

Polk County Board of Supervisors
100 Polk County Plaza, Balsam Lake, Wisconsin
Polk County Government Center, County Board Room
Tuesday, March 15, 2016
Regular Business Meeting, 6:00 p.m.
Open Session

ORDER OF BUSINESS:

1. Call to Order
2. Evidence of Proper Notice
3. Roll Call
4. Pledge of Allegiance
5. Time of Reflection
6. **Consent Agenda:**
 - a. Consideration of noticed agenda for March 15, 2016 meeting;
 - b. Consideration /corrections to the published minutes of January 19, 2016 County Board Meeting
 - c. Confirmation of Emergency Fire Wardens for Polk County, 2016:
Keith & Michelle Schmidt, Ron and Patty Fredericks, Jean Smith, Mike Stoddard and Jeff Moats
7. Public Comments – 3 minutes per person – not to exceed 30 minutes total
8. Marijuana Presentation – Elizabeth Hagen, Tobacco MJC
9. Receipt of Committee Reports and Discussion:
 - a. Opportunity for Committee Chair comments on committee actions
 - b. Other reports
10. Chairman's Report, Wm. Johnson
11. Administrator's Report, Dana Frey
12. Confirmation of Administrator's appointment to Highway Commissioner
13. **Proposed Resolutions & Ordinances**
 - A. **Ordinance 05-16:** Polk County Temporary Speed Limit Ordinance
 - B. **Resolution 06-16:** Resolution to Designate the Week of April 11-15, 2016 as Work Zone Awareness Week
In Polk County
 - C. **Resolution 07-16:** Polk County Land Information Plan 2016
 - D. **Resolution 08-16:** Resolution to Authorize Agreement Concerning the Payment of Delinquent Special
Assessments and Special Charges (Amending Resolution No. 64-98)
 - E. **Ordinance 09-16:** Amendments to the Polk County Shoreland Protection Zoning Ordinance
 - E. **Ordinance 10-16:** Amendments to the Telecommunication Towers, Antennas, and Related Facilities Ordinance
 - F. **Resolution 11-16:** Resolution to Set Compensation of Elected Officials for Term 2017-2020
(County Clerk, Register of Deeds and Treasurer)

- G. **Resolution 12-16**: Resolution to Rescind Resolution Declaring English as the Official Language of Polk County
- H. **Resolution 13-16**: Resolution Concerning the Revision of the County Personnel Policies-Chapter 8
- I. **Resolution 14-16**: Resolution Adopting Comprehensive Revision to Polk County Financial Policies – Chapter 5 Financial Policies
- J. **Resolution 15-16**: Resolution Authorizing Submission of Proposed Amended Gandy Dancer Trail-Polk County Segment Master Plan for Wisconsin Department of Natural Resources Approval
- K. **Resolution 16-16**: Resolution Assigning to Committee Reporting of Affiliated Organizations

- 14. Supervisors Reports
- 15. Adjourn

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.

1 Ordinance No. 05 -16

2 Polk County Temporary Speed Limit Ordinance
3 (Wis. Stat. s. 349.11(10))

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

5 Ladies and Gentlemen:

6 WHEREAS, the Polk County Highway Department performs work on the Polk County system and the state
7 highway system within the geographical boundaries of Polk County; and

8 WHEREAS, pursuant to Wisconsin Statute Section 349.11(10), the Highway Commissioner or his/her
9 designee is authorized to, for the safety of the highway construction and maintenance workers, pedestrians
10 and highway users, cause to be posted temporary speed limit less than the speed limit imposed regularly in
11 their jurisdiction when a county highway is being constructed, reconstructed, maintained or repaired, when
12 performing maintenance on the state trunk highway system under s. 84.07, or in those instances with respect
13 to highways not under its jurisdiction that are being constructed, reconstructed, maintained or repaired by the
14 local authority;

15 WHEREAS, upon the recommendation of the Polk County Public Safety and Highway Committee, it is in
16 the interest of the County to enact an Ordinance that adopts and allows for the posting of temporary speed
17 limits consistent with Wisconsin Statute Section 349.11(10).

18 NOW, THEREFORE, the Polk County Board of Supervisors enacts the Polk County Temporary Speed Limit
19 Ordinance and ordains as follows:

- 20 1. If a highway is being constructed, reconstructed, maintained or repaired, temporary speed
21 limits may be imposed as set forth in Wisconsin Statute s. 349.11(10).
- 22 2. The Polk County Highway Commissioner and in his/her absence, his/her Highway
23 Superintendent or Foreman is authorized, at his/her discretion to impose mandatory
24 temporary speed limits under the continuing authority of this section and without need of
25 further action by the County Board.
- 26 3. Temporary speed limits shall be in accord with this section and shall be imposed by the
27 posting of either portable or fixed temporary regulatory speed limit signs of the same face
28 size and design as permanent regulatory speed limit signs, type R2-1, as described in the
29 Manual on Uniform Traffic Control Devices as adopted by the Wisconsin Department of
30 Transportation.
- 31 4. Signs may be posted on any highway under the jurisdiction of this authority (and any state
32 trunk highway upon which this County performs maintenance under §84.07, Wis. Stats.)
33 when such highway is being constructed, reconstructed, maintained or repaired, but only in
34 the immediate area of such work and of those persons engaged in performing such work.
- 35 5. Any temporary speed limit imposed in an area where construction, reconstruction,
36 maintenance or repair is being performed on the shoulders or what is normally the traveled
37 portion of the roadway, or where the highway construction or maintenance workers

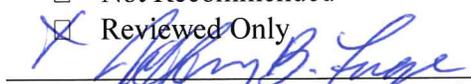
38 performing such work as necessary on the shoulders or what is normally the traveled
 39 portion of the roadway, shall be 45 mph or 10 mph less than the speed limit normally in
 40 effect for that portion of highway, whichever is the lower temporary speed limit (i.e.
 41 temporarily 35 mph in a normally 45 mph zone or temporarily 45 mph in a normally 65
 42 mph zone).

