



POLK COUNTY, WISCONSIN

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Dana Frey, County Administrator
 100 Polk Plaza, Suite 220, Balsam Lake, WI 54810
 Phone (715) 485-9212 Email dana.frey@co.polk.wi.us

AGENDA AND NOTICE OF MEETING

GENERAL GOVERNMENT COMMITTEE

Government Center, 100 Polk County Plaza, Balsam Lake, WI 54810
 County Board Room
 Tuesday, January 14th, 2016 at 10:00 a.m.

Purpose: Review and action on selected items as listed below
Documents: Minutes of December 15th, 2015

ITEM	LEAD PERSON
Call to order	Committee Chair
Approval of agenda Approval of minutes for December 15 th , 2015	
Public comment	
Old business	
1. Update on the Audit of 2014 County Financial Statements, Auditor's Findings and Recommendations and Management Response	Maggie Wickre
2. Review or audit 51110 expenses by finance committee 3. Assigning, sponsoring or reporting standing committees to ad hoc committees	Supervisor Ken Sample
4. Status Report on Lakeland Communications Claims 5. Recommendation concerning Resolution to Authorize Agreement Concerning the Payment of Delinquent Special Assessments and Special Charges(Amending Resolution No. 64-98)	Jeff Fuge
New business	
6. Policy Development Regarding Per Diem Compensation of Public Inland Lake Protection and Rehabilitation District Board of Commissioners Appointed by County Board, to consider treatment of annual district meetings, compensation of initial commissioners of district board established by County Board, and approval process of per diem claims. 7. Recommendation on Proposed Resolution to Delegate Power to Allow for Payment Per Diem Claims of Persons Appointed to Public Inland Lake Protection and Rehabilitation District Board of Commissioners.	Jeff Fuge
8. Future agenda items: February 11 th , 2016 @10:00 a.m.	Committee Chair

This meeting is open to the public according to Wisconsin State Statute 19.83. Persons with disabilities wishing to attend and/or participate are asked to notify the County Clerk's office (715-485-9226) at least 24 hours in advance of the scheduled meeting time so all reasonable accommodations can be made. Requests are confidential



MINUTES

General Government Committee

County Board Room

Balsam Lake, WI 54810

2:00 PM, Tuesday, December 15th, 2015

Meeting called to order by Committee Chair Arcand @ 2:00 PM.

Members present

Attendee Name	Title	Status
Russ Arcand	Chair	Present
Larry Jepsen	Vice Chair	Present
Josh Hallberg	Supervisor	Present
Pat Schmidt	Supervisor	Present
Ken Sample	Supervisor	Present

Also present Tammy Peterson, Executive Secretary, Amanda Nissen, Treasurer, Jeff Fuge, Corporation Counsel, Maggie Wickre, Finance Director and Dana Frey, County Administrator

Approval of Agenda- Chairman Arcand called for a motion to approve the agenda. **Motion** (Jepsen/ Sample) to approve the agenda. Motion carried by unanimous voice vote.

Approval of Minutes- Chairman called for a motion to approve the minutes of November 10th, 2015. **Motion** (Jepsen/ Schmidt) to approve the minutes. Motion carried by unanimous voice vote.

Public Comment None

New Business

County Administrator Frey and CliftonLarsonAllen Auditor, Brock Geyen discussed the concerns of the 2014 Audit, the County Financial Statements, Auditor's Findings and the recommendations moving forward.

Corporation Counsel Jeff Fuge spoke on the Resolution to Disallow Claims of Lakeland Communications Group, LLC. **Motion** (Sample/Jepsen) recommended to disallow claim and move to County Board. Motion carried by voice vote.

Mr. Frey provided handouts and discussed special assessments. Treasurer Amanda Nissen and Corporation Counsel Jeff Fuge were also on hand and answered questions.

Old Business

The committee discussed and reviewed the County Board departmental budget. The committee would like to view expense reports at meetings and discussed options on software capability.

Supervisor Sample spoke on the assigning, sponsoring and reporting of the ad hoc committees to standing committees.

Future agenda items: January 14th, 2016 @10:00 a.m. Update on Treasurers Office. Special Assessment resolution and return to discuss numbers 2, 4, 5, and 6 on the agenda.

