



## HUMAN RESOURCES, FINANCE, & PROPERTY COMMITTEE MEETING AGENDA

Date & Time of Meeting: **Wednesday, November 9, 2022, 3:00 P.M.**

Meeting Location: **WebEx/ Courthouse Assembly Room, 500 Forest Street, Wausau WI**

Committee Members: John Robinson, Alyson Leahy, Kurt Gibbs, Gayle Marshall, Kody Hart, Ann Lemmer, Yee Leng Xiong

**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)*

**Committee Mission Statement:** *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.*

Persons wishing to attend the meeting by phone may call into the **telephone conference beginning five (5) minutes prior to the start time indicated above using the following number:**

**Phone #: 1-408-418-9388**

**Access Code: 146 235 4571**

When you enter the telephone conference, **PLEASE PUT YOUR PHONE ON MUTE!**

The meeting will also be broadcast on Public Access or at <https://tinyurl.com/MarathonCountyBoard>

1. **Call Meeting to Order**
2. **Pledge of Allegiance**
3. **Public Comment (15 Minutes)** *(Any person who wishes to address the County Board, or one of its committees, during the "Public Comment" portion of meetings, must provide his or her name, address, and the topic he or she wishes to present to the Marathon County Clerk, or chair of the committee, no later than five minutes before the start of the meeting.)*
4. **Approval of the October 25, 2022 Human Resources, Finance, & Property Committee meeting minutes**
5. **Policy Issues Discussion and Potential Committee Determination:**
  - A. Follow-up on the Baker Tilly Reporting and Insights from the 2021 Audit
6. **Operational Functions required by Statute, Ordinance, or Resolution:**
  - A. Discussion and Possible Action by HRFC:
    1. Utility Easement – Curling Way (Parcel ID Number 291-2808-063-0996)
  - B. Discussion and Possible Action by HRFC to Forward to County Board for Consideration:
    1. 2022 Interdepartmental Budget Transfers
    2. 2023 Budget Amendments
      - 1) Amendment to 2023 Budget to Internally Restructure Outstanding General Obligation Debt for NCHC Campus Remodel - Robinson
      - 2) Decrease of full-time wages and salaries accounts across multiple departments – Dickinson
      - 3) Decrease of supplies and expenses accounts across multiple departments – Dickinson
      - 4) Decrease of Social Services department budget – Dickinson
      - 5) Removal of funding for non-profit agencies – Dickinson
      - 6) Decrease of budget allocation to Marathon County Public Library – Dickinson
      - 7) Creation of County Auditor position using ARPA funds – Baker
      - 8) Creation of County Auditor position with funding from eliminated Data Officer position – Baker
      - 9) Removal of \$50,000 EEED Committee support budget line item – Marshall
      - 10) Increase of 2023 Budget for County ERP project and removal of \$50,000 EEED Committee support budget line item – Baker
      - 11) Reduction in Program Cost for Health Department Nurse Family Partnership Program – Marshall
      - 12) Reduction in Program Cost for Health Department Nurse Family Partnership Program - Sondelski
      - 13) Removal of funding for Family Keys – Sherfinski

- 14) Removal of funding for Library Chiller CIP Project – Sondelski
- 15) Removal of funding for Dells of the Eau Claire Parking lot CIP Project – Sondelski
- 16) Removal of funding for DC Everest Park Vault Toilet CIP Project – Sondelski
- 17) Removal of funding for Demolition of Cold Storage CIP Project – Sondelski
- 18) Removal of funding for iPad Refresh - Niemeyer
- 19) Modification of funding source for NCHC Projects – Baker

3. Review of 2023 Budget Resolution and CIP

**7. Educational Presentations and Committee Discussion**

**8. Next Meeting Time, Location, Announcements and Agenda Items:**

- A. Committee members are asked to bring ideas for future discussion.
- B. Next Scheduled Meeting November 22, 2022 at 3:00 p.m.

**9. Adjournment**

*\*Any person planning to attend this meeting who needs some type of special accommodation to participate should call the County Clerk's Office at 261-1500 or e-mail [countyclerk@co.marathon.wi.us](mailto:countyclerk@co.marathon.wi.us) one business day before the meeting*

**A quorum of members of the Marathon County Board of Supervisors and/or any of its subordinate bodies may be present at this meeting at the above date and time to gather information relative to the proposed 2023 budget and proposed amendments to that budget. The County Board of Supervisors and its subordinate bodies, other than the Human Resources, Finance and Property Committee, will not hold formal meetings at this time. No action or vote will be taken by the board or its committees, other than the Human Resources, Finance and Property Committee, during this session. This notice is provided in accordance with *State ex rel. Badke v. Greendale Village Bd.*, 173 Wis.2d 553,494 N.W.2d 408 (1993).**

**SIGNED**  /s/ John Robinson  
 Presiding Officer or Designee

EMAILED TO: Wausau Daily Herald, City Pages, and other Media Groups  
 EMAILED BY: \_\_\_\_\_  
 DATE & TIME: \_\_\_\_\_

NOTICE POSTED AT COURTHOUSE \_\_\_\_\_  
 BY: \_\_\_\_\_  
 DATE & TIME: \_\_\_\_\_



# HUMAN RESOURCES, FINANCE, & PROPERTY COMMITTEE MEETING AGENDA

Date & Time of Meeting: **Tuesday October 25, 2022, 4:00 P.M.**

Meeting Location: **WebEx/ Courthouse Assembly Room, 500 Forest Street, Wausau WI**

John Robinson, Chair	Present
Alyson Leahy, Vice-Chair	Present
Kurt Gibbs	Present
Gayle Marshall	Present
Kody Hart	Present
Ann Lemmer	Present
Yee Leng Xiong	Present

Staff Present – Lance Leonhard, Mike Puerner, Kim Trueblood, Kristi Palmer, Molly Adzic, Chris Holman

Others Present – David Baker

1. **Call Meeting to Order**
2. **Pledge of Allegiance**
3. **Public Comment** - None
4. **Approval of the October 12 and 17, 2022 Human Resources, Finance, & Property Committee meeting minutes** – Motion by Xiong, Second by Lemmer to approve the minutes as presented. Motion passed on a voice vote unanimously.
5. **Policy Issues Discussion and Potential Committee Determination:** None
6. **Operational Functions required by Statute, Ordinance, or Resolution:**
  - A. **Discussion and Possible Action by HRFC:**
    1. Utility Easement – Curling Way (Parcel ID Number 291-2808-063-0996) – Corporation Counsel Mike Puerner discussed the draft easement document in the packet. Property owned by the railroad abuts a county owned property and Wisconsin Public Service is requesting an easement to upgrade utilities. There are multiple considerations, including whether to request compensation for that access. Discussion was had and questions were asked and answered. Motion by Marshall, Second by Xiong to enter into negotiations with Wisconsin Public Service relative to internal consistencies in the easement document, indemnification, and compensation considerations and return back to the committee with a report. Motion carried on a voice vote unanimously.
    2. Discussion on [2018-2022 Strategic Plan](#)
      - a. What new strategies need to be added to the existing Objectives in the plan?
      - b. Should any of the strategies under your Objectives be prioritized?
      - c. Are there any Objectives and/or Strategies from the [2016 Comprehensive Plan](#) be added to the Strategic Plan?
 

12.3 - There was discussion as to the process going forward and the role of the HRFC relative to the work of other committees that have already completed their strategic plan work. Discussion was had and questions were asked and answered. Additional outcome measures were suggested for 12.3. Motion by Hart, Second by Leahy to reduce the county turnover rate of rate of resignation type separations by 35% by December 31, 2024. Motion by Hart, Second by Leahy to amend the motion to reduce the county rate of resignation type separations to 10% by December 31, 2024. After discussion, there was a Motion by Gibbs, Second by Hart to postpone a vote and work on the word smithing of the motion prior to the next meeting.

Discussion related to a strategic plan related to renewable energy and where exploring that topic would be appropriate. This is something addressed in the work plan and will be potentially addressed going forward. Discussion was had and questions were asked and answered. This is a potential area for task force creation.

10.8 – No suggested modifications. There was brief discussion regarding the outcome measures and how those are county responsibilities. Further discussion will be had when this is discussed by the full board. Discussion about the outcome measures and how specific measurables can be quantified. Additional discussion was had regarding whether the outcome measures are germane to the County role.

8.7 – No questions or discussion.

Supervisor Xiong addressed Objective 3.8 and would like to see that addressed going forward.

3. Committee Work Plan – Chair Robinson talked through the work plan that is present in the packet. Discussion was had and questions were asked and answered. Committee members are in agreement that the work plan is appropriate in its scope. Motion by Xiong, Second by Lemmer to accept the work plan. Motion carried on a voice vote unanimously.

**B. Discussion and Possible Action by HRFC to Forward to County Board for Consideration – None.**

**7. Educational Presentations and Committee Discussion**

- A. ARPA Update – Chair Robinson stated that the county is in the process of reconciling the broadband dollars and PTO buyback. Administrator Leonhard presented the second and third round submission requests that have been received. Discussion was had and questions were asked and answered. Check-ins will be done at least quarterly to ensure that the county is staying on top of the ARPA encumbrances that are currently in place.
- B. Opioid Settlement – Chair Gibbs stated that he had received communication from the counsel representing Marathon County. The courts have approved distribution of additional funds due to pharmaceutical company bankruptcy. The county has currently received about \$200,000 in settlement funds. WCA is working with counsel as to specifics as to how bonding / securitization may potentially be done.
- C. 2023 Budget Discussion – Chair Robinson mentioned the concerns raised during last weeks' meeting about the audit. Since it isn't agendaized for today, he just mentioned that it will be addressed, primarily by the new Workday system. Administrator Leonhard stated there was a mistake on page 24 of the budget message related to the total number of FTE's in the county, it should be 699.58 rather than 706.72.

**8. Next Meeting Time, Location, Announcements and Agenda Items:**

- A. Committee members are asked to bring ideas for future discussion. Upcoming topics are the work plan, claim management, and diverse work force.
- B. Next Scheduled Meeting November 9, 2022, at 3:00 p.m.

9. **Adjournment** – Motion by Leahy, Second by Marshall to adjourn. Motion carried on a voice vote unanimously. Meeting adjourned at 5:27 p.m.

Minutes prepared by Kim Trueblood, County Clerk

ELECTRIC OVERHEAD AND UNDERGROUND EASEMENT

THIS INDENTURE is made this \_\_\_\_\_ day of \_\_\_\_\_, by and between MARATHON COUNTY, ("Grantor") and WISCONSIN PUBLIC SERVICE CORPORATION, a Wisconsin Corporation, along with its successors and assigns (collectively, "Grantee") for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Grantor, owner of land, hereby grants and warrants to, Grantee, a permanent easement upon, within, beneath, over and across a part of Grantor's land hereinafter referred to as "easement area" more particularly described as follows:

Part of Lot 2 of Certified Survey Map No. 17023, Recorded in the Marathon County Register of Deeds as Document 1684241, being part of the Northeast Quarter of the Southeast Quarter (NE1/4-SE1/4) and part of the Southeast Quarter of the Northeast Quarter (SE1/4-NE1/4) of Section 1, Township 28 North, Range 7 East, AND part of the North Half of the Southwest Fractional Quarter (N1/2-SW1/4), part of the South Half of the Northwest Fractional Quarter (S1/2-NW1/4) and part of the Northwest Quarter of the Southeast Quarter (NW1/4-SE1/4) of Section 6, Township 28 North, Range 8 East, All in the City of Wausau, County of Marathon, State of Wisconsin,

as shown on the attached Exhibit "A".

