



MARATHON COUNTY HUMAN RESOURCES, FINANCE & PROPERTY COMMITTEE MEETING AGENDA

Date & Time of Meeting: **Tuesday, October 12, 2021; 4:00 p.m.**

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

Members: **John Robinson, Chair; Alyson Leahy, Vice-Chair; Craig McEwen, Kurt Gibbs, Yee Leng Xiong, Jonathan Fisher, Jennifer Aarrestad**

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

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

The meeting location identified above will be open to the public. However, due to the COVID-19 pandemic and associated public health directives, Marathon County encourages Human Resources, Finance and Property Committee members and the public to attend this meeting remotely. To this end, instead of attendance in person, Committee members and the public may attend this meeting by telephone conference. If Committee members or members of the public cannot attend remotely, Marathon County requests that appropriate safety measures, including adequate social distancing, be utilized by all in-person attendees.

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: **1-408-418-9388** Access Code: **146 078 0067** Password: none

If you are prompted to provide an "Attendee Identification Number," enter the "#" sign. No other number is required to participate in the telephone conference. When you enter the telephone conference, **PLEASE PUT YOUR PHONE ON MUTE!**

1. Call to Order-Please silence your cellphones
2. Public Comment Period
3. Approval of the Minutes of the September 28, 2020 Human Resources, Finance and Property Committee Meeting
4. Educational Presentations/Outcome Monitoring Reports
 - A. 2021 Budget Part I –Preliminary Levy, Tax Rate and Annual Budget Process
5. Operational Functions required by Statute, Ordinance, or Resolution:
 - A. Discussion and Possible Action by Human Resources and Finance and Property Committee
 1. Approval of the September 2021 Claims and Questioned Costs-Palmer
 2. Interdepartmental Budget Transfers
 3. Tax Deed Properties:
 - B. Discussion and Possible Action by Committee to Forward to the County Board for its consideration
 1. Discussion and Possible Action-County Administrator's 2021County Budget-Leonhard
 - a. Resolution to Adjust the Allowable Levy for 2022 (levy 2021 payable in 2022) Based 1.5% of the Prior Year Allowable Limit up of the Actual Levy in the Prior Year (Levy for 2020 payable in 2021) per Wi Stat. 66.0602(3)(f)
 - b. Review County Administrator's 2022 Budget Message
 - c. Review the 2022 Budget- 5 Year Department and Support for Other Agency Budget Comparison
 - d. Review and Approve the 2022 Capital Improvement Plan with Funding-Palmer
 - e. Review and Accept the County Administrator's Recommended 2022 Budget including the 2022 Capital Improvements Program
 2. Discussion and Possible Action by the Committee
 - a. Resolution 2022 Budget and Property Tax Levy-Palmer
 3. Policy Issues Discussion and Committee Determination-none
6. Announcements: Next Meeting Date-Monday, October 18, 2021 am TBD 2022 BUDGET MEETING
7. Adjourn

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

SIGNED J Robinson/s/K Palmer

Presiding Officer or Designee

Faxed to: Wausau Daily Herald 10/4/2021

Faxed to: City Pages

Faxed to: Record Review

Faxed by/time: K Palmer 10/8/2021 4:25 pm

Posted to the County Website:

NOTICE POSTED AT THE COURTHOUSE

By/Date/Time: K Palmer 10/8/2021 4:25 pm

www.co.marathon.wi.us

RESOLUTION # R-_____ - 21
APPROVE 2021 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 2021 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:	CPZ TBD 82485 State DNR grant
Transfer to:	CPZ TBD 92190 Professional Services
Amount:	\$150,000
Re:	DNR-Draeger dairy Main Farm Notice of Discharge Grant

Transfer from:	CPZ TBD 87130 State and Federal Transportation Grant
Transfer to:	CPZ TDV 97170 Direct Payments
Amount:	\$50,000
Re:	Transit Planning Grant to develop a transit plan for Marathon County

