



# MONROE COUNTY BOARD OF SUPERVISORS

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[www.co.monroe.wi.us](http://www.co.monroe.wi.us)

## NOTICE OF MEETING

**COMMITTEE:** FINANCE MEETING  
**TIME:** 9:00 a.m.  
**PLACE:** Justice Center  
Monroe County Board Assembly Room  
*\*South Side/Oak Street Entrance\**  
112 South Court St./1<sup>st</sup> Floor Rm 1200  
Sparta, WI 54656  
**DATE:** Wednesday, December 16, 2020

**\*\*PUBLIC:** Due to the COVID-19 Pandemic, you may access this meeting remotely:  
Wednesday, Nov. 18, 2020 9:00 am | 3 hours | (UTC-05:00) Central Time (US & Canada)  
<https://monroecountywi.webex.com/> or **Join by phone:** +1-404-397-1516 United States Toll  
**Meeting Number:** 146 695 6946 **Access Code:** 146 695 6946  
**Password:** Finance

### SUBJECT MATTER TO BE CONSIDERED

1. Call to Order/Roll Call
2. Rolling Hills Building Project Financing Plan – Brad Viegut
3. Next Month's Meeting Date/Time
4. Minutes Approval of October 26, 2020, October 27, 2020 and November 18, 2020
5. Request for Credit Card Approval – Discussion/Action
  - a. Human Services
6. Notice of Re-Purpose of Funds – Discussion/Action
  - a. Rolling Hills
7. Notice of Budgetary Adjustment(s) – Discussion/Action
  - a. Rolling Hills
  - b. Finance
8. Request for Line Item Transfer(s) – Discussion/Action
  - a. Register of Deeds
  - b. Health Department
  - c. Human Services
  - d. Personnel
9. Fiscal Note on Resolution – Discussion/Action
  - a. Resolution Approving the Transfer of Solid Waste Facilities Reserve Funds
10. Resolution Authorizing Changes to The Monroe County Accounting & Financial Policies and Procedures Manual – Minimum Fund Balance – Discussion/Action
11. Treasurer
  - a. Monthly Treasurer's Report
  - b. Treasurer Department Monthly Report Review

**FINANCE MEETING  
December 16, 2020 Agenda**

12. Finance
  - a. Monthly Financial Report
  - b. Finance Department Monthly Report Review
13. FICA Portion of Payroll Deferment
14. Work Comp Excess Insurance Renewal – Discussion/Action
15. Monthly Approvals – Discussion/Action
  - a. Notice of Donations/User Fees Received Budget Adjustment
  - b. County Disbursement Journal Approval
  - c. County Board Monthly Per Diem and Voucher Approval
16. Items for next month's agenda
17. Adjournment

Cedric Schnitzler, Committee Chair  
Date notices mailed: December 9, 2020

Due to the COVID-19 Pandemic, the Monroe County Board will be following CDC recommendations. We will keep distancing of at least 6 feet. Sanitizers will be on location. We ask that if you are running a temperature or not feeling well, please do not place others at risk.

**PLEASE NOTE:** A quorum of the Monroe County Board or other committees may be present at this meeting. No business of the County Board or other committees will be conducted at this meeting, only the business noted above.

Finance Committee  
October 26, 2020

Present: Cedric Schnitzler, Wallace Habegger, David Pierce, Toni Wissestad, Mark Halverson  
Others: Tina Osterberg, Diane Erickson, Adrian Lockington, Rick Folkedahl, Pamela Pipkin, Chad Ziegler, Mary Von Ruden, Alison Elliott, Debbie Carney, Randy Williams, Jarrod Roll, Eric Weihe, Wes Revels, Stan Hendrickson, Andrew Kaftan, Judge Ziegler, Bob Micheel, Ron Hamilton, Charles Weaver, Jeremiah Erickson, Ed Smudde, Bob Smith, Shirley Chapiewsky, Laura Endres, Craig Saxe, Becky Pitel, David Ohnstad, Sharon Nelson

The meeting was called to order at the Monroe County Board Assembly Room at 8:30 a.m. by Chair Cedric Schnitzler.

- 2021 County Budgets –

IT Department – Rick Folkedahl was available to present the IT Department budget and answered questions. Budget lines discussed but not limited to: Zuercher software maintenance in the amount of \$56,970.00 was not included in the budget; the overall budget is down; maintenance contracts; County Board Roll Call Pro.

Child Support – Pamela Pipkin was available to present the Child Support budget and answered questions. Budget lines discussed but not limited to: Overall budget is up due to health insurance and computer operations; contracted service lines; hearings.

Forestry & Parks – Chad Ziegler was available to present the Forestry & Parks budget and answered questions. Budget lines discussed but not limited to: Overall budget is almost the same as last year; park revenue and expenses; capital improvement projects - shower building remodel, security cameras and equipment, three roof replacements, Angelo wayside chip seal; Forestry timber sales; land acquisition account; audit, grants and aids.