Return to:  
Wisconsin Public Service Corp.  
Real Estate Dept.  
P.O. Box 19001  
Green Bay, WI 54307-9001  
Parcel Identification Number (PIN)  
**291-2808-063-0996**

- 1. **Purpose: ELECTRIC UNDERGROUND** - The purpose of this easement is to construct, install, operate, maintain, repair, replace and extend underground utility facilities, conduit and cables, electric pad-mounted transformers, manhole, electric pad-mounted switch-fuse units, electric pad-mounted vacuum fault interrupter, concrete slabs, power pedestals, riser equipment, terminals and markers, together with all necessary and appurtenant equipment under and above ground as deemed necessary by Grantee, all to transmit electric energy, signals, television and telecommunication services, including the customary growth and replacement thereof. Trees, bushes, branches and roots may be trimmed or removed so as not to interfere with Grantee's use of the easement area.
- 2. **Access:** Grantee shall have the right to enter on and across any of the Grantor's property outside of the easement area as may be reasonably necessary to gain access to the easement area and as may be reasonably necessary for the construction, installation, operation, maintenance, inspection, removal or replacement of the Grantee's facilities.
- 3. **Buildings or Other Structures:** Grantor agrees that no structures will be erected in the easement area or in such close proximity to Grantee's facilities as to create a violation of all applicable State of Wisconsin electric and gas codes or any amendments thereto.

4. **Elevation:** Grantor agrees that the elevation of the ground surface existing as of the date of the initial installation of Grantee's facilities within the easement area will not be altered by more than 4 inches without the written consent of Grantee.
5. **Restoration:** Grantee agrees to restore or cause to have restored Grantor's land, as nearly as is reasonably possible, to the condition existing prior to such entry by Grantee or its agents. This restoration, however, does not apply to any trees, bushes, branches or roots which may interfere with Grantee's use of the easement area.
6. **Exercise of Rights:** It is agreed that the complete exercise of the rights herein conveyed may be gradual and not fully exercised until sometime in the future, and that none of the rights herein granted shall be lost by non-use.
7. **Binding on Future Parties:** This grant of easement shall be binding upon and inure to the benefit of the heirs, successors and assigns of all parties hereto.
8. **Easement Review:** Grantor acknowledges receipt of materials which describe Grantor's rights and options in the easement negotiation process and furthermore acknowledges that Grantor has had at least 5 days to review this easement document *or* voluntarily waives the five day review period
9. **Indemnification and Hold Harmless:** In consideration of the foregoing grant, it is understood that during the time said facilities are located on the premises of the Grantor pursuant to this grant, and during any time Grantee has access to the property of Grantor subject to this Easement, Grantee will indemnify, save, and hold harmless the Grantor, its successors and assigns, from any and all claims, liabilities, losses, costs, damages or expenses for injury or death of any person and any damages to property arising out of Grantee's exercise of any of its rights under this easement; excepting, however, any claims, liabilities, losses, costs, damages or expenses arising out of negligence or willful acts on the part of the Grantor, its successors and assigns, employees, agents and invitees.

[REMAINDER OF PAGE LEFT BLANK]

WITNESS the hand and seal of the Grantor the day and year first above written.

**MARATHON COUNTY**

Corporate Name \_\_\_\_\_

Sign Name \_\_\_\_\_

Print name & title \_\_\_\_\_

Sign Name \_\_\_\_\_

Print name & title \_\_\_\_\_

STATE OF \_\_\_\_\_ )

COUNTY OF \_\_\_\_\_ )SS

COUNTY OF \_\_\_\_\_ )

This instrument was acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, by the above-named \_\_\_\_\_

**MARATHON COUNTY**, to me known to be the Grantor(s) who executed the foregoing instrument on behalf of said Grantor(s) and acknowledged the same

Sign Name \_\_\_\_\_  
Print Name \_\_\_\_\_

Notary Public, State of \_\_\_\_\_  
My Commission expires: \_\_\_\_\_

This instrument drafted by: Donald Schmoll  
Wisconsin Public Service Corporation

Date	County	Municipality	Site Address	Parcel Identification Number
August 4, 2022	Marathon	City of Wausau	CURLING WAY	291-2808-063-0996
Real Estate No.	WPSC District	WR#	WR Type	I/O
3301254	Wausau-61	3326615	JCA	6000272

# TEMPORARY EXHIBIT "A"

NOT TO SCALE  
FOR REFERENCE ONLY



**\*\*Temporary Exhibit\*\***  
**\*\*NOT FOR RECORDING\*\***  
**\*\*Final Exhibit will be sent for approval at a later date\*\***



**RESOLUTION # R-\_\_\_\_\_ - 22**  
**APPROVE 2022 BUDGET TRANSFERS FOR MARATHON COUNTY**  
**DEPARTMENT APPROPRIATIONS**

**WHEREAS**, Section 65.90(5)(a) dictates that appropriations in the Marathon County budget may not be modified unless authorized by a vote of two-thirds of the entire membership of the County Board of Supervisors, and

**WHEREAS**, the Human Resources, Finance and Property Committee has reviewed and does recommend the 2022 transfers listed below, and

**NOW, THEREFORE, BE IT RESOLVED** the Marathon County Board of Supervisors authorize and direct the budget transfers as listed below:

Transfer from:	Sheriff 227-973 82320 Federal grant
Transfer to:	Sheriff 227-97393140 Small Items equipment
Amount:	\$15,500
Re:	Homeland Security WEM/SWT Medical Kits 2022

That a Class 1 Notice of this transaction be published within (10) days of its adoption;

**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.

**BE IT FURTHER RESOLVED** that the proper officers of Marathon County are hereby authorized and directed to take all actions necessary to affect this policy.

Respectfully submitted this 10th day of November 2022.

**HUMAN RESOURCES, FINANCE AND PROPERTY COMMITTEE**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Fiscal Note: This resolution modifies the revenues and expenditures for various County funds. There is no additional County levy appropriated in this resolution.

# MARATHON COUNTY

## Budget Transfer Authorization Request Form

This form must be completed electronically and emailed to **Season Welle, Kristi Palmer**, and to your Department Head. This email will confirm that your Department Head acknowledges and approves this transfer. Forms that are incomplete, incorrect, out-of-balance, or that have not been sent to your Department Head will be returned. The Finance Department will forward completed forms to the Marathon County Human Resources, Finance & Property Committee.

DEPARTMENT: Sheriff

BUDGET YEAR: 2022

**TRANSER FROM:**

Action	Account Number	Account Description	Amount
Revenue Increase	XXX-XXX82320  227-973	Public Safety – Federal Grant  594Y	15,500

Ref#00151

**TRANSER TO:**

Action	Account Number	Account Description	Amount
Expenditure Increase	XXX-XXX93140  227-973	Small Items Equipment  594Z	15,500

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

Requested By: Kristin Williams, Administrative Services Manager

Date Completed: 9/2/2022

**COMPLETED BY FINANCE DEPARTMENT:**

Approved by Human Resources, Finance & Property Committee: \_\_\_\_\_

Date Transferred: 10/17/22 srw

# MARATHON COUNTY

## Budget Transfer Authorization Request – Supplemental Information

Attach this supplemental information to the original Budget Transfer Authorization Request Form. All questions must be completed by the requesting department or the Budget Transfer Authorization Request Form will be returned.

1) What is the name of this Program/Grant? (DO NOT use abbreviations or acronyms)

Homeland Security – WEM/SWT Medical Kit 2022

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

The funds will support the Aligned Law Enforcement Response Team (ALERT) initiative of equipping medical personnel assigned to the regional teams with appropriate medical supplies. The kit will be for trauma medical and extraction medical. The kits will be provided to the regional tactical teams.

3) This program is: (Check one)

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, or 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 description](#)

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) [Click here to enter description](#)

6) Does this Transfer Request increase any General Ledger 8000 Account Codes? (Capital Outlay Accounts)

No.

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

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

The capital request HAS been approved by the CIP Committee.

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

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### COMPLETED BY FINANCE DEPARTMENT:

Is 10% of this program appropriation unit or fund? \_\_\_\_\_

Is a Budget Transfer Resolution Required? \_\_\_\_\_

**DEPARTMENT OF MILITARY AFFAIRS  
ATTACHMENT A**

**APPROVED FY'21 HOMELAND SECURITY GRANT PROGRAM BUDGET**

Recipient: Marathon County

Project Title: Homeland Security - WEM/SWAT Medical Kits 2022 CFDA #97.067


Grant Period: From August 5, 2022 To December 31, 2022

Grant Number: 2021-HSW-02A-12888

**APPROVED BUDGET**

	<u>Federal &amp; Match</u>	
Personnel		_____
Employee Benefits		_____
Travel (Including Training)		_____
Equipment		\$15,500.00
Supplies & Operating Expenses		_____
Consultants		_____
Other		_____
Indirect		_____
<b>FEDERAL TOTAL</b>	<u>\$15,500.00</u>	
<b>LOCAL CASH MATCH</b>	_____	
<b>TOTAL APPROVED BUDGET</b>	<u>\$15,500.00</u>	<u>\$15,500.00</u>

**AWARD GENERAL CONDITIONS**

1. Federal funds cannot be used to supplant local funds; they must increase the amount of funds that would otherwise be available from local resources.
2. To be allowable under a grant program, costs must be paid or obligated (purchase order issued) for services provided during the grant period. If obligated by the end of the grant period, payment must be made within 30 days of the grant period ending date.
3. Grant funds will be disbursed upon DMA receipt of copies of detailed receipts/invoices, proof of payment and a Reimbursement Request Form. The Reimbursement Request form may be found at: <https://dma.wi.gov/DMA/wem/grants/admin-tools>
4. Recipients and subrecipients shall use their own procurement procedures and regulations, provided that the procurement conforms to applicable Federal law and the standards identified in the Procurement Standards Sections of 2 C.F.R. §§ 200.318-326.
5. Reimbursement for travel (i.e. mileage, meals, and lodging) must represent actual costs incurred and is limited to applicable state rates and timeframes. DMA Grants staff are available to answer questions before costs are incurred.
6. All income generated as a direct result of a grant-funded project shall be deemed program income. Program income must be used for the purpose and under the conditions applicable to the award. Program income should be used as earned and must be expended within the grant performance period. All program income must be reported to DMA in the Fiscal Report submitted in Egrants with supporting documentation attached.
7. The recipient agrees that all publications created with funding under this grant shall prominently contain the following statement: "This document was prepared under a grant from the U.S. Department of Homeland Security."
8. The recipient agrees that when practicable, any equipment purchased with grant funding shall be prominently marked as follows: "Purchased with funds provided by the U.S. Department of Homeland Security."
9. To be eligible to receive Federal preparedness funding assistance, applicants must meet NIMS compliance requirements. Information on achieving compliance is available through Wisconsin Emergency Management at <https://dma.wi.gov/DMA/wem>
10. The recipient agrees that all allocations and use of funds under this grant will be in accordance with the Federal Fiscal Year (FY) 2020 Homeland Security Grant Program (HSGP) Notice of Funding Opportunity.
11. The recipient and any sub-recipients must comply with the Grant Announcement used to announce the funding opportunity.
12. The recipient and any sub-recipients must comply with the Grant Award Documents.
13. The recipient and any sub-recipients must cooperate with the Homeland Security Compliance Monitors.  INITIAL HERE

## AMENDMENT #1 OF THE PROPOSED 2023 BUDGET

**WHEREAS**, prior to adoption of the final budget, the County Board may amend the proposed 2023 budget resolution by a majority vote in order to make operational and capital programming changes; and

**WHEREAS**, there has been a request to reduce the County tax levy in the 2023 budget; and

**WHEREAS**, the County has budgeted the amount of annual debt service tax levy for the County CIP projects and the North Central Healthcare (NCHC) Master Facility Plan Projects as approved in Resolution #R-30-18 ; and

**WHEREAS**, In April 2018, NCHC provided the Marathon County Board of Supervisors a Master Facility Plan that incorporated the cash flow analysis to pay back the annual debt service with the Income Available for Debt Service; and

**WHEREAS**, due to multiple economic reasons NCHC and Mount View Care Center (MVCC) are unable to fulfill their annual debt service payment to the County in 2023; and

**WHEREAS**, NCHC and MVCC are working diligently to make the necessary operational changes to be able to meet their debt service obligations; and

**WHEREAS**, it is in the best interest of the County to continue to promote the operational efficiencies of NCHC and MVCC and provide high quality services to Marathon County citizens through NCHC and MVCC; and

