



Buffalo County Resolution

Drafted By:

Lee Engfer

County Department:

Administration

Presented Month/Year:

May 2026

Involved Committees:

Finance

RESOLUTION # 26-06-02

A Resolution to Authorize the Establishment of a Petty Cash Fund for the Office of the Clerk of Courts

WHEREAS, the Office of the Clerk of Courts is a constitutional county office charged with statutory duties under Wisconsin Statutes § 59.40, including maintaining court records, receiving payments, and administering court-related financial transactions;

WHEREAS, the efficient operation of the Clerk of Courts office occasionally requires the ability to make small, immediate cash disbursements or provide change in situations where standard purchasing or accounts-payable procedures are impractical; and

WHEREAS, Wisconsin counties are authorized to control county finances and establish internal financial procedures, including petty cash funds, by action of the County Board pursuant to Wisconsin Statutes § 59.52 and long-standing county financial management practices;

WHEREAS, county best practices require that petty cash funds be formally authorized by resolution, set at a fixed amount, used only for legitimate county purposes, and subject to internal controls and audit oversight, as reflected in policies adopted by numerous Wisconsin counties;

NOW, THEREFORE, BE IT RESOLVED by the County Board of Supervisors of Buffalo County, Wisconsin, that:

1. Authorization of Fund

A petty cash fund for the Office of the Clerk of Courts is hereby established in the amount of ~~\$50.00~~ **200.00**

2. Purpose and Use

The petty cash fund shall be used solely for:

- Making change for court-related transactions, and/or



Buffalo County Resolution

- Reimbursement of minor, non-recurring county business expenses when payment through normal purchasing or accounts-payable procedures is not practical.
All expenditures must serve a legitimate county purpose.

3. Custodianship

The Clerk of Courts, or a designee approved in accordance with county financial policy, shall be the custodian of the petty cash fund and shall be responsible for safeguarding and properly accounting for the fund.

4. Internal Controls and Limits

- Petty cash shall not be used for payroll, travel advances, personal expenses, or purchases that should be processed through normal purchasing procedures.
- Receipts shall be required for all disbursements, and the total cash on hand plus receipts shall at all times equal the authorized fund amount.

5. Replenishment and Oversight

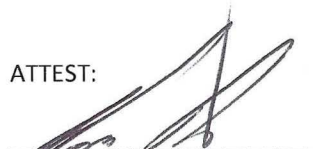
The petty cash fund shall be replenished through the County Clerk, Finance Department, or County Treasurer in accordance with county financial policies and shall be subject to audit and review as required by county and state law.

6. Effective Date

This resolution shall take effect upon passage.


County Clerk

ATTEST:


County Board Chairperson



Buffalo County Resolution

Respectfully Submitted:

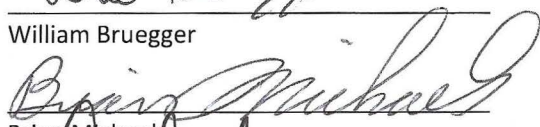
Finance Committee:



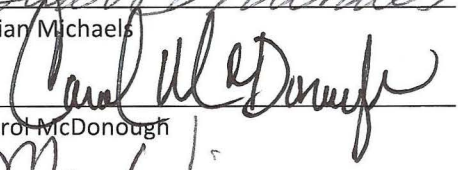
Dennis Bork, Chair



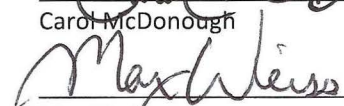
William Bruegger



Brian Michaels



Carol McDonough



Max Weiss
