



OFFICIAL NOTICE AND AGENDA-of a meeting of the County Board, Committee, Agency, Corporation or Sub-Unit thereof MARATHON COUNTY, WISCONSIN

**MARATHON COUNTY HUMAN RESOURCES, FINANCE & PROPERTY COMMITTEE MEETING
AGENDA**

Date & Time of Meeting: **Monday, March 13, 2017; 3:00 p.m.**

Meeting Location: **County Board Assembly Room, 500 Forest Street, Wausau, WI 54403**

Members: **Bill Miller, Chair; Craig McEwen, Vice-Chair; Tim Buttke, John Durham, Kurt Gibbs, John Robinson, E.J. Stark**

Marathon County Mission Statement: Marathon County Government serves people by leading, coordinating, and providing county, regional, and statewide initiatives. It directly, or in cooperation with other public and private partners, provides services and creates opportunities that make Marathon County and the surrounding area a preferred place to live, work, visit, and do business. (Last updated: 12/20/05)

Human Resources, Finance & Property Committee Mission/Purpose: Provide leadership for the implementation of the County Strategic Plan, monitoring outcomes, reviewing and recommending to the County Board policies related to the human resources initiatives, finance and property of the County.

1. Call to Order-Meeting called to order by Chairman Miller at 3:00 p.m., the agenda being duly signed and posted.
 - A. Please silence your cellphones.
2. Public Comment Period -- Not to Exceed 15 Minutes
3. Approval of Minutes From the February 27, 2017 Human Resources & Finance Committee Meeting
4. Educational Presentations/Outcome Monitoring Reports
 - A. Discussion-NCHC planning, projects and operational studies
 - B. 2018 Budget
5. Policy Issues Discussion and Committee Determination and Approval
 - A. Discussion and Possible Action-Tax Deed Land Sales, Possible Taking of Property and Changes to Tax Deed
Parcels owned by the County:
 - 1) Tax Deed Sale
 - B. Approval of Claims and Questioned Costs-February 2017
 - C. Educational Discussion-NCHC planning, projects and operational studies
6. Policy Issues Discussion and Committee Determination to the County Board for its Consideration
 - A. Discussion and Possible Action -2016 Interdepartmental Transfers-Kordus
 - B. Discussion and Possible Action -2017 Interdepartmental Transfers-Kordus
 - C. Discussion and Possible Action-Resolution for Petty Cash Drawer at the University of Wisconsin Extension
 - D. Discussion and Possible Action-Resolution to Amend the Marathon County Investment Policy
7. Announcements: Next Meeting Date-Monday 27, 2017-Joint ERC/HRFC Meeting 2:30 pm, HRFC meeting 3 pm
8. Adjourn

Any person planning to attend this meeting who needs some type of special accommodation in order to participate should call the County Clerk's Office at 715 261-1500 or e-mail infomarathon@mail.co.marathon.wi.us one business day before the meeting.

SIGNED /s/Bill Miller

Presiding Officer or Designee

Faxed to: Wausau Daily Herald
Faxed to: Record Review
Faxed to: Marshfield News
Faxed to: City Pages
Faxed by/time: 12:15 pm 3/10/17 k kordus

NOTICE POSTED AT THE COURTHOUSE

By/Date/Time: 3/10/2017 12:15 pm k kordus



MARATHON COUNTY HUMAN RESOURCES, FINANCE & PROPERTY COMMITTEE MEETING MINUTES

Date & Time of Meeting: **Monday, February 27, 2017; 3:00 p.m.**

Meeting Location: **Employee Resources Conference Room, Room C149, 500 Forest Street, Wausau, WI 54403**

Members: **Bill Miller-excused, Chair; Craig McEwen, Vice-Chair; Tim Buttke, John Durham-excused, Kurt Gibbs-excused, John Robinson, E.J. Stark**

1. Call to Order-Meeting called to order by Vice-Chairman McEwen at 3:03 p.m., the agenda being duly signed and posted.
2. Public Comment Period -- Not to Exceed 15 Minutes-None
3. Approval of Minutes From the February 13, 2017 Human Resources & Finance Committee Meeting
Motion to approve the minutes from February 13, 2017
Motion by Stark seconded by Buttke to approve, vote unanimous

Request by Vice Chairman McEwen to move to item 5C; no objections from the Committee
4. Policy Issues Discussion and Committee Determination and Approval
 - A. Discussion and Possible Action-Tax Deed Land Sales, Possible Taking of Property and Changes to Tax Deed Parcels owned by the County:
 - 1) Tax Deed Sale
 - 2) Tax Deed Sale-Village of Spenser-The Village should request to convey the protections that we can take. We would suggest that Nan would provide them two options pay the outstanding taxes and assessment or place a bid on the property. We would also suggest that the Village pass a resolution on the taking of the property to keep the WI Stat 75 protections that the County has when we took this property on tax deed.
5. Policy Issues Discussion and Committee Determination to the County Board for its Consideration
 - A. Discussion and Possible Action -2016 Interdepartmental Transfers-Kordus-None
 - B. Discussion and Possible Action -2017 Interdepartmental Transfers-Kordus
Move to approve the 2017 transfers
Motion by Robinson and seconded by Stark, vote unanimous
 - C. Discussion and Possible Action-Application for Naming of the Stratford Highway Building
Griesbach discussed the history to draft and develop the policy on naming of buildings.
Motion to approve Robinson and seconded by Buttke to approve and move the resolution to the County Board, vote unanimous
6. Announcements:
 - a. Active TID information
 - b. Next Meeting Date-Monday, March 13, 2017 3:00 pm
 - c. Joint –ERF/HRFC Meeting Monday, March 27, 2017 2:30 pm
7. Adjourn-Motion to adjourn by Buttke and seconded by Stark to adjourn at 3:31 pm, vote unanimous

MARATHON COUNTY
Request Authorization for Change in Budget / Transfer of Funds

Instructions for using this form: [This form must be completed and submitted electronically.]

Email your completed form to Jill Zeinert in Finance, with a "cc" to your Department Head.

Forms which are incomplete, incorrect, out of balance or have not been "cc'd" to your Department Head will be returned to the originating party.

