

Resolution Concerning Certain Budgetary and Position Administration Policies: To create Policy 880, *Budget Planning and Execution*; to amend Policy 881- *Staffing, Budget Planning, and Position Administration*; and to repeal Policy 310, *Budget Overruns Policy*.

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

1. WHEREAS, pursuant to Wisconsin Statute Section 65.90, the Polk County Board of Supervisors has the responsibility to adopt the annual budget and to approve amendments to the adopted budget as it may within its discretion determine appropriate.
2. WHEREAS, Policy 881, *Staffing, Budget Planning, and Position Administration*, provides under one comprehensive document definitions, procedures and policies for staff planning, budgeting and position administration for Polk County reflective of an organizational structure with an Administrative Coordinator under Wisconsin Statute Section 59.19; and
3. WHEREAS, similarly, Policy 310, *Budget Overruns Policy*, provides budget management procedures applicable to an organizational structure with an Administrative Coordinator under Wisconsin Statute Section 59.19; and
4. WHEREAS, the County of Polk operates with the administrative form of government recognized in Wisconsin Statute Section 59.18; and
5. WHEREAS, pursuant to Wisconsin Statute Section 59.18, the County Administrator is responsible for the coordination and direction of all administrative and management functions of the County, not otherwise vested by law in boards or commissions or other elected officers; and
6. WHEREAS, pursuant to Wisconsin Section 59.18, the County Administrator is responsible for the preparation and the submission of the annual budget to County Board of Supervisors;
7. WHEREAS it is in the interest of the County that its policies conform to state law and provide for the efficient operation of county government.
8. NOW, THEREFORE, BE IT RESOLVED that the Polk County Board of Supervisors creates and adopts Policy 880, *Budget Planning and Execution*, as attached hereto and incorporated herein.
9. BE IT FURTHER RESOLVED that the Polk County Board of Supervisors repeals Policy 881, *Staffing, Budget Planning, and Position Administration*.
10. BE IT FURTHER RESOLVED that the Polk County Board of Supervisors creates and adopts Policy 881, *Staffing and Position Administration*, as attached hereto and incorporated herein.
11. BE IT FURTHER RESOLVED that the Polk County Board of Supervisors repeals Policy 310, *Budget Overruns Policy*.

Funding Amount and Source: Not Applicable
Date Finance Committee Advised: _____
Finance Committee Recommendation: _____
Effective Date: Upon Passage
Date Submitted to County Board: July 19, 2011

Submitted and Sponsored By:

Patricia Schmidt
Ken Sample
James D. Edgell
[Signature]

Review By County Administrator:

- Recommended
 Not Recommended
 Reviewed Only

[Signature]
Dana Frey, County Administrator

Review By Corporation Counsel:

- Approved as to Form
 Recommended
 Not Recommended
 Reviewed Only

[Signature]
Jeffrey B. Fuge, Corporation Counsel

At its regular business meeting on July 19, 2011, the Polk County Board of Supervisors adopted the above-entitled resolution, Resolution No. 32 -11; Resolution Concerning Certain Budgetary and Position Administration Policies: To create Policy 880, Budget Planning and Execution; to amend Policy 881- Staffing, Budget Planning, and Position Administration; and to repeal Policy 310, Budget Overruns Policy, by a simple majority vote of ___ in favor and ___ against. *by unanimous voice vote as amended*

[Signature] Dated: 07.25.2011
William Johnson, IV, County Board Chair

Attest: [Signature] Dated: 7-25-11
Carole Wondra, Polk County Clerk

Polk County Wisconsin

BUDGET PREPARATION AND EXECUTION

Policy 880

Effective Date: _____

1. Contents and scope

This policy governs the preparation, submission, approval and implementation of the annual budget for Polk County, Wisconsin under the Laws of the State of Wisconsin and subject to other relevant policies adopted by the Polk County Board of Supervisors including, but not limited to, policies on fund balance, procurement, investment, and employee compensation and benefits as well as any negotiated labor agreements.