43 6. No temporary speed limit shall be imposed when construction, reconstruction, or
 44 maintenance or repair work is being performed inside the highway right-of-way but not on
 45 the shoulders or the traveled portion of highway.

46 7. Any speed limits imposed under the authority of this section are temporary, and the signs
 47 imposing such limits shall be removed, covered or otherwise obscured when the highway
 48 construction or maintenance workers performing construction, reconstruction, maintenance
 49 or repairs and their equipment are not present on the shoulders or traveled portion of the
 50 highway.

51 8. The area in which any temporary speed limit imposed shall be terminated by posting a
 52 regulatory speed limit sign informing the public of the specific speed limit outside of the
 53 area where construction, reconstruction, maintenance or repair work is being performed.

54 9. Nothing herein shall prohibit the Polk County Highway Commissioner or his/her designee
 55 from posting advisory speed limit signs, of the type W13-1 as described in the Manual of
 56 Uniform Traffic Control Devices, in areas of highway construction, reconstruction,
 57 maintenance or repairs suggesting such speed as he or she deems appropriate to promote
 58 the safety of highway construction and maintenance workers, pedestrians and highway
 59 users and that such advisory signs may also be posted in conjunction with the temporary
 60 mandatory speed limit signs, as described and authorized above.

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	March 15, 2016
Submitted and Sponsored By the Polk County Public Safety and Highway Committee	<i>See pg 3, signatures</i>
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

<input type="checkbox"/> Reviewed Only <hr/> Dana Frey, County Administrator	<input type="checkbox"/> Not Recommended <input type="checkbox"/> Reviewed Only <hr/> Jeffrey B. Fuge, Corporation Counsel
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Acknowledgement of County Board Action

Mark As Appropriate:

At its regular business meeting on the 15th day of March 2016, the Polk County Board of Supervisors considered and acted on the above Ordinance No. ___-16: Polk County Temporary Speed Limit Ordinance, as follows:

- Enacted by simple majority of the board of supervisors 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:

William F. Johnson, IV, County Board Chairperson

Attest: _____
Carole T. Wondra, County Clerk

Certification of Publication

Ordinance No. ___-16: Polk County Temporary Speed Limit Ordinance, was published pursuant to Wisconsin Statutes § 59.14(1) in the Inter-County Leader on the _____ day of _____, 2016.

Carole T. Wondra, County Clerk

Dated: _____

Jay Luke
Larry Jessen
John D. Annesprose

William F. Johnson, IV
Jeffrey B. Fuge

1 RESOLUTION 06 -16

2 Resolution to Designate the Week of April 11-15, 2016
3 as Work Zone Awareness Week in Polk County

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

5 Ladies and Gentlemen:

6 WHEREAS, in 1999, the Federal Highway Administration (FHWA) partnered with the American
7 Association of State Highway Officials (AASHTO) to create the National Work Zone Safety
8 Awareness Week campaign, held annually in April prior to the construction season in much of the
9 nation; and

10 WHEREAS, the Federal Highway Administration has designated April 11 through April 15, 2016 as
11 National Work Zone Safety Awareness Week; and

12 WHEREAS, construction and maintenance activities on roads and highways periodically require that
13 work zones be established; and

14 WHEREAS, also include locations where emergency vehicles, utility vehicles, tow trucks, law
15 enforcement, fire and EMS services are operating with their lights flashing, requiring motorists to
16 move over or slow down; and

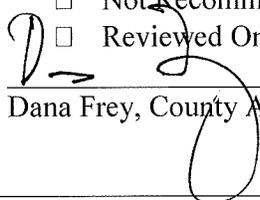
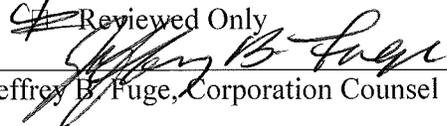
17 WHEREAS, work zones often require narrowed lanes, lane shifts, temporary pavement, reduced
18 speeds, and evening and overnight work hours;

19 WHEREAS, in a typical year, over one thousand people are killed in work zones nationwide, either
20 as drivers, passengers, or pedestrians; and

21 WHEREAS, in the past few years Wisconsin work zones have averaged approximately 1,200
22 accidents annually with an average of 15 fatalities per year; and

23 WHEREAS, the Polk County Public Safety and Highway Committee recommend passage of this
24 resolution.

25 NOW, THEREFORE, BE IT RESOLVED that the Polk County Board of Supervisors that the week
26 of April 11 through April 15, 2016 be designated "Work Zone Safety Awareness Week" in
27 Polk County.