DEPARTMENT: HEALTH

BUDGET YEAR: 2017

I, the undersigned, respectfully request that the Finance, Property & Facilities Committee approve the following change in budget / transfer of funds as discussed in the attached supplemental information:

From:

Action	Account Number	Account Description	Amount
<input type="checkbox"/> Exp Decr <input checked="" type="checkbox"/> Rev Incr	101-432-8-9900	Transfers from Fund Balance	\$3,229
<input checked="" type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	101-432-9-1211	Wages-Permanent-Regular PT	\$3,237
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount

To:

Action	Account Number	Account Description	Amount
<input type="checkbox"/> Exp Incr <input checked="" type="checkbox"/> Rev Decr	101-432-8-2500	Grants F/Oth Local Govern	\$6,225
<input checked="" type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr	101-432-9-3321	Personal Auto Mileage	\$241
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			

Requested By (Dept Head or Designee): Joan Theurer, Health Officer Date: 3/1/2017

Funds Available, Verified By: _____ Date: _____

Authorized/Approved By Finance, Property & Facilities Committee Minutes: Date _____

Transfer Entered By: _____ Date: _____

MARATHON COUNTY

Request Authorization for Change in Budget/Transfer of Funds—Supplemental Information

NOTE: Attach this supplemental information to the original Change in Budget/Transfer of Funds form. All questions must be completed by the requesting department, or the Transfer form will be returned.

1. What is the Name of this Program/Grant? (Do NOT use abbreviations or acronyms)
Hearing and Vision Screening 2016-2017

2. Provide a brief (2-3 sentences) description of what this program does.

These funds allow the Health Department to continue to perform hearing and vision screening checks on school age children in Marathon County for the 2016-2017 school year. This program is subcontracted from local school districts through the Marathon County Special Education Service to MCHD. MCHD is the service provider.

3. This Program is (check one only):

- An Existing Program.
- A New Program.

4. What is the reason for this budget transfer?

- Carry-over of Fund Balance.
- Increase/Decrease in Grant Funding for Existing Program.
- Increase/Decrease in Non-Grant Funding (such as tax levy, donations, fees) for Existing Program.
- Set up Initial Budget for New Grant Program.
- Set up Initial Budget for New Non-Grant Program.
- Other. Please explain:

5. If this Program is a Grant, is there a “Local Match” Requirement?

- This Program is not a Grant.
- This Program is a Grant, but there is no Local Match requirement.
- This Program is a Grant, and there is a Local Match requirement of (check one):
 - Cash (such as tax levy, user fees, donations, etc)
 - Non-cash/In-Kind Services (Describe the non-cash match below):

[Click here to enter text.](#)

6. Does this Transfer Request increase any General Ledger Account Code in the 8000’s (Capital Outlay)?

- No.
- Yes, the Amount is Less than \$25,000.
- Yes, the Amount is \$25,000 or more AND (check one box):
 - The capital request HAS been approved by the CIP Committee.
 - The capital request HAS NOT been approved by the CIP Committee.

FOR FINANCE DEPARTMENT USE ONLY:

10% of program, appropriation unit or fund? Yes No Budget Transfer Resolution Required? Yes No

MARATHON COUNTY
Request Authorization for Change in Budget / Transfer of Funds

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DEPARTMENT: HEALTH

BUDGET YEAR: 2017

I, the undersigned, respectfully request that the Finance, Property & Facilities Committee approve the following change in budget / transfer of funds as discussed in the attached supplemental information:

From:

Action	Account Number	Account Description	Amount
<input checked="" type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	101-440-9-1110	Salaries-Permanent-Regular	\$373
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount

To:

Action	Account Number	Account Description	Amount
<input type="checkbox"/> Exp Incr <input checked="" type="checkbox"/> Rev Decr	101-440-8-9900	Transfers from Fund Balance	\$373
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			

Requested By (Dept Head or Designee): Joan Theurer, Health Officer Date: 3/1/2017

Funds Available, Verified By: _____ Date: _____

Authorized/Approved By Finance, Property & Facilities Committee Minutes: Date _____

Transfer Entered By: _____ Date: _____

MARATHON COUNTY

Request Authorization for Change in Budget/Transfer of Funds—Supplemental Information

NOTE: Attach this supplemental information to the original Change in Budget/Transfer of Funds form. All questions must be completed by the requesting department, or the Transfer form will be returned.

1. What is the Name of this Program/Grant? (Do NOT use abbreviations or acronyms)

Tobacco Intervention Progrm

2. Provide a brief (2-3 sentences) description of what this program does.

The TIP, Tobacco Intervention Program, was an educational class to help teens who use tobacco to become more informed about the effects of tobacco use on their lives.

3. This Program is (check one only):

An Existing Program.

A New Program.

4. What is the reason for this budget transfer?

Carry-over of Fund Balance.

Increase/Decrease in Grant Funding for Existing Program.

Increase/Decrease in Non-Grant Funding (such as tax levy, donations, fees) for Existing Program.

Set up Initial Budget for New Grant Program.

Set up Initial Budget for New Non-Grant Program.

Other. Please explain:

5. If this Program is a Grant, is there a "Local Match" Requirement?

This Program is not a Grant.

This Program is a Grant, but there is no Local Match requirement.

This Program is a Grant, and there is a Local Match requirement of (check one):

Cash (such as tax levy, user fees, donations, etc)

Non-cash/In-Kind Services (Describe the non-cash match below):

[Click here to enter text.](#)

6. Does this Transfer Request increase any General Ledger Account Code in the 8000's (Capital Outlay)?

No.

Yes, the Amount is Less than \$25,000.

Yes, the Amount is \$25,000 or more AND (check one box):

The capital request HAS been approved by the CIP Committee.

The capital request HAS NOT been approved by the CIP Committee.