**WHEREAS**, in order to continue to maximize the resources available to Marathon County in light of the outstanding debt service obligations of NCHC and MVCC, the County will negotiate a new debt service payment agreement with NCHC; and

**WHEREAS**, the County has the capacity to restructure the General Obligation Debt payment agreement between NCHC and Marathon County for the NCHC Master Facilities Plan so that the payments are made timely and the impact to the taxpayer is minimized; and

**WHEREAS**, the Board can fund the net portion of the 2023 NCHC annual debt service payment from the County's unassigned General Fund in the amount of \$3,349,571; and

**WHEREAS**, the County will work with NCHC to create a restructured debt service repayment agreement no later than 90 days after the approval of the 2023 County Budget; and

**WHEREAS**, the County will identify NCHC and MVCC's obligation to Marathon County as an Advance from the General Fund/Advance to NCHC in the amount of \$3,349,571.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors for the County of Marathon does hereby amend the proposed budget as follows:

- 1 Increase revenue in the General Fund in the 2023 budget Other Financing Sources -Transfer from Fund Balance account 101 xxx 89900 by \$3,349,571 to fund the net portion of The NCHC 2023 annual debt service payment
- 2 Increase the expenditure in the General Fund Other Financing Uses- Transfer to Debt Service Fund 504 in the amount of \$3,349,571 account 101 xxx 99101 (I have to add a new account)
- 3 Increase revenue in the Debt Service Fund in the 2023 budget Other Financing Sources -Transfer from General Fund account 504 xxx 8 9101 by \$3,349,571 to fund the net portion of the NCHC 2023 annual debt service payment
- 4 Reduce the revenue General Property Tax Levy in the Debt Service Fund by the amount of \$3,349,571 account 504 814 81110

**NOW THEREFORE BE IT FURTHER RESOLVED** that appropriate County representatives shall execute with the NCHC Executive Committee a restructured debt service repayment agreement no later than 90 days after the approval of the 2023 County Budget.

Dated: November 10, 2022.

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Marathon County Board Supervisor District # 4

**Fiscal Impact: Reallocate expenditures in the 2023 adopted budget. This amendment will reduce the tax levy in the debt service fund by \$3,349,571.**

## **AMENDMENT #2 OF THE PROPOSED 2023 BUDGET**

**WHEREAS**, prior to adoption of the final budget, the County Board may amend the proposed 2023 budget resolution by a majority vote in order to make operational and capital programming changes; and

**WHEREAS**, there has been a request to decrease the 2023 budget within the Personal Services full time wages and salaries accounts across multiple departments by \$173,160.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors for the County of Marathon does hereby amend the proposed budget as follows:

1. Decrease the expenditure in the 2023 budget by subtracting \$173,160 from accounts as per attachment.

Dated: November 10, 2022.

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Marathon County Board Supervisor District #29

**Fiscal Impact: Reallocate expenditures in the 2023 adopted budget. This amendment will reduce the 2023 Personal Services budgets by \$173,160 dollars.**

							Budget	0.50%	
Judicial	520 General Fund	101 Clerk of Courts	105 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$835,727	\$4,179	Direct Levy	
Judicial	520 General Fund	101 Clerk of Courts	105 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$924,201	\$4,621	Direct Levy	
Judicial	520 General Fund	101 Medical Examiner	110 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$326,504	\$1,633	Direct Levy	
Executive	530 General Fund	101 Executive	115 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$321,521	\$1,608	Direct Levy	
Executive	530 General Fund	101 Executive	115 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$50,919	\$255	Direct Levy	
General Admin	540 General Fund	101 County Clerk	120 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$139,653	\$698	Direct Levy	
General Admin	540 General Fund	101 County Clerk	120 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$32,565	\$163	Direct Levy	
General Admin	540 General Fund	101 Employee Resources	125 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$308,901	\$1,545	Direct Levy	
General Admin	540 General Fund	101 Employee Resources	125 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$45,112	\$226	Direct Levy	
Financial Administration	550 General Fund	101 Finance	135 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$431,791	\$2,159	Direct Levy	
Financial Administration	550 General Fund	101 Finance	135 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$53,977	\$270	Direct Levy	
Financial Administration	550 General Fund	101 General Treasury	140 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$133,620	\$668	Direct Levy	
Financial Administration	550 General Fund	101 General Treasury	140 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$40,519	\$203	Direct Levy	
Financial Administration	550 Prop & Casualty	851 Insurance	145 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$49,253	\$246	Direct Levy	
Legal	560 General Fund	101 District Attorney	155 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$186,737	\$934	Fees offset some program costs	
Legal	560 General Fund	101 District Attorney	155 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$455,569	\$2,278	Fees offset some program costs	
Legal	560 General Fund	101 Corp Counsel	163 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$407,569	\$2,038	Direct Levy	
Legal	560 General Fund	101 Corp Counsel	163 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$182,751	\$914	Direct Levy	
Property Records & Control	570 General Fund	101 Register of Deeds	165 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$128,414	\$642	Direct Levy	
Property Records & Control	570 General Fund	101 Register of Deeds	165 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$125,469	\$627	Direct Levy	
Conservation, Planning, Zoning	580 General Fund	101 General Op-Plan	170 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$1,134,340	\$5,772	Fees offset some program costs	
Conservation, Planning, Zoning	580 General Fund	101 General Op-Plan	170 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$184,533	\$923	Fees offset some program costs	
Other General Govt	590 General Fund	101 Admin-Bldg Maint	195 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$172,921	\$865	Fees offset some program costs	
Other General Govt	590 General Fund	101 Admin-Bldg Maint	195 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$1,350,284	\$6,751	Fees offset some program costs	
Other General Govt	590 General Fund	101 CIP Projects	208 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$173,071	\$865	Direct Levy	
Sheriff	610 General Fund	101 Admin-Sheriff	215 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$349,383	\$1,747	Fees offset some program costs	
Sheriff	610 General Fund	101 Admin-Sheriff	215 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$418,398	\$2,092	Fees offset some program costs	
Sheriff	610 General Fund	101 Investigation-Sheriff	216 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$281,274	\$1,406	Direct Levy	
Sheriff	610 General Fund	101 Investigation-Sheriff	216 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$1,215,717	\$6,079	Direct Levy	
Sheriff	610 General Fund	101 Court Security	219 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$307,415	\$1,537	Direct Levy	
Sheriff	610 General Fund	101 Traffic Patrol	223 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$736,547	\$3,683	Direct Levy	
Sheriff	610 General Fund	101 Traffic Patrol	223 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$2,932,165	\$14,661	Direct Levy	
Sheriff	610 General Fund	101 Communications-Sheriff	225 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$198,927	\$995	Direct Levy	
Sheriff	610 General Fund	101 Communications-Sheriff	225 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$1,848,642	\$9,243	Direct Levy	
Corrections-Adult	650 General Fund	101 Alternative Coordinator	177 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$168,732	\$844	Fees offset some program costs	
Corrections-Adult	650 General Fund	101 Adult Correctional Inst	250 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$758,251	\$3,791	Direct Levy	
Corrections-Adult	650 General Fund	101 Adult Correctional Inst	250 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$3,347,896	\$16,739	Direct Levy	
Highway	670 County Highway	801 Admin - Highway	265 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$461,791	\$2,309	Direct Levy	
Highway	670 County Highway	801 Admin - Highway	265 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$125,606	\$628	Direct Levy	
Highway	670 County Highway	801 Machine Equipment - Highway	267 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$420,000	\$2,100	Direct Levy	
Highway	670 County Highway	801 Shop I - Highway	268 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$137,526	\$688	Direct Levy	
Highway	670 County Highway	801 Shop I - Highway	268 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$130,459	\$652	Direct Levy	
Highway	670 County Highway	801 County Road And Bridge	278 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$250,721	\$1,254	Direct Levy	
Highway	670 County Highway	801 County Road And Bridge	278 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$1,128,916	\$5,645	Direct Levy	
Highway	670 County Highway	801 Bituminous Surfacing	279 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$475,000	\$2,375	Direct Levy	
Highway	670 County Highway	801 Winter Program	280 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$487,800	\$2,439	Direct Levy	
General Health	785 General Fund	101 Public Health	315 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$1,046,878	\$5,234	Direct Levy	
General Health	785 General Fund	101 Public Health	315 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$215,813	\$1,079	Direct Levy	
General Health	785 General Fund	101 Public Health	315 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$215,813	\$1,079	Direct Levy	
General Health	785 General Fund	101 Env Health	317 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$348,291	\$1,741	Licensing Fees offset program costs	
General Health	785 General Fund	101 Env Health	317 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$8,928	\$45	Licensing Fees offset program costs	
General Health	785 General Fund	101 Hep B	318 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$96,706	\$484	Direct Levy	
General Health	785 General Fund	101 Hep B	318 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$20,728	\$104	Direct Levy	
Provided Serv/Admin - SOC	810 Social Services Fund	176 DSS-Admin	455 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$193,388	\$967	Partial Grant Funding	
Provided Serv/Admin - SOC	810 Social Services Fund	176 DSS-Admin	455 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$261,915	\$1,310	Partial Grant Funding	
Provided Serv/Admin - SOC	810 Social Services Fund	176 Agency Mang/Support/Overhead	456 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$287,304	\$1,437	Partial Grant Funding	
Provided Serv/Admin - SOC	810 Social Services Fund	176 Agency Mang/Support/Overhead	456 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$346,931	\$1,735	Partial Grant Funding	
Provided Serv/Admin - SOC	810 Social Services Fund	176 IM-Admin	457 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$138,488	\$692	Partial Grant Funding	
Provided Serv/Admin - SOC	810 Social Services Fund	176 IM-Admin	457 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$1,280,613	\$6,403	Partial Grant Funding	
Provided Serv/Admin - SOC	810 Social Services Fund	176 Community Response	461 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$72,946	\$365	Direct Levy	
Provided Serv/Admin - SOC	810 Social Services Fund	176 AI Institutional Care - Soc Serv	497 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$597,297	\$2,986	Partial Grant Funding	
Provided Serv/Admin - SOC	810 Social Services Fund	176 Youth Aids - Soc Serv	501 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$552,031	\$2,760	Partial Grant Funding	
Provided Serv/Admin - SOC	810 Social Services Fund	176 Ongoing CPS	517 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$851,187	\$4,256	Partial Grant Funding	
Provided Serv/Admin - SOC	810 Social Services Fund	176 Child Support-Soc Services	554 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$112,549	\$563	Partial Grant Funding	
Provided Serv/Admin - SOC	810 Social Services Fund	176 Child Support-Soc Services	554 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$880,314	\$4,402	Partial Grant Funding	
Veterans	850 General Fund	101 Admin-Veterans	555 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$94,703	\$474	Direct Levy	
Veterans	850 General Fund	101 Admin-Veterans	555 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$53,561	\$268	Direct Levy	
Library	870 General Fund	101 Library	665 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$477,074	\$2,385	Direct Levy	
Library	870 General Fund	101 Library	665 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$876,278	\$4,381	Direct Levy	
Public Areas	915 General Fund	101 County Park	710 Personal Services	910 Act	1110 Salaries-Permanent-Regular F	\$443,480	\$2,217	Direct Levy	
Public Areas	915 General Fund	101 County Park	710 Personal Services	910 Act	1210 Wages-Permanent-Regular F	\$781,631	\$3,908	Direct Levy	

\$34,631,934 \$173,160

Grant funds offset some program costs

Fees offset some program costs

Direct levy equals \$121,759



### **AMENDMENT #3 OF THE PROPOSED 2023 BUDGET**

**WHEREAS**, prior to adoption of the final budget, the County Board may amend the proposed 2023 budget resolution by a majority vote in order to make operational and capital programming changes; and

**WHEREAS**, there has been a request to decrease the 2023 budget within the Supplies and Expense accounts across multiple departments by \$342,329.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors for the County of Marathon does hereby amend the proposed budget as follows:

1. Decrease the expenditure in the 2023 budget by subtracting \$342,329 from accounts as per attachment.

Dated: November 10, 2022.

