



MINUTES

Finance and Insurance Committee

June 20, 2016
Jury Assembly Room
Lower Level, Courthouse Annex

MEMBERS PRESENT: Supervisors Kathy Just, Don Pazynski, Don Phillips, Jan Porfilio and Vilas Schroeder

MEMBERS EXCUSED:

OTHERS PRESENT: Deputy County Clerk BobbieJean Borkowski, Finance Director Pat Kass, County Administrator Shawn Hennessee, IT Director Kevin Solway, Corporation Counsel Gale Mattison, County Board Chair Mark Anderson, Eagle Herald and Peshtigo Times

1. Call to order

Chair Schroeder called the meeting to order at 9:00 a.m.

2. Agenda

Motion (Pazynski/Just) to approve agenda. Motion carried.

3. Public Comment

None

4. Minutes

Motion (Just/Pazynski) to approve minutes of May 16, 2016. Motion carried.

5. IT Report – Exhibit A

- Update on building security system RFP
- Duress buttons for the Treasurer and Veterans' Service offices

6. IT Services Agreement with City of Marinette County

Motion (Phillips/Pazynski) to accept IT services agreement with the City of Marinette, effective July 1, 2016, pending Corporation Counsel's approval. Motion carried.

7. Purchaser Drafting Cost for Deed/Transfer Return on In Rem

Motion (Phillips/Just) to authorize Corporation Counsel to charge purchaser drafting cost of \$25.00 for deed/transfer return on In Rem land sale properties. Motion carried.

8. Amending Marinette County Code of Ordinances Section 2.08(5)(b)

Motion (Just/Pazynski) to recommend County Board to approve amending Marinette County Code of Ordinances Section 2.08(5)(b) Committees of the County Board regarding examining all bills, claims and account after payment has been processed. Motion carried. Exhibit B

9. Agreement with Town of Peshtigo to Reimburse for Mercury Spill Costs

Motion (Pazynski/Just) to recommend County Board approve agreement with Town of Peshtigo to reimburse County mercury spill costs collected from property owner as a special assessment. Motion carried. Exhibit C

10. Agreement with Tyler Technologies - Tyler System Management Services

Motion (Phillips/Pazynski) to approve entering into agreement with Tyler Technologies for Tyler System Management Services totaling \$11,489. Motion carried. Exhibit D

11. 2017 Budget Policy

Motion (Pazynski/Phillips) to recommend County Board approve the 2017 Budget Policy as presented. Motion carried. Exhibit E

12. Five-Year Capital Improvement Plan for 2017

Motion (Pazynski/Phillips) to recommend County Board approve Five-Year Capital Improvement Plan for 2017. Motion carried. Exhibit F

13. County's Investment Policy Annual Review

Motion (Just/Phillips) to approve County's Investment Policy per annual review requirement. Motion carried. Exhibit G

14. Finance Director's Report

May Monthly Investment Report – \$46,531,424.58

15. Appropriation Entries

Motion (Just/Porfilio) to approve Schedule of Appropriation Entries and recommend to the County Board approval of those indicated. Motion carried. Exhibit H

16. Schedule of Paid Invoices

Committee reviewed May Schedule of Paid Invoices.

17. Future Agenda Items

18. Adjournment

Motion (Phillips/Just) to adjourn at 11:14 a.m. Motion carried.

Next meeting date: Monday, July 18, 2016

BobbieJean Borkowski
Deputy County Clerk

Date approved/corrected:



MARINETTE COUNTY INFORMATION SERVICES

Information Services Activity Summary June 2016

In addition to the daily operational and support tasks the following activities are notable:

RFP's issued for Courthouse Network Storage Replacement – due prior to next Finance meeting

State has put ADRC phone reporting requirement on hold.

Credit card acceptance – awaiting final pricing from vendor

Completed AS/400 upgrade preparation

No updates on the high speed connection to Niagara HHSD office – awaiting CenturyTel

Maintenance in place for UPS systems at Courthouse, Annex and LEC

Most board members updated and moved over to MaaS360

Completed approximately 68 hours of staff training.

Upcoming Projects

Exchange (email) server virtual migrations and upgrades - late Summer/Fall

iSeries (AS/400) operating system upgrade – phase 2 scheduled for July 17, 2016

Firewall update – awaiting availability of vendor

Security Risk Analysis to meet State and Federal rule requirements – pending scheduling by contractor

Windows 10 upgrades to all LEC mobile systems – to be completed by mid July

ORDINANCE No. 387 - 16

**AMENDING THE GENERAL CODE OF ORDINANCES OF
MARINETTE COUNTY - CHAPTER 2
2.08(5) COMMITTEES OF THE COUNTY BOARD**

The County Board of Supervisors of the County of Marinette does ordain as follows:

Section One: Section 2.08(5) of the Marinette County Code of Ordinances is amended to read:

(5) Duties of All Committees.

...

(b) Each standing committee of the County Board shall have the authority to examine all bills, claims, and accounts after payment has been processed, ~~exclusive of those of the Highway Committee.~~

Section Two: This ordinance shall be effective immediately upon passage and publication.

ADOPTED: June 28, 2016

Mark Anderson, Chair

Kathy Brandt, County Clerk

Recommended – Finance Committee 06/20/16

Marinette County Finance Department
Fiscal Impact Statement

Number 387-16

Ordinance

Resolution

*AMENDING THE GENERAL CODE OF ORDINANCES OF MARINETTE
COUNTY – CHAPTER 2 SECTION 2.08(5) - COMMITTEES OF THE COUNTY
BOARD*

Fiscal Impact Statement:

No fiscal impact.

Patrick Kass

Patrick Kass
Finance Director

April 14, 2016

Date

Memorandum of Understanding

THIS memorandum is made by and between Marinette County, a subdivision of the State of Wisconsin, "County" and the Town of Peshtigo, a Wisconsin municipal corporation, "Town".

County and Town agree:

Commencing in early January 2015, the Marinette County Public Health Officer and the Wisconsin Department of Natural Resources worked with Dennis Enderby, home owner of a garage contaminated by a mercury spill located at 1974 State Hwy 64, Peshtigo, WI, in an attempt to address the hazardous substance spill.

The property owner initially contributed \$10,000.00 to the cost of cleaning the spill but was unwilling to agree to pay the entire cost.