Sanitation & Zoning/Dogs – Allison Elliott was available to present the Sanitation & Zoning budget and answered questions. Budget lines discussed but not limited to: budgets remained overall the same, FEMA grant has been approved for 6 properties; dog control truck; sanitation and zoning revenues; sanitation grant; dog donations.

Treasurer – Debbie Carney was available to present the Treasurer's budget and answered questions. Budget lines discussed but not limited to: cell phone; postage; publication of unclaimed funds; conferences; equipment services; refunded/rescinded taxes.

Dispatch – Randy Williams was available to present the Dispatch budget and answered questions. Budget lines discussed but not limited to: budget is over from last year; microwave upgrade; equipment; Dispatcher positions; overtime; tower leases.

Local History Room – Jarrod Roll was available to present the Local History Room budget and answered questions. Budget lines discussed but not limited to: no additional funds are being requested; salaries and benefits; operating expenses; Wegner Grotto.

Justice Program – Eric Weihe was available to present the Justice Program budget and answered questions. Budget lines discussed but not limited to: TAD grant; training; EMT Revenue; Drug Testing/Equipment; Eric explained that if monies are needed to balance the budget, TAD and labs could be reduced.

Sheriff/EM Department – Wes Revels was available to present the Sheriff/EM Department budget and answered questions. Budget lines discussed but not limited to: budget is down from last year; Per-Mar contract reduction for extra activities; salaries related to deployment; equipment; Patrol overtime budget; jail population; in the future will be looking at K9 position; capital items such as electronic medical records, replacement of 260 cameras in the Justice Center, body cams, full body

scanning system; community resources; Sheriff's Reserve; Citizen response to active shooters; UTV recreational patrol; jail assessment.

Corporation Counsel – Andrew Kaftan was available to present the Corporation Counsel budget and answered questions. Budget lines discussed but not limited to: budget is down slightly.

Circuit Court – Judge Ziegler was available to present the Circuit Court budget and answered questions. Budget lines discussed but not limited to: jury trials; attorney fees; Bailiff salaries.

Land Conservation – Bob Micheel was available to present the Land Conservation budget and answered questions. Budget lines discussed but not limited to: staffing grant increase; bill "political" to fund statute on positions; tree sales; more grants coming in; IT Pool.

A lunch recess was taken at 12:00 p.m.; the meeting reconvened at 1:00 p.m.

Human Services – Ron Hamilton was available to present the Human Services budget and answered questions. Budget lines discussed but not limited to: decrease in children services; decrease in out of home care; placement; travel.

Land Records – Jeremiah Erickson was available to present the Land Records budget and answered questions. Budget lines discussed but not limited to: strategic grant; LiDar grant; conferences.

Veteran's Service – Charles Weaver was available to present the Veteran's Service budget and answered questions. Budget lines discussed but not limited to: grant; Veteran's flags; software.

County Board – Shelley Bohl was available to present the County Board budget and answered questions. Budget lines discussed but not limited to: per-diem; mileage; conferences.

Personnel – Ed Smudde was available to present the Personnel budget and answered questions. Budget lines discussed but not limited to: HRA; self-insurance; Halogen Software was removed from the IT budget; recruitment costs; cell phones; ID badges.

Medical Examiner – Bob Smith was available to present the Medical Examiner budget and answered questions. Budget lines but not limited to: salaries; demand; hours; population; age.

UW Extension – Craig Saxe was available to present the UW Extension budget and answered questions. Budget lines discussed but not limited to: budget is similar to prior years; positions; fee structure; county fair.

Clerk of Court – Shirley Chapiewsky was available to present the Clerk of Court budget and answered questions. Budget lines discussed but not limited to: cut passport revenue's; cuts to jury per-diem and mileage; cell phones; attorney fee expense; fee increase from weigh station.

County Clerk/Election – Shelley Bohl was available to present the County Clerk/Election budget and answered questions. Budget lines discussed but not limited to: elections; staff.

Highway – David Ohnstad and Becky Pitel were available to present the Highway Department budget and answered questions. Budget lines discussed but not limited to: salaries/fringes; records and report fee revenue; radio expenditures; repairs; liability insurance; fuel; repair/labor; equipment; depreciation; bridges; capital projects; maintaining highways; state/federal funding; improvement plan; projects.

Health – Sharon Nelson was available to present the Health Department budget and answered questions. Budget lines discussed but not limited to: Cares Funding; COVID-19 charges to budget; grants/funding.

- Motion by Cedric adjourned at 4:11 p.m. Carried 5-0.  
Shelley Bohl, County Clerk / Recorder

Finance Committee  
October 27, 2020

Present: Cedric Schnitzler, Wallace Habegger, David Pierce, Toni Wissestad, Mark Halverson  
Others: Tina Osterberg, Diane Erickson, Adrian Lockington, David Hesel, Deb Brandt, Lynn Kloety, Garry Spohn, Linda Anderson, Garlynn Brookshaw

The meeting was called to order at the Monroe County Board Assembly Room at 1:30 p.m. by Chair Cedric Schnitzler.