Adjourn - **Motion** (Schmidt/Sample) to adjourn. Meeting adjourned 3:43 PM.



POLK COUNTY, WISCONSIN

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COUNTY CLERK

Carole T. Wondra, Polk County Clerk
100 Polk Plaza, Suite 1100, Balsam Lake, WI 54810
Phone (715) 485-9226 Email carole.wondr@co.polk.wi.us

Final Quarterly Report - 2015

Marriage/ Same Sex Marriage and Domestic Partnership Licensing

Current

- This is a mandated program
- 221 Marriage applications for 2016 – slightly lower than 2014
- The transition to the new online marriage program in 2015 went smoothly and without interruption. The State did a good job building a very workable program

Administration of Elections

Current

- This is a mandated program
- The State is transitioning to a new on line voter/election system. It will go live in January 2016. Training for the new program will primarily be done with webinars provided by the state. So far we have gone thru an introductory phase
- 2015 was a quiet election year, so much office time has been spent cleaning up election files and making preparations for a much busier election season

Support Services for County Board

Current:

- This is a mandated program

Dog Licensing

Current

- This is a mandated program
- Collections for 2015 are coming to an end and new tags dispersed for 2016 to the local municipalities

Passport Agent

Current

- This is a non-mandated program
- The numbers of new and renewed passports remains strong, over 400 regular passport applications for 2015 and countless renewals

Motor Vehicle Licensing

Current

- This is a non-mandated program
- Activity was strong until December hit. Activity for these programs slows during the holidays

POLK COUNTY, WISCONSIN

POLK COUNTY TREASURERS OFFICE

Amanda Nissen, Treasurer

Quarterly Report, Jan 2016

Tax Calculation, Collection, and Settlement

Current

- Tax Calculation completed o Total of 42,254 tax bills and calculated and printed for 36 municipalities ☑ Real Estate: 40,433
- ☑ Personal Property: 1,821

- o 26,292 printed by outside vendor
- o 15,962 printed at County

- 5 trainings held for new treasurers on the software and procedures for tax collection at municipal level

Upcoming

- January Settlement from the municipalities due Jan 15, 2016. This information is calculated by the local municipality
- February Settlement; number determined by the County in Feb after collections at local level are completed. Payments are due to taxing districts Feb 20, 2016. Collection stops after Feb 3, 2016. Turnaround time line is short.

Cash Management

Upcoming

- Central Bank, the bank the County banks with, will be merging and name will be changing around March 2016. Name will change from Central Bank to MidWestOne. Our banking contract will not be affected

Tax Deed

Current

- Tax Sale completed in November. All but 2 properties offered sold.
- First step of the tax deed process is closing. The properties unpaid will go to court in January.

Upcoming

- Notification of all lien holders of properties in the tax deed process by certified mail after properties go to Court.
- Publication of all properties that go to Court.
- Final Court date is approx. 3 months from the time of the original court date for properties still unpaid.

Other Programs/Duties

Current:

- WCCO conference in Madison in March 2016.
- I am the current President-Elect of the Wisconsin County Treasurer's Association

Upcoming

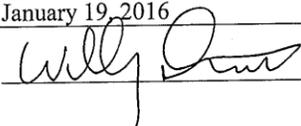
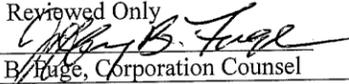
Programs implemented by this department and related goals:

1. Tax Calculation, Collection, and Settlement: Determining property tax, collection of taxes and the disbursement of taxes collected.
2. Cash Management: Management of inflow and outflow of cash for the County, including: cash receipting, bank reconciliations, and investments
3. Tax Deed: Process of foreclosing and processing properties with 3 or more year's delinquent real estate taxes.
4. Other Duties: publish unclaimed funds, tax searches, department web site

RESOLUTION _____-16

Resolution to Delegate Power to Allow for Payment Per Diem Claims of Persons Appointed to Public Inland Lake Protection and Rehabilitation District Board of Commissioners