Transfer from:	Emergency Government TBD 87400 revenues from local governments grant
Transfer to:	Emergency Government TBD 91100
Amount:	\$10,000
Re:	Emergency Management services agreement with the City of Wausau

Transfer from:	Hwy 801 270 92490/268 93623 Bldg Repair/Shop Tool
Transfer to:	Hwy 801 268 98140 Motorized equipment
Amount:	\$12,400
Re:	Transfer funds from shop and building maintenance to purchase Parts Washer

Transfer from:	Library 604 93498444 Library CIP
Transfer to:	FCM 628 938 9 8464 Library Roof Replacement Project
Amount:	\$500,000
Re:	Library Board approval to use \$500,000 Library Fund Balance to help fund the library roof repair

Transfer from:	Medical Examiner 207 110 9 Judicial state grants
Transfer to:	Medical Examiner 207 110 9 various
Amount:	\$19,125
Re:	Overdose Grant 9/1/2020-8/31/2021

Transfer from:	Medical Examiner 206 110 8 418 Judicial state grants
Transfer to:	Medical Examiner 206 110 9 various
Amount:	\$9,105
Re:	Overdose Grant 9/1/2021-8/31/2022

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 effect this policy.

Respectfully submitted this 26th day of October 2021.

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: Conservation, Planning & Zoning

BUDGET YEAR: 2021

TRANSFER FROM:

Action	Account Number	Account Description	Amount
Revenue Increase	XXX-XXX-8-2485 260-782	Draeger Dairy NOD Grant 762L	150000

TRANSFER TO: Ref# 00095

Action	Account Number	Account Description	Amount
Expenditure Increase	XXX-XXX-9-7170 260-782	Direct Payments 762J	150000

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: Diane Hanson

Date Completed: 8/10/2021

COMPLETED BY FINANCE DEPARTMENT:

Approved by Human Resources, Finance & Property Committee: _____

Date Transferred: 8/10/21 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)

Draeger Dairy – Main Farm Notice of Discharge Grant

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

Wisconsin Department of Natural Resources Grant to implement non-point pollution practices on the Draeger Dairy farm to resolve water quality issues.

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.

COMPLETED BY FINANCE DEPARTMENT:

Is 10% of this program appropriation unit or fund? _____

Is a Budget Transfer Resolution Required? _____

MARATHON COUNTY

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DEPARTMENT: Conservation, Planning & Zoning

BUDGET YEAR: 2021

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TRANSER FROM:

Action	Account Number	Account Description	Amount
Revenue Increase	xxx-xxx-8-7130 356-178	Transportation Funding – State and Federal 554L State Code: 103-43537	50000

TRANSER TO: Ref# 00097 Transit Planning Grant

Action	Account Number	Account Description	Amount
Expenditure Increase	xxx-xxx-9-2190 356-178	Professional Services 554J State Code: 122-53520	50000

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: Diane Hanson

Date Completed: 8/13/2021

COMPLETED BY FINANCE DEPARTMENT:

Approved by Human Resources, Finance & Property Committee: _____

Date Transferred: 8/18/21 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)
Transit Planning Grant
- 2) Provide a brief (2-3 sentence) description of what this program does.
Grant funds to be utilized for the development of a transit plan for Marathon County.
- 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.

COMPLETED BY FINANCE DEPARTMENT:

Is 10% of this program appropriation unit or fund? _____

Is a Budget Transfer Resolution Required? _____

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: Emergency Management

BUDGET YEAR: 2021

TRANSER FROM:

Action	Account Number	Account Description	Amount
Revenue Increase	TBD-TBD88400 169-854	OTHER MISC. REVENUE 608Q	10,000

TRANSER TO: Ref# 00099

Action	Account Number	Account Description	Amount
Expenditure Increase	TBD-TBD91110 169-854	SALARY FULL TIME 608R	10,000

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: JAMES WILLIAMS

Date Completed: 9/3/2021

COMPLETED BY FINANCE DEPARTMENT:

Approved by Human Resources, Finance & Property Committee: _____

Date Transferred: 9/7/21 sw

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)
Emergency Management Services Agreement between the City of Wausau and Marathon County
- 2) Provide a brief (2-3 sentence) description of what this program does.
The Marathon County Emergency Management Office has entered into an agreement effective April 1, 2021 with the City of Wausau. The agreement is for the County to provide emergency management services (such as training, providing exercises, and planning) in exchange for \$10,000 annually through 2023.
- 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.

