original conversation you have already reached a quorum for a committee and could be perceived as having enough trustees involved to influence a vote at the Board level. Walking quorums are illegal under the open records laws and should be avoided. Additionally, multiple trustees need to avoid posting about Village business on the same social media post.

The best way to avoid walking quorums is to *only conduct business during officially posted meetings* and never hit reply to all on emails sent to the Board. It is important to remember that as a Board member, your emails are subject to the Open Records Law which means any member of the public could request to receive a copy of the emails you sent or received pertaining to a particular subject or within a specific time period. You will be set up with a Village email for conducting Village business.

Ethics

It is important that Board members review ethical action. Each trustee shall take care to avoid any circumstances that cause that trustee to have conflict in carrying out the duties of the Village Board; additionally, trustees shall avoid those situations in which there appears to be a conflict of interest. A “conflict of interest” exists when there is a direct or indirect personal interest, generally of a financial nature, which is inconsistent with the proper performance of one’s official duties that would tend to impair one’s independence of judgment or action in the performance of official duties. When in doubt, ***do what’s best for the Village.***

- No Trustee shall use his or her position to obtain preferential treatment or obtain financial gain for him or herself or immediate family or for any business with which they are associated.
- No Trustee shall disclose or use inside information concerning the Village to promote a private financial gain.
- No Trustee shall vote on any legislation in which he or she has a personal financial interest.

Budgeting/Tax Bills/Assessments

The Village Board adopts an annual balanced budget each year. The Village tax levy is determined after the annual budget has been approved. The Village levy is then combined with levies supplied by the School District, Madison College, Dane County, and the State of Wisconsin to generate the annual tax bill. For 2021, the Village tax levy represented approximately 40% of the total tax bill.

Budget preparation is a year-round process. Each department’s budget request is reviewed and discussed with the appropriate personnel. Preliminary budgets are prepared for review by the appropriate committees. Adjustments are made as necessary and when completed, the budget is presented to the Finance Committee for recommendation to the Board. Before the Board adopts the budget, a public hearing is held to receive citizen input. After the public hearing, the Village Board adopts the annual budget and sets the current year tax levy. Monthly financial updates are provided to the Board showing budget to actual comparisons for each fund.

Assessor Services

The Village contracts with Accurate Appraisal for assessor services: 1428 Midway Road PO Box 415 Menasha, WI 54952-0415 Telephone: (800) 770-3927 Fax: (920) 749-8099 Email: info@accurateassessor.com. The assessor values existing, new and remodeled properties in the Village. Assessment data is available on their website.

Public Safety

The Village of Mount Horeb maintains its own Police Department with a Police Chief, two Administrative Assistants, one Lieutenant, two sergeants, one Detective, fifteen full-time patrol officers, three part-time officers and a community resource officer. The department is staffed 24 hours a day, 365 days per year.

The Village is a member of the Mount Horeb Area Fire District. The Mount Horeb Volunteer Fire Department and Emergency Medical Service provides BLS-EMS, rescue, fire prevention, fire suppression, hazmat, first responder control, public fire and EMS education for the Mount Horeb Area Fire District. Municipalities included in the district are Villages of Mount Horeb and Blue

Mounds; Townships of Blue Mounds; Cross Plains, Perry, Primrose, Springdale, and Vermont; all in Dane County, Wisconsin.

Following a successful referendum, a new Public Safety Building was built to house both the Police and Fire Departments. The facility was constructed under budget and will serve the safety needs of Mount Horeb for a long time.

Public Services and Utility

The Village maintains approximately 39 miles of streets, 44 miles of water main, and an electric distribution system serving approximately 3,600 customers. Mount Horeb Electric Utility is one of 82 municipally owned electric utilities in Wisconsin. Power is purchased through a long-term supply contract with WPPI Energy. Mount Horeb became a member of and began taking power from WPPI as of May of 2005.

Drinking water is provided by four wells and reservoirs and two water towers. The utility supplies water to approximately 2,850 customers with a daily pumping average of 580,000 gallons.

The Village also maintains a Wastewater Treatment Plant. The Plant is designed to treat 2.11 million gallons per day. Wastewater staff also maintains pumping stations, 246,000 feet of sewer main and 24,000 feet of force main. In late 2019 the expansion of our wastewater treatment plant was completed. The new facility will allow Mount Horeb to continue to grow and allow us to meet the stringent regulations on the treatment of waste.