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Marathon County Board Supervisor District #29

**Fiscal Impact: Reallocate expenditures in the 2023 adopted budget. This amendment will reduce the 2023 Supplies and Expense budgets by \$342,329 dollars.**

					Budget	Total	Page	
Legislative	510 General Fund	101 County Board Supervisors	100 Supplies & Expense	930	\$89,200	\$7,230	1	Direct Levy
Judicial	520 General Fund	101 Clerk of Courts	105 Supplies & Expense	930	\$58,700	\$1,468	5	Direct Levy
Judicial	520 General Fund	101 Medical Examiner	110 Supplies & Expense	930	\$34,900	\$3,373	7	Direct Levy
Judicial	520 Overdose Grant	207 Medical Examiner	110 Supplies & Expense	930	\$210,500	\$10,263	216	Direct Levy
Executive	530 General Fund	101 Executive	115 Supplies & Expense	930	\$20,000	\$1,500	8	Direct Levy
Executive	530 Orgn Excellence	118 Orgn Excellence	114 Supplies & Expense	930	\$10,000	\$250	140	Direct Levy
General Admin	540 General Fund	101 Communications County Clerk	121 Supplies & Expense	930	\$102,500	\$7,563	14	Direct Levy
General Admin	540 General Fund	101 Employee Resources	125 Supplies & Expense	930	\$34,200	\$3,355	16	Direct Levy
Financial Administration	550 General Fund	101 Finance	135 Supplies & Expense	930	\$12,350	\$309	20	Direct Levy
Financial Administration	550 General Fund	101 General Treasury	140 Supplies & Expense	930	\$43,650	\$3,591	24	Direct Levy
Financial Administration	550 Prop & Casualty	851 Insurance	145 Supplies & Expense	930	\$16,450	\$1,411	518	Direct Levy
Financial Administration	550 Workers Comp	878 Workers Comp Safety	151 Supplies & Expense	930	\$13,500	\$1,338	525	Direct Levy
Legal	560 General Fund	101 Corp Counsel	163 Supplies & Expense	930	\$18,850	\$471	29	Direct Levy
Property Records & Control	570 General Fund	101 Register of Deeds	165 Supplies & Expense	930	\$18,750	\$469	31	Direct Levy
Conservation, Planning, Zoning	580 General Fund	101 General Op-Plan	170 Supplies & Expense	930	\$61,700	\$1,543	34	Direct Levy
Other General Govt	590 General Fund	101 Admin-Bldg Maint	195 Supplies & Expense	930	\$160,400	\$14,010	36	Direct Levy
Other General Govt	590 General Fund	101 North Central HC Maint	197 Supplies & Expense	930	\$14,000	\$350	39	Direct Levy
Other General Govt	590 General Fund	101 Public Safety Facility Maint	203 Supplies & Expense	930	\$9,000	\$225	45	Direct Levy
Sheriff	610 General Fund	101 Admin-Sheriff	215 Supplies & Expense	930	\$696,200	\$22,405	55	Direct Levy
Sheriff	610 General Fund	101 Investigation-Sheriff	216 Supplies & Expense	930	\$104,041	\$3,601	58	Direct Levy
Sheriff	610 General Fund	101 Bomb Squad	218 Supplies & Expense	930	\$37,200	\$3,430	60	Direct Levy
Sheriff	610 General Fund	101 Training	220 Supplies & Expense	930	\$53,210	\$1,330	62	Partial Grant Funding
Sheriff	610 General Fund	101 Vehicle Maintenance	221 Supplies & Expense	930	\$70,400	\$1,760	63	Direct Levy
Sheriff	610 General Fund	101 Traffic Patrol	223 Supplies & Expense	930	\$56,500	\$1,413	66	Direct Levy
Sheriff	610 General Fund	101 Support Services	224 Supplies & Expense	930	\$42,125	\$1,053	67	Direct Levy
Sheriff	610 General Fund	101 Communications-Sheriff	225 Supplies & Expense	930	\$74,000	\$2,850	69	Direct Levy
Emergency Management	640 General Fund	101 Administration-EM	245 Supplies & Expense	930	\$8,600	\$215	73	Direct Levy
Emergency Management	640 General Fund	101 MC Emergency Response	248 Supplies & Expense	930	\$12,300	\$308	75	Direct Levy
Corrections-Adult	650 General Fund	101 Alternative Coordinator	177 Supplies & Expense	930	\$11,600	\$1,290	76	Direct Levy
Corrections-Adult	650 General Fund	101 Adult Correctional Inst	250 Supplies & Expense	930	\$171,372	\$4,284	79	Direct Levy
Corrections-Adult	650 General Fund	101 Jail Commissary	251 Supplies & Expense	930	\$95,000	\$12,375	81	Jail use for inmates
Corrections-Juvenile Sheriff	655 General Fund	101 Juvenile Detention Center	253 Supplies & Expense	930	\$14,984	\$375	83	Direct Levy
Highway	670 County Highway	801 Admin - Highway	265 Supplies & Expense	930	\$33,145	\$1,829	491	Direct Levy
Highway	670 County Highway	801 Machine Equipment - Highway	267 Supplies & Expense	930	\$1,646,700	\$66,168	493	Direct Levy
Highway	670 County Highway	801 Shop I - Highway	268 Supplies & Expense	930	\$121,100	\$4,028	496	Direct Levy
Highway	670 County Highway	801 Purchase Materials	272 Supplies & Expense	930	\$1,693,400	\$47,335	499	Direct Levy
Highway	670 County Highway	801 County Road And Bridge	278 Supplies & Expense	930	\$16,390	\$1,410	505	Direct Levy
General Health	785 General Fund	101 Public Health	315 Supplies & Expense	930	\$60,083	\$6,502	88	Direct Levy
General Health	785 General Fund	101 Hep B	318 Supplies & Expense	930	\$113,471	\$12,837	93	Direct Levy
Provided Serv/Admin - SOC	810 Social Services Fund	176 DSS-Admin	455 Supplies & Expense	930	\$20,760	\$519	186	Partial Grant Funding
Provided Serv/Admin - SOC	810 Social Services Fund	176 Agency Mang/Support/Overhead	456 Supplies & Expense	930	\$110,475	\$12,762	188	Partial Grant Funding
Provided Serv/Admin - SOC	810 Social Services Fund	176 IM-Admin	457 Supplies & Expense	930	\$10,402	\$2,760	190	Partial Grant Funding
Provided Serv/Admin - SOC	810 Social Services Fund	176 Children-Long Term Support	472 Supplies & Expense	930	\$29,112	\$728	193	Partial Grant Funding
Provided Serv/Admin - SOC	810 Social Services Fund	176 AI Institutional Care - Soc Serv	497 Supplies & Expense	930	\$25,000	\$5,625	197	Partial Grant Funding
Provided Serv/Admin - SOC	810 Social Services Fund	176 Youth Aids - Soc Serv	501 Supplies & Expense	930	\$47,200	\$6,180	199	Partial Grant Funding
Provided Serv/Admin - SOC	810 Social Services Fund	176 Ongoing CPS	517 Supplies & Expense	930	\$43,500	\$3,588	202	Partial Grant Funding
Provided Serv/Admin - SOC	810 Social Services Fund	176 IM Consortium	552 Supplies & Expense	930	\$21,500	\$5,538	210	Partial Grant Funding
Provided Serv/Admin - SOC	810 Social Services Fund	176 Child Support-Soc Services	554 Supplies & Expense	930	\$10,600	\$265	207	Partial Grant Funding
Veterans	850 General Fund	101 Admin-Veterans	555 Supplies & Expense	930	\$14,075	\$1,352	103	Direct Levy
Public Areas	915 General Fund	101 County Park	710 Supplies & Expense	930	\$278,082	\$16,952	113	User fee support
Public Areas	915 Sports Complex	142 Sports Complex	726 Supplies & Expense	930	\$52,250	\$1,306	153	User fee support
Public Areas	915 Park Gifts	151 Park Gifts	725 Supplies & Expense	930	\$23,000	\$575	164	User fee support
Public Areas	915 Nine Mile Trails	154 Nine Mile Trails	690 Supplies & Expense	930	\$53,486	\$6,337	169	User fee support
UW Extension	930 General Fund	101 Administration CES	730 Supplies & Expense	930	\$11,950	\$299	118	Direct Levy
UW Extension	930 General Fund	101 4H UWX	731 Supplies & Expense	930	\$11,210	\$1,280	119	User fee support
UW Extension	930 General Fund	101 Foodwise	745 Supplies & Expense	930	\$12,398	\$1,310	127	User fee support
UW Extension	930 General Fund	101 Woodlands/Natural Resources	746 Supplies & Expense	930	\$14,704	\$1,368	128	Direct Levy
Ag Resources	950 Grazing/Drilling Rental CPZ	116 Grazing/Drilling Rental CPZ	799 Supplies & Expense	930	\$23,000	\$3,075	137	User fee support
Capital Projects	999 General Fund	101 Improvements	925 Supplies & Expense	930	\$200,000	\$15,000	131	Direct Levy

**\$7,073,175 \$342,329**

Grant funds offset some program costs

Fees offset some program costs

Direct levy equals \$259,825

## **AMENDMENT #4 OF THE PROPOSED 2023 BUDGET**

**WHEREAS**, prior to adoption of the final budget, the County Board may amend the proposed 2023 budget resolution by a majority vote in order to make operational and capital programming changes; and

**WHEREAS**, there has been a request to decrease the 2023 budget for the Social Services Department by \$185,003;

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors for the County of Marathon does hereby amend the proposed budget as follows:

1. Decrease the expenditure in the 2023 budget for the Social Services Department by subtracting the sum of \$12,666 in the department category 176-455-910 Personal Services (page 185); and
2. Decrease the expenditure in the 2023 budget for the Social Services Department by subtracting the sum of \$16,513 in the Department Category 176-456-910 Personal Services (page 187); and
3. Decrease the expenditure in the 2023 budget for the Social Services Department by subtracting the sum of \$38,292 in the Department Category 176-457-910 Personal Services (page 189); and
4. Decrease the expenditure in the 2023 budget for the Social Services Department by subtracting the sum of \$1,860 in the Department Category 176-461-910 Personal Services (191); and
5. Decrease the expenditure in the 2023 budget for the Social Services Department by subtracting the sum of \$34,500 in the Department Category 176-472-910 Personal Services (page 193); and
6. Decrease the expenditure in the 2023 budget for the Social Services Department by subtracting the sum of \$15,788 in the Department Category 176-497-910 Personal Services (page 197); and
7. Decrease the expenditure in the 2023 budget for the Social Services Department by subtracting the sum of \$14,044 in the Department Category 176-501-910 Personal Services (page 199); and

8. Decrease the expenditure in the 2023 budget for the Social Services Department by subtracting the sum of \$21,571 in the Department Category 176-517-910 Personal Services (page 202); and
9. Decrease the expenditure in the 2023 budget for the Social Services Department by subtracting the sum of \$3,067 in the Department Category 176-553-910 Personal Services (page 205); and
10. Decrease the expenditure in the 2023 budget for the Social Services Department by subtracting the sum of \$26,702 in the Department Category 176-554-910 Personal Services (page 206).

Dated: November 10, 2022.

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Marathon County Board Supervisor District #29

**Fiscal Impact: Reallocate expenditures in the 2023 adopted budget. This amendment will reduce the 2023 Social Services budget by \$185,003 dollars.**

## **AMENDMENT #5 OF THE PROPOSED 2023 BUDGET**

**WHEREAS**, prior to adoption of the final budget, the County Board may amend the proposed 2023 budget resolution by a majority vote in order to make operational and capital programming changes; and

**WHEREAS**, there has been a request to decrease the 2023 budget for the County Administrator's Department by \$183,133; and

**WHEREAS**, there has been a request to decrease the 2023 budget for the Support for Other Agencies by \$15,000; and

**WHEREAS**, this request eliminates funding of these non-profits in account 118-114-97225:

1. United Way 211 (\$40,000);
2. Marathon County Historical Society (\$54,376);
3. North Central Community Action Program (\$33,757);
4. The Women's Community (\$55,000); and

**WHEREAS**, this request eliminates funding of these non-profits in account 101-138-97223:

5. Judicare Mediation Program (\$15,000).

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors for the County of Marathon does hereby amend the proposed budget as follows:

1. Decrease the expenditure in the 2023 budget for the County Administrator's Department by subtracting the sum of \$183,133 in the department account 118-114-97225 Support Community Projects (page 140); and
2. Decrease the expenditure in the 2023 budget for Support for Other Agencies by subtracting the sum of \$15,000 in the department account 101-138-97223 Support Court Mediation Services (page 21).