COMPLETED BY FINANCE DEPARTMENT:

Is 10% of this program appropriation unit or fund? _____

Is a Budget Transfer Resolution Required? _____

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: Highway

BUDGET YEAR: 2021

TRANSFER FROM:

Action	Account Number	Account Description	Amount
Expenditure Decrease	801-270 9 2490	Bldg Sundry Repair/Maint (624B)	5,200
Expenditure Decrease	801-268 9 3623	Shop Equip Tools (624B)	7,200

TRANSFER TO:

Action	Account Number	Account Description	Amount
Expenditure Increase	801 268 9 8140	Shop Heavy Motorized Equip (624C)	12,400

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: Mary Rosensprung

Date Completed: 9/22/2021

COMPLETED BY FINANCE DEPARTMENT:

Approved by Human Resources, Finance & Property Committee: _____

Date Transferred: _____

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)

Highway Department general operations. This transfer will impact the Shop small equipment and Building maintenance, redirecting budget dollars to allow for the purchase of capital equipment for the Shop (Parts washer).

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

The Shop supports fleet operations; building maintenance ensures day to day supplies and maintenance of work environments.

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: Transfer funds from operational level of budget to capital level of budget.

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.

COMPLETED BY FINANCE DEPARTMENT:

Is 10% of this program appropriation unit or fund? No

Is a Budget Transfer Resolution Required? No

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: Library

BUDGET YEAR: 2021

TRANSER FROM:

Action	Account Number	Account Description	Amount
Expenditure Decrease	604-934-9-8444	Library CIP 777A	\$500,000

TRANSER TO: Ref# 00098

Action	Account Number	Account Description	Amount
Expenditure Increase	628-938-9-8464	FCM Libr Roof Replace Proj 18BM-01C 797J	\$500,000

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: Season Welle, for Heather Wilde (see email)

Date Completed: 8/24/2021

COMPLETED BY FINANCE DEPARTMENT:

Approved by Human Resources, Finance & Property Committee: _____

Date Transferred: _____

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)
Library Roof Replacement
- 2) Provide a brief (2-3 sentence) description of what this program does.
Move Library CIP money to FCM Library Roof Replacement Project 18BM-01C
- 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: Transfer CIP money
- 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.

COMPLETED BY FINANCE DEPARTMENT:

Is 10% of this program appropriation unit or fund? _____

Is a Budget Transfer Resolution Required? _____

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: Medical Examiner

BUDGET YEAR: 2021

TRANFER FROM:

Action	Account Number		Account Description	Amount
Revenue Increase	207 110 8 2418	511Z	Judicial State Grants	\$19,125
Expenditure Decrease	207 110 9 3130	511B	Printing	\$500
Expenditure Decrease	207 110 9 3190	↓	Office Supplies	\$300
Expenditure Decrease	207 110 9 3321		Mileage	\$345
Expenditure Decrease	207 110 9 3340		Commercial Travel	\$2,280
Expenditure Decrease	207 110 9 3350		Meals	\$2,150
Expenditure Decrease	207 110 9 3360		Lodging	\$4,540

TRANFER TO: Ref# 00094

Action	Account Number		Account Description	Amount
Expenditure Increase	207 110 9 1110	511A	Salaries-Permanent	\$2,011
Expenditure Increase	207 110 9 2520	511B	Pathology	\$11,800
Expenditure Increase	207 110 9 3140	↓	Small Items Equipment	\$8,080
Expenditure Increase	207 110 9 3250		Registration Fees	\$3,957
Expenditure Increase	207 110 9 3424		Lab/Medical Supplies	\$3,392
Expenditure Increase				
Expenditure Increase				