- 2021 County Budgets –

Solid Waste – David Hesel was available to present the Solid Waste Department budget and answered questions. Budget lines discussed but not limited to: revenue; fee's; leache.

Finance – Diane Erickson was available to present the Finance Department budget and answered questions. Budget lines discussed but not limited to: salaries/benefits; conferences; auditing.

Administrator – Tina Osterberg was available to present the Administrator Department budget and answered questions. Budget lines discussed but not limited to: conferences; mileage; health insurance.

Register of Deeds – Deb Brandt was available to present the Register of Deeds budget and answered questions. Budget lines discussed but not limited to: conferences; increase in revenues.

District Attorney – Lynn Kloety was available to present the District Attorney budget and answered questions. Budget lines discussed but not limited to: trial based line item decrease; telephone; position.

Economic Development and Tourism – Tina Osterberg was available to present the Economic Development budget and answered questions. Budget lines discussed but not limited to: education/training; websites; marketing/promotion; dues.

Maintenance – Garry Spohn was available to present the Maintenance budget and answered questions. Budget lines discussed but not limited to: capital projects; maintenance plan; equipment.

Rolling Hills – Linda Anderson and Garlynn Brookshaw were available to present the Rolling Hills budget and answered questions. Budget lines discussed but not limited to: budget is up; keeping capital down; bad debt; private pay.

Re-Cap =	Justice Department:	\$3,000.00 TAD Monies decrease
	Justice Department:	\$6,000.00 Drug Tests decrease
	Human Services:	\$30,363.00 Staff Travel decrease
	Monroe County Fair:	\$14,000.00 Fair didn't occur in 2020 (Budget Adjustment)
	IT:	\$3,607.00 Salary decrease
	Highway:	\$84,000.00 General Transportation Aids increase

Mark Halverson second by David Pierce to approve budget adjustment and addenda to budget. Carried 5-0.

- Resolution Adopting the 2021 Budget and Authorizing Property Tax levies – Motion by Wallace Habegger second by Toni Wissestad to adopt resolution and forward to the full board for approval. Carried 5-0.

- 2021 correction to budget document. -\$18.70 decrease to \$100,000 home

- Other items discussed: Sales Tax Revenue

- Motion Cedric adjourned the meeting at 3:58 p.m. Carried 5-0.

Shelley Bohl, County Clerk  
Recorder

Finance Committee  
November 18, 2020

Present: Cedric Schnitzler, Wallace Habhegger, David Pierce, Toni Wissestad

Absent: Mark Halverson

Others: Tina Osterberg

WebEx: Sharon Nelson, Wes Revels, Ron Hamilton, Chad Ziegler, Bob Micheel, Roxy Anderson.

The meeting was called to order at the Monroe County Board Assembly Room at 9:00 a.m. by Chair Cedric Schnitzler.

- Next meeting date – Wednesday, December 16, 2020 regular Meeting in the Monroe County Assembly Room at 9:00 a.m.
- Minutes Approval - Motion by Wallace Habhegger second by David Pierce to approve the 10/21/20 minutes. Carried 4-0.
- Request for Line Item Transfer(s) -
  - a. Health Department – Motion by Toni Wissestad second by David Pierce to approve line item transfer. Sharon Nelson, Health Director explained the 2020 line item transfer in the amount of \$10,000.00 for cell phones and laptops and other equipment required for Tracing Specialists in response to COVID-19 pandemic; Sharon Nelson explained the 2020 line item transfer in the amount of \$48,685.00 for Preparedness Response grant. Carried 4-0.
  - b. Economic Development and Tourism – Motion by Wallace Habhegger second by David Pierce to approve line item transfer. Tina Osterberg, Administrator explained the 2020 line item transfer in the amount of \$6,036.00 for website merge and Monroe County promotion. Carried 4-0.
- Notice of Budgetary Adjustment(s) -
  - a. Sheriff's Office – Motion by Toni Wissestad second by Wallace Habhegger to approve budget adjustment with the following amendments: Routes to Recover funding should be updated to \$115,300.88; funds from the Jail Assessment should be updated to \$53,699.12. Wes Revels, Sheriff explained 2020 budget adjustment in the amount of \$53,699.12 for Intercept whole body security scanner. Carried 4-0.
  - b. Rolling Hills – Motion by Wallace Habhegger second by Toni Wissestad to approve the following two budget adjustments pending committee of jurisdiction approval. 2020 budget adjustment in the amount of \$131,681.09 for Cares Act money to pay for the cost of testing. 2020 budget adjustment in the amount of \$351,423.19 for stimulus monies from Health & Human Services under the Cares Act relief fund to be used to prevent, prepare for and respond to COVID-19. Carried 4-0.
  - c. Human Services – Motion by David Pierce second by Toni Wissestad to approve the following five budget adjustments. Ron Hamilton, Human Services Director explained 2020 budget adjustment in the amount of \$5,000.00 for Cares ADRC funding; 2020 budget adjustment in the amount of \$1,960.20 for Cares Act payment; 2020 budget adjustment in the amount of \$1,000.00 for Youth Justice grant; 2020 budget adjustment in the amount of \$32,002.00 for SABG supplemental awards; 2020 budget adjustment in the amount of \$30,706.90 for Covid-19 child welfare emergency payments. Carried 4-0.
  - d. County Clerk – Motion by David Pierce second by Toni Wissestad to approve budget adjustment. Shelley Bohl, County Clerk explained 2020 budget adjustment in the amount of \$6,600.00 for the purchase of one additional election machine. Carried 4-0.
  - e. Finance – Motion by Toni Wissestad second by David Pierce to approve budget adjustment. Tina Osterberg, Finance Director explained 2020 budget adjustment in the amount of \$321,546.02 for Cares Act Routes to Recovery Funding. Carried 4-0.
- Fiscal Note on Resolution
  - a. Resolution Authorizing the Option to Purchase Sand Mine Reclamation Lake Access in the Town of Byron – Motion by David Pierce second by Toni Wissestad to approve fiscal note.