Parks & Recreation

The Mount Horeb Parks and Forestry Department and the Recreation Department operates and maintains eighteen parks and related facilities throughout the Village, from small neighborhood parks to larger community-based parks with a variety of amenities. Our goal is to provide high quality, well-maintained park facilities, providing a variety of recreational opportunities and enhancing the quality of life for area residents.

Building Inspection

The Village contracts with General Engineering Company (Dave Geraths) for services as building inspector. The building inspector currently holds weekly office hours at Village Hall and is also available by appointment.

Elections

Annual elections are the responsibility of the Village Clerk. There are generally two elections held in odd numbered years and four in even numbered years. It is the April election each year where village offices appear on the ballot.

Annual Audit

The Village contracts with a public accounting firm, currently Baker Tilly, to perform the annual financial audits of the Village and Utility. The final audit reports are presented to the Board and Utility Commission.

Village Attorney

The Village contracts with Stafford Rosenbaum in Madison. Attorney Bryan Kleinmaier is the Village's contact. Mr. Kleinmaier attends Board meetings as needed and provides advice and counsel when requested.

Village Planner

The Village contracts with Vandewalle & Associates in Madison for planning services. Ben Rohr is the Village's main contact providing plan review and comprehensive planning services.

Village Engineer

The Village contracts with Smith Group JJR out of Madison for engineering services for capital projects such as road way improvements, storm water detention basins, water, sewer and storm sewer mains throughout the Village. Rob Wright is the Village's primary contract with Smith Group.

Agenda Distribution

The agenda for each week's meeting(s) are generally prepared, posted and distributed by the preceding Friday. Board and Committee members are notified when the entire agenda packet (including supporting documents) has been posted to the Village website. Board members are encouraged to review those packets prior to the meetings. If you have any questions regarding items on the agenda, please contact the Administrator or Deputy Administrator prior to the meeting. If a Board member would like an issue placed on a meeting agenda, they should contact either the Village Clerk or Administrator to determine the proper committee to review the item.

As a board member you will have your own Village email address and you will be assigned a laptop to view board packet materials electronically. Your email address and initial password are with your laptop; along with directions for accessing your email. It is important to do all your Village business on your Village email to make it easier for you to comply with any potential open records requests.

Projects and Emerging Issues

Some of the projects and recent issues the Village Board has been facing are listed below. If you have questions on any of these issues feel free to ask the Village Administrator.

- Downtown TID #5
- Encouraging Development in North Cape Commons TID #3
- Closing of TID #4 (Walgreens) and Potential Creation of New TID #6 for same area
- Potential ATC Powerline along South side of Village
- Intergovernmental Agreement with Town of Blue Mounds and Town of Springdale

League of WI Municipalities

The League of Wisconsin Municipalities, of which the Village of Mount Horeb is a member, provides a number of different resources for Board members. One resource available is a manual called "Handbook for Wisconsin Municipal Officials". The handbook contains a vast amount of information about many issues. The League also provides training opportunities for Board members and I would encourage all new Trustees to consider attending the new elected official conference that the League holds. Some items do not pertain to how the Village functions, but overall, it is a good reference tool. (www.lwm-info.org)

Additional reading material that may be of interest to you as a board member are the following State Statutes, Chapter 19 (Public Records, Ethics and Open Meetings) and Chapter 61 (Villages).

Personnel

The Village Administrator and Deputy Administrator will be your primary contacts with Village Staff. Inquiries on Village policies, procedures and service delivery should be directed to the Village Administrator and he will either find the answer to your question or direct you to the proper staff person. The following is a list of the department heads of the Village:

Nicholas Owen, Administrator
Alyssa Gaffney, Clerk/Utility Manager
Amy Hall, Treasurer/Deputy Administrator
Rowan Childs, Economic Development Director
Vacant, Human Resources Manager
Doug Vierck, Chief of Police
Lynn Forshaug, SW Dane County Outreach Director
Jill Dudley, Recreation Director
Jeff Gorman, Public Services Director
Vacant, Electric Superintendent
Josh Hyndman, Water Superintendent
John Klein, Wastewater Superintendent
Jessica Gretzinger, Library Director
Diane Stojanovich, Communications Coordinator/Trollway TV

Communications

As mentioned, you will be set up with a Village email address and a majority of the communications from staff regarding meetings will come via email. Citizens will also be able to send emails to you at this address, both individually and to the Board as a whole. Occasionally we will need to get in touch with you via phone; if you could please provide us with your preferred phone number it would be appreciated. You will also have a mailbox here at Village Hall where staff will put mail that comes here for you. Access is limited to Village office hours but you should make sure you check your mailbox periodically.