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: Season Welle, for Jessica Blahnik

Date Completed: 8/4/2021

COMPLETED BY FINANCE DEPARTMENT:

Approved by Human Resources, Finance & Property Committee: _____

Date Transferred: _____

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)

Overdose Grant 9/1/20-8/31/21

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

Supports the Fatal Overdose Review Team in Marathon County that identifies prevention measures to help mitigate the effects of illicit drugs in the community and overdose deaths. This funding supports staff time, continuing education, equipment needs, and prevention measures identified at the reviews.

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: Adjust budget to match approved grant amounts

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.

COMPLETED BY FINANCE DEPARTMENT:

Is 10% of this program appropriation unit or fund? _____

Is a Budget Transfer Resolution Required? _____

Subfund 207 - Overdose Grant 9/1/20-8/31/21

GL Code	GL Desc	Approved Grant Amount	Actual in 2020	Should be Budget in 2021	2021 Modified	Budget Amendment
207 11082418	Judicial State Grants	\$ (48,999.38)	\$ -	\$ (43,772.09)	\$ (24,647.00)	\$ (19,125.09)
207-1109-1250	Wages-Temp	\$ 4,993.75	\$ 1,081.25	\$ 3,912.50	\$ 8,000.00	
207-1109-1110	Salaries-Permanent	\$ 4,545.00	\$ -	\$ 4,545.00	\$ -	
207-1109-1510	SS Employers	\$ 608.02	\$ 82.72	\$ 525.30	\$ 612.00	
207-1109-1520	Retirement Employers	\$ 246.04	\$ -	\$ 246.04	\$ -	
207-1109-1540	Health Ins	\$ 1,345.01	\$ -	\$ 1,345.01	\$ -	
207-1109-1541	Dental Ins	\$ 4.37	\$ -	\$ 4.37	\$ -	
207-1109-1545	PEHP	\$ 0.32	\$ -	\$ 0.32	\$ -	
207-1109-1560	Workers Comp	\$ 90.02	\$ 19.24	\$ 70.78	\$ 79.00	
207-1109-1580	Unemployment Comp	\$ 8.64	\$ 1.08	\$ 7.56	\$ 8.00	
	Medicare	\$ 52.85	\$ -	\$ 52.85	\$ -	
	Personnel Total	\$ 11,894.02	\$ 1,184.29	\$ 10,709.73	\$ 8,699.00	\$ 2,010.73
207-1109-2520	Pathology	\$ 11,800.00	\$ -	\$ 11,800.00	\$ -	\$ 11,800.00
207-1109-3130	Printing	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 2,000.00	\$ (500.00)
207-1109-3140	Small Items Equip	\$ 13,123.36	\$ 4,043.00	\$ 9,080.36	\$ 1,000.00	\$ 8,080.36
207-1109-3190	Office Supplies	\$ 200.00	\$ -	\$ 200.00	\$ 500.00	\$ (300.00)
207-1109-3250	Registration Fees	\$ 6,582.00	\$ -	\$ 6,582.00	\$ 2,625.00	\$ 3,957.00
207-1109-3321	Mileage	\$ -	\$ -	\$ -	\$ 345.00	\$ (345.00)
207-1109-3340	Commerical Travel	\$ -	\$ -	\$ -	\$ 2,280.00	\$ (2,280.00)
207-1109-3350	Meals	\$ -	\$ -	\$ -	\$ 2,150.00	\$ (2,150.00)
207-1109-3360	Lodging	\$ -	\$ -	\$ -	\$ 4,540.00	\$ (4,540.00)
207-1109-3424	Lab/Med Supplies	\$ 3,900.00	\$ -	\$ 3,900.00	\$ 508.00	\$ 3,392.00
	Total Supplies	\$ 25,305.36	\$ 4,043.00	\$ 21,262.36	\$ 15,948.00	\$ 5,314.36
	Total	\$ -	\$ 5,227.29	\$ -	\$ -	\$ 0.00