Chad Ziegler, Forestry & Parks Administrator explained acquisition of 11 acres in the Town of Byron to provide public access to a manmade lake for a cost of \$1.00. Carried 4-0.

- b. Motion by David Pierce second by Toni Wissestad to approve fiscal note of the following two resolutions. Roxie Anderson, Monroe County Land Use Planner explained cost share grants from the Wisconsin Department of Natural Resources. Carried 4-0.  
Resolution Authorizing Monroe County Land Conservation Department to Submit Application to the Surface Water Grant Program and Enter a Grant Agreement to Establish a Real-Time Monitoring System Within the Upper Kickapoo River Watershed.
- c. Resolution Authorizing Monroe County Land Conservation Department to Submit Application to the Surface Water Grant Program and Enter a Grant Agreement with Wisconsin Department of Natural Resources in Order to Establish a Real-Time Monitoring System Within the Little La Crosse River Watershed.
- d. Addendum to Resolution 3-02-5 Authorizing Application for Wisconsin Conservation Reserve Enhancement Program – Motion by Wallace Habegger second by David Pierce to approve fiscal note. Bob Micheel, Land Conservation Director explained future CREP funds to be designated for specified conservation uses, not rental income. Carried 4-0.

- Treasurer
  - a. Monthly Treasurers Report – None.
  - b. Treasurer Department Monthly Report included in packet.
  - c. Resolution Regarding Cancellation of Outstanding 2019 Checks – Motion by Toni Wissestad second by David Pierce to approve resolution and forward to the full board for approval. Chair Schnitzler explained the need to clear Monroe County's outstanding checks. Carried 4-0.
- Finance
  - a. Monthly Financial Report - None
  - b. Finance Department Monthly Report included in packet.
- General Fund Balance Policy – No Discussion.
- Opioid Update – No Discussion.
- Monthly Approvals –
  - a. Monthly Notice of Donations/User Fees Received Budget Adjustment – Motion by David Pierce second by Toni Wissestad to approve notice of donations/user fees received budget adjustment. Carried 4-0.
  - b. Monthly Disbursement Journal – Motion by Wallace Habegger second by David Pierce to approve disbursement journal. Carried 4-0.
  - c. Monthly Per Diems and Vouchers - Motion by Toni Wissestad second by David Pierce to approve Monthly County Per Diems and Vouchers. It was noted that Supervisor Schmitz attended WCA webinars in lieu of attending the convention, due to board rules at this point virtual meetings are not covered and will be excluded until rules are visited. Carried 4-0.
- Items for next month's agenda – FICA portion of payroll deferment; Opioid Update; General Fund Resolution Policy.
- Motion by David Pierce second by Toni Wissestad to adjourn the meeting at 9:52 a.m. Carried 4-0.

Shelley Bohl, County Clerk  
Recorder



## Request for Credit Card Approval

**Department:** Human Services

**Committee:** Human Services

<u>Name of Card Holder</u>	<u>Title of Postion</u>	<u>Credit Card Limit</u>
Emily Reitz	Dementia Care Specialist	\$ 1,000.00
Krystal Reed	Social Worker	\$ 1,000.00

**Justification for Credit Card(s):**

Credit card for agency purchases where it is not feasible to use the regular purchasing procedure.
When not in use all credit cards are locked in a safe.
Credit card for agency purchases where it is not feasible to use the regular purchasing procedure.
When not in use all credit cards are locked in a safe.

**Department Head Approval:** \_\_\_\_\_

**Date Approved by Committee of Jurisdiction:** \_\_\_\_\_

*David A. Reese* 12-1-2020

*Following this acceptance please forward to the County Clerk's Office.*

**Date Approved By Finance Committee:** \_\_\_\_\_

# MONROE COUNTY

## Notice of Re-Purpose of Funds

### Unanticipated Change of What Funds Were Labeled For

Date: December 2, 2020  
 Department: ROLLING HILLS  
 Amount: \$1,343.44  
 Budget Year Amended: 2020

Explanation/Reason funds are being re-purposed and affect on Program:  
 (If needed attached separate brief explanation.)