As this spill was considered a human health hazard the obligation fell to the local health department to abate the hazard in a designated time period if the owner did not. An abatement order was issued on or about January 29, 2015 with a 30 day window to address.

As the property owner refused to address the issue beyond the initial payment, arrangements were made to do so by Marinette County.

Wisconsin Statutes allow the municipality in which the property lies to pay for the cost of mitigation and place those costs on the property tax bill as a special tax.

County paid the balance of the bill in the amount of \$15,407.01 which remained after owner and grant contributions.

Town agrees to place the balance of the cost of mitigation on the property located at 1974 State Hwy 64, Peshtigo, WI at the earliest possible date to add special taxes.

County acknowledges Town may be unable to collect entire special tax and agrees Town is only responsible to pay County monies collected as a special tax.

Name, Title

Date

Town Representative

Katherine K. Brandt

Date

Marinette County Clerk



Tyler System Management Services

Proactive System Monitoring

Our goal is to identify and respond to IT issues before they cause system downtime. Through an advanced monitoring tool placed on the client server, Tyler professionals have access to the pulse of your system environment, monitoring crucial activities in real time. System Management proactively monitors:

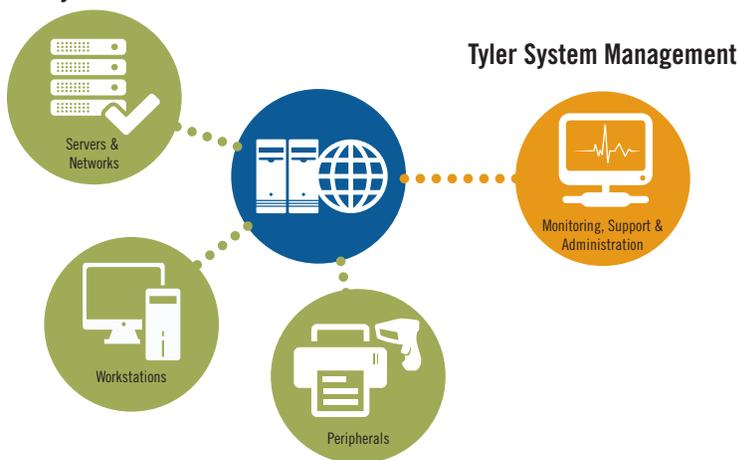
- Tyler application availability
- Disk and memory usage
- Report errors in the event log
- Microsoft® Windows® updates needed
- Monthly System Status report via email

Remote Technical Support

When you're enrolled in Tyler's System Management Services, you have access to Tyler's IT professionals and address workstations, along with server and network support issues. Through remote access technology, our technicians securely connect to your system to address issues in real time. Remote technical support handles the following:

- Server and workstation troubleshooting
- Technical helpdesk support – direct unlimited remote support on technical issues
- Tyler application and database migration to new hardware
- Printer installation and configuration
- System maintenance

Client System Environment



Tyler offers System Management Services to assist in maintaining your IT environment and network. Get proactive monitoring, remote technical support, database administration and data backup support – all without the expense of additional IT staff.

For more information, visit

www.tylertech.com

or email info@tylertech.com

For more information, visit www.tylertech.com

Empowering people who serve the public®



Tyler System Management Services

Database Administration

Through monitoring and remote assistance, Tyler's technicians become your off-site database administrators and maintain:

- SQL Server updates and patches
- Maintenance plan setup:
 - Monitor maintenance plans
 - Verify success of maintenance plans
 - Routine tasks, including integrity checks
 - SQL Server events and transaction log maintenance
- Database monitoring:
 - Integrity checks
 - Re-index database

Data Backup Assistance

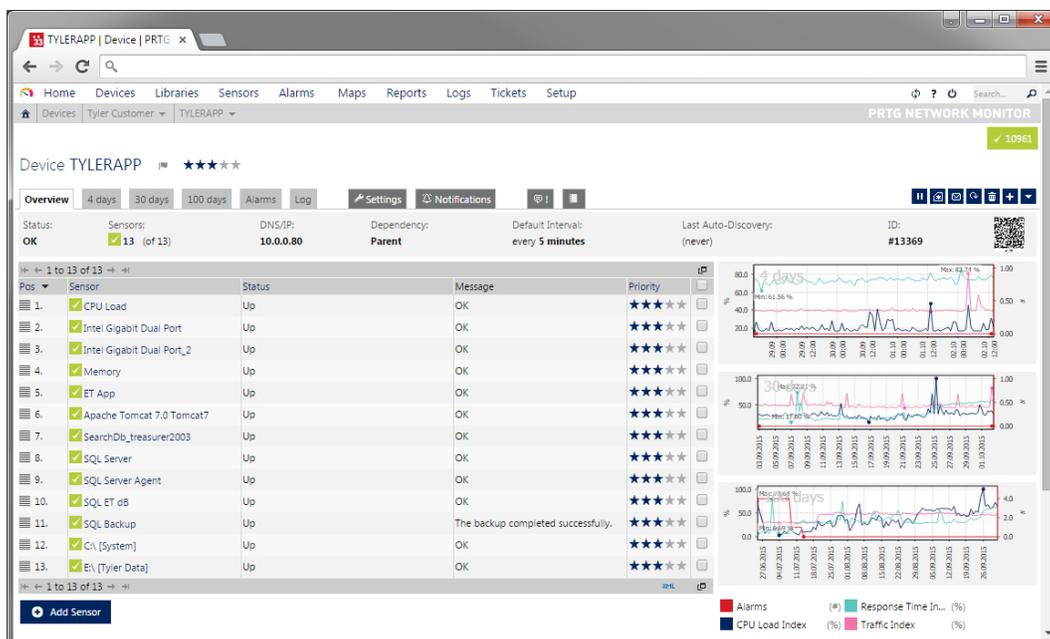
We know you rely on your system data. Through Tyler's System Management Services, we assist you in backing up your data and offer the following additional support should your data become compromised:

- Assistance in implementing on-site backup procedures
- Backup troubleshooting and issue resolution
- Status reports and local backup monitoring

Service Packs and Tyler Application Updates

Your software and system require continuous maintenance to stay current with the latest updates, Microsoft® service packs and antivirus versions. Tyler manages these maintenance issues for you:

- Installation of current Microsoft® service packs and updates on enrolled computers
- Additional assistance in virus removal
- Tyler Application Update Service



System Management Monitoring Screen



Quoted By: Alban Michaud
 Date: 5/23/2016
 Quote Expiration: 11/19/2016
 Quote Name: Marinette County-ERP-Munis OSDBA
 Quote Number: 2016-20634
 Quote Description: Tyler Systems Management Service

Sales Quotation For

Marinette County
 1926 Hall Ave
 Marinette, Wisconsin 54143
 Phone (715) 732-7406

Tyler Software and Related Services

Description	License	Impl. Days	Impl. Cost	Data Conversion	Module Total	Year One Maintenance
Other:						
Tyler System Management Services Contract	\$0.00	0 @ \$1,275.00	\$0.00	\$0.00	\$0.00	\$11,489.00
TOTAL:	\$0.00	0	\$0.00	\$0.00	\$0.00	\$11,489.00

Summary

	One Time Fees	Recurring Fees
Total Tyler Software	\$0.00	\$11,489.00
Total Tyler Services	\$0.00	\$0.00
Total 3rd Party Hardware, Software and Services	\$0.00	\$0.00
Summary Total	\$0.00	\$11,489.00
Contract Total	\$11,489.00	

Unless otherwise indicated in the contract or Amendment thereto, pricing for optional items will be held for Six (6) months from the Quote date or the Effective Date of the Contract, whichever is later.

Customer Approval: _____ Date: _____
Print Name: _____ P.O. #: _____

All primary values quoted in US Dollars

Comments

Tyler's OSDBA Service/Tyler System Management Services is calculated at 25% of the MUNIS annual maintenance. There is a \$2,500 minimum annual fee and a \$30,000 maximum annual fee.

Tyler's quote contains estimates of the amount of services needed, based on our preliminary understanding of the size and scope of your project. The actual amount of services depends on such factors as your level of involvement in the project and the speed of knowledge transfer.

Unless otherwise noted, prices submitted in the quote do not include travel expenses incurred in accordance with Tyler's then-current Business Travel Policy.

Tyler's prices do not include applicable local, city or federal sales, use excise, personal property or other similar taxes or duties, which you are responsible for determining and remitting.

In the event Client cancels services less than two (2) weeks in advance, Client is liable to Tyler for (i) all non-refundable expenses incurred by Tyler on Client's behalf; and (ii) daily fees associated with the cancelled services if Tyler is unable to re-assign its personnel.

Tyler provides onsite training for a maximum of 12 people per class. In the event that more than 12 users wish to participate in a training class or more than one occurrence of a class is needed, Tyler will either provide additional days at then-current rates for training or Tyler will utilize a Train-the-Trainer approach whereby the client designated attendees of the initial training can thereafter train the remaining users.

Tyler's cost is based on all of the proposed products and services being obtained from Tyler. Should significant portions of the products or services be deleted, Tyler reserves the right to adjust prices accordingly.

BUDGET POLICY FOR FISCAL YEAR 2017

It is the legal responsibility of the County Administrator to communicate to the County Board of Supervisors the condition of the county, recommend policy and fiscal matters to them for their consideration, and submit to them the annual budget for consideration and adoption.

The County Administrator has determined that the annual budget be considered an operational guide, the county's financial plan, a support mechanism for policy and an avenue of communication.

In order to plan, compile, and complete a budget document for the County Board, it is necessary for the Administrator and administrative support staff of the county to have certain guidelines and policies to follow.

The following 2017 Budget Policy shall be the guideline and policy of the Marinette County Board of Supervisors. The Marinette County Administrator and Finance Director shall apply this policy to all Marinette County Departments/Agencies for the preparation and review of the county's 2017 budget.

(1) COUNTY SERVICES

(a) New county services will be considered only on condition that:

(1) Any department providing support services to other government entities will at a minimum recoup their costs for providing these services and not require any additional staffing to provide these services; or

(2) The Finance Committee recommends and the County Board approves the proposed new services and/or implementation of certain changes based on review of existing programs; or

(3) Federal or state mandates require the provision of services.

(b) The county should continue to reorganize departments as well as enter cooperative agreements with other municipalities to maintain a low tax levy while maintaining adequate county services. Any agreement to provide services to other municipalities should be achieved without adding additional Marinette County staffing.

(2) REVENUES

(a) **Revenues.** State levy limits provide that the County may only increase the tax levy for the percentage change in new construction minus improvements removed from the assessment roll in the last year. The limit cannot go below zero. The levy limits were implemented and have remained in place since the 2011-2013 state budget.

(b) **State Aid.** The level of state aid appears to be consistent in the 2017-2018 budget with the exception of cuts to the UW extension that are currently being instituted and a static level in the available state road funding. Marinette County has adopted a policy opposing cuts to the UW extension. The implementation of these cuts and their impact on Marinette County remain uncertain.

(c) **Sales Tax.** The County's sales tax collections are committed by ordinance for payment of principal and interest on debt service. In prior years, the County Board has approved using surplus sales tax collections to fund tourism and capital outlay expenditures. The usage of surplus sales tax collections was once again utilized to

fund a portion of tourism and capital outlay expenditures in the 2016 budget. The sales tax is set to expire and if the decision is made to not extend it we need to begin planning for reductions in those programs utilizing the sales tax. The sales tax has continued to raise more money than was originally projected at the time of its implementation. With the addition of several new retail establishments in the former mall and other growth, I believe we will continue to see growth in the amount generated by the sales tax, so long as there is not another significant economic contraction. The sales tax is set to sunset on December 31, 2021 if it is not re authorized. I believe the sales tax is a critical component of providing needed services to Marinette County residents. However, the decision to renew or not the collection of the sales tax is a policy decision for the Marinette County board to decide.

(d) **User Fees and Charges.** Every effort shall be made to identify and/or establish appropriate user fees or charges, as authorized by State law, for appropriate public services as recommended in the 2017 Schedule of Marinette County User Fees.

(e) **Intergovernmental Revenues**

- (1) No new grant applications accepted in 2017 that require new county tax levy for funding will be processed unless the Finance Committee recommends and the County Board approves the grant application.
- (2) All existing grants shall be identified in the budget process indicating the various governmental participants, i.e., state, federal, and county, comparing 2016 with 2017 funding levels.