2. Definitions

For purposes of this policy, the following terms have the meanings given:

- a. *Budget* means a plan of raising and using financial resources to ensure achievement of tasks and execution of functions during a budget period.
- b. *Budget period* means one calendar year.
- c. *Budget reserve* means unassigned general fund balance as of the close of the preceding year as determined through the County's annual audit.
- d. *Contingency account* means that described in Wisconsin Statutes 59, as amended from time to time.
- e. *Debt service* means scheduled payment for principal, interest, or both for a bond, loan or other similar financial obligation.
- f. *Fiscal year* means a calendar year from January 1 through December 31 of that same year.
- g. *Budget year* means the fiscal year following the current fiscal year.
- h. *Forward year* means a fiscal year following the budget year.
- i. *Program* means a systematized list of activities aimed at achieving a general goal and tasks, implementation of which is proposed and fulfilled by a spending unit in accordance with its responsibilities.
- j. *Capital expenditure* means an expenditure of greater than \$5,000 on an individual item with an expected use for greater than one year.
- k. *Capital budget* means an accounting of non-recurring capital expenditures of greater than \$25,000 incorporated in the annual budget in the ~~current~~ budget year.
- l. *Capital improvement plan* means a estimate of the capital budget for the county for the budget year and four forward years.
- m. *Forward year estimate* means the estimated annual budget for any fiscal year following the budget year.
- n. *Performance measure* means an indicator that shows, in current terms, the adequacy of a program in meeting its objectives.
- o. *Budget classification* means a consolidated, systematized grouping of budget revenues and expenditures (including borrowing net of principal payment), as well as of sources of budget financing based on such features as economic essence, functional activity, organizational structure, and other features established in compliance with Wisconsin statutes and County Board policy.

- p. *Budget balance* means the difference between total resources and total expenditures in a fiscal year by fund and in total.
- q. *Balanced budget* means a budget within which total resources are greater than or equal to total expenditures.
- r. *Structural balance* means the difference between recurring expenditures and recurring revenues in any calendar year.
- s. *Personnel costs* means the sum of wages, salaries, and benefits for a department or agency as defined in the chart of accounts.
- t. *Operating costs* means the sum of payments for utilities, materials other than capital expenditures, rent, travel, vehicle expenses and others as defined in the chart of accounts.
- u. *Professional services* means the cost of outside consultants or provision of services by outside agencies as defined in the chart of accounts.
- v. *GASB* means the Government Accounting Standards Board.

3. Budget funds.

The draft and final budgets must be reported using the following fund structure:

- a. General fund
 - i) Contents. To the greatest extent permitted by State and Federal law, accounting standards, funding agreements, County Board policy and practicality, all revenues and expenditures must be incorporated in the general fund.
 - ii) Categorization of revenues and expenditures. General fund revenues and expenditures will be reported in the draft and final budget and in subsequent financial reports using the classifications prescribed in Wisconsin statutes section 65.90 as amended from time to time.
- b. Contingency fund.

The county administrator must recommend a funding level and source for a contingency fund pursuant to Wisconsin statutes as part of the annual budget recommendation, including any carryover of prior year unused resources.
- c. All other funds.

Funds that are required to be separate by State or Federal law, accounting standards, funding agreements, County Board policy or practicality must be combined to the extent possible and reported using the same categorization of expenditures as is required for the General Fund.

4. Consolidated budget.

In addition to individual budget funds as specified in this section, the county administrator must prepare a consolidated, or all funds, budget combining all revenues and all expenditures following adoption of the annual budget.

5. Budget revenues

Budget revenues must be reported using all categories as required by State law and accounting practices, including but not limited to property tax levy, fees, charges, interest income, interest on delinquent taxes, grants, state aid, federal aid, and fines.

6. Budget expenditures

Budget expenditures must be reported using all categories as required by State law and

accounting practices, including but not limited to personnel costs, operating expenses, professional services, supplies and expenses, fixed charges, debt service, grant contribution, capital outlay and transfers.

7. Components of budget legislation

Budget legislation consists of the laws of the United States of America, of the State of Wisconsin, this policy, and other financial policies adopted by the Polk County Board of Supervisors.

Section 2: Preparation and adoption of the annual budget

1. Classification and level of detail.

Proposed and final budgets must be prepared in accordance with Wisconsin Statutes, specifically section 65.90 as amended from time to time in terms of classification, form and detail. In addition, budgets must also be prepared listing expenditures by program as possible. Revenues and expenditures must be separately reported and, unless specifically permitted by the county administrator and identified in the proposed budget, revenues may not be used to offset expenditures.