FOR FINANCE DEPARTMENT USE ONLY:

10% of program, appropriation unit or fund? Yes No Budget Transfer Resolution Required? Yes No

MARATHON COUNTY
Request Authorization for Change in Budget / Transfer of Funds

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DEPARTMENT: HEALTH

BUDGET YEAR: 2017

I, the undersigned, respectfully request that the Finance, Property & Facilities Committee approve the following change in budget / transfer of funds as discussed in the attached supplemental information:

From:

Action	Account Number	Account Description	Amount
<input type="checkbox"/> Exp Decr <input checked="" type="checkbox"/> Rev Incr	289-334-8-2390	Other Federal Grants	\$604
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount

To:

Action	Account Number	Account Description	Amount
<input checked="" type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr	289-334-9-3140	Small Items Equipment	\$604
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			

Requested By (Dept Head or Designee): Joan Theurer, Health Officer Date: 3/1/2017

Funds Available, Verified By: _____ Date: _____

Authorized/Approved By Finance, Property & Facilities Committee Minutes: Date _____

Transfer Entered By: _____ Date: _____

MARATHON COUNTY

Request Authorization for Change in Budget/Transfer of Funds—Supplemental Information

NOTE: Attach this supplemental information to the original Change in Budget/Transfer of Funds form. All questions must be completed by the requesting department, or the Transfer form will be returned.

1. What is the Name of this Program/Grant? (Do NOT use abbreviations or acronyms)

Car Seats

2. Provide a brief (2-3 sentences) description of what this program does.

This grant is for the distribution of child safety seats to low-income families that are residents of Marathon County. One-on-one education is provided to recipients from Certified CPS technicians. The Health Department is the fiscal agent and works with the Safe Kids Wausau Area Coalition to distribute the safety seats.

3. This Program is (check one only):

An Existing Program.

A New Program.

4. What is the reason for this budget transfer?

Carry-over of Fund Balance.

Increase/Decrease in Grant Funding for Existing Program.

Increase/Decrease in Non-Grant Funding (such as tax levy, donations, fees) for Existing Program.

Set up Initial Budget for New Grant Program.

Set up Initial Budget for New Non-Grant Program.

Other. Please explain:

Increase budget to match actual award amount.

5. If this Program is a Grant, is there a "Local Match" Requirement?

This Program is not a Grant.

This Program is a Grant, but there is no Local Match requirement.

This Program is a Grant, and there is a Local Match requirement of (check one):

Cash (such as tax levy, user fees, donations, etc)

Non-cash/In-Kind Services (Describe the non-cash match below):

Child Safety Seats by Safe Kids Coalition

6. Does this Transfer Request increase any General Ledger Account Code in the 8000's (Capital Outlay)?

No.

Yes, the Amount is Less than \$25,000.

Yes, the Amount is \$25,000 or more AND (check one box):

The capital request HAS been approved by the CIP Committee.

The capital request HAS NOT been approved by the CIP Committee.

FOR FINANCE DEPARTMENT USE ONLY:

10% of program, appropriation unit or fund? Yes No Budget Transfer Resolution Required? Yes No

MARATHON COUNTY
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DEPARTMENT: HEALTH

BUDGET YEAR: 2017

I, the undersigned, respectfully request that the Finance, Property & Facilities Committee approve the following change in budget / transfer of funds as discussed in the attached supplemental information:

From:

Action	Account Number	Account Description	Amount
<input checked="" type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	382-394-9-3490	Other Operating Supplies	\$48,589
<input checked="" type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	382-394-9-1110	Salaries-Permanent-Regular FT	\$1,806
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr			
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr			
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount

To:

Action	Account Number	Account Description	Amount
<input type="checkbox"/> Exp Incr <input checked="" type="checkbox"/> Rev Decr	382-394-8-2446	Oth Health Care Serv-St Grant	\$42,808
<input checked="" type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr	382-394-9-2133	Indirect Cost Expense	\$4,185
<input checked="" type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr	382-394-9-2250	Telephone	\$1,149
<input checked="" type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr	382-394-9-3360	Lodging	\$1,260
<input checked="" type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr	382-394-9-3350	Meals	\$161
<input checked="" type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr	382-394-9-3330	Vehicle Lease/Rental	\$300
<input checked="" type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr	382-394-9-3321	Personal Auto Mileage	\$532
<input checked="" type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			

Requested By (Dept Head or Designee): Joan Theurer, Health Officer Date: 3/3/2017

Funds Available, Verified By: _____ Date: _____

Authorized/Approved By Finance, Property & Facilities Committee Minutes: Date _____

Transfer Entered By: _____ Date: _____

MARATHON COUNTY

Request Authorization for Change in Budget/Transfer of Funds—Supplemental Information

NOTE: Attach this supplemental information to the original Change in Budget/Transfer of Funds form. All questions must be completed by the requesting department, or the Transfer form will be returned.

1. What is the Name of this Program/Grant? (Do NOT use abbreviations or acronyms)
Public Health Preparedness

2. Provide a brief (2-3 sentences) description of what this program does.
The fiscal year for this funding is 7/1/16-6/30/17. The program exists to develop and maintain plans so the Marathon County Health Department, along with our partners, is prepared to respond to public health emergencies.

3. This Program is (check one only):
 - An Existing Program.
 - A New Program.

4. What is the reason for this budget transfer?
 - Carry-over of Fund Balance.
 - Increase/Decrease in Grant Funding for Existing Program.
 - Increase/Decrease in Non-Grant Funding (such as tax levy, donations, fees) for Existing Program.
 - Set up Initial Budget for New Grant Program.
 - Set up Initial Budget for New Non-Grant Program.
 - Other. Please explain:

5. If this Program is a Grant, is there a "Local Match" Requirement?
 - This Program is not a Grant.
 - This Program is a Grant, but there is no Local Match requirement.
 - This Program is a Grant, and there is a Local Match requirement of (check one):
 - Cash (such as tax levy, user fees, donations, etc)
 - Non-cash/In-Kind Services (Describe the non-cash match below):
[Click here to enter text.](#)

6. Does this Transfer Request increase any General Ledger Account Code in the 8000's (Capital Outlay)?
 - No.
 - Yes, the Amount is Less than \$25,000.
 - Yes, the Amount is \$25,000 or more AND (check one box):
 - The capital request HAS been approved by the CIP Committee.
 - The capital request HAS NOT been approved by the CIP Committee.