(3) **FUND BALANCES**

The Finance Committee and County Board approved an amended Fund Balance Policy in December of 2011. The policy complies with Governmental Accounting Standards Board (GASB) statement #54 (Fund Balance Reporting and Governmental Fund Type Definitions). Required balances for specific funds are defined in the policy as approved by the Finance Committee and County Board.

(4) **CONTINGENCY**

There will be appropriated in the General Fund a contingency line item in an amount no less than \$250,000, which will be administered in accordance with state statutes and County Policy. Dependent on available revenues and expenditures it may be prudent to increase the amount set aside for contingency to \$300,000 or more if the budgetary situation permits.

(5) **CAPITAL IMPROVEMENT PLAN**

Recognizing the need for the county to plan for future capital improvement projects and the replacement, restoration and maintenance of the county's infrastructure, the budget will reflect the appropriate level funding as indicated in the county's Five Year Capital Improvement Plan (CIP) for calendar years 2017 - 2021. The approval of the capital projects for calendar year 2017 shall precede the annual operating budget. The CIP at its current rate of borrowing is not sustainable for the long run in my opinion. Marinette County experienced a number of tight budget years in the past and many essential repairs on buildings and roads were deferred or put off. The CIP was utilized to play "catch up" for those shortfalls in the

years preceding adoption of the CIP. The CIP debt is exempt from the levy limit restrictions as outlined earlier in the budget policy message. The CIP can be and should continue to be an essential part of the Marinette County budget. However, it cannot be a “catch all” funding source and the County needs to plan on a continued reduction in the overall borrowing for the CIP.

The Highway department is one of the largest consumers of long term debt. All new road construction and repair is currently financed through debt in the CIP. While many roads that had been deferred for repair in the past have been repaired and restored with the CIP, we are currently budgeting to reduce borrowing for the highway department from a high of \$8,973,000 in 2014, to the current 2017 borrowing of \$4,931,000, followed by a reduction to \$2,602,155 in 2021. By 2021 the Highway department will be utilizing slightly more than ¼ of the borrowing that was being used in 2014 (this is also not factoring in the effects of inflation). To take the place of this reduced borrowing the Highway Department will be performing more work for the state and other local towns and governmental units in Marinette County. This will provide additional revenue, rather than debt and will benefit the citizens in Marinette County by helping to improve and maintain our transportation infrastructure.

Every effort should be made to keep the population census of the jail at a level serviceable by our current facility. Currently, we have \$9,000,000 assigned in the CIP for a new pod at the jail in 2019. This \$9,000,000 amount only covers the costs of the addition of the physical plant component of the pod. The additional staffing would be an additional significant non CIP cost. By continuing to utilize and expand our drug court and other programs we can reduce the need to add this pod and in the long run undertake a more economical approach. However, there will be additional costs to try to develop and enhance programs such as the drug court that may help keep the inmate census at a manageable level.

(6) **INDIRECT COST PLAN**

The County Board realizes that certain departments, (i.e., Finance, Human Resources, Administration, Corporation Counsel and others) are providing administrative services to all county departments and are an important part of county government. The Board also recognizes that these administrative services have no available revenue sources, but also recognizes that State and Federal government allows for the partial reimbursement of expenditures associated with the operation of these administrative departments. Therefore, it shall be the policy of the County Board to continue to prepare and submit a county indirect cost plan for the purpose of recovering these funds. This shall remain in effect as long as revenues received exceed the cost of the production of the plan, or until changed by county policy. An examination of the costs recouped from indirect costs from the state and federal government should be undertaken to ascertain that calculation of these indirect costs is greater than the time and expense to calculate these costs.

(7) **PERSONNEL POLICY**

(a) **Staffing Levels**

- (1) All departmental staffing shall be identified in the proposed 2017 budget.
- (2) Additional personnel requests and/or personnel changes must comply with the process stated in the Personnel Policies and Procedures Manual.

- (3) Should any existing Federal or State grant funds be eliminated or grants are reduced below the 2016 level of funding, affected positions will be subject to review for future continuation by the Committee of Jurisdiction, Personnel Committee, Finance Committee and County Board.

(b) Employee Compensation

Salary and fringe compensation will be included in the 2017 budget as follows:

- (1) Increases as approved in WPPA bargaining unit contract for 2017.
- (2) Modifications to the existing pay structures will be examined by County Administrator and by the Board and appropriate committees.
- (3) Employee compensation should be based on paying them at a market rate-not above-nor below-the market rate.
- (4) Performance evaluation will be utilized to ascertain differences in pay increases between employees.

(8) **EXPENDITURES**

- (a) All departments of Marinette County should continue to operate within their approved 2017 budget. The Marinette County Finance Committee and the Marinette County Board of Supervisors shall authorize any transfers from the contingency fund for departmental budget shortfalls as individually determined on a case-by-case basis.
- (b) General expenditures and outlay Increases will be considered if the department can meet its overall departmental tax levy goal as defined by the County Administrator. If it becomes necessary to request additional funds above the departments/agencies 2017 operational budget, documentation and justification for such increases shall be presented to the County Administrator for consideration during the budget process. However, all departments must know that any increase in their budget for 2017 must be offset by decreases in other areas of the budget
- (c) Any additional employee positions created beyond those already approved will need to be able to demonstrate an extraordinary need or an attendant reduction in a department budget elsewhere to finance the additional employee position. In the past year I have authorized no full time permanent positions that were not paid for by a revenue stream or from offsetting cuts in other parts of the department budget.

(9) **COMPLIANCE WITH BUDGET PROCEDURES**

- (a) All county departments/agencies 2017 budget requests shall be prepared and submitted in accordance with the 2017 budget schedule.
- (b) Failure to provide the information in the required format or follow an identified deadline will result in the department's 2017 budget remaining as the actual 2016 budget unless adjusted by the County Administrator and Finance Director.

(10) **2017 BUDGET ADOPTION**

Pursuant to State law the County Administrator shall submit the 2017 budget and message to the County Board for their consideration and adoption in accordance with the budget schedule.