FLOORING WAS ABATED AND REPLACED IN VARIOUS AREAS OF THE BUILDING  
DUE TO LOOSE AND BREAKING TILES. THERE WERE UNPREDICTED AREAS THAT WERE  
REPLACED AND WERE NOT BUDGETED FOR. THE WHEELCHAIR WASHER THAT WAS  
BUDGETED WILL NOT BE PURCHASED. WOULD LIKE TO USE A PORTION OF THIS.

**Original Budgeted Line's Purpose:**

<u>Account #</u>	<u>Account Name</u>	<u>Original Purpose</u>	<u>Amount to Re-Purpose</u>
64210990 581060	CAPITAL OUTLAY - MOVEABLE	WHEELCHAIR WASHER	\$ 1,343.44
Total Adjustment			\$ 1,343.44

**New Budgeted Line's Purpose:**

<u>Account #</u>	<u>Account Name</u>	<u>New Purpose</u>	<u>Amount Re-Purposed</u>
64210990 580550	CAPITAL OUTLAY - BLDG IMP	FLOORING	\$ 1,343.44
Total Adjustment			\$ 1,343.44

Department Head Approval: \_\_\_\_\_

Date Approved by Committee of Jurisdiction: \_\_\_\_\_

*Following this approval please forward to the County Clerk's Office.*

Date Approved by Finance Committee: \_\_\_\_\_

Date Approved by County Board: \_\_\_\_\_

*Per WI Stats 65.90(5)(a) must be authorized by a vote of two-thirds of the entire membership of the governing body.*

Date of publication of Class 1 notice of budget amendment: \_\_\_\_\_

# MONROE COUNTY

## Notice of Budgetary Adjustment

Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: December 2, 2020  
 Department: ROLLING HILLS  
 Amount: \$39,097.30  
 Budget Year Amended: 2020

Source of Increase / Decrease and affect on Program:  
 (If needed attached separate brief explanation.)

ROLLING HILLS RECEIVED STIMULUS MONIES FROM HEALTH & HUMANS SERVICES UNDER THE CARES ACT RELIEF FUND TO BE USED TO PREVENT, PREPARE FOR, AND RESPOND TO COVID-19. THESE ARE UNBUDGETED MONIES AND THEREFORE THE REVENUES AND EXPENSES BUDGETS NEED TO BE ADJUSTED IN ORDER TO FULLFILL THE REQUIREMENTS OF THE STIMULUS.

**Revenue Budget Lines Amended:**

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
64210560	435612		FEDERAL AID - COVID	\$ 477,423.19	\$ 36,122.20	\$ 513,545.39
64210560	435611		STATE AID - COVID	\$ 5,681.09	\$ 2,975.10	\$ 8,656.19
Total Adjustment					\$ 39,097.30	

**Expenditure Budget Lines Amended:**

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
64210120	521415		COVID TECHNOLOGY - GRN	\$ 3,000.00	\$ 2,975.10	\$ 5,975.10
64210120	539200		COVID CBRF	\$ 400.00	\$ 400.00	\$ 800.00
64210120	511000		COVID PAY	\$ -	\$ 35,722.20	\$ 35,722.20
Total Adjustment					\$ 39,097.30	

Department Head Approval: \_\_\_\_\_

Date Approved by Committee of Jurisdiction: \_\_\_\_\_

*Following this approval please forward to the County Clerk's Office.*

Date Approved by Finance Committee: \_\_\_\_\_

Date Approved by County Board: \_\_\_\_\_

*Per WI Stats 65.90(5)(a) must be authorized by a vote of two-thirds of the entire membership of the governing body.*

Date of publication of Class 1 notice of budget amendment: \_\_\_\_\_

# MONROE COUNTY

## Notice of Budgetary Adjustment

Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: December 16, 2020  
 Department: Finance  
 Amount: \$37,577.33  
 Budget Year Amended: 2020

Source of Increase / Decrease and affect on Program:  
 (If needed attached separate brief explanation.)

CARES Act Routes to Recovery funding received for unbudgeted expenses incurred due to the COVID-19 pandemic. Expenses are required to be paid before submitting for reimbursement.  
Additional Routes to Recovery funding received.

**Revenue Budget Lines Amended:**

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
12930000	435528		Dispatch	1,631.97	37,577.33	\$ 39,209.30
Total Adjustment					\$ 37,577.33	

**Expenditure Budget Lines Amended:**

Org	Object	Project	Account Name	Current Budget	Budget Adjustment	Final Budget
12930000	511000		Dispatch Salaries	627,034.08	37,577.33	\$ 664,611.41
Total Adjustment					\$ 37,577.33	

Department Head Approval: *Diana Erickson*

Date Approved by Committee of Jurisdiction: \_\_\_\_\_

*Following this approval please forward to the County Clerk's Office.*

Date Approved by Finance Committee: \_\_\_\_\_

Date Approved by County Board: \_\_\_\_\_

*Per WI Stats 65.90(5)(a) must be authorized by a vote of two-thirds of the entire membership of the governing body.*