FOR FINANCE DEPARTMENT USE ONLY:

10% of program, appropriation unit or fund? Yes No Budget Transfer Resolution Required? Yes No

MARATHON COUNTY
Request Authorization for Change in Budget / Transfer of Funds

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DEPARTMENT: HEALTH

BUDGET YEAR: 2017

I, the undersigned, respectfully request that the Finance, Property & Facilities Committee approve the following change in budget / transfer of funds as discussed in the attached supplemental information:

From:

Action	Account Number	Account Description	Amount
<input type="checkbox"/> Exp Decr <input checked="" type="checkbox"/> Rev Incr	TBD-TBD-8-2446	Oth Health Care Serv-St Grnt	\$4,430
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount

To:

Action	Account Number	Account Description	Amount
<input checked="" type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr	392-404-9-1110	Salaries-Permanent-Regular	\$4,000
<input checked="" type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr	392-404-9-3130	Printing/Duplication	\$430
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr	Click to enter GL	Click here to enter text.	Enter amount

Requested By (Dept Head or Designee): Joan Theurer, Health Officer Date: 3/1/2017

Funds Available, Verified By: _____ Date: _____

Authorized/Approved By Finance, Property & Facilities Committee Minutes: Date _____

Transfer Entered By: _____ Date: _____

MARATHON COUNTY

Request Authorization for Change in Budget/Transfer of Funds—Supplemental Information

NOTE: Attach this supplemental information to the original Change in Budget/Transfer of Funds form. All questions must be completed by the requesting department, or the Transfer form will be returned.

1. What is the Name of this Program/Grant? (Do NOT use abbreviations or acronyms)
Adult Immunization

2. Provide a brief (2-3 sentences) description of what this program does.
The purpose of this grant is to increase HPV immunization rate in 19-26 year olds in Marathon County.

3. This Program is (check one only):

- An Existing Program.
 A New Program.

4. What is the reason for this budget transfer?

- Carry-over of Fund Balance.
 Increase/Decrease in Grant Funding for Existing Program.
 Increase/Decrease in Non-Grant Funding (such as tax levy, donations, fees) for Existing Program.
 Set up Initial Budget for New Grant Program.
 Set up Initial Budget for New Non-Grant Program.
 Other. Please explain:

[Click here to enter text.](#)

5. If this Program is a Grant, is there a "Local Match" Requirement?

- This Program is not a Grant.
 This Program is a Grant, but there is no Local Match requirement.
 This Program is a Grant, and there is a Local Match requirement of (check one):
 Cash (such as tax levy, user fees, donations, etc)
 Non-cash/In-Kind Services (Describe the non-cash match below):

[Click here to enter text.](#)

6. Does this Transfer Request increase any General Ledger Account Code in the 8000's (Capital Outlay)?

- No.
 Yes, the Amount is Less than \$30,000.
 Yes, the Amount is \$30,000 or more AND (check one box):
 The capital request HAS been approved by the CIP Committee.
 The capital request HAS NOT been approved by the CIP Committee.

FOR FINANCE DEPARTMENT USE ONLY:

10% of program, appropriation unit or fund? Yes No Budget Transfer Resolution Required? Yes No

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DEPARTMENT: HEALTH

BUDGET YEAR: 2017

I, the undersigned, respectfully request that the Finance, Property & Facilities Committee approve the following change in budget / transfer of funds as discussed in the attached supplemental information:

From:

Action	Account Number	Account Description	Amount
<input checked="" type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	408-419-9-3490	Other Operating Expense	\$7,414
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr			
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount

To:

Action	Account Number	Account Description	Amount
<input checked="" type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr	408-419-9-1110	Salaries-Permanent-Regular	\$7,414
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			

Requested By (Dept Head or Designee): Joan Theurer, Health Officer Date: 3/3/2017

Funds Available, Verified By: _____ Date: _____

Authorized/Approved By Finance, Property & Facilities Committee Minutes: Date _____

Transfer Entered By: _____ Date: _____

MARATHON COUNTY

Request Authorization for Change in Budget/Transfer of Funds—Supplemental Information

NOTE: Attach this supplemental information to the original Change in Budget/Transfer of Funds form. All questions must be completed by the requesting department, or the Transfer form will be returned.

1. What is the Name of this Program/Grant? (Do NOT use abbreviations or acronyms)

HIV Partner Services

2. Provide a brief (2-3 sentences) description of what this program does.

This money is used to assist HIV-infected persons to assess their risks, utilize needed services and inform partners about their potential risk for HIV. This money is used to serve Marathon, Portage and Wood counties.

3. This Program is (check one only):

An Existing Program.

A New Program.

4. What is the reason for this budget transfer?

Carry-over of Fund Balance.

Increase/Decrease in Grant Funding for Existing Program.

Increase/Decrease in Non-Grant Funding (such as tax levy, donations, fees) for Existing Program.

Set up Initial Budget for New Grant Program.

Set up Initial Budget for New Non-Grant Program.

Other. Please explain:

Amend budget to match state contract

5. If this Program is a Grant, is there a "Local Match" Requirement?

This Program is not a Grant.

This Program is a Grant, but there is no Local Match requirement.

This Program is a Grant, and there is a Local Match requirement of (check one):

Cash (such as tax levy, user fees, donations, etc)

Non-cash/In-Kind Services (Describe the non-cash match below):

[Click here to enter text.](#)

6. Does this Transfer Request increase any General Ledger Account Code in the 8000's (Capital Outlay)?

No.

Yes, the Amount is Less than \$25,000.

Yes, the Amount is \$25,000 or more AND (check one box):

The capital request HAS been approved by the CIP Committee.

The capital request HAS NOT been approved by the CIP Committee.

FOR FINANCE DEPARTMENT USE ONLY:

10% of program, appropriation unit or fund? Yes No Budget Transfer Resolution Required? Yes No

MARATHON COUNTY
Request Authorization for Change in Budget / Transfer of Funds

Instructions for using this form: [This form must be completed and submitted electronically.]

Email your completed form to Jill Zeinert in Finance, with a "cc" to your Department Head.

Forms which are incomplete, incorrect, out of balance or have not been "cc'd" to your Department Head will be returned to the originating party.