2. Budget calendar

The county administrator must distribute a budget calendar to all agencies on or before February 1 of each year. The budget calendar must set out dates for the submission and review of budget documentation and submissions by the county administrator, the governing committees, the finance and personnel committees, and the board of supervisors.

3. Development of the draft budget

The following individuals or committees have assigned responsibilities for the development of the draft budget.

- a. County administration. In accordance with Wisconsin Statutes section 59.18, as amended from time to time, the county administrator is responsible for the preparation and submission of the annual budget.
- b. Governing committees. Each governing committee is responsible for the review and approval of budgetary goals and objectives for each program administered by each department under their jurisdiction. Each committee must also review the budget request as submitted by the department and make recommendations to the county administrator on that budget request.
- c. Department heads. Each department head is responsible for the preparation of the budget narrative and budget request for their department as well as any analysis as requested by the county administrator, governing committee, or county board.
- d. Finance committee. The finance committee is responsible for reviewing the overall budget context and advising the county administrator on overall budget size and resources.
- e. Personnel committee. The personnel committee is responsible for review of overall employee benefits and wages, with recommendation to the county administrator.

4. Fee schedule

The County Board must annually adopt a fee schedule prepared by the county administrator. This schedule incorporates any local fees or charges, including fees for service, over which the county board has discretion.

- a. Contents. The fee schedule must include past year fee rate, current year fee rate, proposed rate, past year actual revenues, current year projected revenues and forward year estimated revenue. Where possible, the schedule must also include an estimate of the actual cost of providing the service to which the fee relates. The county administrator is responsible for prescribing the form of this report.
- b. Adoption. Department heads must submit sections of the fee schedule for their departments on or before July 15. The county administrator must review and make a recommendation on the proposed fee schedule prior to the August regular meeting of the county board. Once adopted, projected revenues from these fees and charges must be incorporated in the annual budget proposal.
- c. Amendment. Fees and charges may be amended as part of the consideration of the annual budget. Following adoption of the annual budget, any amendment to the fee schedule must be made in the same manner as any amendment to the annual budget.

5. Budget submission

In addition to those requirements set out in Wisconsin Statutes, the proposed budget submitted by the county administrator must provide additional information for consideration by the board and meet additional requirements where possible. These include:

- d. Contents. This required financial information and financial information on prior year, current year, budget year, and one or more forward year estimates.
 - a. Proposed budget balance. The budget submitted by the county administrator must be balanced and must be structurally balanced or incorporate a plan to regain a structural balance should the administrator deem it expedient to defer from a structural balance for a period of time.
 - b. "Last dollar" levy. For purposes of budget preparation and adoption, all other revenues must be incorporated to offset expenditures prior to the inclusion of any property tax levy revenues.
 - c. Commitment and assignment of funds. Any funds to be carried over from the current to the budget year must be expressly identified in the budget proposal.
 - d. Grant funds. The budget must include all grant funds to the extent possible. The department head must also have available, on request, supporting documentation as to the permitted use of these funds.
 - e. Resolution format. The proposed budget resolution must contain enabling language for any grant or other revenue recommended to be incorporated in the annual budget and for the recommended continuation of any funds assigned or committed by past County Board action.

6. Public availability and fiscal transparency.

The county administrator's budget recommendation including budget narratives, a letter of transmittal, and a budget summary must be made publicly available on submission of the annual budget.

7. Capital improvement plan.

The county administrator must annually submit a capital improvement plan for all departments along with the annual budget. The capital improvement plan must provide information as to specific items to be purchased, their priority in accord with the priority set by the county board, alternatives should the purchase not occur or occur at a later date, financing options, and associated performance measures.

8. Budget review and adoption.

The following committees have the responsibility assigned them in the adoption of the annual budget.