Date of publication of Class 1 notice of budget amendment: \_\_\_\_\_

## REQUEST FOR LINE ITEM TRANSFER

**Date:** 12/8/2020  
**Department:** Register of Deeds  
**Amount:** \$ 1,350.00  
**Budget Year Amended:** 2020

**From Account**

Org	Object	Project	Account Name	Current Budget	Transfer Amount	YTD Expenditures	New Budget
11710000	533010		CONFERENCES/SEMINARS	\$ 2,459.00	\$ 1,350.00	\$ 493.04	\$ 1,109.00
							\$ -
							\$ -
							\$ -
<b>Total Transfer</b>					<b>\$ 1,350.00</b>		

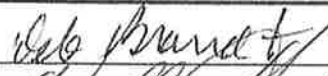

**To Account**

Org	Object	Project	Account Name	Current Budget	Transfer Amount	YTD Expenditures	New Budget
11710000	521415		COMPUTER OPERATIONS	\$ 31,800.00	\$ 1,350.00	\$ 13,150.00	\$ 33,150.00
							\$ -
							\$ -
							\$ -
<b>Total Transfer</b>					<b>\$ 1,350.00</b>		

**Explanation for Transfer:** Indexing data and recorded digitized image repository is being stored off site by Fidar Technologies through Bastion. The size of the repository has reached the next tier resulting in an increase in the cost of storage. Excess unspent funds are available in department's conference/seminars account due to COVID related cancellations. A line item transfer is being requested to move funds from the CONFERENCE/SEMINARS expense account to the COMPUTER OPERATIONS expense account since these accounts are not in the same roll up code.

Department Head Approval

Governing Committee Approval

  
 12/08/2020

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 If <= \$500:

Send to County Administrator's Office

COUNTY ADMINISTRATOR Approval: \_\_\_\_\_

\_\_\_\_\_ Date

If > \$500:

Send to County Clerk's Office

FINANCE COMMITTEE Approval given on : \_\_\_\_\_

\_\_\_\_\_ Date

## REQUEST FOR LINE ITEM TRANSFER

**Date:** 1-Dec-20  
**Department:** Health Department  
**Amount:** \$20,000.00  
**Budget Year Amended:** 2020

**From Account**

Org	Object	Project	Account Name	Current Budget	Transfer Amount	YTD Expenditures	New Budget
24110000	511000		Salaries	\$ 947,152.15	\$ 20,000.00	\$ 525,372.76	\$ 927,152.15
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
<b>Total Transfer</b>					<b>\$ 20,000.00</b>		

**To Account**


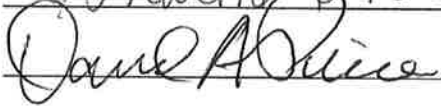
Org	Object	Project	Account Name	Current Budget	Transfer Amount	YTD Expenditures	New Budget
							\$ -
24110000	521520		Preventive Programs	\$ 38,000.00	\$ 8,000.00	\$ 37,584.50	\$ 46,000.00
24110000	534050		Block Grant Supplies	\$ 45,500.00	\$ 12,000.00	\$ 41,404.86	\$ 57,500.00
							\$ -
<b>Total Transfer</b>					<b>\$ 20,000.00</b>		

**Explanation for Transfer:**

The \$8000.00 transfer from Salaries to Preventive is due to increase demand and the purchase of the high dose flu vaccine (> 65yrs).

The \$12,000.00 transfer from Salaries to Block Grant Supplies is due to year end Bader grant expenses as well as COVID-19 response supplies/equipment, such as laptops, cell phones for additional LTE contact tracing specialists.

Department Head Approval

 12-1-2020  
 12-1-2020

Governing Committee Approval

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 If <= \$500:

Send to County Administrator's Office

COUNTY ADMINISTRATOR Approval: \_\_\_\_\_

Date

If > \$500:

Send to County Clerk's Office

FINANCE COMMITTEE Approval given on : \_\_\_\_\_

Date

# REQUEST FOR LINE ITEM TRANSFER

Office Use Only

Department: Human Services  
 Budget Year Amended: 2020

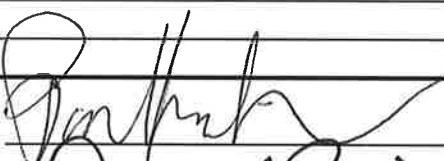
No. _____
Date: _____

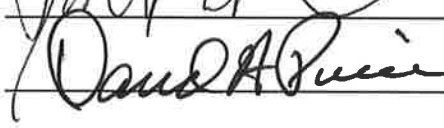
	<u>Account #</u>	<u>Account Name</u>	<u>Transfer Amount</u>	<u>Original Budget</u>	<u>Revised Budget</u>
<b>From Account</b>	24960000.435650	Title III C1	\$ 47,000.00	\$ 95,303.00	\$ 48,303.00
	24964000.435675	Title III D	\$ 1,500.00	\$ 2,741.00	\$ 1,241.00
<b>Total Transfer</b>			\$ 48,500.00		

<b>To Account</b>	24960500.435663	Title III C2	\$ 47,000.00	\$ 127,699.00	\$ 174,699.00
	24965000.435677	Title III E	\$ 1,500.00	\$ 33,213.00	\$ 34,713.00
<b>Total Transfer</b>			\$ 48,500.00		

**Explanation for Transfer:**

Due to the pandemic meal sites were closed to congregate diners and evidence based programs were cancelled for the majority of the year. The state approved funds to be transferred from the congregate dining program (IIIC1) to the home delivered meal program (IIIC2) and from IIID, which supports our evidenced based programming, to IIIE, which supports caregivers.