DEPARTMENT: HEALTH

BUDGET YEAR: 2017

I, the undersigned, respectfully request that the Finance, Property & Facilities Committee approve the following change in budget / transfer of funds as discussed in the attached supplemental information:

From:

Action	Account Number	Account Description	Amount
<input type="checkbox"/> Exp Decr <input checked="" type="checkbox"/> Rev Incr	416-426-8-9900	Transfers from Fund Balance	\$5,000
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr			
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount

To:

Action	Account Number	Account Description	Amount
<input type="checkbox"/> Exp Incr <input checked="" type="checkbox"/> Rev Decr	416-426-8-2446	Oth Health Care Serv-St Grnt	\$5,000
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr			

Requested By (Dept Head or Designee): Joan Theurer, Health Officer Date: 3/3/2017

Funds Available, Verified By: _____ Date: _____

Authorized/Approved By Finance, Property & Facilities Committee Minutes: Date _____

Transfer Entered By: _____ Date: _____

MARATHON COUNTY

Request Authorization for Change in Budget/Transfer of Funds—Supplemental Information

NOTE: Attach this supplemental information to the original Change in Budget/Transfer of Funds form. All questions must be completed by the requesting department, or the Transfer form will be returned.

1. What is the Name of this Program/Grant? (Do NOT use abbreviations or acronyms)
Wisconsin Medical Home Systems Integration Grant

2. Provide a brief (2-3 sentences) description of what this program does.

The Northern Regional Center will partner with the State of Wisconsin to increase the number of children and youth with special health care needs that have an identified medical home and access to support services. The Regional Center will conduct resource identification with a focus on emotional, behavioral health, mental health resources; routinely share resources with First Step for inclusion in shared database; participate in health care practice trainings in the Northern Region; promote Child Psychiatry Consultation Program among regional primary care providers; and participate in Medical Home Implementation meetings.

3. This Program is (check one only):

- An Existing Program.
 A New Program.

4. What is the reason for this budget transfer?

- Carry-over of Fund Balance.
 Increase/Decrease in Grant Funding for Existing Program.
 Increase/Decrease in Non-Grant Funding (such as tax levy, donations, fees) for Existing Program.
 Set up Initial Budget for New Grant Program.
 Set up Initial Budget for New Non-Grant Program.
 Other. Please explain:

5. If this Program is a Grant, is there a "Local Match" Requirement?

- This Program is not a Grant.
 This Program is a Grant, but there is no Local Match requirement.
 This Program is a Grant, and there is a Local Match requirement of (check one):
 Cash (such as tax levy, user fees, donations, etc)
 Non-cash/In-Kind Services (Describe the non-cash match below):

6. Does this Transfer Request increase any General Ledger Account Code in the 8000's (Capital Outlay)?

- No.
 Yes, the Amount is Less than \$25,000.
 Yes, the Amount is \$25,000 or more AND (check one box):
 The capital request HAS been approved by the CIP Committee.
 The capital request HAS NOT been approved by the CIP Committee.

FOR FINANCE DEPARTMENT USE ONLY:

10% of program, appropriation unit or fund? Yes No Budget Transfer Resolution Required? Yes No

MARATHON COUNTY
Request Authorization for Change in Budget / Transfer of Funds

Instructions for using this form: [This form must be completed and submitted electronically.]

Email your completed form to Jill Zeinert in Finance, with a "cc" to your Department Head.

Forms which are incomplete, incorrect, out of balance or have not been "cc'd" to your Department Head will be returned to the originating party.

DEPARTMENT: LIBRARY

BUDGET YEAR: 2017

I, the undersigned, respectfully request that the Finance, Property & Facilities Committee approve the following change in budget / transfer of funds as discussed in the attached supplemental information:

From:

Action	Account Number	Account Description	Amount
<input type="checkbox"/> Exp Decr <input checked="" type="checkbox"/> Rev Incr	101 665 8 9900	Transfer from 100/101	263,167
<input type="checkbox"/> Exp Decr <input checked="" type="checkbox"/> Rev Incr	101 206 8 9900	Transfer from 100/101	22,956
<input type="checkbox"/> Exp Decr <input checked="" type="checkbox"/> Rev Incr	604 083 89101	Transfer from 100/101	286,124
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount

To:

Action	Account Number	Account Description	Amount
<input checked="" type="checkbox"/> Exp Incr <input checked="" type="checkbox"/> Rev Decr	101 001 9 9604	Transfer to Oth funds 600/604	286,124
<input checked="" type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr	604 934 9 8400	Main Library Cust. Service	286,124
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr	Click to enter GL	Click here to enter text.	Enter amount

Requested By (Dept Head or Designee): Ralph Illick Date: 2/22/2017

Funds Available, Verified By: _____ Date: _____

Authorized/Approved By Finance, Property & Facilities Committee Minutes: Date _____

Transfer Entered By: _____ Date: _____

MARATHON COUNTY

Request Authorization for Change in Budget/Transfer of Funds—Supplemental Information

NOTE: Attach this supplemental information to the original Change in Budget/Transfer of Funds form. All questions must be completed by the requesting department, or the Transfer form will be returned.

1. What is the Name of this Program/Grant? (Do NOT use abbreviations or acronyms)

Library Fund Balance

2. Provide a brief (2-3 sentences) description of what this program does.

CIP project funding from Library fund balance

3. This Program is (check one only):

An Existing Program.

A New Program.

4. What is the reason for this budget transfer?

Carry-over of Fund Balance.

Increase/Decrease in Grant Funding for Existing Program.

Increase/Decrease in Non-Grant Funding (such as tax levy, donations, fees) for Existing Program.

Set up Initial Budget for New Grant Program.

Set up Initial Budget for New Non-Grant Program.

Other. Please explain:

[Click here to enter text.](#)

5. If this Program is a Grant, is there a "Local Match" Requirement?

This Program is not a Grant.

This Program is a Grant, but there is no Local Match requirement.

This Program is a Grant, and there is a Local Match requirement of (check one):

Cash (such as tax levy, user fees, donations, etc)

Non-cash/In-Kind Services (Describe the non-cash match below):

[Click here to enter text.](#)

6. Does this Transfer Request increase any General Ledger Account Code in the 8000's (Capital Outlay)?

No.