- 1 TO THE HONORABLE MEMBERS OF THE POLK COUNTY BOARD OF SUPERVISORS:
- 2 WHEREAS, the Polk County Board of Supervisors adopted Resolution No. 01-15, providing for
 3 certain per diem compensation to those citizens whose appointment as commissioners to the
 4 boards of public inland lake protection and rehabilitation districts are confirmed by the Polk
 5 County Board of Supervisors; and
- 6 WHEREAS, Corporation Counsel has advised that such per diem claims require consideration
 7 by the Polk County Board of Supervisors pursuant to Wisconsin Statute Section 59.52(12)
 8 because Resolution No. 01-15 lacks language that would otherwise determine the manner in
 9 which per diems claimed by such persons are to be approved or allowed for payment; and
- 10 WHEREAS, it is in the interest of the County to delegate such authority to provide for timely
 11 and cost-effectively processing of per diem claims consistent with the intent of the Polk County
 12 Board of Supervisors as expressed in Resolution No. 01-15.
- 13 THEREFORE, NOW BE IT RESOLVED, that the Polk County Board of Supervisors delegates
 14 to the County Finance Manager the power to allow for payment consistent with Resolution No.
 15 01-15 those per diem claims submitted by persons whose appointment as commissioners to the
 16 boards of public inland lake protection and rehabilitation districts are confirmed by the Polk
 17 County Board of Supervisors.

Funding Source/ Funding Amount:	Not Applicable
Date Reviewed as to Appropriations:	Not Applicable
Committee Recommendation as To Appropriation:	Not Applicable
Effective Date:	Upon Passage
Dated Submitted To County Board	January 19, 2016
Submitted and Sponsored By:	
Review By County Administrator: <input type="checkbox"/> Recommended <input type="checkbox"/> Not Recommended <input type="checkbox"/> Reviewed Only Dana Frey, County Administrator	Review By Corporation Counsel: <input checked="" type="checkbox"/> Approved as to Form <input checked="" type="checkbox"/> Recommended <input type="checkbox"/> Not Recommended <input type="checkbox"/> Reviewed Only  Jeffrey B. Fuge, Corporation Counsel

Acknowledgement of County Board Action

Mark As Appropriate:

At its regular business meeting on the 19th day of January 2016, the Polk County Board of Supervisors considered and acted on the above resolution, Resolution No. ____-1_: Resolution to Delegate Power to Allow for Payment Per Diem Claims of Persons Appointed to Public Inland Lake Protection and Rehabilitation District Board of Commissioners, as follows:

- Adopted by simple majority of the board of supervisors by a vote of _____ in favor and _____ against.
- Adopted by unanimous vote.
- Defeated by a vote of _____ in favor and _____ against.
- Defeated by voice vote.
- Action Deferred by Procedural Action, as follows: _____

SIGNED BY:

William F. Johnson, IV, County Board Chairperson

Attest: _____
Carole T. Wondra, County Clerk

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Resolution No. ____-2016

Resolution to Authorize Agreement Concerning the Payment of Delinquent Special Assessments and Special Charges (Amending Resolution No. 64-98)

TO THE HONORABLE MEMBERS OF THE POLK COUNTY BOARD OF SUPERVISORS:

Ladies and Gentlemen:

WHEREAS, Wisconsin Statute Section 74.29 provides counties the discretion to settle in full with local units of government and taxing authorities for special assessments and charges; and

WHEREAS, pursuant to Polk County Resolution No. 64-98, the County Treasurer is directed to pay in full all special assessments and special charges on or before the August 20th of each year, that were included in the tax roll which have not previously been paid to, or retained by the local municipal treasurer; and

WHEREAS, Wisconsin statute Section 75.365 authorizes agreements as to delinquent taxes, including special assessments and charges, between counties and local units of government and taxing authorities; and

WHEREAS, it is in the best interest of Polk County to enter into agreements with local units of government and other taxing authorities which set forth terms by which Polk County would continue to settle in full on delinquent special assessments and charges; and

WHEREAS, Polk County may incur financial losses because the amount of said outstanding taxes, special assessments and charges exceeds the fair market value of the property; and

WHEREAS, the attached Agreement as to the Delinquent Special Assessments and Charges provides mutual financial benefits to both Polk County and the respective participating local units of government and taxing authorities; and

WHEREAS, said Agreement as to Delinquent Special Assessments and Charges will be offered to all local units of government and taxing authorities within Polk County on an equal basis; and

WHEREAS, said Agreement allows the Polk County Treasurer to collect from the municipality and taxing authority any outstanding special assessments and charges when the County takes title of any property within the municipality by foreclosure of tax liens as provided for in Wisconsin Statutes Chapter 75

WHEREAS, the Agreement authorized herein will equitably apportion the cost of special assessments to the municipality and taxing entity that incurred the assessments and special charges, as opposed to a county-wide distribution of the assessment or special charges to municipalities that did not incur such expenses; and

WHEREAS, said Agreement recognizes that specific local units of government and taxing authorities may, at their discretion or option, decide whether or not it is to their advantage to elect to execute said Agreement.