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	March 15, 2016
Submitted and Sponsored By the Polk County Public Safety and Highway Committee	_____
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

Mark As Appropriate:

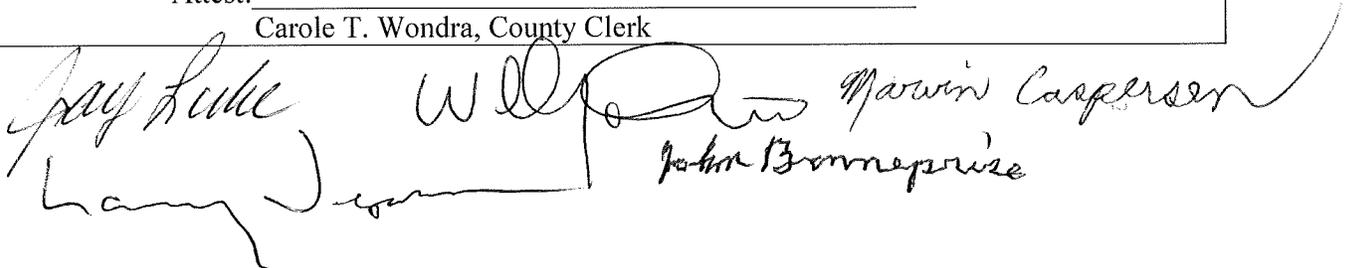
At its regular business meeting on the 15th day of March 2016, the Polk County Board of Supervisors considered and acted on the above resolution, Resolution No. ____-16: Resolution to Designate the Week of April 11-15, 2016 as Work Zone Awareness Week in Polk County, as follows:

- 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



RESOLUTION 07-16

Polk County Land Information Plan 2016

WHEREAS, the Polk County Board of Supervisors created the Polk County Land Information Department in 1990 in compliance with the Wisconsin Land Information Program (WLIP) and, since July 1990, Polk County been collecting funds through document recording fees through the Register of Deeds Office in support of Land Records Modernization; and,

WHEREAS, previously the WLIP required Counties to submit a Land Records Modernization Plan (Plan) every 5 years in order to retain the recording fees in order to participate in the WLIP and be eligible for grants and other assistance from the WLIP, but recently changed the requirement to a Land Information Plan every 3 years; and,

WHEREAS, administrative rules were promulgated by the WLIP in 2004 with instructions for counties to develop updated Plans in 2005 and 2010 and updated instructions for counties came from the State Department of Administration for 2016 Plans; and,

WHEREAS, Polk County Land Information Department and Land Council in coordination with several other County Departments have collaborated to update the Polk County Land Information Plan 2016; and,

WHEREAS, Polk County Conservation Development Recreation & Education (CDRE) Committee adopted the updated Plan for 2016 on March 2, 2016;

NOW, THEREFORE, BE IT RESOLVED, that the Polk County Board of Supervisors recognizes the importance of and the benefits obtained through continued participation in the Wisconsin Land Information Program and hereby adopts the Polk County Land Information Plan 2016, as approved by the Polk County CDRE Committee for submittal to the State Department of Administration.

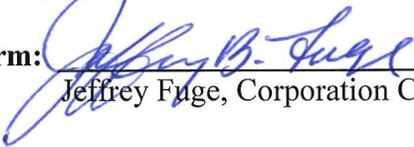
Funding Amount: 0

Funding Source: N/A

Date Finance Committee Advised: N/A

Effective Date: Upon passage

Approved as to form:

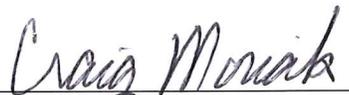

Jeffrey Fuge, Corporation Counsel

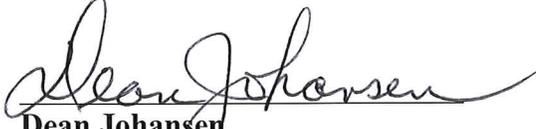
Date Submitted to County Board: March, 2016

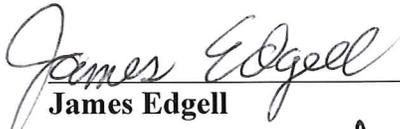
County Board Action _____

SUBMITTED BY: Polk County Conservation Development Recreation & Education Committee

 3-2-16
Kim O'Connell, Chair


Craig Moriak


Dean Johansen


James Edgell


Warren Nelson

Dale Wood

Funding Amount: 0

Funding Source: N/A

Date Finance Committee Advised: N/A

Effective Date: Upon passage

Approved as to form:

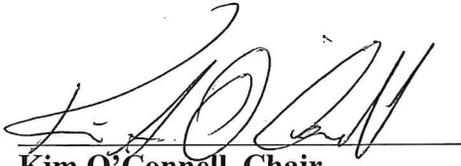


Jeffrey Fuge, Corporation Counsel

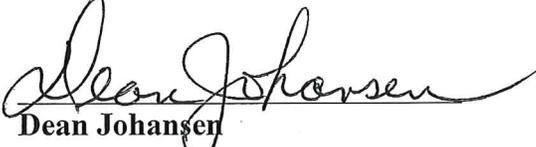
Date Submitted to County Board: March, 2016

County Board Action _____

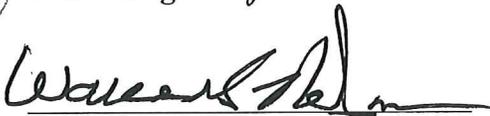
SUBMITTED BY: Polk County Conservation Development Recreation & Education Committee

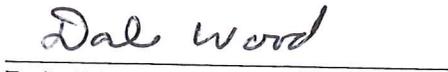
 3-2-16
Kim O'Connell, Chair


Craig Moriak


Dean Johansen


James Edgell


Warren Nelson


Dale Wood

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:

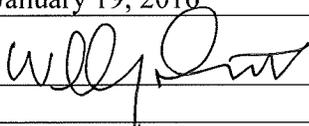
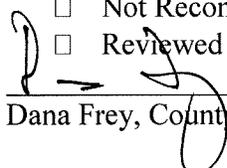
10 1. The Polk County Board of Supervisors directs the County Treasurer to pay to the
 11 municipalities that have entered into such Agreement in full all special assessments and
 12 special charges on or before August 20th of each year, that were included in the tax roll
 13 which that were included 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 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 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 ____ 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

Resolution No. 09-16

Amendments to the Polk County Shoreland Protection Zoning Ordinance

WHEREAS, the Polk County Board of Supervisors amended said ordinance by Resolution Number 12-10; and,

WHEREAS, the proposed amendment concerns substantial revisions to the Polk County Shoreland Protection Zoning Ordinance, enacted April 1, 2010, to bring said ordinance into compliance with Wisconsin Statute Section 59.692, as amended by 2015 Wisconsin Act 55, and Wisconsin Administrative Code, s. NR. 115.05.