Yes, the Amount is Less than \$30,000.

Yes, the Amount is \$30,000 or more AND (check one box):

The capital request HAS been approved by the CIP Committee.

The capital request HAS NOT been approved by the CIP Committee.

FOR FINANCE DEPARTMENT USE ONLY:

10% of program, appropriation unit or fund? Yes No Budget Transfer Resolution Required? Yes No

MARATHON COUNTY

Request Authorization for Change in Budget / Transfer of Funds

Instructions for using this form: [This form must be completed and submitted electronically.]

Email your completed form to Jill Zeinert in Finance, with a "cc" to your Department Head.

Forms which are incomplete, incorrect, out of balance or have not been "cc'd" to your Department Head will be returned to the originating party.

DEPARTMENT: UW EXTENSION

BUDGET YEAR: 2017

I, the undersigned, respectfully request that the Finance, Property & Facilities Committee approve the following change in budget / transfer of funds as discussed in the attached supplemental information:

From:

Action	Account Number	Account Description	Amount
<input type="checkbox"/> Exp Decr <input checked="" type="checkbox"/> Rev Incr	453 742 8 2469	Watershed monitoring program grant	3,250
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Decr <input type="checkbox"/> Rev Incr	Click to enter GL	Click here to enter text.	Enter amount

To:

Action	Account Number	Account Description	Amount
<input checked="" type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr	453 742 9 3190	Equipment purchase watershed program grant	3,250
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr	Click to enter GL	Click here to enter text.	Enter amount
<input type="checkbox"/> Exp Incr <input type="checkbox"/> Rev Decr	Click to enter GL	Click here to enter text.	Enter amount

Requested By (Dept Head or Designee): Heather Schlessor Date: 3/6/2017

Funds Available, Verified By: _____ Date: _____

Authorized/Approved By Finance, Property & Facilities Committee Minutes: Date _____

Transfer Entered By: _____ Date: _____

MARATHON COUNTY

Request Authorization for Change in Budget/Transfer of Funds—Supplemental Information

NOTE: Attach this supplemental information to the original Change in Budget/Transfer of Funds form. All questions must be completed by the requesting department, or the Transfer form will be returned.

1. What is the Name of this Program/Grant? (Do NOT use abbreviations or acronyms)
Water Shed monitoring grant/ contract

2. Provide a brief (2-3 sentences) description of what this program does.
The purpose of this project is to purchase water monitoring equipment. The equipment will be used to monitor water runoff and the amount of phosphorus in the water.

3. This Program is (check one only):
 An Existing Program.
 A New Program.

4. What is the reason for this budget transfer?
 Carry-over of Fund Balance.
 Increase/Decrease in Grant Funding for Existing Program.
 Increase/Decrease in Non-Grant Funding (such as tax levy, donations, fees) for Existing Program.
 Set up Initial Budget for New Grant Program.
 Set up Initial Budget for New Non-Grant Program.
 Other. Please explain:
[Click here to enter text.](#)

5. If this Program is a Grant, is there a “Local Match” Requirement?
 This Program is not a Grant.
 This Program is a Grant, but there is no Local Match requirement.
 This Program is a Grant, and there is a Local Match requirement of (check one):
 Cash (such as tax levy, user fees, donations, etc)
 Non-cash/In-Kind Services (Describe the non-cash match below):
[Click here to enter text.](#)

6. Does this Transfer Request increase any General Ledger Account Code in the 8000’s (Capital Outlay)?
 No.
 Yes, the Amount is Less than \$30,000.
 Yes, the Amount is \$30,000 or more AND (check one box):
 The capital request HAS been approved by the CIP Committee.
 The capital request HAS NOT been approved by the CIP Committee.

FOR FINANCE DEPARTMENT USE ONLY:

10% of program, appropriation unit or fund? Yes No Budget Transfer Resolution Required? Yes No

Resolution # R-____-17

**RESOLUTION TO ESTABLISH A PETTY FUND AT THE UNIVERISTY OF WISCONSIN
EXTENSION DEPARTMENT (UWEX)**

WHEREAS, the County Board is responsible for establishing petty cash funds of the County; and

WHEREAS, the Marathon County UWEX Department desires to have petty cash on hand to facilitate the smooth running of the department; and

WHEREAS, the Marathon County UWEX Department wishes to establish on its general ledger an imprest fund to reflect a balance of \$300; and

WHEREAS, the Human Resources/Finance and Property Committee of the Board of Supervisors of Marathon County recommends approval of the formal establishment of an petty fund for the Marathon County UWEX Department;

NOW, THEREFORE BE IT RESOLVED, that the Board of Supervisors of the County of Marathon does ordain and resolve to establish the Marathon County UWEX Department petty cash fund in the amount of \$300.

BE IT FURTHER RESOLVED, that the County Board of Supervisors hereby authorizes and directs the Marathon County Clerk to issue checks pursuant to this resolution and the Marathon County Treasurer to honor said checks.

Dated: March 28, 2017

MARATHON COUNTY HUMAN RESOURCES/FINANCE AND PROPERTY COMMITTEE

_____	_____
_____	_____
_____	_____

Fiscal Impact: Increase the petty cash on hand amount by \$300 for the UWEX and deduce the general cash account for Marathon County by \$300.

**Marathon County
Investment Policy
Updated: March 10, 2017**

I. Introduction

The purpose of this document is to identify various policies and procedures that enhance opportunities for a prudent and systematic investment policy and to organize and formalize investment related activities.

The investment policies and practices of Marathon County are based on state law and prudent financial management. All funds will be invested in accordance with the County's Investment Policy and Wisconsin Statutes 66.0603. The investment of bond proceeds will be further restricted by the provisions of the relevant bond documents.

II. Scope

It is the intent of this policy applies to cover the investment of all funds excluding the investment of retirement funds.