1 NOW THEREFORE, BE IT RESOLVED that the Polk County Board of Supervisors does reaffirm
 2 that, pursuant to Wisconsin Statute Section 74.29 that Polk County will continue to settle in full for
 3 all delinquent special assessments and charges with those local units of government and taxing
 4 authorities which enter into an Agreement as to Delinquent Special Assessments and Special
 5 Charges which conforms to Wisconsin Statute Section 75.365, and is in substantially the same
 6 format and language as the sample Agreement as to Delinquent Special Assessments and Charges,
 7 attached hereto and incorporated herein.

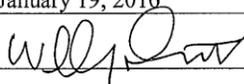
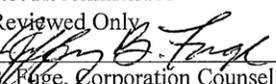
8 BE IT FURTHER RESOLVED that the Polk County Board of Supervisors amends Polk County
 9 Resolution No. 64-98, as follows:

- 10 1. The Polk County Board of Supervisors directs the County Treasurer to pay to the
 11 municipalities that have entered into such Agreement in full all special assessments and
 12 special charges on or before August 20th of each year, that were included in the tax roll
 13 which that were included in the tax roll which have not previously been paid to, or retained
 14 by the local municipal treasurer.
- 15 2. The Polk County Board of Supervisors directs that the Polk County Treasurer shall not settle
 16 in full for delinquent special assessments and charges with those local units of government
 17 and taxing authorities which decide, in the exercise of their discretion, not to enter into the
 18 Agreement authorized herein.

19 BE IT FURTHER RESOLVED, that the Agreement will first be applicable on delinquent accounts
 20 foreclosed upon in 2016 (2013 tax roll) and will apply to all delinquent special assessments and
 21 charges due for said delinquent accounts.

22 BE IT FURTHER RESOLVED, that this Agreement will automatically renew on an annual basis, in
 23 all of its terms and, conditions without modification, unless written Notice of Intent to Terminate is
 24 received by the Clerk of the municipality or taxing authority or the Polk County Clerk at least 90
 25 days prior to calendar year end.

26 BE IT FINALLY RESOLVED, that the Polk County Clerk be directed to forward a copy of this
 27 resolution to the Polk County Treasurer and all municipalities within Polk County.

Funding Source/ Funding Amount:	Undetermined at this time.
Date Reviewed as to Appropriations:	January 14, 2016
Committee Recommendation as To Appropriation:	
Effective Date:	Upon Passage
Dated Submitted To County Board	January 19, 2016
Submitted and Sponsored By:	
Review By County Administrator: <input type="checkbox"/> Recommended <input type="checkbox"/> Not Recommended <input type="checkbox"/> Reviewed Only Dana Frey, County Administrator	Review By Corporation Counsel: <input checked="" type="checkbox"/> Approved as to Form <input checked="" type="checkbox"/> Recommended <input type="checkbox"/> Not Recommended <input type="checkbox"/> Reviewed Only  Jeffrey B. Page, Corporation Counsel

Acknowledgement of County Board Action

Mark As Appropriate:

At its regular business meeting on the ____ day of January 2016, the Polk County Board of Supervisors considered and acted on the above resolution, Resolution No. ____-2016: Resolution to Authorize Agreement Concerning the Payment of Delinquent Special Assessments and Special Charges (Amending Resolution No. 64-98), as follows:

- Adopted by simple majority of the board of supervisors by a vote of _____ in favor and _____ against.
- Adopted by unanimous vote.
- Defeated by a vote of _____ in favor and _____ against.
- Defeated by voice vote.
- Action Deferred by Procedural Action, as follows: _____

SIGNED BY:

William F. Johnson, IV, County Board Chairperson

Attest: _____
Carole T. Wondra, County Clerk



MINUTES

General Government Committee

County Board Room
Balsam Lake, WI 54810
10:00 AM, Thursday, January 14th, 2016

Meeting called to order by Committee Chair Arcand@ 10:00AM.