- a. Governing committees. The annual budget for each department must be prepared and presented to each respective governing committee at the first meeting following its submission by the county administrator. Any governing committee may, by majority vote, recommend an amendment to the draft budget for consideration by the finance committee and the County Board. These recommendations include those on any amendment recommended by the finance committee.
- b. Personnel committee. The annual budget must be presented to the personnel committee at its first meeting following its submission. The personnel committee must make a recommendation to the finance committee and the County Board on wage and benefit amounts where not prescribed by negotiated labor agreements.
- c. Finance committee. The annual budget must be presented to the finance committee at their first meeting following its submission. The finance committee must review the recommended budget and make a recommendation to the county board as to overall amount of the budget in total and by fund and sources of financing. This recommendation must be in the form of an amendment reducing or increasing expenditures or amending overall revenue composition provided the proposed budget would remain balanced. Amendments affecting expenditure amounts for individual departments must be referred to the appropriate governing committee for their recommendation as possible prior to consideration by the County Board. The finance committee must also review amendments recommended by governing committees for compliance with the overall budget recommendation and prior to the consideration of any amendment by the full County Board.
- d. County Board. The County Board must consider the recommendation of the finance committee as to overall budget amount and revenue composition and every amendment proposed by governing committees or the finance committee ~~prior to their consideration.~~

9. Budget adoption and reporting

Pursuant to Wisconsin statutes, the County Board is responsible for the adoption of the

annual budget. In addition to the reports required by Wisconsin statutes, the annual budget report, which must be completed within three months following adoption, must contain expenditures by program, performance measures and history, and a summary and explanation of the budget in simplified terms including major factors affecting the annual budget.

Section 3: Budget execution

1. Responsibilities for budget execution.

As provided by Wisconsin Statutes section 59.18, the county administrator is responsible for the implementation of the annual budget and enforcement of the budget policy, including any reports required under this section. Each department head is responsible for the implementation of their annual budgets and providing prompt and accurate reports on budget execution to the county administrator and to the appropriate governing committee.

2. Transfer rules.

During the execution of a budget, any department head may transfer funds within any of the following categories: operating expenditures, personnel costs, capital costs, and professional services. Any transfer in excess of \$5,000 under this section must be approved by the county administrator. Any transfer in excess of \$20,000 within a budget category must be approved by the finance committee, who may also authorize the transfer of funds within all budget categories for any department pursuant to Wisconsin Statutes section 65.90 and as possible following a recommendation by the county administrator.

3. Reporting

Each department must report at least quarterly to their governing committee on their budget execution and on progress towards their annual goals at least semi-annually in a form prescribed by the county administrator. Each department must report to their governing committee on grant revenues and expenditures on a quarterly basis

4. Budget amendments.

Except as provided in this section and as permitted by Wisconsin statutes, no funds in excess of amounts approved by the County Board in the budget may be expended without County Board approval.

- a. Contingency fund transfer. Pursuant to Wisconsin Statutes section 65.90, the finance committee may transfer funds from the contingency fund to any budget category subject to limitations under Wisconsin Statutes and as possible following a recommendation by the county administrator.
- b. County Board amendments. Pursuant to Wisconsin Statutes section 65.90, the County Board may amend the annual budget to increase or decrease any expenditure, provide for a new expenditure or amend any revenue amount subject to any restriction by State or Federal law, accounting standards, funding agreements, or practicality. Any proposed amendment, where possible, must be accompanied by a recommendation from the county administrator, governing committee, and finance committee prior to its consideration.

- c. Mid-year grant application and approval procedure. If grant funds become available at a time when inclusion in the regular budget process is impractical, the county administrator or her/his designee must approve the application for any grant, with notification to the appropriate governing committee. On receipt of grant funds, a budget must be submitted to the county administrator and governing committee, with the department head providing supporting documentation as to the permitted use of these funds or other contractual obligations ~~available~~ ^{or disapprove} on request.

5. Year-end expenditures

Unless provided by other policy, State and Federal law, grant or other funding contract, all expenditures for capital assets must be made so that delivery of that asset occurs on or before December 31 in the year in which the purchase was authorized ~~without the permission of~~ unless authorized by the county administrator or his/her designee.

6. Cancellation

For purposes of budget execution, it is considered that all other revenues and all non-general fund revenues are expended to the extent possible before property tax levy funds are expended. Further, unless otherwise provided by State law, Federal law, County Board action, or a condition of funding pursuant to GASB regulations, all unspent appropriations cancel to the general fund at the close of the fiscal year.

7. Severability.

If any portion of this policy is found to be in violation of State or Federal law, contractual obligations or grant agreements that portion is to be considered null and void.