1. *Pooling of Funds*

Except for cash in certain restricted and special funds, the County will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

III. General Objectives

The primary objectives, in priority order, of the County's investment activities shall be safety, liquidity, and yield:

1. *Safety*

Safety of principal is the foremost objective of the investment program. The County's investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

a. Credit Risk

The County will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investments to the types of securities listed in Section VII of this Investment Policy
- Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the County will do business in accordance with Section V
- Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.

b. Interest Rate Risk

The County will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity
- Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the portfolio in accordance with this policy (see section VIII).

2. *Liquidity*

The County's investment portfolio will remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). Alternatively, a portion of the portfolio may be placed in money market mutual funds or local government investment pools which offer same-day liquidity for short-term funds.

3. *Yield*

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity with the following exceptions:

- A security with declining credit may be sold early to minimize loss of principal.
- A security swap would improve the quality, yield, or target duration in the portfolio.
- Liquidity needs of the portfolio require that the security be sold.

IV. Standards of Care

1. *Prudence*

Investments shall be made with judgment and care-under circumstances then prevailing-which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

2. *Ethics and Conflicts of Interest*

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal

financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the County.

3. *Delegation of Authority*

The management responsibility for the investment program is hereby delegated to the County Treasurer who shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, and collateral/depository agreements. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the County Treasurer. The Treasurer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

The County may delegate its investment decision making authority to an investment advisor. The advisor shall follow the policy and such other written instructions as are provided.

V. **Authorized Financial Institutions, Depositories, and Broker/Dealers**

1. *Authorized Financial Institutions, Depositories, and Broker/Dealers*

If the County is using an investment advisor, the County may rely on the investment advisor's list of authorized financial institutions, depositories and brokers/dealers for the County's list of financial institutions and depositories. The County will review the investment advisor's list on an annual basis.

If the County does not use an investment advisor then the County will maintain a list of financial institutions and depositories authorized to provide investment services. In addition, a list will be maintained of approved security broker/dealers selected by creditworthiness (e.g., a minimum capital requirement of \$10,000,000 and at least five years of operation). These may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule).

All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:

- Audited financial statements demonstrating compliance with state and federal capital adequacy guidelines
- Proof of National Association of Securities Dealers (NASD) certification (not applicable to Certificate of Deposit counterparties)
- Proof of state registration
- Completed broker/dealer questionnaire (not applicable to Certificate of Deposit counterparties)
- Certification of having read and understood and agreeing to comply with the County's investment policy.
- Evidence of adequate insurance coverage.

An annual review of the financial condition and registration of all qualified financial institutions and broker/dealers will be conducted by the County.

2. Minority and Community Financial Institutions

From time to time, the County may choose to invest in instruments offered by minority and community financial institutions. In such situations, a waiver to certain parts of the criteria under paragraph 1 may be granted. All terms and relationships will be fully disclosed prior to purchase and will be reported to the appropriate entity on a consistent basis and should be consistent with state or local law. These types of investment purchases should be approved by the County Board in advance.

VI. Safekeeping and Custody

1. Delivery vs. Payment

All trades of marketable securities will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds.

2. Safekeeping

Securities will be held by a [centralized] independent third-party custodian selected by the County as evidenced by safekeeping receipts in the County's name. The safekeeping institution shall annually provide a copy of their most recent report on internal controls (Statement of Auditing Standards No. 70, or SAS 70) as requested by the County or its independent auditors.

3. Internal Controls

The County shall establish a system of internal controls, which shall be documented in writing. The internal controls shall be reviewed by the Finance and Property committee, where present, and with the independent auditor. The controls shall be designed to prevent the loss of public funds arising from fraud, employee error, and misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the County.

VII. Permitted Investment Instruments

1. Investment Types

Consistent with Wisconsin State Statutes concerning investment practices, the following investments will be permitted by this policy and are those defined by state and local law where applicable:

- A. U.S. Government obligations which carry the full faith and credit guarantee of the United States government and are considered to be the most secure instruments available;
- B. U.S. government agency and instrumentality obligations (i.e. Government-Sponsored Enterprises) that have a liquid market with a readily determinable market value;
- C. Repurchase Agreement used solely as short-term investments not to exceed 90 days.

The following collateral restrictions will be observed: Only U.S. Treasury securities or Federal Agency securities as described in Section VII paragraph A and B directly above will be acceptable collateral. All securities underlying repurchase agreements must be delivered to the County's custodian bank as stated in Section VI. Paragraph 1 or be handled under a tri-party repurchase agreement. The total of

all collateral for each Repurchase Agreement must equal or exceed on the basis of market value plus accrued interest, 103 percent of the total dollar value of the money invested by the County for the term of the investment is overnight, in which case the total of all collateral for the Repurchase Agreement must equal or exceed, on the basis of market value plus accrued interest, 100 percent of the total dollar value of the investment. For any Repurchase agreement with a term of more than one day, the value of the underlying securities must be reviewed on a regular basis.

Market value must be calculated each time there is a substitution of collateral.

The County or its trustee shall have a perfected first security interest under the Uniform Commercial Code in all securities subject to Repurchase Agreement.

The County may enter into Repurchase Agreements with (1) primary dealers in U.S. Government securities who are eligible to transact business with, and who report to, the Federal Reserve Bank of New York and (2) banking institutions having assets in excess of \$1 billion and in the highest short-term rating category as provided by Moody's Investors Services, Inc., Standard and Poor's Corporation or other similarly nationally recognized rating agency.

The County will have specific written agreements with each firm with which it enters into Repurchase Agreements.

Reverse Repurchase Agreements will not be allowed without the prior specific consent of the County.

- D. Bankers' acceptances issued by domestic banks which are eligible for purchase by the Federal Reserve System, the short-term paper of which is rated in the highest short-term rating category as provided by Moody's Investors Services, Inc., Standard and Poor's Corporation or other similarly nationally recognized rating agency.
- E. Commercial paper rated in the highest short-term rating category as provided by Moody's Investors Services, Inc., Standard and Poor's Corporation or other similarly nationally recognized rating agency. Also provided that the issuing corporation is organized and operating within the United States, has assets in excess of \$500 million and has an "*A-1*" or *equivalent rating for its short-term debt*, if any, as provided by a nationally recognized rating agency.

Purchase of eligible commercial paper may not exceed 270 days maturity or represent more than 10 percent of the outstanding paper if an issuing corporation.