Department Head Approval  12-1-2020

Governing Committee Approval  12-1-2020

**If < \$500:**  
 Send to County Administrator's Office

COUNTY ADMINISTRATOR Approval given on : \_\_\_\_\_  
Date

**If > \$500:**  
 Send to County Clerk's Office

FINANCE COMMITTEE Approval given on : \_\_\_\_\_  
Date

# REQUEST FOR LINE ITEM TRANSFER

Office Use Only

Department: \_\_\_\_\_ Personnel  
 Budget Year Amended: \_\_\_\_\_ 2020

No. _____
Date: _____

**From Account**

Account #	Account Name	Current Budget	Transfer Amount	YTD Expenditures	New Budget
11430000-515750	Recruitment Costs	\$ 11,500.00	\$ 530.00	\$ 3,457.71	\$ 10,970.00
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
<b>Total Transfer</b>			<b>\$ 530.00</b>		

**To Account**

Account #	Account Name	Current Budget	Transfer Amount	YTD Expenditures	New Budget
11430000-522025	Telephone	\$ 656.23	\$ 500.00	\$ 759.52	\$ 1,156.23
11432000-519100	Employee Assistance Prog.	\$ 6,000.00	\$ 30.00	\$ 6,030.00	\$ 6,030.00
					\$ -
					\$ -
					\$ -
<b>Total Transfer</b>			<b>\$ 530.00</b>		

**Explanation for Transfer:**

Due to the need for office cell phones for the Director and Coordinator position due to COVID-19 we have had additional costs in our telephone line that were not budgeted for in 2020.

Due to the increase in our population for the reporting for our quote for the annual fees for our EAP program it has gone up \$30.00 higher than budgeted for in 2020.

With the restructuring to our recruiting format we have seen significant savings this year without loss of interest or applications, so we have more funding available to offset the costs associated with our Telephone and EAP programs.

Department Head Approval

*Ed Amulley*  
 \_\_\_\_\_  
*Wallace McPherson* 12/08/2020

Governing Committee Approval

**If < \$500:**

Send to County Administrator's Office

COUNTY ADMINISTRATOR Approval: \_\_\_\_\_

**If > \$500:**

Send to County Clerk's Office

FINANCE COMMITTEE Approval given on :

\_\_\_\_\_ Date \_\_\_\_\_ Revised 02/20/2014



RESOLUTION NO.

RESOLUTION APPROVING THE TRANSFER OF SOLID WASTE FACILITIES RESERVE FUNDS

WHEREAS, Solid Waste is planning for future expansion into the Ridgeville III site at the Landfill and expenses associated with this project in 2020 were more than anticipated when the 2020 budget was prepared; and

WHEREAS, leachate hauling from Ridgeville II during the year has been higher than what was planned in the 2020 budget, due to the leachate treatment system inability to run continuously; and

WHEREAS, with the increased Ridgeville III planning and Ridgeville II leachate hauling expenses funds are being requested to be transferred from Solid Waste Facilities Reserve to Solid Waste Cash to cover outstanding invoices and THEN adjust the line item budget accordingly.

NOW, THEREFORE, BE IT RESOLVED, \$275,000.00 shall be transferred from Solid Waste Facilities Reserves account 63300000 115600 to Solid Waste Cash account 63300000 111000.

FURTHER BE IT RESOLVED, the 2020 budget shall be increased in the following manner:

- 1. Expense side: Solid Waste Leachate account 63630000 521790 by \$85,000, and Construction In Progress account 63630000 589000 by \$190,000; and
2. Revenue side: Fund Balance Applied account 63630000 493000 by \$275,000.

Offered this 17th day of December, 2020 by the Solid Waste Committee.

Fiscal Note: To approve transfer of funds from Solid Waste Facilities Reserve to cover unexpected outstanding invoices. The Solid Waste Facilities Reserve account has sufficient funds in the amount of \$278,772.10 to cover this transfer. Per Wis. Stats. §65.90(5)(a) authorization will require a vote of two-thirds of the entire membership of the governing body.

Statement of Purpose: To approve transfer of Solid Waste Facilities Reserve Funds to pay outstanding invoices.

Drafted by: David Hesel, Solid Waste Manager

Form containing Finance Vote, Committee of Jurisdiction Forwarded on, VOTE, Committee Chair, STATE OF WISCONSIN COUNTY OF MONROE, and SHELLEY R. BOHL, MONROE COUNTY CLERK.