Sound Principles for Design of a Budget Policy

1. **Authoritativeness:** The policy should clearly assign responsibility (within the constraints of state law): The administrator prepares a draft annual budget and supporting documents; the County Board approves the annual budget after amendments; no expenditure may be made without the approval of the County Board through the budget; the administrator is responsible for the implementation of the budget and reporting on its implementation. The budget policy incorporates an amendment process to be used after the budget is adopted.
2. **Annual basis:** Budget authority is for a 12 month period. The policy incorporates exceptions from that rule, such as multi-year appropriations and year-end carryovers, such as non-lapsing accounts. All ongoing transactions are estimated for their one-year cost.
3. **Comprehensiveness:** All revenues and expenditures are included in the budget on a gross basis. Expenditures are not offset by revenues unless specified. Dedicated funds are minimal, established by action of the County Board. Contingency funds are defined in the budget policy.
4. **Unity:** The budget presents, and the County Board approves, all receipts and payments in the same annual budget resolution, including all capital expenditures. All new revenue measures are approved in the annual law, other than fees and charges adopted at a scheduled prior date.
5. **Common pooling of revenues:** All resources must belong to a common fund to the extent possible.
6. **Specificity:** Revenues and expenditures are approved with some detail in the budget estimates. Authorized spending is intended for particular purposes (inputs or programs/outputs).
7. **Balance:** Budget payments are balanced by receipts (accounting balance, cash basis). Budget expenses are balanced by budget revenues and financing (accrual basis). "Balance" is well defined and may be subject to legal limitations and further constrained to structural balance (ongoing expenditures offset by ongoing revenues).
8. **Accountability:** The administrator must account to the County Board for how administration and departments has met their responsibilities at least twice a year. An independent external audit body reports at least annually to the County Board on budget execution. Within administration and departments, the accountability of budget managers is clearly defined.
9. **Transparency:** The roles of public bodies are clear. Timely and regular financial and nonfinancial information on the budget is publicly available. The terms used in the budget policy are clearly defined.

10. **Stability:** Budget and public debt objectives are framed in the context of a regularly updated medium term budget framework. The rates and bases of taxes and other charges are relatively stable.
11. **Performance:** The expected and recent past results (outputs and/or outcomes) of budget programs are reported in the budget document.

Reference: Modified from Ian Lienert and Israel Fainboim, Reforming Budget System Laws, IMF Fiscal Affairs Department, October 2007

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Polk County Wisconsin

STAFFING AND POSITION ADMINISTRATION

Policy 881

Effective Date: 02-18-93

Revision Date: 06-15-04, 6-20-06,
6-19-07, 3-11-08, 6-21-11

1. Scope

This policy provides definitions for reference in other policies, governs the creation of new positions outside of the annual budget process, provides restrictions on certain positions and assigns authority for other types of positions. It is applicable to all positions within County government unless otherwise specified but does not supersede any provision in the County's labor agreements with which it may conflict.

2. Definitions

For purposes of this policy:

- a. *Position* means a financially compensated employment opportunity controlled by the county and as defined by county labor agreement, contract, or similar.
- b. *Limited position* means a position with a defined ending date, either funded entirely through a grant or other dedicated revenue or limited by the type and scope of work to be performed. Types of limited positions are:
 - i. A *temporary limited position* is one that does not exceed 2080 hours in any calendar year (including extensions) for any one department.
 - ii. A *seasonal limited position* is a position that fulfills a specific assignment of a recurring, well-defined nature, not to exceed six months in any calendar year.
 - iii. An *emergency limited position* is an appointment to meet staffing needs of an unforeseen or critical nature.
- c. *Full-time positions* are those non-limited positions designed for a full work week as defined by labor contract, personnel policy, or other appropriate controlling document (such as County Board resolution or contract with outside agency).
- d. *Part-time positions* are those non-limited positions designed to work fewer hours than a full work week as defined by labor contract, personnel policy, or other appropriate controlling document including County Board resolution or contract with an outside agency. Part time positions are divided into three sub-classifications:
 - i. *Regular part-time* positions are scheduled to work 1020 hours or more in a calendar year.
 - ii. *Restricted part-time* positions scheduled to work less than 1020 hours in a calendar year.
 - iii. *Casual* positions are limited part-time positions with an irregular or variable number of hours per year but established on a permanent basis by County Board resolution and do not exceed 600 hours in a calendar year except in the case of the sheriff's department.
- e. *Fee Reimbursement/Grant Funded* positions are limited or non-limited, full-time, or part-time positions that provide patient care or perform duties specific for fulfillment of grant requirements and that are fully funded through grants, fees and/or charges.