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: Medical Examiner

BUDGET YEAR: 2021

TRANSER FROM:

Action	Account Number	Account Description	Amount
Revenue Increase	206 110 8 2418	Judicial State Grants 511Z	\$9,105

TRANSER TO: Ref# 00100

Action	Account Number	Account Description	Amount
Expenditure Increase	206 110 9 2995	511B Computer Maint. Contract	\$2,925
Expenditure Increase	206 110 9 3190	↓	Office Supplies \$240
Expenditure Increase	206 110 9 3140	↓	Small Items Equipment \$50
Expenditure Increase	206 110 9 3250	↓	Registration \$1,300
Expenditure Increase	206 110 9 1110	511A Salaries/Wages	\$4,590
Expenditure Increase			
Expenditure Increase			
Expenditure Increase			

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: Season Welle, for Jessica Blahnik

Date Completed: 9/9/2021

COMPLETED BY FINANCE DEPARTMENT:

Approved by Human Resources, Finance & Property Committee: _____

Date Transferred: 9/10/21 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)

Overdose Grant 9/1/21-8/31/22

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

Supports the Fatal Overdose Review Team in Marathon County that identifies prevention measures to help mitigate the effects of illicit drugs in the community and overdose deaths. This funding supports staff time, continuing education, equipment needs, and prevention measures identified at the reviews.

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: Continuation of current grant funding for a new fiscal year

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.

COMPLETED BY FINANCE DEPARTMENT:

Is 10% of this program appropriation unit or fund? _____

Is a Budget Transfer Resolution Required? _____

RESOLUTION #R-

**Resolution to Adjust the Allowable Levy for 2022 (Levy 2021 Payable in 2022)
based on the Prior Year's Unused levy limited up to 1.5% of the actual levy in
the Prior Year**

WHEREAS, the County approves the 2022 county budget as per s66.0602 Wis. Stats, local levy limits; and

WHEREAS, the annual County budget provides with the total expenses, revenues and tax levy appropriated in the budget for the operation of the County; and

WHEREAS, s66.0602(3)(f) Wis. Stats., authorizes the county board to make an adjustment to the allowable levy under this section if the prior year allowable levy is greater than its actual levy in that year; and

WHEREAS, the levy limit otherwise applicable under this section to the County in the next succeeding year is increased by the difference between the prior year's allowable lev and the prior year's actual levy, as determined by the department of revenue, up to a maximum increase of 1.5 percent of the actual levy in that prior year; and

WHEREAS, s66.0602(3)(f)(3)(a), Wis. Stats., permits the adjustment to be approved by a by a three quarters majority vote of the governing body; and

WHEREAS, there is an available adjustment that for previous year's levy that can be approved in the amount of \$716,610 for the 2022 County Budget based on the previous year's actual levy; and

WHEREAS, the additional \$716,160 would be included in the 2022 County Budget for funding capital projects in the CIP and Highway fund; and

NOW THEREFORE BE IT RESOLVED, that the Board of Supervisors for the County of Marathon does hereby ordain and resolve to adjust the allowable levy for 2022 (levy 2021 payable in 2022) based on the prior year's unused levy limited up to 1.5% of the actual levy in the prior year; and

BE IT FURTHER RESOLVED, that the 2022 budget is amended to account for this adjustment acceptance of this donation.

SUBMITTED this 26th day of October 2021

result of the issuance of a lease revenue bond before July 1, 2005, the levy increase limit otherwise applicable under this section to the political subdivision in the current year is increased by the difference between these 2 amounts.

5. The limit otherwise applicable under this section does not apply to amounts levied by a 1st class city for the payment of debt service on appropriation bonds issued under s. 62.62, including debt service on appropriation bonds issued to fund or refund outstanding appropriation bonds of the city, to pay related issuance costs or redemption premiums, or to make payments with respect to agreements or ancillary arrangements authorized under s. 62.621.

