

100-17-52510	Jail capital improvement
100-20-55500	Veterans--direct relief
100-21-56706	UW Extension safety grant
100-21-56709	Hmong grant--outreach
100-21-56710	Parent education
100-21-56712	Family strength grant
100-21-56713	School outreach
100-22-46813	Ruffed grouse donations
100-22-56510	Parks--capital improvement
100-22-56510-223	Tower Ridge--ski trail donations
100-22-56514	Lake Altoona---capital improvement
100-22-56516	Park development--L.L. Phillips Park
100-22-57111	County forest--Land purchases
100-22-57130	State forest grant
100-22-57131	Forest roads
100-22-57310	Game Management Grant

Special Revenue Funds (Federal/State Aid Funded)

203	Aging & Disability Resource Center programs
204	Nutrition programs
205	Human service programs
206	Early learning opportunities grant
207	Watershed grant
209	Juvenile jail grant
211	Recycling fund
212	Anti-drug grant

Debt Service Fund

300	Debt service
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Capital Projects Fund

405	Capital projects
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Enterprise Funds

602	Airport
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Internal Service Funds

701	Highway department
702	Fleet cars
703	Workers Compensation Fund

Trust and Agency Fund

800	Trust funds held
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B. Revenues from the sale of county owned real property except for real property acquired by tax deed and county parks and forestry lands shall be used solely for capital projects and economic development projects directly resulting in the creation of new jobs, but in no case for operational expenses. (Ord. 156-38, Sec. 7, 2013; Ord. 154-11, Sec. 1, 2010; Ord. 149-015, Sec. 1, 2005; Ord. 148-01, 2004; Ord. 146-25, 2002; Ord. 145-33, 2001; Ord.143-37 Sec.2, 1999; Ord.143-07 Secs.1,2,3, 1999; Ord.141-116, 1998; Ord.141-02, 1997; Ord.140-117, Sec.15, 1997; Ord.140-06, 1996; Ord.139-43, 1995; Ord. 135-76, 1992; Ord.132-81 Sec.1&2, 1989, Ord.130-25 Sec.1, 1986; Ord.127-27 Sec. 1, 1983).

4.09.020 Designation of funds for working capital. The designated amount of unreserved general fund balance for working capital shall be \$2,700,000. This amount shall remain designated and shall be reviewed annually by the finance and budget committee. (Ord. 143-70, 1999; Ord.139-104, 1996).

4.09.030 Forestry financing.

A. Income derived by the parks and forest department from the sale of lands or equipment purchased with state aid funds shall be restored to the state forest nonlapsing account..

B. All revenue received by the department, except that specified in A., shall be deposited in the county general fund. (Ord. 154-2, Sec. 24, 2010; Ord. 149-015, Sec. 2, 2005; Ord.130-25 Sec.2, 1986; Ord.80-81/457 Sec.3, 1981).

4.09.035 Highway Winter Maintenance Reserve Account. At the end of each calendar year, funds budgeted for winter maintenance work on the county trunk highway system within account 701-31-53311 which have not been expended shall be set aside into a special Highway Winter Maintenance Reserve Account, No. 701-00-34100-000-000 until the balance reaches \$1,000,000.00. When the balance reaches \$1,000,000.00, remaining non-expended funds shall revert to the general fund. Funds from this reserve account shall be expended only for winter maintenance work on the county trunk highway system and only within a calendar year when the regular county trunk highway system winter maintenance funds in account 701-31-53311 have been totally expended prior to the end of the year. (Ord.161-24, Sec. 1, 2017; Ord. 147-83, 2003; Ord.140-90, 1996).

(Ord. 165-15, Sec. 1, 2021; Ord.130-25 Sec.3, 1986; Ord.81-82/274 Sec.2, 1982).

Chapter 4.10

LEASING OF COUNTY PROPERTY

Sections:

<u>4.10.010</u>	Intent.
<u>4.10.020</u>	Definitions.
<u>4.10.030</u>	Leasing or rental of county property.
<u>4.10.040</u>	Fair market rental value.
<u>4.10.050</u>	Application.

4.10.010 Intent. This chapter shall be construed in accord with the powers granted to the county board pursuant to Wis. Stat. § 59.52(6) ; provided, however, that land use and transfers subject to Chapter 16.08 shall be exempt from the operation of this chapter. (Ord.141-03, Sec.1, 1997; Ord. 370-77 Sec.1(part), 1977).

4.10.020 Definitions.

A. "Fair market rental value" means that amount for which property will be leased or rented in the open market between a lessor willing but not obligated to lease or rent and a lessee willing but not obligated to lease or rent.

B. "Lease," or any form thereof in this chapter, shall encompass both of the terms "lease" and "rent." (Ord. 370-77 Sec.1(part), 1977).

4.10.030 Leasing or rental of county property. The county board may direct the county clerk to lease any county property, not donated and required to be held for a special purpose, to the United States, the state, any other county within the state, or any municipality or school district within the county, subject to the provisions of 4.10.040 (Ord. 370-77 Sec.1(part), 1977).

4.10.040 Fair market rental value. All county property which the county board may, from time to time, direct the county administrator to lease shall be leased only at or above the fair market rental value for such property. It shall be the duty of the finance and budget committee to review and approve of the rental value so established on an individual basis prior to the issuance of the county board's direction to the county administrator to execute such a lease agreement. (Ord. 370-77 Sec.1 (part), 1977).

4.10.050 Application. This chapter shall become effective upon the date of its passage and all lease agreements for county property executed thereafter shall return to the county, as a minimum, the fair market rental value of such property. All lease agreements existing at the time of its passage shall be conformed with this chapter at such time as they are renegotiated or upon expiration and renewal thereof. (Ord. 370-77 Sec.1(part), 1977).

Chapter 4.11

INVESTMENT POLICY

Sections:

<u>4.11.001</u>	Purpose.
<u>4.11.005</u>	Objectives
<u>4.11.010</u>	Cash management.
<u>4.11.020</u>	Types of funds invested.
<u>4.11.030</u>	County financial institutions - local preference.
<u>4.11.040</u>	Responsibility/supervision to manage county funds.
<u>4.11.050</u>	Authorized investment instruments.
<u>4.11.060</u>	Authorized depositories.
<u>4.11.070</u>	Collateral requirements/percentage of total requirement.
<u>4.11.080</u>	Possession of investment securities and collateral.

4.11.001 Purpose. To provide guidelines to the county administrator and finance director for the investment of county funds. (Ord.141-92 Sec.55, 1998; Ord.139-29, Sec.1, 1995)

4.11.005 Objectives. For securing investments of county funds, the finance and budget committee should strive to meet the following objectives.

- A. To preserve capital in the overall portfolio and to protect the investment principal;
- B. To remain sufficiently liquid to meet disbursement requirements which might be reasonably anticipated; and
- C. To manage the investment portfolio to maximize return consistent with the objectives in A. and B. and other risk limitations described in this chapter. (Ord.139-29, Sec.2, 1995)

4.11.010 Cash management. By December 1st annually, a calendar shall be developed for the ensuing year. This calendar shall reflect all the county's cash requirements and anticipated revenues with their identifiable sources. (Ord.135-15 Sec.1, 1991).

4.11.020 Types of funds invested.

A. All funds not needed for daily operations shall be invested. Investments shall be structured to meet the county's cash requirements in accordance with the county's projected needs. The maturity time on these investments should approximately match the expected disbursement dates of the funds.

B. Funds needed for daily operations may be invested in repurchase agreements or the state local government investment pool in accordance with the county's cash requirements. (Ord.139-29, Sec.3, 1995; Ord.135-15 Sec.1, 1991).