3. Positions, how created

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No position may be created except as herein provided.

- a. Any non-limited position must be authorized by the final annual budget resolution.
- b. A department head may establish emergency limited positions or expand the hours of existing part-time non-limited positions in an emergency for a period not to exceed one hundred thirty-five (135) calendar days or the remainder of the calendar year, whichever is shorter, on approval by the county administrator and provided adequate funding is available.
- c. A department head may establish a limited position with the approval of the employee relations director for the remainder of the calendar year.
- d. The sheriff may establish a casual position with the approval of the employee relations director for the remainder of the calendar year.

In an emergency where it is not possible to receive prior approval of the employee relations director or the county administrator, a department head may establish a limited position provided such approval is received within 72 hours of that hire.

4. Limited positions, restrictions

Limited employees do not participate in the County's benefits program except as provided for elsewhere in the County's personnel policy or collective bargaining agreements or as required by law. The number of hours worked may be either full-time or part-time. Limited positions must serve one of four major purposes:

- a. To fill positions that are temporarily vacated by non-limited employees.
- b. To provide assistance to departments with temporary and substantial increases in workload.
- c. To fill a full or part-time position for a limited period of time as part of a seasonal program or activity.
- d. To enable county participation in an activity for which a dedicated funding source is available.

Unless subsequently authorized by the County Board in the annual budget resolution, a limited positions ends when the dedicated revenue used to fund this position is exhausted or when any contractual time limitation associated with that funding is reached. If contractual time limitation associated with a funding source is open-ended, the authorization for continuation of the position will be part of the annual budget process.

5. Fee reimbursement/Grant funded positions, procedure

A department head may adjust the number, hours, and classification of approved patient care fee reimbursement funded positions and hours as needed provided that these adjustments reflect actual changes in client caseloads, resident census, and or other directly relevant criteria. ~~The department head may reclassify these positions from limited part-time to non-limited status for the remainder of the calendar year.~~ A department head must report adjustments to the county administrator at the time of the adjustment, and to their governing committees on a quarterly basis, on the number of such positions that exist in each department and the number of hours established for each position. A department head may adjust the number of hours and classification of grant-funded positions, with approval of the county administrator, as needed provided the changes reflect the funding and requirements of the grant.

6. Filling vacant positions

Notwithstanding any other policy to the contrary, the county administrator may authorize the filling of any vacant position authorized in the annual budget resolution. The county

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administrator may also authorize replacing a full-time vacant position with a part-time or limited position or a full-time position at a lower pay ~~rate~~grade.

Polk County Wisconsin

BUDGET OVERRUNS POLICY

Policy 310

Effective Date: October 30, 2003

Revision Date: 3-11-08

Policy:

1. No Department Head has the authority to spend more money in a budget year than was allocated by the County Board to that department in the annual budget. The final audit will serve as the basis for determining whether the department head has exceeded the budget allocation.
2. Department Head Responsibility: The Department Head shall be the sole party responsible for fulfilling the requirements of the Department Procedures portion of the budget policy after adoption of the department budget by the Polk County Board of Supervisors.
 - a. Department Procedures
 - i. The Department Head shall provide the Governing Committee with information regarding the current year to date budget position of the department on no less than a quarterly basis.
 - ii. The Department Head shall inform the Governing Committee of a potential budget overrun prior to any budget overrun.
 - iii. The Department Head shall request that the minutes of the Governing Committee reflect that the Department Head has conformed with Department Procedures 1 and 2.
 - iv. At no time will the Department Head spend more than the total budgeted dollar amount allocated to their department without prior approval as outlined in this policy.
3. Governing Committee Responsibility: The Governing Committee shall fulfill the requirements of the Governing Committee Procedures portion of the budget policy after adoption of the department budget by the Polk County Board of Supervisors.
 - a. Governing Committee Procedures
 - i. The Governing Committee shall review and address concerns regarding the current year to date budget position of the department when presented by the Department Head.