6. The limit otherwise applicable under this section does not apply to the amount that a political subdivision levies to make up any revenue shortfall for the debt service on a special assessment B bond issued under s. 66.0713 (4).

(dm) If the department of revenue does not certify a value increment for a tax incremental district for the current year as a result of the district's termination, the levy increase limit otherwise applicable under this section in the current year to the political subdivision in which the district is located is increased by an amount equal to the political subdivision's maximum allowable levy for the immediately preceding year, multiplied by a percentage equal to 50 percent of the amount determined by dividing the value increment of the terminated tax incremental district, calculated for the previous year, by the political subdivision's equalized value, exclusive of any tax incremental district value increments, for the previous year, all as determined by the department of revenue.

(ds) If the department of revenue recertifies the tax incremental base of a tax incremental district as a result of the district's subtraction of territory under s. 66.1105 (4) (h) 2., the levy limit otherwise applicable under this section shall be adjusted in the first levy year in which the subtracted territory is not part of the value increment. In that year, the political subdivision in which the district is located shall increase the levy limit otherwise applicable by an amount equal to the political subdivision's maximum allowable levy for the immediately preceding year, multiplied by a percentage equal to 50 percent of the amount determined by dividing the value increment of the tax incremental district's territory that was subtracted, calculated for the previous year, by the political subdivision's equalized value, exclusive of any tax incremental district value increments, for the previous year, all as determined by the department of revenue.

(e) The limit otherwise applicable under this section does not apply to any of the following:

1. The amount that a county levies in that year for a county children with disabilities education board.

2. The amount that a 1st class city levies in that year for school purposes.

3. The amount that a county levies in that year under s. 82.08 (2) for bridge and culvert construction and repair.

4. The amount that a county levies in that year to make payments to public libraries under s. 43.12.

5. The amount that a political subdivision levies in that year to make up any revenue shortfall for the debt service on a revenue bond issued under s. 66.0621 by the political subdivision or by a joint fire department if the joint fire department uses the proceeds of the bond to pay for a fire station and assesses the political subdivision for its share of that debt, under an agreement entered into under s. 66.0301, which is incurred by the joint fire department but is the responsibility of the political subdivision.

6. The amount that a county levies in that year for a county-wide emergency medical system.

7. The amount that a village levies in that year for police protection services, but this subdivision applies only to a village's levy for the year immediately after the year in which the village changes from town status and incorporates as a village, and only if the town did not have a police force.

8. The amount that a political subdivision levies in that year to pay the unreimbursed expenses related to an emergency declared under s. 323.10, including any amounts levied in that year to replenish cash reserves that were used to pay any unreimbursed expenses related to that emergency. A levy under this subdivision that relates to a particular emergency initially shall be imposed in the year in which the emergency is declared or in the following year.

9. The political subdivision's share of any refund or rescission determined by the department of revenue and certified under s. 74.41 (5).

(f) 1. Subject to subd. 3., and unless a political subdivision makes an adjustment under par. (fm), if a political subdivision's allowable levy under this section in the prior year was greater than its actual levy in that year, the levy increase limit otherwise applicable under this section to the political subdivision in the next succeeding year is increased by the difference between the prior year's allowable levy and the prior year's actual levy, as determined by the department of revenue, up to a maximum increase of 1.5 percent of the actual levy in that prior year.