Dated: November 10, 2022.

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Marathon County Board Supervisor District #29

**Fiscal Impact: Reallocate expenditures in the 2023 adopted budget. This amendment will reduce the 2023 Executive budget by \$198,133 dollars.**

## **AMENDMENT #6 OF THE PROPOSED 2023 BUDGET**

**WHEREAS**, prior to adoption of the final budget, the County Board may amend the proposed 2023 budget resolution by a majority vote in order to make operational and capital programming changes; and

**WHEREAS**, there has been a request to decrease the 2023 budget for the Library Department by \$365,000.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors for the County of Marathon does hereby amend the proposed budget as follows:

1. Decrease the expenditure in the 2023 budget for the Library Department by subtracting the sum of \$298,430 in the department category 101-665-910 Personal Services (page 105); and
2. Decrease the expenditure in the 2023 budget for the Library Department by subtracting the sum of \$10,499 in the department category 101-665-920 Contractual Services (page 106); and
3. Decrease the expenditure in the 2023 budget for the Library Department by subtracting the sum of \$50,733 in the department category 101-665-930 Supplies and Expense (page 106); and
4. Decrease the expenditure in the 2023 budget for the Library Department by subtracting the sum of \$5,337 in the department category 101-665-950 Fixed Charges (page 107).

Dated: November 10, 2022.

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Marathon County Board Supervisor District #29

**Fiscal Impact: Reallocate expenditures in the 2023 adopted budget. This amendment will reduce the 2023 Library budget by \$365,000 dollars.**

**AMENDMENT #7 OF THE PROPOSED 2023 BUDGET**

**WHEREAS**, prior to adoption of the final budget, the County Board may amend the proposed 2023 budget resolution by a majority vote in order to make operational and capital programming changes; and

**WHEREAS**, Marathon County is the recipient of funds through the American Rescue Plan Act (ARPA). Marathon County is authorized to expend ARPA funds pursuant to rules promulgated by the United States Department of the Treasury and Section 602(c)(1)(A) of the Social Security Act as amended; and

**WHEREAS**, there has been a request to increase the 2023 budget for the Marathon County Board by **\$133,561** dollars to provide funding for the creation of a 1.0 FTE County Auditor position pursuant to Wis. Stat. § 59.47(2); and

**WHEREAS**, the County Auditor position would be a full-time equivalent position not classified within Marathon County’s civil service. The County Auditor position would be funded pursuant to Pay Range R and would be appointed pursuant to the requirements of Wis. Stat. § 59.47(3); and

**WHEREAS**, the County Auditor would perform the duties outlined in Wis. Stat. § 59.47(1) as well as any additional duties as imposed by the Board pursuant to Wis. Stat. § 59.47(2). The County Auditor shall report to the Marathon County Board of Supervisors; and

**WHEREAS**, the Board can fund said request by utilizing ARPA funds in an amount not to exceed \$133,561. Said expenditure is an appropriation consistent with ARPA expenditure categories and Section 602(c)(1)(A) of the Social Security Act as amended as a replacement of lost revenue.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors for the County of Marathon does hereby amend the proposed budget as follows:

- 1 Increase the expenditure in the 2023 budget for the Marathon County Board of Supervisors by adding the sum of \$133,561 dollars to fund operations for a County Auditor in the accounts

<b>Account Description</b>	<b>Amount</b>	<b>General Ledger</b>
County Board-Salary-FT	\$94,806	101 10091110
County Board Health – Fam	\$23,556	101 10091540
County Board Dental – Fam	\$830	101 10091541
County Board FICA Retirement Rate	\$5,878	101 10091510
County Board FICA Medicare Rate	\$1,375	101 10091510
County Board Unemployment Ins	\$95	101 10091580
County Board WRS Retirement – Employer	\$6,399	101 10091520
County Board Worker's Comp - Clerical	\$76	101 10091560
County Board PEHP	\$546	101 10091546
<b>Total Estimated Cost *</b>	<b>\$133,561</b>	

**NOW, THEREFORE, BE IT FURTHER RESOLVED** that the Board of Supervisors for the County of Marathon does hereby create a separate office of county auditor pursuant to WI Statute 59.47(2) and fixes the initial compensation of the county auditor within pay range R. The auditor shall perform the duties and have all of the powers conferred by WI Statute 59.47(1) and shall perform such additional duties and shall have such additional powers as are imposed and conferred upon him or her from time to time by resolution adopted by the board. The auditor shall be a county officer pursuant to Wis. Stat. § 59.20 and shall be provided an office at the County Seat pursuant to Wis. Stat. § 59.20(3).

**NOW, THEREFORE, BE IT FURTHER RESOLVED** that the chairperson of the board shall appoint a person known to be skilled in matters of public finance and accounting to act as county auditor pursuant to WI Statute 59.47(3) and the appointment shall be subject to confirmation by the board. The amount of the official bond will be set to the same amount as that set for the County Clerk.

**NOW, THEREFORE, BE IT FURTHER RESOLVED** that the county auditor will provide monthly reports in writing to the HR Finance Committee pursuant to WI Statute 59.47(1) and will provide additional reports verbally or in writing upon request of the full board or individual board members.

**NOW, THEREFORE, BE IT FURTHER RESOLVED** that The Marathon County Board of Supervisors finds that this appropriation would be consistent with ARPA expenditure categories and Section 602(c)(1)(A) of the Social Security Act as amended as a replacement of lost revenue. This would increase revenue for the County Board in the account 101 10082357 County Board ARPA Federal Grant in the amount of \$133,561

Dated: November 10, 2022.

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Marathon County Board Supervisor District # 23

**Fiscal Impact: This amendment will increase the 2023 County Board of Supervisors budget in the amount of \$133,561 dollars utilizing ARPA funding.**



**AMENDMENT #8 OF THE PROPOSED 2023 BUDGET**

**WHEREAS**, prior to adoption of the final budget, the County Board may amend the proposed 2023 budget resolution by a majority vote in order to make operational and capital programming changes; and

**WHEREAS**, there has been a request to increase the 2023 budget for the Marathon County Board by \$133,561 dollars to provide funding for the creation of a 1.0 FTE County Auditor position pursuant to Wis. Stat. § 59.47(2); and

**WHEREAS**, there has been a request to decrease the 2023 budget for the County Administrator’s department-Justice Alternatives by **\$116,621** dollars to provide funding for the creation of a 1.0 FTE County Auditor position pursuant to Wis. Stat. § 59.47(2); and

**WHEREAS**, this will increase the overall tax levy and total expenses in the 2023 budget by \$16,940; and

**WHEREAS**, the County Auditor position would be a full-time equivalent position not classified within Marathon County’s civil service. The County Auditor position would be funded pursuant to Pay Range R and would be appointed pursuant to the requirements of Wis. Stat. § 59.47(3); and

**WHEREAS**, the County Auditor would perform the duties outlined in Wis. Stat. § 59.47(1) as well as any additional duties as imposed by the Board pursuant to Wis. Stat. § 59.47(2). The County Auditor shall report to the Marathon County Board of Supervisors.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors for the County of Marathon does hereby amend the proposed budget as follows:

- 1 Increase the expenditure in the 2023 budget for the Marathon County Board of Supervisors by adding the sum of \$133,561 dollars to fund operations for a County Auditor in the accounts

<b>Account Description</b>	<b>Amount</b>	<b>General Ledger</b>
County Board-Salary-FT	\$94,806	101 10091110
County Board Health – Fam	\$23,556	101 10091540
County Board Dental – Fam	\$830	101 10091541
County Board FICA Retirement Rate	\$5,878	101 10091510
County Board FICA Medicare Rate	\$1,375	101 10091510
County Board Unemployment Ins	\$95	101 10091580
County Board WRS Retirement – Employer	\$6,399	101 10091520
County Board Worker's Comp - Clerical	\$76	101 10091560
County Board PEHP	\$546	101 10091546
<b>Total Estimated Cost *</b>	<b>\$133,561</b>	

**2** Decrease the expenditure in the 2023 budget for the County Administrator’s Alternative Justice Division by the sum of \$116,621 dollars to fund operations for a County Auditor in the accounts

<b>Account Description</b>	<b>Amount</b>	<b>General Ledger</b>
Alternative Coordinator-Salary-FT	\$79,228	101 17791110
Alternative Coordinator Health – Fam	\$22,359	101 17791540
Alternative Coordinator Dental – Fam	\$761	101 17791541
Alternative Coordinator FICA Retirement Rate	\$4,913	101 17791510
Alternative Coordinator FICA Medicare Rate	\$1,149	101 17791510
Alternative Coordinator Unemployment Ins	\$79	101 17791580
Alternative Coordinator WRS Retirement – Employer	\$5,388	101 17791520
Alternator Coordinator Worker's Comp – Clerical	\$1,894	101 17791560
Alternative Coordinator PEHP	\$850	101 17791546
<b>Total Estimated Cost *</b>	<b>\$116,621</b>	

**NOW, THEREFORE, BE IT FURTHER RESOLVED** that the Board of Supervisors for the County of Marathon does hereby create a separate office of county auditor pursuant to WI Statute 59.47(2) and fixes the initial compensation of the county auditor within pay range R. The auditor shall perform the duties and have all of the powers conferred by WI Statute 59.47(1) and shall perform such additional duties and shall have such additional powers as are imposed and conferred upon him or her from time to time by resolution adopted by the board. The auditor shall be a county officer pursuant to Wis. Stat. § 59.20 and shall be provided an office at the County Seat pursuant to Wis. Stat. § 59.20(3).

**NOW, THEREFORE, BE IT FURTHER RESOLVED** that the chairperson of the board shall appoint a person known to be skilled in matters of public finance and accounting to act as county auditor pursuant to WI Statute 59.47(3) and the appointment shall be subject to confirmation by the board. The amount of the official bond will be set to the same amount as that set for the County Clerk.

**NOW, THEREFORE, BE IT FURTHER RESOLVED** that the county auditor will provide monthly reports in writing to the HR Finance Committee pursuant to WI Statute 59.47(1) and will provide additional reports verbally or in writing upon request of the full board or individual board members.

Dated: November 10, 2022.

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Marathon County Board Supervisor District # 23

**Fiscal Impact:** This amendment will increase the 2023 County Board of Supervisors budget in the amount of \$133,561 dollars and will reduce the 2023 County Administrator’s Justice Alternatives budget in the amount of \$116,621 dollars. The Amendment will increase total tax levy by \$16,940 dollars.

## **AMENDMENT #9 OF THE PROPOSED 2023 BUDGET**

**WHEREAS**, prior to adoption of the final budget, the County Board may amend the proposed 2023 budget resolution by a majority vote in order to make operational and capital programming changes; and

**WHEREAS**, there has been a request to reduce the 2023 budget for Extension, Education, and Economic Development (EEED) Committee by \$50,000 dollars to remove the Support for Economic Development funding; and

**WHEREAS**, the Board can amend the 2023 budget for the said request by reducing \$50,000 in the EEED Committee budget for the Support for Economic Development funding.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors for the County of Marathon does hereby amend the proposed budget as follows:

- 1 Decrease the expenditure in the 2023 budget for the EEED Committee by eliminating the sum of \$50,000 dollars to fund Support for Economic Development in the account 101 138 97208

Dated: November 10, 2022.