WHEREAS, The lands affected by the proposed amendment are any lands within Polk County that within 1000 feet of the ordinary high-water mark of any pond, lake or flowage and any lands within Polk County that are within 300 feet from the ordinary high-water mark of any river or stream or the landward side of the flood plain as provided by Wisconsin Statute Section 59.692(1)(b).

WHEREAS, the Conservation, Development, Recreation, and Education Committee held a public hearing on February 17th, 2016 to amend the Polk County Shoreland Protection Zoning Ordinance; and,

WHEREAS, A copy of the existing Polk County Shoreland Protection Zoning Ordinance, proposed Amended Polk County Shoreland Protection Zoning Ordinance, and map of the property affected by the amendment are attached to and incorporated herein; and,

NOW, THEREFORE, BE IT RESOLVED, the Polk County Board of Supervisors does ordain that the Polk County Shoreland Protection Zoning Ordinance is amended in the attached Amended Polk County Shoreland Protection Zoning Ordinance.

Funding Amount & Source: Not applicable
Finance Committee Recommendation: Not applicable
Effective Date: Upon Passage & Publication

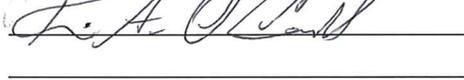
Submitted & sponsored by the Conservation, Development, Recreation, and Education Committee:



Steve Wood


Dean Johnson

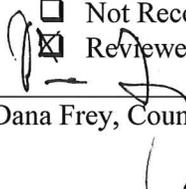


James A. Edgell


Lisa A. O'Connell

Review By County Administrator:

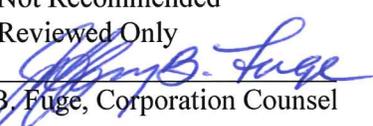
- Recommended
- Not Recommended
- Reviewed Only



Dana Frey, County Administrator

Review By Corporation Counsel:

- Approved As to Form
- Recommended
- Not Recommended
- Reviewed Only



Jeffrey B. Fuge, Corporation Counsel

At its regular business meeting on March 15, 2016, the Polk County Board of Supervisors adopted the above-entitled resolution, Resolution ____-16: Resolution to amend the Polk County Shoreland Protection Zoning Ordinance, by a simple majority vote of __ in favor and __ against.

Dated this _____ day of _____, 2016 at Polk County Wisconsin.

William Johnson, IV, County Board Chairperson

Attest: _____
Carole Wondra, Polk County Clerk

Resolution No. 10-16

Amendments to the Telecommunication Towers, Antennas, and Related Facilities Ordinance

WHEREAS, the Polk County Board of Supervisors adopted said ordinance by Resolution Number 29-13; and,

WHEREAS, the proposed amendment concerns substantial revisions to the Telecommunication Towers, Antennas, and Related Facilities Ordinance, enacted August 20, 2013, to bring said ordinance into compliance with Wisconsin Statute Section 66.0404.

WHEREAS, the lands affected by the proposed amendment are any lands within the unincorporated areas of Polk County.

WHEREAS, the Conservation, Development, Recreation, and Education Committee held a public hearing on March 2, 2016 to amend the Telecommunication Towers, Antennas, and Related Facilities Ordinance; and,

WHEREAS, A copy of the existing Telecommunication Towers, Antennas, and Related Facilities Ordinance, proposed Amended Telecommunication Towers, Antennas, and Related Facilities Ordinance, and map of the property affected by the amendment are attached to and incorporated herein; and,

NOW, THEREFORE, BE IT RESOLVED, the Polk County Board of Supervisors does ordain that the Telecommunication Towers, Antennas, and Related Facilities Ordinance is amended in the attached Amended Telecommunication Towers, Antennas, and Related Facilities Ordinance.

RESOLUTION // -16

Resolution To Set Compensation for Elected Officials for Term 2017-2020
(County Clerk, Register of Deeds, and Treasurer)

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

Ladies and Gentlemen:

1 WHEREAS, it is in the best interests of Polk County to provide for the economic well being of its elected
2 officials and to create a work environment in which employees are compensated in a fair and equitable
3 manner, and;

4 WHEREAS, Wisconsin Statute 59.22 (a) (1) requires the county board to establish the total annual
5 compensation of elected officials before the earliest time for filing nomination papers for elective office
6 which is established as {date} with respect to the elected offices of the County Clerk, Register of Deeds, and
7 Treasurer for the term commencing January 1, 2017, and;

8 WHEREAS, the Personnel Committee has considered several salary increase options and is
9 recommending the following salary schedule for the offices of County Clerk, Register of Deeds, and
10 Treasurer for 2017, 2018, 2019 and 2020.

11 NOW, THEREFORE, BE IT RESOLVED, that the annual compensation for the following elected officials
12 be established at the amounts indicated for the term of the elected office effective on the dates noted below:

<u>January 1, 2017</u>		<u>January 1, 2018</u>	
County Clerk	_____	County Clerk	_____
Register of Deeds	_____	Register of Deeds	_____
Treasurer	_____	Treasurer	_____
<u>January 1, 2019</u>		<u>January 1, 2020</u>	
County Clerk	_____	County Clerk	_____
Register of Deeds	_____	Register of Deeds	_____
Treasurer	_____	Treasurer	_____

13 BE IT FURTHER RESOLVED that that this salary schedule shall apply to all incumbent office holders as
14 well as any individual newly elected or appointed to any of the listed offices after the adoption of this
15 resolution.