3. The adjustment described in subd. 1. may occur only if the political subdivision's governing body approves of the adjustment by one of the following methods:

a. With regard to a city, village, or county, if the governing body consists of at least 5 members, by a majority vote of the governing body if the increase is 0.5 percent or less and by a three-quarters majority vote of the governing body if the increase is more than 0.5 percent, up to a maximum increase of 1.5 percent.

b. With regard to a city, village, or county, if the governing body consists of fewer than 5 members, by a majority vote of the governing body if the increase is 0.5 percent or less and by a two-thirds majority vote of the governing body if the increase is more than 0.5 percent, up to a maximum increase of 1.5 percent.

c. With a regard to a town, by a majority vote of the annual town meeting, or a special town meeting, if the town board has adopted a resolution approving of the adjustment by a majority vote of the town board if the increase is 0.5 percent or less and by a two-thirds majority vote of the town board if the increase is more than 0.5 percent, up to a maximum increase of 1.5 percent.

(fm) 1. Subject to subds. 3. and 4., a political subdivision's levy increase limit otherwise applicable under this section may be increased by any amount up to the maximum adjustment specified under subd. 2.

2. The maximum adjustment allowed under subd. 1. shall be calculated by adding the difference between the political subdivision's valuation factor in the previous year and the actual percent increase in a political subdivision's levy attributable to the political subdivision's valuation factor in the previous year, for the 5 years before the current year, less any amount claimed under subd. 1. in one of the 5 preceding years, except that the calculation may not include any year before 2014, and the maximum adjustment as calculated under this subdivision may not exceed 5 percent.

3. The adjustment described in subd. 1. may occur only if the political subdivision's governing body approves of the adjustment by a two-thirds majority vote of the governing body and if the political subdivision's level of outstanding general obligation debt in the current year is less than or equal to the political subdivision's level of outstanding general obligation debt in the previous year.

4. This paragraph first applies to a levy that is imposed in 2015, and no political subdivision may make an adjustment under this paragraph if it makes an adjustment under par. (f) for the same year.

(g) If a county has provided a service in a part of the county in the preceding year and if a city, village, or town has provided that same service in another part of the county in the preceding year, and if the provision of that service is consolidated at the county level, the levy increase limit otherwise applicable under this section to the county in the current year is increased to reflect