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Marathon County Board Supervisor District # 20

**Fiscal Impact: Reallocate expenditures in the 2023 adopted budget. This amendment will decrease the 2023 EEED Committee budget by \$50,000.**

## **AMENDMENT #10 OF THE PROPOSED 2023 BUDGET**

**WHEREAS**, prior to adoption of the final budget, the County Board may amend the proposed 2023 budget resolution by a majority vote in order to make operational and capital programming changes; and

**WHEREAS**, through Resolution #R-61-21, the County Board determined that Enterprise Resources Planning System (ERP) is a priority project with a go-live date of January 2023. The implementation of the ERP system will allow the County to have a robust human resource and learning management system and modernize the County's financial reporting capabilities; and

**WHEREAS**, in order to move readily achieve the final project milestones and facilitate a successful implementation, the County Board may amend the proposed 2023 budget to provide 2023 funding for the ERP project; and

**WHEREAS**, there has been a request to increase the 2023 budget for the County ERP project by \$50,000 dollars; and

**WHEREAS**, the Board can fund said request by reducing the Support for Economic Development budget by \$50,000; and

**WHEREAS**, it is the County Board's role and responsibility to develop policy for County Government, including for child care and housing, and the County Board seeks to develop this policy internally rather than through the use of consultants.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors for the County of Marathon does hereby amend the proposed budget as follows:

- 1 Increase the expenditure in the 2023 budget for Enterprise Resource Planning Project by adding the sum of \$50,000 dollars to fund this project in account - 602 943 98144 and
- 2 Decrease the expenditure in the 2023 budget for the Support for Economic Development by subtracting the sum of \$50,000 in account – 101 138 97208

Dated: November 10, 2022.

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Marathon County Board Supervisor David Baker District # 23

**Fiscal Impact: Reallocate expenditures in the 2023 adopted budget. This amendment will increase the 2023 CIP project budget in the amount of \$50,000 dollars and reduce the 2023 Support for Other Agencies budget by \$50,000 dollars.**

**AMENDMENT #11 OF THE PROPOSED 2023 BUDGET**

**WHEREAS**, prior to adoption of the final budget, the County Board may amend the proposed 2023 budget resolution by a majority vote in order to make operational and capital programming changes; and

**WHEREAS**, the Nurse Family Partnership program is an entirely discretionary program; and

**WHEREAS**, the 2023 proposed tax levy for the Nurse Family Partnership Program is \$729,957 or 1.5% of the \$50,160,000 county tax levy; and

**WHEREAS**, there has been a request to reduce the 2023 budget for the Health Department by \$621,507 dollars to remove the Nurse Family Partnership Program which is in the current budget for this program is a total of \$841,507; and

**WHEREAS**, the Board can amend the 2023 budget for the said request by reducing \$621,507 in the Health Department budget for the Nurse Family Partnership Program; and

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors for the County of Marathon does hereby amend the proposed budget as follows:

1 Decrease the expenditures in the 2023 budget for the Health Department by eliminating the

101 318 910 Personal Services		265,229
101 318 920 Contractual Services		12,606
101 318 930 Supplies & Expense		113,471
101 323 910 Personal Service		80,201
101 323 920 2997 Sub Contract		150,000
<b>Total Expenses</b>		<b>621,507</b>

2 Decrease the revenues in the 2023 budget for the Health Department by subtracting the sum of

101 323 8 5560 Other Health Care Services		86,550
101 140 8 1110 Property Tax Levy		143,651
101 318 8 5560 Other Health Care Services		15,000
101 318 8 8410 Donations		10,000
101 140 8 1110 Property Tax Levy		366,306
<b>Total Revenue</b>		<b>621,507</b>

Dated: November 10, 2022.

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Marathon County Board Supervisor District # 20

**Fiscal Impact: Reallocate expenditures in the 2023 adopted budget. This amendment will decrease the 2023 Health Department budget by \$621,507**

**AMENDMENT #12 OF THE PROPOSED 2023 BUDGET**

**WHEREAS**, prior to adoption of the final budget, the County Board may amend the proposed 2023 budget resolution by a majority vote in order to make operational and capital programming changes; and

**WHEREAS**, there has been a request to reduce the 2023 budget for the Health Department by \$766,507 dollars to remove the Nurse Family Partnership Program; and

**WHEREAS**, the Board can amend the 2023 budget for the said request by reducing \$766,507 in the Health Department budget for the Nurse Family Partnership Program.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors for the County of Marathon does hereby amend the proposed budget as follows:

1 Decrease the expenditures in the 2023 budget for the Health Department by eliminating the

101 318 910 Personal Services		265,229
101 318 920 Contractual Services		232,606
101 318 930 Supplies & Expense		38,471
101 323 910 Personal Service		80,201
101 323 920 2997 Sub Contract		150,000
<b>Total Expenses</b>		<b>776,507</b>

2 Decrease the revenues in the 2023 budget for the Health Department by subtracting the sum of

101 323 8 5560 Other Health Care Services		86,550
101 140 8 1110 Property Tax Levy		68,651
101 318 8 5560 Other Health Care Services		15,000
101 318 8 8410 Donations		10,000
101 140 8 1110 Property Tax Levy		586,306
<b>Total Revenue</b>		<b>766,507</b>

3 The Health Department contractual services will be set at \$75,000 to contract these services with providers that will provide services up to \$75,000 in account 101 318 920 Contractual Services

Dated: November 10, 2022.

\_\_\_\_\_  
Marathon County Board Supervisor District # 25

**Fiscal Impact: Reallocate expenditures in the 2023 adopted budget. This amendment will decrease the 2023 Health Department budget by \$766,507.**

## **AMENDMENT #13 OF THE PROPOSED 2023 BUDGET**

**WHEREAS**, prior to adoption of the final budget, the County Board may amend the proposed 2023 budget resolution by a majority vote in order to make operational and capital programming changes; and

**WHEREAS**, there has been a request to reduce the 2023 budget for the Social Services Department by \$327,100 dollars that would provide funding for the Family Keys program; and

**WHEREAS**, the Board can amend the 2023 budget for the said request by reducing \$327,100 in the Social Services Department budget for the Family Keys project.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors for the County of Marathon does hereby amend the proposed budget as follows:

- 1        Decrease the revenue in the 2023 budget for the Social Services department by eliminating the sum of \$327,100 dollars to fund operations for The Family keys program in the account 176 4558 2500 and
  
- 2        Decrease the expenditure in the 2023 budget for the Social Services department by subtracting the sum of \$327,100 for the Family Keys Program Account 176 445 92190 Contractual Services.

Dated: November 10, 2022.

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Marathon County Board Supervisor District # 16

**Fiscal Impact: Reallocate expenditures in the 2023 adopted budget. This amendment will decrease the 2023 Social Services budget by \$327,100.**



## AMENDMENT #14 OF THE PROPOSED 2023 BUDGET

**WHEREAS**, prior to adoption of the final budget, the County Board may amend the proposed 2023 budget resolution by a majority vote in order to make operational and capital programming changes; and

**WHEREAS**, there has been a request to reduce the 2023 CIP project budget for Design at the Library for chiller replacement by \$275,000; and

**WHEREAS**, the Board can remove said request by reducing the 2023 CIP budget Fund Balance funding by \$275,000; and

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors for the County of Marathon does hereby amend the proposed budget as follows:

- 1 Decrease the expenditure in the 2023 CIP budget for the Library for chiller replacement by reducing the sum of \$275,000 dollars to fund the Capital project in the account 602 937 98290-Other Capital Improvements and
- 2 Decrease the revenue transfer from fund balance in the 2023 budget for 2023 CIP by subtracting the sum of \$275,000 in the CIP Fund Account 602 93789900 and 602 08189101 Transfer from General Fund and Transfer from Fund Balance
- 3 In the General Fund, decrease the revenue account transfer from fund by subtracting the sum of up to \$275,000 in the General Fund Account 101 925 89900
- 4 In the General Fund, decrease the Other Financing Uses expenditure account 101 001 99602 Transfer from General Fund to CIP Fund 602 of a sum up to \$275,000

Dated: November 10, 2022.

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Marathon County Board Supervisor District # 25

**Fiscal Impact: Reduce expenditures in the 2023 adopted budget. This amendment will decrease the 2023 CIP budget in the amount of \$275,000 dollars by eliminating the Library for chiller replacement.**

## AMENDMENT #15 OF THE PROPOSED 2023 BUDGET

**WHEREAS**, prior to adoption of the final budget, the County Board may amend the proposed 2023 budget resolution by a majority vote in order to make operational and capital programming changes; and

**WHEREAS**, there has been a request to reduce the 2023 CIP project budget for Dells of the Eau Claire Beach Parking Lot Pavement replacement by \$115,000; and

**WHEREAS**, the Board can remove said request by reducing the 2023 CIP budget Fund Balance funding by \$115,000; and

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors for the County of Marathon does hereby amend the proposed budget as follows:

- 1 Decrease the expenditure in the 2023 CIP budget for the Dells of the Eau Claire Beach Parking Lot Pavement replacement by reducing the sum of \$115,000 dollars to fund the Capital project in the account 602 937 98290-Other Capital Improvements and
- 2 Decrease the revenue transfer from fund balance in the 2023 budget for 2023 CIP by subtracting the sum of \$115,000 in the CIP Fund Account 602 93789900 and 602 08189101 Transfer from General Fund and Transfer from Fund Balance
- 3 In the General Fund, decrease the revenue account transfer from fund by subtracting the sum of up to \$115,000 in the General Fund Account 101 925 89900
- 4 In the General Fund, decrease the Other Financing Uses expenditure account 101 001 99602 Transfer from General Fund to CIP Fund 602 of a sum up to \$115,000

Dated: November 10, 2022.

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Marathon County Board Supervisor District # 25

**Fiscal Impact: Reduce expenditures in the 2023 adopted budget. This amendment will decrease the 2023 CIP budget in the amount of \$115,000 dollars by eliminating the Dells of the Eau Claire Beach Parking Lot Pavement replacement.**

## **AMENDMENT #16 OF THE PROPOSED 2023 BUDGET**

**WHEREAS**, prior to adoption of the final budget, the County Board may amend the proposed 2023 budget resolution by a majority vote in order to make operational and capital programming changes; and

**WHEREAS**, there has been a request to reduce the 2023 CIP project budget for Restroom Vault Toilet at DC Everest Park by \$125,000; and

**WHEREAS**, the Board can remove said request by reducing the 2023 CIP budget Fund Balance funding by \$125,000; and

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors for the County of Marathon does hereby amend the proposed budget as follows:

- 1        Decrease the expenditure in the 2023 CIP budget for the by reducing the sum of \$125,000 dollars to fund the Capital project in the account 602 937 98290-Other Capital Improvements and
  
- 2        Decrease the revenue transfer from fund balance in the 2023 budget for 2023 CIP by subtracting the sum of \$125,000 in the CIP Fund Account 602 93789900 and 602 08189101 Transfer from General Fund and Transfer from Fund Balance
  
- 3        In the General Fund, decrease the revenue account transfer from fund by subtracting the sum of up to \$125,000 in the General Fund Account 101 925 89900
  
- 4        In the General Fund, decrease the Other Financing Uses expenditure account 101 001 99602 Transfer from General Fund to CIP Fund 602 of a sum up to \$125,00

Dated: November 10, 2022.

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Marathon County Board Supervisor District # 25

**Fiscal Impact: Reduce expenditures in the 2023 adopted budget. This amendment will decrease the 2023 CIP budget in the amount of \$125,000 dollars by eliminating the Restroom Vault Toilet at DC Everest Park.**

## AMENDMENT #17 OF THE PROPOSED 2023 BUDGET

**WHEREAS**, prior to adoption of the final budget, the County Board may amend the proposed 2023 budget resolution by a majority vote in order to make operational and capital programming changes; and

**WHEREAS**, there has been a request to reduce the 2023 CIP project budget for Demolition of Cold Storage at 1212 West Street by \$523,374; and

**WHEREAS**, the Board can remove said request by reducing the 2023 CIP budget Fund Balance funding by \$523,374.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors for the County of Marathon does hereby amend the proposed budget as follows:

1 In the CIP Fund, decrease the expenditure in the 2023 CIP budget for the Demolition of Cold Storage at 1212 West Street by reducing the sum of \$523,374 dollars to fund the Capital project in the account 602 937 98290 Other Capital Improvements; and

2 In the CIP Fund, decrease the revenue transfer from fund balance in the 2023 budget for 2023 CIP by subtracting the sum of \$523,374 in the CIP Fund Account 602 937 89900 and 602 081 89101 Transfer from General Fund and Transfer from Fund Balance.