Purchasing of commercial paper may not exceed 30 percent of the County's surplus money which may be invested.

- F. Medium-term corporate notes issued by corporations organized and operating within the United States or by depositary institutions licensed by the U.S. or any state and operating within the U.S. Medium-term corporate notes shall be rated in a rating category "AA" or its equivalent or better by a nationally recognized rating service.

Purchase of medium-term corporate notes may not exceed 30 percent of the County's surplus money.

- G. Time certificates of deposit at banks or saving and loans that are authorized to transact business in Wisconsin, with a maturity not to exceed three years, and which are FDIC insured or collateralized at 100% of market value by U.S Treasury obligations or federal agency securities. Time certificates of deposit in excess of \$250,000 must have the additional insurance offered by the State of Wisconsin.
- H. Negotiable certificated of deposit or deposit notes issued by a nationally or state-chartered bank or state or federal savings and loan association or by a state-licensed branch of a foreign bank; provided that the senior debt obligations of the issuing institution are rated "A-1" or equivalent by a nationally recognized rating service.

Purchase of negotiable certificates of deposit may not exceed 30 percent of the County's surplus money.

- I. State of Wisconsin Local Government Investment Pool or other similar investment pools legally authorized to do business in the State of Wisconsin. These portfolios should be reviewed periodically.
- J. General Obligation Notes, Bonds or Securities of any county, city, drainage district, vocational, technical and adult education district, village, town or school district in the State of Wisconsin (Marathon County) that are rated "AA" or better by a nationally recognized rating service.
- K. Insured savings account or money market funds and accounts.
- L. *Any security that matures or which may be tendered for purchase at the option of the holder within not more than 7 years of the date on which it is acquired, if that security has a rating that is the highest or 2nd highest rating category assigned by Standards & Poor's Corporation, Moody's Investor Service, or other similar nationally recognized rating agency or if that security is senior to, or on parity with, a security of the same issuer which has such a rating.*

Credit criteria listed in this section refer to the credit of the issuing organization of the time the security is purchased. If a credit rating falls below the criteria stated, the County should be notified.

2. Collateralization

Where allowed by state law, full collateralization will be required on all demand deposit accounts, including checking accounts and non-negotiable certificates of deposit.

3. Repurchase Agreements

Specifics for the use of Repurchase Agreements as an investment are outline above.

VIII. Investment Parameters

1. Diversification

The investments shall be diversified by:

- limiting investments to avoid overconcentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities, *federal agencies and Government-Sponsored Enterprises*) as reference above,
- limiting investment in securities that have higher credit risks,
- investing in securities with varying maturities, and
- Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LGIPs), money market funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

Diversification limitations for the portfolio have been described above by investment type. Additional limitations shall be imposed on the portfolio:

- Maturity: No more than 70 percent of the portfolio may be invested beyond 24 months, and the weighted average maturity of the short-term portfolio shall never exceed one year. The weighted average maturity of the intermediate portfolio shall not exceed three years.
- Default risk: No more than 10 percent of the overall portfolio may be invested in the securities of a single issuer, except for securities of the U.S. Treasury, federal agency securities and Government-Sponsored Enterprises.
- Section VII lists the limitation for the following categories of securities:
 - a) Commercial paper,
 - b) Negotiable certificates of deposit,
 - c) Bankers' acceptances, and
 - d) Any other obligation that does not bear the full faith and credit of the United States government or which is not fully collateralized or insured
- Liquidity risk: At least 10 percent of the portfolio shall be invested in overnight instruments or in marketable securities which can be sold to raise cash in one day's notice.

2. *Maximum Maturities*

To the extent possible, the County shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the County will not directly invest in securities maturing more than seven (7) years from the date of purchase or in accordance with state and local statutes and ordinances. The County shall adopt weighted average maturity limitations (which often range from 90 days to 3 years), consistent with the investment objectives. For adjustable rate securities, the effective maturity for investment policy compliance shall be deemed to be equivalent to the average time to coupon reset for these securities.

Reserve funds and other funds with longer-term investment horizons may be invested in securities exceeding five (5) years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of funds. The intent to invest in securities with longer maturities shall be disclosed in writing to the legislative body.

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as local government investment pools, money market funds, or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations.

IX. Reporting

1. Investment Reports

The Treasurer shall *submit investment reports* that summarizes recent market conditions, economic developments and anticipated investment conditions. The report shall summarize the investment strategies employed in the most recent quarter, and describe the portfolio in terms of investment securities, maturities, risk characteristics and other features. The report shall explain the quarter's total investment return and compare the return with budgetary expectations. The report shall be in compliance with state law and shall be distributed to the Finance and Property Committee and others as required by law.

The report shall indicate any areas of policy concern and suggested or planned revision of investment strategies. Copies may be transmitted to the independent auditor as requested.

Within 90 days of the end of the fiscal year, the investment officer shall present a comprehensive annual report on the investment program and investment activity. The annual report shall include 12-month and separate quarterly comparisons of return and shall suggest policies and improvements that might be made in the investment program. Alternatively, this report may be included within the County's annual Comprehensive Annual Financial Report (CAFR).

2. Performance Standards

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. A series of appropriate benchmarks shall be established against which portfolio performance shall be compared on a regular basis. The benchmarks shall be reflective of the actual securities being purchased and risks undertaken and the benchmarks shall have a similar weighted average maturity as the portfolio.

3. Marking to Market

The market value of the portfolio shall be calculated on an annual basis and a statement of the market value of the portfolio shall be issued annually. This will ensure that review of the investment portfolio, in terms of value and price volatility, has been performed. In defining market value, considerations should be given to the GASB Statement 31 pronouncement.

X. Policy Considerations

1. Exemption

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

2. Amendments

This policy shall be reviewed on an annual basis. Any changes must be approved by the Finance and Property Committee and any other appropriate authority, as well as the individuals charged with maintaining internal controls.

XI. Approval of Investment Policy

The investment policy shall be formally approved and adopted by the governing body of Marathon County and reviewed annually.

As amended by the County Board: February 28, 2006, May 18, 2009, August 5, 2013, May 5, 2014 and *March 28, 2017*