(11) **COUNTY OPERATING TAX LEVY FOR THE YEAR 2016**

The county's operating tax levy for 2016 was set at \$15,297,639 which was an increase of \$107,848 over 2015. Marinette County's net new construction growth for the 2016 budget was .71 percent. Considering prior year growth rates, we are anticipating the allowable 2017 levy increase will be around the 1.00 percent level. This will allow for an operating tax levy increase of \$152,976 for a total operating levy of approximately \$15,450,615.

As a result of the Capital Improvement Plan approved in 2015 and included in the 2016 budget, the County implemented a debt service levy to meet its debt service requirements. The County's debt service levy for the 2016 budget was set at \$878,276 or \$.251 per \$1,000 of value.

Currently, the County is generating above average timber sales and has been able to reduce costs in other areas. However, after two record setting years Marinette County does not expect to set a new record for timber sales and anticipates a moderate decrease from last year's sale of timber.

2017 Capital Project 5-Year Outlook Summary
DRAFT

Key for Funding Source:

D = Debt Service G = Grants and Aids O = Operating Revenues F = Forestry Heavy Equip Fund P = Forestry & Parks Development Fund O-H = Operating Revenues Highway
T = Property Tax S = Sales Tax S or D = Sales Tax or Debt FB = Fund Balance PY CIP = Prior Year Capital Improvements

2016 EXECUTIVE BONDING PROPOSAL AND CAPITAL IMPROVEMENTS PROGRAM (CIP)

DIVISION/ DEPARTMENT	FUNDING SOURCE	DEPT PRIORITY	PROJECT DESCRIPTION	2017	2018	2019	2020	2021	TOTAL
Dispatch	D		Replace existing four position dispatch radio console and console furniture		\$550,000				\$550,000
	D		Replace/Refresh 911 phone system and recording system	-		-	125,000		125,000
			Dispatch	0	550,000	0	125,000	0	675,000
EMERGENCY MANAGEMENT	D	1	Countywide security and surveillance camera system	93,000	-	-	-		93,000
	D	1	Public Safety Portable Radio cache update			65,000			65,000
			Emergency Management	93,000	0	65,000	0	0	158,000
FACILITIES AND MAINTENANCE	D	Low	CH: Replace internally insulated ducts	150,000	-	-	-		150,000
	D	Med	Annex Membrane Roof System	100,000					100,000
	D	Med	Courthouse & Annex Building Automation System	225,000					225,000
	D	Med	Courthouse & Annex Lighting Upgrade	60,000					60,000
	D	Med	HHS Annex Membrane Roof System	125,000					125,000
	D	Med	HHS Lighting Upgrades	60,000					60,000
	D	Med	LEC Lighing Upgrades	90,000					90,000
	D	Med	LEC Membrane Roof System			400,000			400,000
	D	Med	Annex Internally Insulated Duct Replacement	150,000					150,000
	D	Med	HHS Internally Insulated Duct Replacement		200,000				200,000
	D	Med	UW-Marquette HVAC Control System	65,000					65,000
			Facilities and Maintenance	1,025,000	200,000	400,000	0	0	1,625,000
FORESTRY	O-F		Replace four 2011 Chevy Colorado Crew Cab 4-WD Pickups	125,000	-	-	-	-	125,000
	O-F		Replace 2012 1/2-ton & 3/4-ton Ford Pickup Trucks	-	80,000	-	-	-	80,000
	O-F		Nothing Planned in 2019	-	-	-	-	-	0
	O-F		Nothing Planned in 2020	-	-	-	-	-	0
	O-F		Replace 2002 770D Johne Deere grader	-	-	-	-	200,000	200,000
			O* Heavy Equipment Fund (56120)						
		FORESTRY TOTAL	125,000	80,000	0	0	200,000	405,000	
PARKS	O-P		Replace Two Toro Lawnmowers	70,000					70,000
	O-P		Repair and restore Parks buildings	50,000	-	-	-		50,000
	O-P		Replace 2004 Ford Ranger Pickup Truck		32,000	-	-		32,000

O-P	Replace 2001 Dodge Ram 1500 Pickup Truck			32,000	-		32,000
O-P	Construct new bridge for Twin Bridge Campground	-			75,000		75,000
O-P	Construct new camping loop at Twin Bridges Park					100,000	100,000

* Forestry & Parks Development Fund (55290)

PARKS TOTAL	<u>120,000</u>	<u>32,000</u>	<u>32,000</u>	<u>75,000</u>	<u>100,000</u>	<u>359,000</u>
TOTAL FORESTRY/PARKS	<u>245,000</u>	<u>112,000</u>	<u>32,000</u>	<u>75,000</u>	<u>300,000</u>	<u>764,000</u>

HIGHWAY

							Mileage	
D	CTH "G" (CTH "E" to Spur Road)(State/Federal Funded) - Engineering	10,000	-	-	-	10,000	1 -	
D	CTH S (STH 64 to CTH P) - Overlay	719,000	-	-	-	719,000	4.5	
D	CTH W (STH "64" to UTH "141".) - Recondition	2,396,000	-	-	-	2,396,000	11.9	
D	CTH W (Osmanski Road to Parkway Rd.) - Recondition	1,112,000	-	-	-	1,112,000	5.3	
O-H	Equipment Purchases	694,000	-	-	-	694,000		
						-		
D	CTH "J" (CTH "M" - South Co. Line) - Recondition		232,000			232,000	1.0	
D	CTH "G" (CTH "E" to Spur Road)(State/Federal Funded) - Engineering		10,000			10,000	1 -	
D	CTH C (CTH "F" to CTH "A") - Recondition		1,697,000			1,697,000	8.7	
D	CTH P (USH "141" to CTH W) - Overlay	-	845,000	-	-	845,000	5.3	
D	CTH W (Reif Road to STH "64") - Recondition	-	1,365,000	-	-	1,365,000	7.0	
O-H	Equipment Purchases	-	698,000	-	-	698,000		
D	CTH "RW" (Peshtigo Limits - STH "64") - Recondition	-	-	546,000	-	546,000	2.9	
D	CTH "G" (CTH "E" to Spur Road)(State/Federal Funded) - Rehabilitation	-	-	495,000	-	495,000	1 3.8	
D	CTH G (CTH W to East Spur Road) - Recondition	-	-	936,000	-	936,000	4.8	
D	CTH "O" (USH "8" - CTH "OO") - Recondition	-	-	1,345,500	-	1,345,500	8.2	
O-H	Equipment Purchases	-	-	518,000	-	518,000		
D	CTH F (Oconto Co. Line to CTH C) - Recondition	-	-	-	663,000	663,000	3.4	
D	CTH P (CTH S to USH "141") - Overlay	-	-	-	1,300,000	1,300,000	8.0	
O-H	Equipment Purchases	-	-	-	573,000	573,000		
D	CTH "BB" (CTH "B" - Oxbow Creek) Recondition					526,655	526,655	2.7
D	CTH "E" (CTH "D" - STH "64") Overlay					150,000	150,000	0.9
D	CTH "O" (CTH "OO" - CTH "N") Overlay					1,332,500	1,332,500	8.2
O-H	Equipment Purchases					593,000	593,000	
	Highway Total	<u>4,931,000</u>	<u>4,847,000</u>	<u>3,840,500</u>	<u>2,536,000</u>	<u>2,602,155</u>	<u>18,756,655</u>	