RESOLUTION NO. \_\_\_\_\_

RESOLUTION AUTHORIZING CHANGES TO THE MONROE COUNTY ACCOUNTING & FINANCIAL POLICIES AND PROCEDURES MANUAL – MINIMUM FUND BALANCE

1 WHEREAS, the Monroe County Finance Committee recommends approval of the Accounting &  
2 Financial Policies and Procedures Manual changes to the Minimum Fund Balance, as referenced on  
3 the attached document; and

4  
5 WHEREAS, Monroe County strives to provide maximum service to its residents while minimizing the  
6 financial impact of County taxes on taxpayers.

7  
8 NOW, THEREFORE, BE IT RESOLVED by the Monroe County Board of Supervisors that effective  
9 this date they do hereby authorize the proposed Accounting & Financial Policies and Procedures  
10 Manual changes set out in the attached document by removing previous Minimum Fund Balance  
11 Policy language and replacing it with the attached suggested language.

12  
13 Offered by the Finance Committee on this 17th day of December, 2020.

14  
15 Purpose: Approve changes to the Accounting & Financial Policies and Procedures Manual Minimum  
16 Fund Balance Policy.

17  
18 Fiscal Note: No direct expense or revenue budget impact. Future impact will result from following the  
19 policies.

20  
21 Drafted by Tina Osterberg, County Administrator

<p>Finance Vote (If required):  <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Absent          *****          Approved as to form:          _____          Andrew C. Kaftan, Corporation Counsel</p>	<p>Committee of Jurisdiction Forwarded on: _____, 20____          VOTE: <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Absent          Committee Chair: _____          _____          _____</p>
<p><input type="checkbox"/> ADOPTED <input type="checkbox"/> FAILED <input type="checkbox"/> AMENDED  <input type="checkbox"/> OTHER _____          County Board Vote on: _____ 20__  <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Absent</p>	<p>STATE OF WISCONSIN          COUNTY OF MONROE          I, SHELLEY R. BOHL, Monroe County Clerk, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution # _____ acted on by the Monroe County Board of Supervisors at the meeting held on _____.          _____          SHELLEY R. BOHL, MONROE COUNTY CLERK  <i>A raised seal certifies an official document.</i></p>

## **MINIMUM FUND BALANCE POLICY**

~~To avoid service disruption due to revenue short falls, the County Board has set a cash fund balance target of a minimum of 20% of the total annual County operating budget, excluding refundable prepayments and GAAP defined nonspendable, restricted, committed, and assigned account balances.~~

~~If the cash fund balance drops below the 20% value, the County Board will develop an action plan to restore the fund balance to the desired level. If unrestricted cash fund balance in the General Fund exceeds 20% of the total annual County operating budget, excluding refundable prepayments and GAAP defined nonspendable, restricted, committed, and assigned account balances. The remaining contingency fund balance will roll forward to the next year and the excess cash fund balance will be transferred to a Debit Service fund designated by the County Board by a majority vote.~~

### **Purpose and Scope:**

The purpose of this policy is to establish a framework for the unassigned fund balance in the General Fund. The Contingency and General Fund Balances are Monroe County's sole source of funds which provide financial protection, insure consistent County services, safeguard against operational volatility, shield against present and future State or Federal unfunded mandates, and/or fund unforeseen excess liability claims against the county.

### **Policy**

Monroe County establishes this Minimum Fund Balance Policy to support mitigation of the impact of the general fund levy on county taxpayers while protecting county financial operations, obligations and liabilities.

- A. The county will manage its General Fund Balance as follows:
  - a. The county will maintain an unreserved fund balance of not less than 20% based on the budgeted operating expenditures, as measured on December 31st of each year.
  - b. This parameter shall be reviewed by the Finance Committee annually or more often if economic or budgetary conditions change.
- B. The county will review and adjust fund balance annually to ensure appropriate levels by:
  - a. Planned use of fund balance in excess of General and Special Revenue Fund cash reserves; and
  - b. Requiring a minimum unassigned designated cash balance of 20% of the adopted operating budget for the General and Special Revenue Funds at fiscal year-end; and
  - c. The annual Contingency Fund year-end balance shall be designated a non-lapsing fund. If on December 31st of any given fiscal year, should the cash balance percentage not be met, the contingency fund balance shall lapse to the General Fund in its entirety

or in an amount, as determined by the Finance Committee, to bring General Fund Balance into compliance with this Minimum Fund Balance Policy; and

d. Planned use of fund balance for defined purposes, including property tax relief; funding for major capital projects or time-limited projects; or designating fund balance in excess of 20% for future debt service expenditures.

#### **Monitoring and Reporting**

The Finance Director will calculate the surplus or deficit for the current year based on the annual audit. Any cash reserve surplus after the contingency fund carry forward will be transferred to the Debt Service Fund for future taxpayer relief, transfer of funds to the Debt Service Fund shall cease at such time as all general obligation bonds are paid in full.