16 BE IT FURTHER RESOLVED that said compensation shall mean salary which shall not be increased nor
17 diminished during the noted term of office.

18 BE IT FURTHER RESOLVED that the compensation set by this resolution is separate and distinct from any
19 other fringe benefit that the County may establish at its discretion or those benefits which state law may
20 impose and adjust.

21 BE IT FURTHER RESOLVED that said elected officials shall be required to pay one-half (1/2) of total WRS
22 required contribution on a pre-tax basis and the said share may change each year, when the required WRS
23 rate is adjusted each year by the Wisconsin Department of Employee Trust Funds.

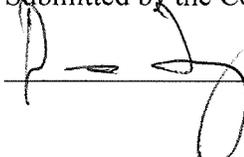
24 BE IT FURTHER RESOLVED that said elected officials are conditionally eligible for health insurance,
25 through Polk County's Group Health Insurance Plan, such eligibility for health insurance coverage is
26 expressly subject to the same terms and conditions (e.g., premium contribution, deductibles, co-pays, etc.) as
27 full-time non-represented employees' of Polk County.

28 BE IT FURTHER RESOLVED that said elected officials are otherwise eligible for the fringe benefit
29 package provided to, and subject to the same terms and conditions as, full-time non-represented employees
30 of Polk County.

Funding Amount: \$ _____ over 4 years Funding Source: Future annual budgets
2017: \$ _____ 2018: \$ _____ 2019: \$ _____ 2020: \$ _____

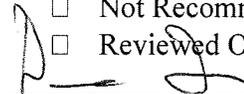
Date General Government Committee Advised: _____ Effective Date: January 1, 20175
General Government Committee Recommendation: _____
Date Submitted to County Board: _____

Submitted by the County Administrator:



Review By County Administrator:

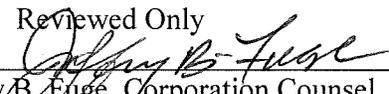
- Recommended
- Not Recommended
- Reviewed Only



Dana Frey, County Administrator

Review By Corporation Counsel:

- Approved as to Form
- Recommended
- Not Recommended
- Reviewed Only



Jeffrey B. Fuge, Corporation Counsel

At its regular business meeting on _____, the Polk County Board of Supervisors adopted the above-entitled resolution, Resolution ___-16: Resolution To Set Compensation for Elected Officials for Term 2017-2020 (County Clerk, Register of Deeds, and Treasurer), by a simple majority vote of ___ in favor and ___ against.

William Johnson, IV, County Board Chair

Dated: _____

Attest: _____

Dated: _____

Resolution No. 12.16

Resolution to Rescind Resolution Declaring English as the Official Language of Polk County

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

Ladies and Gentlemen:

WHEREAS, on January 21, 2014, the Polk County Board of Supervisors adopted Resolution No. 03-14, entitled "Resolution Declaring English as the Official Language of Polk County"; and

WHEREAS, the rationale for this resolution was to reduce county costs and increase efficiency, to promote proficiency in the English language, to remove barriers to understanding and to benefit Polk County both economically and culturally; and

WHEREAS, experience to date has show that this resolution has had no discernible beneficial effect on Polk County costs, government operations or the County's economy; and

WEREAS, the Polk County Board of Supervisors remains committed to providing the best quality services to all of its citizens; and

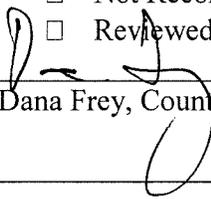
WHEREAS, the prohibition on expenditures for translation or interpretation services contained in this resolution could result in risks to health and safety of Polk County citizens and public officials and consequent liability due to miscommunication, especially in an emergency; and

WHEREAS, the federal and state governments may require use of languages other than English for publications or in legal proceedings and, without detailed analysis of these requirements, failure to do so could place the County in legal jeopardy.

NOW, THEREFORE, BE IT RESOLVED that the Polk County Board of Supervisors rescinds Resolution No. 03-14.

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	March 15, 2016
Submitted By:  William F. Johnson, IV, County Board Chairperson	
Review By County Administrator:	Review By Corporation Counsel:

- Recommended
- Not Recommended
- Reviewed Only



Dana Frey, County Administrator

- Approved as to Form
- Recommended
- Not Recommended
- Reviewed Only



Jeffrey B. Fuge, Corporation Counsel

Acknowledgement of County Board Action

At its regular business meeting on March 15, 2016 the Polk County Board of Supervisors considered and acted on the above resolution, adopted Resolution No. 16-16 Resolution to Rescind Resolution Declaring English as the Official Language of Polk County, as follows:

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

SIGNED BY:

William F. Johnson, IV, County Board Chairperson

Attest: _____
Carole T. Wondra, County Clerk

Resolution No: ¹³~~13~~-16

Resolution Adopting Comprehensive Revision to Polk County Personnel Policies-Chapter 8
Personnel Policies

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

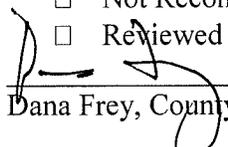
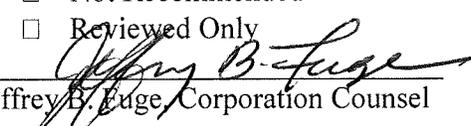
Ladies and Gentlemen:

WHEREAS, it is in the interest of the County to provide for a comprehensive revision of existing
county personnel policies that conforms to law, is compatible with the County Administrator form
of organization, and facilitates the development of a General Code of County Ordinances; and

WHEREAS, the General Government Committee has recommended that the Polk County Board of
Supervisors adopt the attached "Chapter 8, Personnel Policies", as a comprehensive revision to the
various existing county personnel policies.