¹ Denotes net cost after Grant funds applied

Denotes net cost after Grant funds applied

- CTH BB Little River Bridge Replacement (\$690,320 Federal Bridge Aid)
- CTH G (CTH "E" to Spur Road) - Rehabilitation (\$2,039,756 STP-Rural Funding)
- CTH "U" (USH 8 to North County Line) (\$112,205 HRRRP Funding)

INFORMATION SERVICES

O	Deployment of VDI System or PC Upgrades Courthouse	-	200,000	-	-	-	200,000
O	Upgrade Entire County to Uniform Version of Microsoft Office	-	130,000	-	-	-	130,000
O	Second Upgrade Cisco Phone System/CTHSE (HDW/SFW)	90,000	-	-	-	-	90,000

D		Treasurer Receiving	-	-	-	-	225,000	225,000
O		Refresh Virtual Server Environment's	-	-	-	250,000	-	250,000
D	First	Fiber Buildout to WiscNet	55,000	-	-	-	-	55,000
D		New County Fiber	-	-	350,000	-	-	350,000
D	Third	Public Safety Software Package (CAD/RMS/MDb/FR)	500,000	-	-	-	-	500,000
Information Services Total			645,000	330,000	350,000	250,000	225,000	1,800,000
LAND INFORMATION								
G	High	Acquisition of Digital Orthophotography	-	-	-	-	100,000	100,000
G	Mod	Remonumentation of Public Land Survey System	75,000	75,000	75,000	75,000	-	300,000
Land Information Total			75,000	75,000	75,000	75,000	100,000	400,000
LAW ENFORCEMENT								
D		Mobiles 30 @ 6K	-	180,000	-	-	-	180,000
D		Portables 33 @ 4K	-	132,000	-	-	-	132,000
D		Jail Pod	-	-	9,000,000	-	-	9,000,000
D		Radios for Quarter Bonding (if Feds require it)	-	-	-	-	-	0
S		Patrol Cars	217,000	226,000	234,710	244,125	254,000	1,175,835
S		Investigator Vehicle	62,000	32,240	33,530	69,740	36,265	233,775
S		<i>Changeovers, Decals, Lightbars, Dividers, Grill Guards etc</i>	38,400	41,000	42,640	46,700	46,050	214,790
S		Jail Trasport Vehicle	32,000	-	-	35,000	-	67,000
Law Enforcement Total			349,400	611,240	9,310,880	395,565	336,315	11,003,400
MAR-OCO LANDFILL								
O	High	Replacement Loader	200,000	-	-	-	-	200,000
Mar-Oco Landfill Total			200,000	0	0	0	0	200,000
TOTAL CAPITAL IMPROVEMENT REQUESTS			\$ 7,563,400	\$ 6,725,240	\$ 14,073,380	\$ 3,456,565	\$ 3,563,470	\$ 35,382,055

Preliminary Funding Analysis		2017	2018	2019	2020	2021	Total
T	Property Tax Levy						0
D	Debt	5,910,000	5,211,000	13,137,500	2,088,000	2,234,155	28,580,655
S	Sales Tax	349,400	299,240	310,880	395,565	336,315	1,691,400
O-H	Highway Restricted Cash	694,000	698,000	518,000	573,000	593,000	3,076,000
G	Grant and Aids	75,000	75,000	75,000	75,000	100,000	400,000
O	Operating Revenue	290,000	330,000	0	250,000	0	870,000
FB	Fund Balance						0
F	Forestry Heavy Equipment Fund	125,000	80,000	0	0	200,000	405,000
PY CIP	Prior Year Capital Improvement						0
P	Forestry & Parks Development Fund	120,000	32,000	32,000	75,000	100,000	359,000
TOTAL							35,382,055

MARINETTE COUNTY INVESTMENT POLICY

I. Governing Authority

Legality

The investment program shall be operated in conformance with federal, state, and other legal requirements, including Wisconsin Statute §66.0603.

II. Scope

This policy applies to the investment of all funds, excluding the investment of employees' retirement funds. Proceeds from certain bond issues, as well as separate foundation or endowment assets, may be covered by a separate policy as necessary.

1. Pooling of Funds

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

III. General Objectives

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

1. Safety

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

a. Credit Risk

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

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

b. Interest Rate Risk

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

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

2. *Liquidity*

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

3. *Yield*

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

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

4. *Local Considerations*

Where possible, funds may be invested for the betterment of the local economy or that of local entities within the State. Marinette County may accept a proposal from an eligible institution, which provides for a reduced rate of interest provided that such institution documents the use of deposited funds for community development projects.

IV. Standards of Care

1. Prudence

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

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

2. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with which business is conducted on behalf of Marinette County.

3. Delegation of Authority

Authority to manage the investment program is granted to the Finance Director and County Treasurer, hereinafter referred to as investment officers and derived from the following: Wisconsin State Statute 59.62. Responsibility for the operation of the investment program is hereby delegated to the investment officers, who shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, and collateral/depository agreements. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the investment officers. The investment officers shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

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

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

A list will be maintained of financial institutions and depositories authorized to provide investment services. In addition, a list will be maintained of approved security broker/dealers selected by creditworthiness (e.g., a minimum capital requirement of \$10,000,000 and at least five years of operation). These may include “primary” dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule).

