

Resolution No. 48- 17

Resolution to Amend County Finance Policy to Require Additional Budget Documentation from External Agencies.

TO THE HONORABLE BOARD OF SUPERVISORS OF THE COUNTY OF POLK, WISCONSIN:

Ladies and Gentlemen:

WHEREAS, the Polk County Board of Supervisors provides funding to agencies that are not a direct part of County government; and

WHEREAS, these agencies provide valuable services for the citizens of Polk County; and

WHEREAS, the Polk County Board of Supervisors also has a fiduciary responsibility to the taxpayers of Polk County to ensure their funds are well spent and held to the same standards as County departments; and

WHEREAS, current policies require reporting of some financial information and can be expanded; and

WHEREAS, improved reporting would help assure that both service needs and financial standards are adequately met without placing an undue burden on these outside agencies.

NOW, THEREFORE, BE IT THEREFORE RESOLVED that Polk County Financial Policies section 1.02(dd) is amended to read:

dd. *External agency* means an organization that is not directed by the County Board or an elected County official to which the County makes or has made an appropriation, including indirectly through providing space in a County facility for less than market rent, other than expenses for a County Board Supervisor or other delegate to participate in meetings.

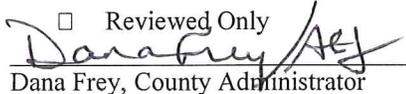
BE IT FURTHER RESOLVED that Polk County Financial Policies section 2.05(i) is amended to read:

i. *External agencies.* The budget as submitted by the administrator must include information as to whether external agencies have submitted a letter of agreement with the County, memorandum of understanding, or contract on file that is valid for the following year and whether that document incorporates an agreement to follow County financial policies for all funds provided by the County and language which indemnifies the County of all liability from operations of said agency. The budget documentation must also indicate whether the agency has submitted a copy of their bylaws, mission statement, information on insurance coverage, indemnification of the County, current audited financial statements as available, current and subsequent year's budget, and regular and current financial reports. Further, the budget documentation must also include information as to whether the following information has been submitted:

- 1) Documentation explaining how County funding is spent or evidence that the County funding results in budgetary savings or additional revenue;
- 2) A listing of key strategies, or actions the agency proposes to take in the following year to implement priorities as set by the County Board; and
- 3) Relevant output and outcome measures to assist with the assessment of the efficiency and effectiveness of programs.

38 ~~In addition, no funding may be proposed that exceeds ___ percent of an organization's~~
 39 ~~annual budget, and funding for external agencies may not exceed ___ percent of total~~
 40 ~~General Fund revenues.~~

41 BE IT FURTHER RESOLVED that the Clerk is directed to engross the County Finance policy to incorporate
 42 the amendments adopted in this resolution and cause said revised policy to be issued and published on the
 43 County website.

Funding Source/ Funding Amount:	Not Applicable
Date Reviewed as to Appropriations:	Not Applicable
Committee Recommendation as To Appropriation:	Not Applicable
Effective Date:	Upon Passage and Publication
Dated Submitted To County Board	First Reading: July 18, 2017 Second Reading: August 15, 2017
Submitted By:	
Review By County Administrator: <input checked="" 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 type="checkbox"/> Recommended <input type="checkbox"/> Not Recommended <input checked="" type="checkbox"/> Reviewed Only  Jeffrey B. Fuge, Corporation Counsel

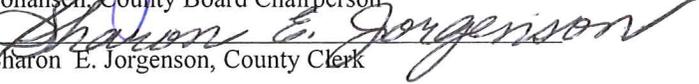
Acknowledgement of County Board Action

At its regular business meeting on the 15th of Aug, 2017, the Polk County Board of Supervisors considered and acted on the above resolution, Resolution No. 48-17: Resolution to Amend County Finance Policy to Require Additional Budget Documentation from External Agencies, as follows:

- Enacted by majority of all members, by a vote of _____ in favor and _____ against.
- Enacted 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:


 Dean Johansen, County Board Chairperson

Attest: 
 Sharon E. Jorgenson, County Clerk

CERTIFIED COPY OF POLK COUNTY RESOLUTION

STATE OF WISCONSIN

COUNTY OF POLK

I Sharon E. Jorgenson, Polk County Clerk due hereby certify that the attached hereto and incorporated herein is a full, true and correct copy of Resolution No. 48-17 Resolution to Amend County Finance Policy to Require Additional Budget Documentation from External Agencies, adopted by the Polk County Board of supervisors at its regular business meeting held on August 15, 2017.

A handwritten signature in cursive script that reads "Sharon E. Jorgenson" followed by the date "8/15/17".

Sharon E. Jorgenson, Polk County Clerk

Date