- ii. The Governing Committee shall review budget overrun issues and shall determine by majority vote whether the budget overrun warrants funding.
 1. If funding is warranted the Governing Committee shall submit their recommendation to the appropriate governing body.
 2. If funding is not warranted the Governing Committee shall instruct the Department Head to find the expense reductions necessary to stay within the adopted budget.
4. A budget is classified into three (3) major classes of budget lines as follows: Budget lines that are 000 through 199 are Class I and contain salary and fringe benefit costs; budget lines that are 200 through 799 are Class II and contain operation costs; and budget lines that are 800 and above are Class III are budget lines for capital costs.
5. Only Public Health, Aging, Human Services or Golden Age Manor may transfer money into the Class I budget lines. Departments other than those listed may not transfer money from or into the Class I budget lines.
6. A Department Head may transfer money within Class II budget lines. No Department Head, except for Public Health, Aging, Human Services or Golden Age Manor, shall transfer money between the classes without the approval of the governing committee and the Finance Committee. Department Heads, other than those listed above, do not have the authority to transfer money from one budget to another budget within the same department.
7. Under the following conditions departments that operate as a proprietary fund (Highway) may exceed their allocated budget amounts provided that:
 - a. Portions of the Departments fund balances were previously allocated for specific expenditure in a future time period. (Ex. Monies set aside as matching dollars or for delayed projects)
 - b. The expenditure was offset by equal revenue that was not budgeted.
 - c. The department has sufficient operating capital to cover the additional expense.
8. Court ordered activities and other emergency services (emergency detentions, detoxification, animal control cases) that result in the appropriation of unbudgeted expenses will be exempt from item 11 of the Budget Over-run Policy.

9. The Finance Committee, with the prior approval of the governing committee, has the authority under Section 65.90(5)(b) of the Wisconsin Statutes to transfer money between all budget lines within a department's budget as well as the authority to transfer money from one budget within the department to another budget within the same department
10. The Finance Committee has the authority, within the 10% limit allowed by Section 65.90(5)(b) of the Wisconsin Statutes, to transfer money from the contingency fund into any budget line within a department.
11. The County Board has the authority to transfer money from one budget line to another within the department; it can transfer money from one budget within the department to another budget in the same department; it can transfer money from one department to another department; and the County Board can transfer money from the contingency fund to any other fund into a department's budget as provided by law.
12. Department Heads that do not adhere to this policy are subject to discipline pursuant to Employee Discipline Policy 716.
13. Resolution 19-92 is hereby rescinded by adoption of this policy.

POLK COUNTY BOARD OF SUPERVISORS
Minutes from Tuesday, July 19, 2011
Polk County Government Center – County Board Room
Balsam Lake, WI 54810

Chairman Johnson called the meeting of the Polk County Board of Supervisors to order at 6:30 PM.

Roll call was taken by the Clerk, with 23 members present.

County Clerk informed the chair that notice of the agenda was properly posted in three public buildings, published in the county's legal paper and posted on the county website the week of July 11, 2011 and the amended agenda was posted on July 13, 2011. Corporation Counsel explained the need to suspend the rules to allow for the amending of the published agenda.

Chairman Johnson requested a motion to suspend the rules of order allowing the amended published agenda in order to go into closed session to discuss the claim of Katherine Farrell. **Motion (Kienholz/Schmidt) to suspend the rules of order and amend the agenda. Motion carried** by unanimous voice vote. **Motion (Masters/Jepsen) to approve the amended agenda. Motion carried** by unanimous voice vote.

Introduction of George Stroebel to the county board to fill the vacancy in District 16. **Motion (Luke/Masters) to confirm the appointment of George Stroebel to fill the vacancy as Supervisor for District 16. Motion carried** by unanimous voice vote.

Chairman Johnson requested consideration of those items contained under Consent Agenda: Confirmation of County Board Minutes from June 21, 2011. Minutes approved.

Supervisor Nelson led the prayer.
Chairman led the Pledge of Allegiance
Public comments were offered.