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

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

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

2. Minority and Community Financial Institutions

From time to time, the investment officers may choose to invest in instruments offered by minority and community financial institutions. In such situations, a waiver to certain parts of the criteria under Paragraph 1 may be granted. All terms and relationships will be fully disclosed prior to purchase and will be reported to the appropriate entity on a consistent basis and should be consistent with state or local law. The finance committee must approve these types of investment purchases.

VI. Safekeeping and Custody

1. Delivery vs. Payment

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

2. Safekeeping

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

3. Internal Controls

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

VII. Suitable and Authorized Investments

1. Investment Types

Consistent with the GFOA Policy Statement on State and Local Laws Concerning Investment Practices, the following investments will be permitted by this policy and are those defined by state and local law where applicable:

- U.S. Treasury obligations which carry the full faith and credit guarantee of the United States government and are considered to be the most secure instruments available;
- U.S. government agency and instrumentality obligations that have a liquid market with a readily determinable market value (e.g., debt issued by the Federal National Mortgage Association, Federal Home Loan Mortgage Corp, Federal Home Loan Bank, Federal Farm Credit Bank);
- Certificates of deposit and other evidences of deposit at financial institutions,
- Commercial paper, rated in the highest tier (e.g., A-1, P-1, F-1, or D-1 or higher) by a nationally recognized rating agency;
- Corporate bonds, rated in the highest or 2nd highest rating category assigned by a nationally recognized rating agency
- Investment-grade obligations of state, provincial and local governments and public authorities;
- Repurchase agreements whose underlying purchased securities consist of the aforementioned instruments;
- Money market mutual funds regulated by the Securities and Exchange Commission and whose portfolios consist only of dollar-denominated securities; and
- Local government investment pools either state-administered or developed through joint powers statutes and other intergovernmental agreement legislation.

Investment in derivatives of the above instruments shall require authorization by the Marinette County Finance Committee.

2. Collateralization

Where allowed by state law and in accordance with the GFOA Recommended Practices on the Collateralization of Public Deposits, full collateralization may be

required on all demand deposit accounts, including checking accounts and non-negotiable certificates of deposit.

3. Repurchase Agreements

Repurchase agreements, if used, shall be consistent with GFOA Recommended Practices on Repurchase Agreements.

VIII. Investment Parameters

1. Diversification

The following diversification limitations shall be imposed on the portfolio:

- **Maturity:** No more than 75 percent of the portfolio may be invested beyond 12 months.

Default risk: To avoid over-concentration in securities from a specific issuer or business sector. In general, no limits are necessary for U.S. Treasury securities: no more than 25 percent of the overall portfolio may be invested in a single government agency issuer; no more than 20 percent of the portfolio may be invested in a single money market; no more than 10% in corporate bonds; no more than 10% in commercial paper; no more than 3% in a single issuer of corporate bonds; and no more than 3% in single issuer of commercial paper. In no case should the combined corporate bond/commercial paper holdings exceed 10% of the overall portfolio.

- **Liquidity risk:** At least 10 percent of the portfolio shall be invested in overnight instruments or in marketable securities which can be sold to raise cash in one day's notice.

2. Maximum Maturities

To the extent possible, Marinette County shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, Marinette County will not directly invest in securities maturing more than six (6) years from the date of purchase or in accordance with state and local statutes and ordinances. Marinette County shall adopt weighted average maturity limitations (which range from 90 days to 6 years), consistent with the investment objectives.

Reserve funds and other funds with longer-term investment horizons may be invested in securities exceeding six (6) years if the maturities of such investments are made to coincide as nearly as practicable with expected use of funds. The intent to invest in securities with longer maturities shall be disclosed in writing to the legislative body.

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as local government investment pools, money market funds, or overnight

repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations.

3. Competitive Bids

The investment officer shall obtain competitive bids from at least two brokers or financial institutions on all purchases greater than \$1,000,000 face value of investment instruments purchased on the secondary market.

The investment officer may purchase instruments from any authorized broker equal to or less than \$1,000,000 face value without competitive bid with approval of one of the following: County Administrator, County Treasurer, or County Finance Committee Chair.

IX. Reporting

1. Methods

The finance director shall provide a monthly report listing all individual securities held at the end of each month.

The finance director shall prepare a detailed investment report semi annually. The investment report will be prepared in a manner, which will allow Marinette County to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report will be provided to the finance committee. The report will include the following:

- Listing of individual securities held at the end of the reporting period.
- Realized and unrealized gains or losses resulting from appreciation or depreciation by listing the cost and market value of securities over one-year duration that is not intended to be held until maturity.
- Average weighted yield to maturity of portfolio on investments as compared to applicable benchmarks.
- Listing of investment by maturity date.
- Percentage of the total portfolio, which each type of investment represents.

2. Performance Standards

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

3. Marking to Market

The market value of the portfolio shall be calculated monthly as part of the monthly report. This will ensure that review of the investment portfolio, in terms of value and price volatility, has been performed consistent with the GFOA Recommended Practice on “Mark-to-Market Practices for State and Local Government Investment Portfolios and Investment Pools.”

X. Policy Considerations

1. Exemption

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

2. Amendments

This policy shall be reviewed annually at the June meeting of the Finance Committee. All changes recommended by the investment officers must be approved by the finance committee and County Board.

XI. Approval of Investment Policy

The investment policy shall be formally approved and adopted by the governing body of Marinette County and reviewed as deemed appropriate.

XII. Supporting Documentation

Documents, as applicable, including but not limited to the following, will be available as supplements to the investment policy:

- Relevant investment statutes and ordinances,
- Investment Procedures and Internal Controls
- Glossary
- Broker/Dealer Questionnaire
- Credit studies for securities purchased and financial institutions used,
- Safekeeping agreements,
- Wire transfer agreements,
- Sample investment reports,
- Methodology for calculating rate of return,
- GFOA Recommended Policies.