NOW, THEREFORE, BE IT RESOLVED that the Polk County Board of Supervisors adopts
"Chapter 8, Personnel Policies", attached hereto and incorporated herein.

BE IT FURTHER RESOLVED that the various county policies identified in the Appendix - Table
of County Personnel Policies Repealed and Superseded by Resolution No. ¹³~~13~~-16, attached to and
incorporated in said policy, shall be repealed and be superseded by "Chapter 8, Personnel Policies".

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	March 15, 2016
Submitted and Sponsored 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 checked="" type="checkbox"/> Recommended <input type="checkbox"/> Not Recommended <input type="checkbox"/> Reviewed Only  Jeffrey B. Euge, Corporation Counsel

Acknowledgement of County Board Action

Mark As Appropriate:

At the special meeting held, after issuance of proper written notice on the 15th day of **March**, 2016, the Polk County Board of Supervisors considered and acted on the above resolution, Resolution No. 13-2016: Resolution Adopting Comprehensive Revision to Polk County Personnel Policies-Chapter 8 Personnel Policies, 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

Resolution No: 14-16
 Resolution Adopting Comprehensive Revision to Polk County Financial Policies
 - Chapter 5 Financial Policies

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

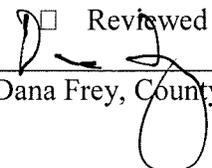
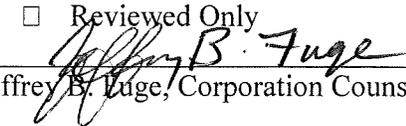
Ladies and Gentlemen:

WHEREAS, it is in the interest of the County to provide for one comprehensive financial policy that incorporates into one document the various county financial policies, that repeals and supersedes inconsistent existing county finance-related resolutions and policies, that conforms to law, is compatible with the County Administrator form of county government organization, and facilitates the development of a General Code of County Ordinances; and

WHEREAS, the General Government Committee has recommended that the Polk County Board of Supervisors adopt the attached "Chapter 5, Financial Policies", as a comprehensive revision to the various existing county financial policies.

NOW, THEREFORE, BE IT RESOLVED that the Polk County Board of Supervisors adopts "Chapter 5, Financial Policies", attached hereto and incorporated herein.

BE IT FURTHER RESOLVED that the various finance-related resolutions and policies identified in the Appendix - Table of County Resolutions and Policies Affected by Resolution No. 14-16, attached to and incorporated in said policy, shall be repealed and be superseded by "Chapter 5, Financial Policies".

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	March 15, 2016
Submitted and Sponsored 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 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 the special meeting held, after issuance of proper written notice on the 15th day of March, 2016, the Polk County Board of Supervisors considered and acted on the above resolution, Resolution No. 14-2016: Resolution Adopting Comprehensive Revision to Polk County Financial Policies-Chapter 5 Financial Policies, 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

Resolution No. 15-16

Resolution Authorizing Submission of Proposed Amended Gandy Dancer Trail–Polk County Segment Master Plan for Wisconsin Department of Natural Resources Approval

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

Ladies and Gentlemen:

WHEREAS, on March 1, 2016, the Polk County Conservation, Development, Recreation and Education Committee conducted a public hearing on the Proposed Amended Gandy Dancer Trail – Polk County Segment Master Plan, pursuant to Resolutions Nos. 20-15 and 02-16; and

WHEREAS, the proposed amendment, Proposed Amended Gandy Dancer Trail –Polk County Segment Master Plan, updates the 1990 plan in its entirety; and

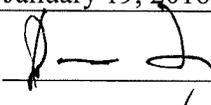
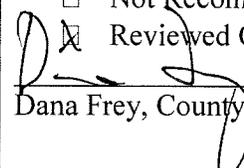
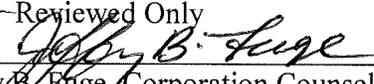
WHEREAS, the Polk County Conservation, Development, Recreation and Education Committee recommends that the Polk County Board of Supervisors receive the Proposed Amended Gandy Dancer Trail –Polk County Segment Master Plan for the purposes of authorizing the submission of a request to the State of Wisconsin Natural Resources Board to modify the 1990 plan and to provide for final approval of the Proposed Amended Gandy Dancer Trail –Polk County Segment Master Plan in accordance with Wisconsin Administrative Code, s. 44.04

NOW, THEREFORE, BE IT RESOLVED that, the Polk County Board of Supervisors receives the Proposed Amended Gandy Dancer Trail –Polk County Segment Master Plan, as attached hereto and incorporated herein.

BE IT FURTHER RESOLVED that the Polk County Board of Supervisors authorizes and directs the Polk County Department of Parks and Recreation to submit on behalf of Polk County a request to the Wisconsin Department of Natural Resources to modify the 1990 trail plan and to seek approval of the Proposed Amended Gandy Dancer Trail –Polk County Segment Master Plan.

BE IT FURTHER RESOLVED that further tasks required of Polk County in the approval process of said proposed plan be assigned to said department under the policy and advisory recommendation of the Polk County Conservation, Development, Recreation and Education Committee.