3 In the General Fund, decrease the revenue account transfer from fund by subtracting the sum of up to \$523,374 in the General Fund Account 101 925 89900

4 In the General Fund, decrease the Other Financing Uses expenditure account 101 001 99602 Transfer from General Fund to CIP 602 of a sum up to \$523,374

Dated: November 10, 2022.

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Marathon County Board Supervisor District # 25

**Fiscal Impact: Reduce expenditures in the 2023 adopted budget. This amendment will decrease the 2023 CIP budget in the amount of \$523,374 dollars by eliminating the funding for Demolition of Cold Storage at 1212 West Street**

## **AMENDMENT #18 OF THE PROPOSED 2023 BUDGET**

**WHEREAS**, prior to adoption of the final budget, the County Board may amend the proposed 2023 budget resolution by a majority vote in order to make operational and capital programming changes; and

**WHEREAS**, there has been a request to reduce the 2023 CIP project budget for the County Board iPad by \$31,000; and

**WHEREAS**, the Board can remove said request by reducing the 2023 CIP budget Fund Balance funding by \$31,000.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors for the County of Marathon does hereby amend the proposed budget as follows:

- 1 In the CIP Fund, decrease the expenditure in the 2023 CIP budget for the County Board iPad refresh reducing the sum of \$31,000 dollars to fund the Capital project in the account 603 910 98136 Other Capital Improvements: and
- 2 In the CIP Fund, decrease the revenue transfer from fund balance in the 2023 budget for 2023 CIP by subtracting the sum of \$31,000 in the CIP Fund Account 602 937 89900 Transfer from Fund Balance.

Dated: November 10, 2022.

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Marathon County Board Supervisor District # 38

**Fiscal Impact: Reduce expenditures in the 2023 adopted budget. This amendment will decrease the 2023 CIP budget in the amount of \$31,000 dollars by eliminating the funding for County Board iPad Refresh**

## **AMENDMENT #19 OF THE PROPOSED 2023 BUDGET**

**WHEREAS**, prior to adoption of the final budget, the County Board may amend the proposed 2023 budget resolution by a majority vote in order to make operational and capital programming changes; and

**WHEREAS**, there has been a request to modify the funding source for the following programs:

Account 7216 – Support NCHC Nursing Home (\$1,500,000.00)

Account 7201 – Support NCHC (\$1,500,000.00 of \$2,882,212 total); and

**WHEREAS**, the request would reduce the County Tax Levy by \$3,000,000; and

**WHEREAS**, Marathon County is the recipient of funds through the American Rescue Plan Act (ARPA). Marathon County is authorized to expend ARPA funds pursuant to rules promulgated by the United States Department of the Treasury and Section 602(c)(1)(A) of the Social Security Act as amended; and

**WHEREAS**, this proposed Amendment would modify the funding source for the above programs from tax levy to fund \$1,500,000.00 of Support to the NCHC Nursing Home and \$1,500,000.00 of Support to NCHC from ARPA funds pursuant to rules promulgated by the United States Department of the Treasury and Section 602(c)(1)(A) of the Social Security Act as amended; and

**WHEREAS**, the Board can fund said request by utilizing ARPA funds in an amount not to exceed \$3,000,000. Said expenditure is an appropriation consistent with ARPA expenditure categories and Section 602(c)(1)(A) of the Social Security Act as amended in that it is a use of ARPA funds to replace lost revenue and to respond to the COVID-19 public health emergency and its negative economic impacts.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors for the County of Marathon does hereby amend the proposed budget as follows:

1. \$1,500,000.00 in Account 101 138 9 7216 – Support NCHC Nursing Home shall be funded by ARPA funds.
2. \$1,500,000.00 in Account 101 138 9 7201 – Support NCHC shall be funded by ARPA funds.
3. \$3,000,000 in account 101 138 8 2357 – Support for Other Agencies Federal ARPA grant revenue shall be recognized in the 2023 budget.

**NOW, THEREFORE, BE IT FURTHER RESOLVED**, that the Marathon County Board of Supervisors finds that this appropriation would be consistent with ARPA expenditure categories and Section 602(c)(1)(A) of the Social Security Act as amended, in that the use of ARPA funds would replace lost revenue and to respond to the COVID-19 public health emergency and its negative economic impacts.

Dated: November 10, 2022.

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Marathon County Board Supervisor District # 23

Fiscal Impact: This Amendment would replace tax levy funding for the identified accounts with ARPA funding. The Amendment would reduce total tax levy from \$58,447,231 to \$55,447,231.

**RESOLUTION #R-65-22**  
**Budget and Property Tax Levy Resolution**

**WHEREAS**, the Wisconsin Department of Revenue has made available the Statistical Report on Equalized Value of Marathon County for 2022 which sets the Equalized Value of Marathon County for taxing purposes at \$13,074,169,600; and,

**WHEREAS**, for purposes of satisfying the requirements of the state imposed Tax Rate Freeze formula, this budget is in compliance with Wis. Statute 59.605; and,

**WHEREAS**, the County Board of Supervisors and the Human Resources, Finance and Property Committee have occasional requests to provide funding for the community including allowable expenditures under various Wisconsin Statutes; and,

**WHEREAS**, the County is interested in a method of having the Human Resources and Finance and Property Committee review these requests on a timely basis; and,

**NOW, THEREFORE, BE IT RESOLVED** for the budget year 2023 that the sum of \$50,000 be authorized from the Contingent Fund and placed into a separate expenditure line item to be used by the Committee on a discretionary basis using a standard application process; and

**BE IT FURTHER RESOLVED** that any amendments subsequent to budget publications have resulted in the following changes and/or corrections to be incorporated as amendments into the proposed 2023 budget for the fiscal year beginning January 1, 2023:

<u>Budget Changes to Tax Levy</u>	<u>Original</u>	<u>Will Be</u>	<u>Tax Levy Change</u>	<u>Tax Rate Change</u>
I. Operating Levy	50,160,484			
II. Special Purpose Levy-bridge aid	612,500			
II. Special Purpose Levy-library	3,389,685			
III. Debt Levy	4,284,562			

Budget Changes to Capital Improvement Plan

Budget Changes from Separate Resolutions

Budget Changes to non-tax Levy Department

Special Education (School fiscal period July 1, 2022 through June 30, 2023)	
Revenues	\$ 10,113,922
Expenditures	\$ 10,113,922



**AND, BE IT FURTHER RESOLVED** that the Marathon County Board of Supervisors does hereby adopt the 2023 Marathon County Budget of \$218,478,022 including departmental appropriations, revenues and use of fund equity as proposed by the Human Resources and Finance and Property Committee during a series of budget meetings in October and as set forth in the attached document entitled, (BDGT1) Adopted Budget - Orgn 1 excluding Fund 998, and that the same budget passed and approved by appropriation unit and allocated from its present form and format as established by the Uniform Chart of Accounts for Wisconsin Counties as developed by the Wisconsin Departments of Revenue and Transportation, in programmatic format; and

**BE IT FURTHER RESOLVED** that the Marathon County Board of Supervisors does hereby authorize a property tax levy in the amount of \$58,447,231 in support of the 2023 budget and that the County Clerk is hereby directed to levy the required taxes against all the taxable property in Marathon County for every appropriation named therein except as otherwise provided and to levy special assessments and charges against the respective municipalities as provided by law; and

**BE IT FURTHER RESOLVED** that for the purpose of clarity the above referenced property tax levy includes:

A tax in the amount of \$612,500 for county bridge tax as set forth in Wis. Statute 81.38 to be levied against the taxable property of Marathon County, excepting the Cities of Abbotsford and Colby, and the Villages of Birnamwood, Dorchester, Elderon, Rothschild, Spencer, Unity and Weston; and

A tax in the amount of \$3,286,685 for County library operations budget and \$103,000 for County library building maintenance tax as set forth in Wis. Statute 43.64(1) to be levied against the taxable property of Marathon County, excepting the Cities of Abbotsford, Colby, Marshfield and the Town of McMillan.

**BE IT FURTHER RESOLVED AND UNDERSTOOD** that the budget includes an appropriation of \$ 4,781,203 for North Central Health Care Facility (NCHCF); and

**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 in payment of specific items included in this budget as provided by law and at the request of any organization for which appropriations have been made.

**DATED:** November 10, 2022.

**HUMAN RESOURCES, FINANCE AND PROPERTY COMMITTEE**

_____	_____
_____	_____
_____	_____
_____	_____

\_\_\_\_\_

Fiscal Impact: This sets the 2023 Budget.

TYPE	DEPARTMENT	PROEJCT REQUEST COST	YEARS PREVIOUSLY FUNDED	SSIGNED	PROJECT DESCRIPTION	FUNDING SOURCES							Un-Funded	TOTAL
						CIP Fund Balance	Tax Levy	Grant Funding	ARPA	HIGHWAY fund balance	Registration Fees	Other		
<b>PROJECTS NOT FUNDED BY CIP</b>														
Imp	HWY	\$7,246,115	Recurring	N/A	Bituminous Surfacing.		\$3,120,629	\$403,595		\$761,891	\$2,960,000			\$7,246,115
Imp	HWY	\$400,000	Recurring	N/A	Replace and Rehabilitate County Bridges and Culverts.		\$400,000							\$400,000
Imp	HWY	\$225,000	Recurring	N/A	Replace and Rehabilitate Federally Funded Bridges and Culverts.		\$225,000							\$225,000
Imp	HWY	\$612,500	Recurring	N/A	Culverts / Bridges Aid.		\$612,500							\$612,500
Imp	CWA	\$400,000	INFO ONLY	N/A	CWA Terminal Area Master Plan - Study.							\$400,000		\$400,000
Imp	Solid Waste	\$625,000	INFO ONLY	N/A	Gas and Condensate Collection System Flare Station.							\$625,000		\$625,000
Imp	Solid Waste	\$200,000	INFO ONLY	N/A	Gas Well Installation.							\$200,000		\$200,000
Imp	Solid Waste	\$1,595,000	INFO ONLY	N/A	Rolling Stock.							\$1,595,000		\$1,595,000
	<b>Sub Total</b>	<b>\$11,303,615</b>												<b>\$11,303,615</b>
<b>RECURRING PROJECTS</b>														
Imp	FCM	\$50,000	Recurring		County Facility Parking Lot Fund s/b @ \$50,000.	\$50,000								\$50,000
	<b>Sub Total</b>	<b>\$50,000</b>												<b>\$50,000</b>
<b>TECHNOLOGY PROJECTS</b>														
Equip	CCIT	\$166,000	Recurring		PC Upgrade Fund.	\$166,000								\$166,000
Equip	CCIT	\$101,000	Recurring		Network / Server Upgrade Fund.	\$101,000								\$101,000
Equip	CCIT	\$40,000	Recurring		Video Equipment Upgrade Fund.	\$40,000								\$40,000
Equip	CCIT	\$40,000	Recurring		Voice Equipment / Phone System Upgrade Fund.	\$40,000								\$40,000
Equip	CCIT	\$31,000	End of Life	23IT-05C	County Board iPad Refresh for Marathon County Board.	\$31,000								\$31,000
Equip	CCIT	\$35,000	End of Life	23IT-02C	Phone Replacements. See Attahced Note - Can this be Funded	\$35,000								\$35,000
Equip	CCIT	\$436,454	New	23IT-04C	Artic Wolf - Security Incident Event Monitor - SIEM.	\$436,454								\$436,454
Equip	CCIT	\$66,000	New	23IT-03C	Upgrade of Sheriff Mobile Devices and Genetec Computers for	\$66,000								\$66,000
Equip	CCIT	\$60,000	New	23IT-01C	Additional Digital Evidence Storage and Backup.	\$60,000								\$60,000
	<b>Sub Total</b>	<b>\$975,454</b>												<b>\$975,454</b>
<b>ROLLING STOCK</b>														
Equip	EM-ON HOLD	\$65,000	Rolling	23EM-01R	Rolling Stock.							\$65,000		\$65,000
Equip	FCM - ONHOLD	\$115,000	Rolling	23BM-02R	Rolling Stock.							\$115,000		\$115,000
Equip	FCM / CPZ	\$52,876	Recurring	23BM01R	Rolling Stock Lease - Enterprise Fleet Management.	\$52,876								\$52,876
Equip	PR&F	\$173,460	Recurring	23PO-01R	Rolling Stock Fund s/b @ \$173,460.	\$173,460								\$173,460
Equip	Sheriff	\$333,696	Recurring	23SH-01R	Rolling Stock Fund s/b @ \$333,696.	\$333,696								\$333,696
Equip	HWY	\$957,600	Recurring	23HI-01R	Rolling Stock Fund s/b @ \$957,600.	\$805,007				\$152,593				\$957,600
	<b>Sub Total</b>	<b>\$1,697,632</b>												<b>\$1,697,632</b>