Members present

Attendee Name	Title	Status
Russ Arcand	Chair	Present
Larry Jepsen	Vice Chair	Present
Josh Hallberg	Supervisor	Present
Pat Schmidt	Supervisor	Present
Ken Sample	Supervisor	Absent

Also present Tammy Peterson, Executive Secretary, Jeff Fuge, Corporation Counsel, Andrea Jerrick, Director of Employee Relations and Maggie Wickre, Finance Director

Approval of Agenda- Chairman Arcand called for a motion to approve the agenda. **Motion** (Jepsen/ Schmidt) to approve the agenda. Motion carried by unanimous voice vote.

Approval of Minutes- Chairman called for a motion to approve the minutes of December 15th, 2015. **Motion** (Schmidt/ Hallberg) to approve the minutes. Motion carried by unanimous voice vote.

Public Comment None

New Business

The Committee received a status report from Finance Director, Maggie Wickre relating to the Management Response of the 2014 Auditor's findings.

Chairman Arcand called to the floor for recommendation rthe proposed Resolution to Authorize Agreement Concerning the Payment of Delinquent Special Assessments and Special Charges. On the advise of counsel, Chairman ASrcand declared action on the proposed resolution deferred until return of the County Administrator.

Chairman Arcand called to the floor status report on Lakeland Communications Claims Against County. The Committee received from Corporation Counsel a status report on said claims.

Chairman Arcand called to the floor for recommendation the proposed Resolution to Delegate Power to Allow for Payment Per Diem Claims of Persons Appointed to Public Inland Lake Protection and Rehabilitation District Board of Commissioners. **Motion** (Arcand/ Jepsen) to recommend further amendment to the proposed resolution to compensate persons on PILRD for per diems/meetings attended without the 4-

meeting limitation contained in Resolution No. 01-15. Motion carried by unanimous voice vote. **Motion** (Jepsen/ Schmidt) to recommend passage of the proposed resolution with the addition of the amendment as recommended by the committee. Motion carried by unanimous voice vote.

Chairman Arcand also called on Corporation Counsel for purposes of the Committee receiving information concerning payment of per diems to the initial meetings of newly established PILRD board of commissioners.

Old Business

The committee discussed the County Board departmental budget and reviewed County Board December 15th and 29th, 2015 payroll expense reports . The committee requested that Ms. Peterson to supply general ledger and excel spreadsheets that states meetings and dates quarterly.

Chair Arcand called to the floor the matter of assigning, sponsoring and reporting of the ad hoc committees and affiliated organizations to standing committees. The Committee received information from Corporation Counsel that indicated that one one ad hoc committee is in existence and ad hoc committees serve subject to the County board without such an assignment unless provided for in the authorizing resolution.

The Committee received information from Corporation Counsel that indicated that under Resolution 11-12, the memorandum of understanding to be developed by the Committee would provide for a reporting mechanism to the Administrator upon disclosures made by affiliated organizations to county staff who administer the cooperative relationship. The Committee received examples of the structure of the Fair Society providing information to the Director of Parks and Buildings and Arnell Memorial Humane Society providing information to the County Finance Manager pursuant to agreements with the noted respective affiliated organization. The Committee received information that the various standing committees could receive information through the Administrator consistent with committee assigned function. Chair Arcand declared that the Committee would review the assignment to the Committee as directed in Resolution No. 11-12 for purposes of receiving communications from affiliated organizations.

Future agenda items: Next meeting is February 11th, 2016 @ 10:00 a.m., update on Treasurers office, Return of resolution 11-12, County website information, and a committee for potential Highway building, review expenses, 01-16 resolution, Review or audit 51110 expenses by finance committee and Recommendation concerning Resolution to Authorize Agreement Concerning the Payment of Delinquent Special Assessments and Special Charges(Amending Resolution No. 64-98).

Adjourn - **Motion** (Schmidt/ Jepsen) to adjourn. Meeting adjourned 11:46 AM.