Presentations were provided by Robert Rasmussen, Deanna Boettcher and Lisa Johnson to update on the OWI Prevention Committee. A presentation was given by Peter Kilde, Executive Director of WestCAP and a presentation was also given by Steve Warndahl, highway commissioner and Moe Norby on the use of the PASER program and adopt a Highway.

The presentations were interrupted by a 10 minute break, called by the chair due to a tornado warning in the area.

Chairman's Report was given by Wm. Johnson.
Finance Manager's report was given by Maggie Wickre.
Administrator's report was given by Dana Frey.

Motion (Kienholz/Schmidt) to approve the Administrator's appointments of Jeff Peterson and Tim Laux to the Board of Adjustment and of Duana Bremer to the Library Federation Board of Trustees. Motion to approve appointments carried by unanimous voice vote.

Committee/Board Reports were given.

Insert Resol. 34-11

Resolution 34-11 Resolution of the Polk County Board of Supervisors in Support of Federal Funding of Community Action Agency Programs. Motion (Jepsen/Kienholz) to approve. Motion to approve Resolution 34-11, carried by a roll call vote 12 yes /11 no. Resolution adopted. Voting Yes: Supr. H. Johansen, D. Johansen, Kienholz, Caspersen, Rattel, Moriak, Arcand, Luke, Jepsen, O'Connell, Christensen and W. Johnson. Voting No: Supr. Schmidt, Brown, Edgell, Masters, Sample, Nelson, Stroebel, Hartung, Bergstrom, N. Johnson, and Voelker.

Insert Resol. 35-11

Resolution 35-11 Resolution to Authorize an Agreement with the Wisconsin Department of Agriculture, Trade and Consumer Protection for Farmland Preservation Planning Grant Funds. Motion (O'Connell/Brown) to approve. Motion to approve Resolution 35-11 carried by unanimous voice vote. Resolution adopted.

Insert Resol. 36-11

Resolution 36-11 Resolution to Authorize a Legal Services Agreement between the Human Services Department and the Corporation Counsel for CY 2011. Motion (Schmidt/Brown) to approve. Motion to approve Resolution 36-11 carried by unanimous voice vote. Resolution adopted.

Insert Resol. 37-11

Resolution 37-11 Resolution Concerning Certain Budgetary and Position Administration Policies: To Create Policy 880, Budget Planning and Execution; to Amend Policy 881 – Staffing, Budget Planning, and Position Administration; and to Repeal Policy 310, Budget Overruns Policy. Motion (Masters/Edgell) to approve. Motion (Sample/Masters) to amend Resolution 37-11 by: adding to paragraph c, page 7, line 3 to read “impractical, the county administrator or her/his designee must approve or disapprove the”. Motion to approve amendment to Resolution 37-11 carried by unanimous voice vote. **Motion to approve Resolution 37-11 as amended, carried** by unanimous voice vote. Resolution adopted. (Board decided to give the newly created policy number – 880)

Motion (Masters/Hartung) to convene in closed session. Motion carried by roll call vote, 21 yes, 2 no. Corporation Counsel, Jeff Fuge, Administrator Frey and County Clerk in attendance of closed session. Board in Closed Session.

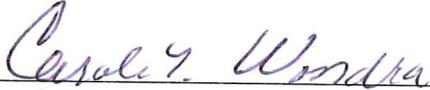
Motion (Voelker/Rattel) to return to open session, carried by unanimous voice vote.

Back in Open Session

Chairman call for Supervisor's Reports. Chair recognized Supervisor Arcand. Motion (Arcand/Sample) to adjourn. Motion carried. Meeting adjourned 9:35pm.

STATE OF WISCONSIN)
COUNTY OF POLK)

I Carole T. Wondra, County Clerk for Polk County, do hereby certify that the foregoing minutes are a true and correct copy of the County Board Proceedings of the Polk County Board of Supervisor's Session held on July 19, 2011.



Carole T. Wondra
Polk County Clerk

STATE OF WISCONSIN)
) SS
COUNTY OF POLK)

I, Carole T. Wondra, Clerk for Polk County, do hereby certify that the
attached is a true and correct copy of Resolution No. 37-11 that was adopted
by the Polk County Board of Supervisors on July 19, 2011.

Carole T. Wondra 7-25-11
Carole T. Wondra Date
Polk County Clerk