2022 CIP PROJECT REQUESTS

TYPE	DEPARTMENT	PROJECT REQUEST COST	YEARS PREVIOUSLY FUNDED	ASSIGNED #	PROJECT DESCRIPTION	Approved -Y Unapproved -N	FUNDING SOURCES						Un-Funded	TOTAL
							CIP Fund Balance	Tax Levy	Grant Funding	Borrowing	Registration Fees	Other		
PROJECTS NOT FUNDED BY CIP														
Imp	HWY	\$6,295,448	Continuous		Bituminous Surfacing.	N/A		\$3,120,629	\$198,319			\$2,960,000	\$16,500	\$6,295,448
Imp	HWY	\$375,000	Continuous		Replace and Rehabilitate County Bridges and Culverts.	N/A		\$375,000						\$375,000
Imp	HWY	\$1,314,486	Continuous		Replace and Rehabilitate Federally Funded Bridges and Culverts.	N/A		\$1,314,486						\$1,314,486
Imp	HWY	\$480,000	Continuous		Culverts / Bridges Aid.	N/A		\$480,000						\$480,000
Imp	Solid Waste	\$2,600,000	N/A		Liner Construction and Support Structures for Bluebird Ridge.							\$2,600,000		\$2,600,000
Imp	Solid Waste	\$200,000	N/A		Bluebird Ridge Gas System Expansion.							\$200,000		\$200,000
	Sub Total	\$11,264,934												\$11,264,934
RECURRING PROJECTS														
Imp	FCM	\$50,000	Recurring		County Facility Parking Lot Fund s/b @ \$50,000.		\$50,000							\$50,000
	Sub Total	\$50,000												\$50,000
TECHNOLOGY PROJECTS														
Equip	CCIT	\$166,000	Recurring		PC Upgrade Fund.	N/A	\$166,000							\$166,000
Equip	CCIT	\$101,000	Recurring		Network / Server Upgrade Fund.	N/A	\$101,000							\$101,000
Equip	CCIT	\$40,000	Recurring		Video Equipment Upgrade Fund.	N/A	\$40,000							\$40,000
Equip	CCIT	\$40,000	Recurring		Voice Equipment / Phone System Upgrade Fund	N/A	\$40,000							\$40,000
Equip	CCIT	\$223,100			Chassis Switch Replacement		\$223,100							\$223,100
Equip	CCIT	\$50,000			Core Switch Replacement.		\$50,000							\$50,000
Equip	CCIT	\$144,000			Data Center Refresh.		\$144,000							\$144,000
Equip	CCIT	\$122,200			Internet Firewall Replacement.		\$122,200							\$122,200
Equip	CCIT	\$4,202,898			Financial/HR Management Enterprise Resources Planning System from 2021 CIP		\$2,702,898					\$1,500,000		\$4,202,898
	Sub Total	\$5,089,198												\$5,089,198
ROLLING STOCK														
Equip	FCM	\$82,000		22BM-01R	Rolling Stock.	N/A	\$82,000							\$82,000
Equip	FCM / CPZ	\$52,876	Recurring	22BM02R	Rolling Stock Lease - Enterprise Fleet Management.	N/A	\$52,876							\$52,876
Equip	PR&F	\$173,460	Recurring	22PO-01R	Rolling Stock Fund s/b @ \$173,460.	N/A	\$173,460							\$173,460
Equip	Sheriff	\$333,696	Recurring	22SH-01R	Rolling Stock Fund s/b @ \$333,696.	N/A	\$333,696							\$333,696
Equip	HWY	\$957,600	Recurring	22HI-01R	Rolling Stock Fund s/b @ \$957,600.	N/A	\$957,600							\$957,600
	Sub Total	\$1,599,632												\$1,599,632
INFORMATIONAL ONLY - FUTURE PROJECTS														
Imp	HWY	\$76,911,500		INFO	Joint County Facility (Highway, PRF and Emergency Management)	N/A							\$76,911,500	\$76,911,500
Imp	Medical Examiner	\$6,041,180		INFO	Marathon County Regional Forensic Science Center.	N/A							\$6,041,180	\$6,041,180
Imp	Medical Examiner	\$821,618		INFO	Marathon County Regional Forensic Science Center Facility Design (construction, equipment & furnishings).	N/A							\$821,618	\$821,618
	Sub Total	\$83,774,298												\$83,774,298
NEW REQUESTED PROJECTS														
Imp	FCM	\$6,710,637		22BM-09C	Remodel and Renovations for Social Services Move.	Y				\$6,710,637				\$6,710,637
Imp	FCM	\$3,866,510		22BM-10C	Remodel of Old Aquatic Therapy Pool to Conference Center at Lakeview Dr Campus	Y				\$3,866,510				\$3,866,510
Imp	FCM	\$1,808,451		22BM-11C	Replace 1100 Parking Lot and Seal Coat 1000 Parking Lot at Lakeview Dr Campus	Y				\$1,808,451				\$1,808,451
	Sub Total	\$12,385,598												\$12,385,598

**RESOLUTION #R-__-21
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 2021 which sets the Equalized Value of Marathon County for taxing purposes at \$11,742,048,800; 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 2022 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 2022 budget for the fiscal year beginning January 1, 2022:

<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	47,434,934			
II. Special Purpose Levy-bridge aid	480,000			
II. Special Purpose Levy-library	3,664,309			
III. Debt Levy	1,869,481			

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, 2021 through June 30, 2022)	
Revenues	\$ 10,029,721
Expenditures	\$ 10,029,721

AND, BE IT FURTHER RESOLVED that the Marathon County Board of Supervisors does hereby adopt the 2022 Marathon County Budget of \$199,722,706 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 \$53,448,724 in support of the 2022 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 \$480,000 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 \$3,562,609 for County library operations budget and \$101,700 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 9, 2021.

HUMAN RESOURCES, FINANCE AND PROPERTY COMMITTEE

_____	_____
_____	_____
_____	_____
_____	_____

Fiscal Impact: This sets the 2022 Budget.