MAIN / END OF LIFE / REGULATORY														
Imp	Parks	\$950,000	Mandatory	23PO-01C	Marathon Parks - Water System Compliance.				\$950,000			\$950,000		
Imp	FCM	\$523,374	Mandatory	23BM-01C	Demolition of Cold Storage at 1212 West Street - PGA.	\$523,374						\$523,374		
Imp	FCM	\$275,000	End of Life	23BM-05C	Design at Library for Chiller Replacement.	\$275,000						\$275,000		
Imp	Parks	\$115,000	End of Life	23PO-06C	Dells of Eau Claire Beach Parking Lot Pavement Replacement.	\$115,000						\$115,000		
Imp	UW	\$104,500	End of Life	23UM-01C	Fire Alarm System Upgrade.	\$104,500						\$104,500		
Imp	UW	\$83,000	End of Life	23UM-02C	Concourse Roof Replacement - at Wausau Main Building - 518 S 7th Ave Wausau.	\$83,000						\$83,000		
Imp	FCM	\$1,345,000	End of Life	23BM-02C	Courthouse North End Envelope Replacement.	\$1,345,000						\$1,345,000		
Imp	FCM	\$78,500	End of Life	23BM-06C	Courthouse air handling	\$78,500						\$78,500		
Imp	FCM	\$498,872	End of Life	23BM-04C	EPDM Roof Replacement - South Courthouse.	\$498,872						\$498,872		
Imp	Highway	\$5,106,534	End of Life	23HI-01C	County Road K - Decatur Drive to North County Line.			\$5,106,534				\$5,106,534		
Imp	Highway	\$525,730	End of Life	23HI-02C	County Road H - Willow Creek.			\$525,730				\$525,730		
Imp	Highway	\$217,820	End of Life	23HI-03C	County Road T - South County Line to STH 97.			\$217,820				\$217,820		
Imp	Highway	\$957,567	End of Life	23HI-04C	County Road J - STH 153 to STH 29.			\$957,567				\$957,567		
Imp	Highway	\$536,038	End of Life	23HI-05C	County Road X - STH 153 to Wood Road.			\$536,038				\$536,038		
Imp	Parks	\$750,000	End of Life	ARPA	Big Eau Pleine Shower / Restroom Facility Enhancement.					\$750,000		\$750,000		
Imp	Parks	\$850,000	End of Life	ARPA	9 Mile Chalet Renovation Including Water and Sewer Enhancements.					\$850,000		\$850,000		
Imp	Parks	\$675,000	End of Life	ARPA	Dells of Eau Claire Restroom and Shower Facility Lift Station and Camper Cabins.					\$675,000		\$675,000		
Imp	Parks	\$180,000	Recurring	23PO-02C	Playground Replacement at Marathon Park Campground - Amco.	\$180,000						\$180,000		
Imp	Parks	\$125,000	Recurring	23PO-03C	Restroom Vault Toilet Replacement at DC Everest Park.	\$125,000						\$125,000		
Imp	FCM	\$100,000	New	23BM-03C	Design & CM for 1100 and 1200 Lakeview Drive as Part of the Ongoing Remodeling Project to Move MC Depts to the Campus.	\$100,000						\$100,000		
Imp	FCM	\$147,450	New	23BM-07C	Domestic Hot Water at 1100 Lakeview Design.	\$147,450						\$147,450		
Imp	Sheriff	\$300,000	New	23SH-02C	Jail Property and Person Scanner				\$300,000			\$300,000		
Imp	FCM	\$91,300	New	23BM-08C	LVPP Parking Lot Replacement - South Side.	\$91,300						\$91,300		
Imp	FCM	\$65,000	New	23BM-09C	Courtrooms 2, 3, 5 Carpet Replacement. In Courtrooms Only - Not the Chambers.	\$65,000						\$65,000		
Imp	Highway	\$296,441			Town of Emmet, Eau Pleine park MOVED FROM Highway 278			\$296,441				\$296,441		
Imp	Highway	\$250,000			Land acquisition-Highway MOVED From HWY 284				\$250,000			\$250,000		
	UW	\$425,000	Postpone	23UM-03C	LWSP at Wausau Kitchen, Dining Area, Auditorium, Student Union and Planetarium Space Building Space 2024					\$425,000		\$425,000		
Imp	Sheriff	\$3,217,500	Postpone	23SH-01C	Public Safety Training and Response Center at Packer Drive and 72nd Ave - SE Corner. See Attached Note - Recommend Design for \$300,000 to Follow Procurement Code for Construction Delivery Methods. 2024					\$3,217,500		\$3,217,500		
Imp	Parks	\$1,135,000	Postpone	23PO-04C	Sunnyvale Softball Field Light Replacement. See Note. Recommend an Usage Review for Justification of the Project. 2024					\$1,135,000		\$1,135,000		
	Parks	\$300,000	Postpone/New	23PO-07C	Marathon Park Design and Construction Plan Development - Westside Master Plan Area. 2024 Project. See Note Att.					\$300,000		\$300,000		
Imp	CPZ	\$400,000	Postpone	23CP-01C	Marathon County Groundwater Plan - throughout County-delay until 2024					\$400,000		\$400,000		
Imp	DA	\$96,602	Postpone	23DA-01C	Victim Witness Remodel/Expansion delay until 2024					\$96,602		\$96,602		
	<b>Sub Total</b>	<b>\$20,721,228</b>										<b>\$20,721,228</b>		
<b>2023 Total of All Project Requests</b>		<b>\$34,747,929</b>				<b>\$6,122,489</b>	<b>\$4,358,129</b>	<b>\$403,595</b>	<b>\$950,000</b>	<b>\$8,554,614</b>	<b>\$2,960,000</b>	<b>\$3,120,000</b>	<b>\$8,279,102</b>	<b>\$34,747,929</b>
Type: Equip = Equipment Imp = Improvement Bldg = Building						Total Amount Funded from 2023 CIP	Total Amount from Tax Levy	Total Amount from Grant Funding	ARPA	Total Amount From Fund Balance	Total Amount from Registration Fees	Total Amt from Other Funding Sources	Total Amount Not Funded	Total Amount of all Project Requests (Info, Funded & Un-Funded)



## MARATHON COUNTY FINANCE DEPARTMENT

**Marathon County Employee Resource, Finance and Property Committee    November 9, 2022**

This report is a follow up to the response that County Management provided to the Reporting and Insights from the 2021 audit: Marathon County

On an annual basis, the County's auditors complete the audit of the County's financial statements and issue a report in regard to the audited financial statements. The auditors also provides information in relation to key risk areas for use in the County's strategic planning.

Under the Audit approach and results, the auditor describes key areas of focus and significant findings includes the heading for Internal control matters. The auditor identified the following deficiency as a material weakness.

**Financial Statement Close Process** is listed as a material weakness for internal controls over financial reporting surrounding the presentation of the financial statements, footnotes, adjusting entries and independent review of financial reports. Due to the County's aging financial system, the County is not able to prepare financial statements on its own and material misstatements were identified in the general ledger. The reporting comment has been presented in the 2021 and previous years reports as the County's financial system is not able to produce financial statements in conformity with GAAP. The County is currently in the process of implementing a new Enterprise Reporting Program called WORKDAY in 2023. When the software is implemented, the County should have the ability to create its financial statements in house. This material weakness should be eliminated when the County is able to produce its own financial statements, footnotes and adjusting entries internally and in conformity with GAAP.

In 2021, the County was able to remediate several material weaknesses that were identified in the 2020 audit. These items were listed on page 6 of the Reporting and Insighted from 2021 audit report and include the following:

- Bank account reconciliations are completed timely
- A majority of general ledger accounts are being reconciled and adjusted prior to year end
- The spend down of bond proceeds is monitored by Finance
- A control has been established to make sure payroll withdrawals for direct deposit agrees to the payroll register prior to the bank account reconciliation

The County issues a Single Audit for 2021. The **Financial Statement Close Process** In the Single Audit Report is the only material weakness identified in the report and the County's management response to this finding is:

*The County implemented procedures for County personnel that prepare the financial statements to review transactions and accounts so that the financial statements would be free of any material errors. The County reviewed transactions and accounts that met the transaction dollar limits, reviewed transactions during the year and completed additional pre-audit work to verify all transactions were appropriate. The County takes the accuracy of its financial reporting very seriously and will continue to strive to create financial statements that are free of material misstatements...If in the future additional resources become available, the County develop the annual audited financial report in house.*

**Other Comments and Recommendations-Prior Year Points** Missing key controls were listed which include the following recommendations to strengthen controls over cash and investments and financial reporting.

The control over cash and investments refers to the county departments that maintain decentralized checking accounts and should be providing periodic bank reconciliations to the finance department.

The control over financial reporting states that the current financial system is not able to generate a report for management and the oversight body that reviews the actual results compared to budget and prior periods.

Even though the auditors stated that these prior year comments were still valid in 2021, the finance department has taken steps to mitigate these risks.

The County Treasurer's office has eliminated two department checking accounts in the last two years. The Solid Waste Banner Bank account and CD were closed in October 2020. The ADRC-CW bank account was closed as of June 2022. Several department bank accounts for the Sheriff and Clerk of Courts accounts are maintained to record the transactions in CCAP in the Clerk of Court department and the track the inmate accounts in the Sheriff's Office.

The departments that have bank accounts are submitting their bank reconciliations and statements to the Finance department. As of July 2022, the Sheriff, Clerk of Courts and Social Services department bank reconciliations have been submitted to the Finance department for review. As of August 2022, the County Bank account and all department bank accounts , except the Clerk of Courts office reconciliations have been completed.

In 2022, the Finance staff created an excel spreadsheet to create a budget vs actual report by fund. This report is provided to the Finance Committee as part of the packet monthly. As of November 4, the finance department has been able to produce this report monthly and provide it to the finance committee for review. Once the County moves to the WORKDAY ERP platform, we hope to have these reports created directly out of WORKDAY.

CWA Restricted Cash is cash collected as a Passenger Facility Charge and is regulated by the FAA. CWA manages this account and reports directly to the FAA regarding these funds. CWA is required to have the PFC funds audited and reported in a manner consistent with GAAP. These funds are not being tracked in the general ledger. Even though CWA has a senior accounting professional, the department is not specifically tracking these funds and reconciling them monthly. The finance department is reconciling and reporting them at the end of the year by using information that is tracked and reported by CWA from the FAA. CWA will need to develop procedures based on the FAA requirements for PFC funds. The Finance department is supportive of these changes and will work in cooperation with CWA to complete this requirement.

Decentralized Cash Collections This comment discusses the risk associated with decentralized cash receipting. There are several departments that are listed as decentralized receipting departments. There are several examples of procedures and controls that the County can implement to mitigate potential risk of loss due to the decentralized cash collection points.

County Management takes the auditors comments and suggestions seriously and strive to develop its internal controls and procedures to mitigate risk in all areas.