Finance Committee Adopted: November 10, 2008

County Board Adopted: November 12, 2008

Finance Committee Reviewed: June 22, 2009

Finance Committee Reviewed and Adopted: June 21, 2010

County Board Approved: June 29, 2010

Finance Committee Reviewed and Adopted: June 18, 2012

County Board Approved: 6/26/12

FINANCE COMMITTEE MEETING
APPROPRIATION ENTRIES JUNE 20, 2016

Department	2016 ENTRIES	JE#/Period	AMOUNT	FROM	AMOUNT	TO
HHSD	Xfer funds to decrease PHHS Grant funding from 7,677 to 6,962	#2 per 6	715.00	54112000-52980	715.00	54112000-43553
HHSD	Xfer funds from PHHS Equip/Mat to PHHS to match revenue	#3 per 6	4,677.00	54111000-52980	500.00	54112000-52424
					700.00	54112000-52439
					3,477.00	54112000-52980
HHSD	Xfer funds to increase Lead Grant revenue funding from \$6,254 to \$6,339	#4 per 6	85.00	54113000-43553	85.00	54113000-52980
HHSD	Xfer funds to increase Immunization Grant revenue/exp from \$11,416 to 11,469	#5 per 6	53.00	54114000-43553	53.00	54114000-52980
HHSD	Xfer funds to decrease Immunization Grant Equip & Increase PH Materials Acquisition	#19 per 6	3,555.00	54114000-52980	3,555.00	54111000-52980
HHSD	Xfer funds to decrease Public Health Salaries & Fringe Exp & Increase CYSHCN Grant salaries	#6 per 6	1,675.00	5414000-50111	1,675.00	54142000-50111
			153.00	5414000-51151	153.00	54142000-51151
			132.00	5414000-51152	132.00	54142000-51152
			40.00	5414000-51159	40.00	54142000-51159
HHSD	Xfer funds to increase Ebola Grant Revenue by \$391 (\$11,054 to \$11,445)	#7 per 6	391.00	54118000-43553	391.00	54118000-52980
HHSD	Xfer funds to decrease Public Health to Ebola Grant	#8 per 6	3,000.00	54110000-52382	200.00	54118000-52439
			1,000.00	54110000-52424	10,854.00	54118000-52980
			50.00	54110000-52436		
			1,500.00	54110000-52384		
			200.00	54110000-52435		
			4,304.00	54110000-52439		
			1,000.00	54110000-52291		
HHSD	Xfer funds to Decrease Public Health & Increase Radon Grant	#9 per 6	3,500.00	54115000-43553	300.00	54115000-52439
					3,200.00	54115000-52980
HHSD	Sfer funds to decrease Child & Family & CSP Tax Levy and increase Transportation Grant tax levy	#10 per 6	31,778.00	54313000-41110	28,743.00	54311000-41110
					3,035.00	54502000-41110
HHSD	Xfer funds to Decrease CYSHCN Grant funding by \$300 (\$2,000 to \$1,700)	#11 per 6	251.25	54142000-50111	300.00	54142000-43553
			22.95	54142000-51151		
			19.80	54142000-51152		
			6.00	54142000-51159		
HHSD	Xfer funds to decrease CHIA Grant funding by \$1,075 (\$2,200 to \$1,125)	#12 per 6	1,075.00	5411000-52980	1,075.00	54119000-48511
HHSD	Xfer funds to decrease Public Health accts & Increase CHIA Grant Travel	#13 per 6	500.00	54110000-52291	200.00	54119000-52439
			625.00	54110000-52382	925.00	54119000-52980
HHSD	Xfer funds to decrease WIC Grant (\$185,896 to \$174,182)	#14 per 6	100.00	5414000-52225	11,714.00	54140000-43553
			150.00	54140000-52291		
			1,000.00	54140000-52382		
			25.00	54140000-52411		

**FINANCE COMMITTEE MEETING
APPROPRIATION ENTRIES JUNE 20, 2016**

HHSD	Transfer of funds to increase Adult Protective Services revenue funding by \$36,522 and increasing Other Travel expense account	#146 per 6	\$ 36,522.00	54507000-43561	2,000.00	54507000-52439
	by \$2,000 and increasing Fund Balance by \$34,522 (2016 APS Grant Revenue amount was increased from \$0 to \$36,522).				34,522.00	205-34290
HHSD	Transfer of funds to increase BCA - DCF revenue funding by \$14,851 and increasing Fund Balance account by \$14,851.	#182 per 6	14,851.00	54502000-43564	14,851.00	205-34290
	(2016 BCA - DCF Revenue amount was increased from \$543,109 to \$557,960).					
HHSD	Transfer of funds to increase Child Care Administration Grant revenue funding by \$4,520 and increasing Fund Balance account	#183 per 6	4,520.00	54787000-43564	4,520.00	205-34290
	by \$4,520 (2016 Child Care Administration Grant Revenue amount was increased from \$48,622 to \$53,142).					
HHSD	Transfer of funds to decrease WHEAP - Weatherization Operations revenue funding by \$815 and decreasing Fund Balance by \$815	#184 per 6	815.00	205-34290	815.00	54563000-43563
	(2016 WHEAP - Weatherization Operations revenue amount was decreased from \$24,128 to \$23,313).					
HHSD	Transfer of funds to decrease WHEAP - Energy Outreach revenue funding by \$570 and decreasing Fund Balance by \$570	#187 per 6	570.00	205-34290	570.00	54564000-43563
	(2016 WHEAP - Energy Outreach revenue amount was decreased from \$16,889 to \$16,319).					
HHSD	Transfer of funds to decrease WHEAP - Energy Administration revenue funding by \$1,290 and decreasing Fund Balance by \$1,290	#188 per 6	1,290.00	205-34290	1,290.00	54565000-43563
	(2016 WHEAP - Energy Administration revenue amount was decreased from \$35,601 to \$34,311).					
HHSD	Transfer of funds to decrease WHEAP - Energy Crisis Client Services revenue funding by \$4,704 and decreasing Fund Balance by \$4,704 (2016 WHEAP - Energy Crisis Client Services revenue amount was decreased from \$71,252 to \$66,548).	#189 per 6	4,704.00	205-34290	4,704.00	54566000-43563
HHSD	Transfer of funds to decrease WHEAP - Energy Crisis Public Benefit revenue funding by \$510 and decreasing Fund Balance by \$510	#190 per 6	510.00	205-34290	510.00	54567000-43563
	(2016 WHEAP - Energy Crisis Public Benefit revenue amount was decreased from \$15,080 to \$14,570).					
			167,403.77		167,403.77	

(Note: Shaded items use contingency funds.)