(Continued on Page 2)

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 By:	
Review By County Administrator: <input type="checkbox"/> Recommended <input type="checkbox"/> Not Recommended <input checked="" 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

Mark As Appropriate:

At its regular business meeting on the 15th of March 2016, the Polk County Board of Supervisors considered and acted on the above resolution, Resolution No. 15-16: Resolution Authorizing Submission of Proposed Amended Gandy Dancer Trail-Polk County Segment Master Plan for Wisconsin Department of Natural Resources Approval, 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

RESOLUTION NO. 16-16

Resolution Assigning to Committee Reporting of Affiliated Organizations

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

Ladies and Gentlemen:

1 WHEREAS, Polk County Supervisors or other appointees participate in a number of boards, councils
2 and commissions outside of Polk County government and in cooperation with other governments or
3 agencies, and

4 WHEREAS, Polk County receives value from participation on these boards, councils and
5 commissions through information dissemination, better coordination of efforts, and overall oversight
6 over operations, and

7 WHEREAS, it is important to assure that Polk County receives the maximum benefit possible from
8 such participation and, to do so, have an opportunity for regular reporting of by appointees to these
9 boards, councils or commissions to Polk County standing committees or the County Board of
10 Supervisors, and

11 WHEREAS, it is also of value to review this participation on a regular basis, in conjunction with the
12 organizational meeting of the County Board of Supervisors to determine whether the benefits of
13 participation exceed the costs.

14 NOW, THEREFORE, BE IT RESOLVED that responsibility for oversight of County participation in
15 the following boards, councils or commissions is assigned either to the full Polk County Board of
16 Supervisors or to County Board standing committees. as follows:

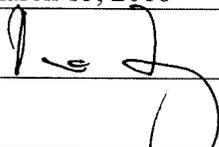
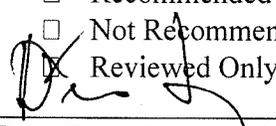
County Board or Committee	Board, Council or Commission
County Board	Aging and Disability Resource Center Board
	County Board Consortium
	Greater Wisconsin Agency on Aging Resources
Board of Health and Human Services	Polk County Housing Authority
Conservation, Development, Recreation and Education Committee	Gandy Dancer Trail Commission
	Northern Regional Trail Advisory Committee
	Polk County Economic Development Corporation
	Polk County Fair Society
	Polk County Museum
	Polk County Tourism Council
	Renewable Energy Committee
	Revolving Loan Fund/EDC Loan Committee
	River Country Resource Conservation & Development Council
West CAP	

	West Central Wisconsin Regional Planning Committee
Executive Committee	WITC Board Nominating Committee
General Government Committee	Arnell Memorial Humane Society
	Indianhead Federated Library System
	Polk County Library Planning Committee
Public Safety and Highway Committee	County Criminal Justice Collaborative
	Local Emergency Planning Committee

17 BE IT FURTHER RESOLVED that the County Board define the purpose, responsibilities and the
18 desired outcomes related to participation on these boards, councils or commissions by a County
19 Board Supervisor, and

20 BE IT FURTHER RESOLVED that the County Board direct the assigned supervisors as to the
21 reporting responsibilities as related to the County Board or standing committee as well as the extent
22 of information on these boards, councils or commissions contained on the County's website, and

23 BE IT FURTHER RESOLVED that the term of appointment of a Polk County Supervisor or other
24 appointee to these boards, councils or commissions is to end immediately prior to the County Board
25 organizational meeting on April 19, 2016, subject to reaffirmation at that organizational meeting and
26 unless otherwise precluded by contract or agreement.

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	March 15, 2016
Submitted By:	
Review By County Administrator: <input type="checkbox"/> Recommended <input type="checkbox"/> Not Recommended <input checked="" 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 March 15, 2016 the Polk County Board of Supervisors considered and acted on the above resolution, adopted Resolution No. 14-16: Resolution Assigning to Committee Reporting of Affiliated Organizations , as follows:

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

SIGNED BY:

William F. Johnson, IV, County Board Chairperson

Attest: _____
Carole T. Wondra, County Clerk

Financial Sections of General Code

March 2, 2016

SUBCHAPTER 5.1: BUDGET PREPARATION AND EXECUTION

Section 1. General

1.01. 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.

1.02. 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 or fund* means that described in Wisconsin Statutes 59.
- 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 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. *Revenues* mean both recurring revenues, e.g. taxes, grants, aids and fees, and one-time revenues, e.g. assigned fund balances, revenue from the sale of property and bequests.
- q. *Budget balance* means the difference between total revenues and total expenditures in a fiscal year by fund and in total.

- r. *Balanced budget* means a budget within which total revenues are greater than or equal to total expenditures.
 - s. *Structural balance* means the difference between recurring expenditures and recurring revenues in any calendar year.
 - t. *Personnel costs* means the sum of wages, salaries, and benefits for a department or agency as defined in the chart of accounts.
 - u. *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.
 - v. *Professional services* means the cost of outside consultants or provision of services by outside agencies as defined in the chart of accounts.
 - w. *GASB* means the Government Accounting Standards Board.
 - x. *Enterprise fund* means a fund designated by the County Board to operate as an independent cost center sustained by revenues from providing goods and services.
 - y. *Finance director* means the director of the Department of Administration.
 - z. *Uniform Chart of Accounts (COA)* means the uniform chart of accounts as developed by the Wisconsin Department of Revenue as in effect at any given time.
 - aa. *COA Section* means one digit Chart of Accounts expenditure classification, e.g. 100, 200, 300.
 - bb. *COA Sub-section* means two digit Chart of Accounts expenditure classification, e.g. 110, 120, 320.
 - cc. *Virement* means transfer of resources from one expenditure category to another to avoid a deficit.
 - 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 other than expenses for a County Board Supervisor or other delegate to participate in meetings.
- 1.03. Budget funds. The draft and final budgets must be reported using the following fund structure:
- a. *General fund.* The following specific provisions govern the general fund:
 - i. Contents. To the greatest extent permitted by State of Wisconsin 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 in effect at any given 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 fund balance.
 - c. *Enterprise fund.* The County Board designates the Lime Quarry and Golden Age Manor as enterprise funds.
 - d. *Asset protection and internal investment fund.* The asset protection and internal investment fund is established to provide loans to County agencies to invest in goods or other assets that result in a savings to the County. Expenditures from this fund are to be repaid from the County agency without interest.

- e. *Retirement fund.* The retirement fund is established to fund cost overruns in departments due to payout of unused sick leave as provided by other sections of this code.
 - f. *All other funds.* Funds that are required to be separate by State of Wisconsin 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.
- 1.04. 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.
- 1.05. 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.
- 1.06. 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.
- 1.07. 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: Budget preparation

- 2.01. Classification and level of detail. Proposed and final budgets must be prepared in accordance with Wisconsin Statutes, specifically section 65.90 as in effect at any given time in terms of classification, form and detail. In addition, budgets must also be prepared listing revenues and 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.
- 2.02. 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 General Government Committee or its successor, and the board of supervisors.
- 2.03. 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 in effect at any given 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 of and recommendation on budgetary goals and objectives for each program under their jurisdiction.
 - 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. *General Government Committee.* The General Government Committee is responsible for reviewing the overall budget context and advising the county administrator on overall budget size, revenues and expenditures including employee benefits and wages.
- 2.04. Fees and charges. The County Board must annually adopt a fee schedule prepared by the county administrator as an addendum to the annual budget. 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 good or service to which the fee relates and, unless directed otherwise by the County Board, the fee must equal the cost of providing the good or service. 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 a 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.
 - d. *Lime Quarry, special provisions.* Notwithstanding the provisions of this section, the lime quarry manager may set the prices of all products manufactured at the lime quarry to reflect change in costs or market prices with the approval of the county administrator and in compliance with Wisconsin Statutes sec. 59.70 (24).
- 2.05. 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:
- a. *Contents.* This required financial information and financial information on prior year, current year, budget year, and two forward year estimates along with a table listing all of the differences between the proposed budget and the forward estimates from the prior year in the administrator's recommendation, prepared as amendments to the prior year's forward estimates.
 - b. *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.
 - c. *Unpredictable revenues.* Any revenues deemed by the administrator to be unpredictable, i.e. that there is uncertainty over all or a portion of the collection estimate included in the budget, must be identified and paired with contingent budgetary actions to be implemented should any shortfall occur in these revenues.
 - d. *"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.

- e. *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.
 - f. *Transfers from enterprise funds.* The budget as submitted may not incorporate any transfer from any enterprise fund in an amount greater than the sum of the projected difference between revenues and expenditures for the current year following the annual audit. In the case of Golden Age Manor, an amount equal to the lesser of this difference and the depreciation determined by the annual audit must be budgeted for capital improvements.
 - g. *Unassigned General Fund balance.* The budget as submitted must provide for an unassigned general fund balance of at least 20 percent of general fund expenditures at the close of the following fiscal year or, if the actual fund balance according to the most recent audit was less than 20 percent, a plan to increase the balance at a rate of at least two percent of general fund expenditures per year.
 - h. *Grant funds.* The budget must include all grant funds to the extent possible. The department head must include a copy of the relevant grant award and grant budget to the finance director as part of the department's budget request and also have available, on request, any other supporting documentation. If the grant award and grant budget is not available at the time of the budget request, the department head must submit this documentation to the finance director as soon as practical once it is available.
 - i. *External agencies.* The budget must include information as to whether external agencies have submitted a letter of agreement with the County, a copy of their bylaws, information on insurance coverage, indemnification of the County, audited financial statements as available, and regular and current financial reports.
 - j. *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.
- 2.06. 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.
- 2.07. 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. The capital improvement plan must incorporate expenditures for the budget year and four additional forward years.
- 2.08. 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 program must be prepared and presented to the relevant 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 General Government Committee and the County Board. These recommendations include those on any amendment recommended by the General Government Committee.

- b. *General Government Committee.* The county administrator must present the recommended annual budget to the General Government Committee at its first meeting following the budget's submission. The General Government 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 or amendments reducing or increasing expenditures or amending overall revenue composition, provided the proposed budget would remain balanced. Amendments affecting expenditure amounts for individual programs must be referred to the appropriate governing committee for their recommendation as possible prior to consideration by the County Board. The General Government 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.
 - c. *County Board.* The County Board must consider the recommendation of the General Government Committee as to overall budget amount and revenue composition and every amendment proposed by governing committees or the General Government Committee.
- 2.09. 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. If the adopted budget is not balanced, this report must explain the reason for this imbalance.

Section 3: Budget execution

- 3.01. 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. The finance director has the responsibility to administer all of the functions assigned to the Department of Administration and carry out duties and responsibilities including, but not limited to, those of the County Auditor, as enumerated in Wisconsin Statute Section 59.47 and respective county policy and to specifically oversee all financial practices in all departments or agencies, including reporting and software, not otherwise prescribed by Wisconsin Statutes.
- 3.02. Virement rules. During the budget year, any department head may transfer funds to any sub-section within any of the following COA sections: operating expenditures, personnel costs, capital costs, and professional services provided all other relevant policies are complied with. Any transfer in excess of \$5,000 between sub-sections must be approved by the county administrator, and any transfer in excess of \$20,000 within a budget category must be approved by the General Government Committee. The General Government Committee may recommend the transfer of funds from one COA section to another or one department to another pursuant to Wisconsin Statutes section 65.90, with subsequent approval by the County Board.

- 3.03. Reporting. Each department must report at least quarterly to the governing committee with oversight responsibility on program budget execution and on progress towards program annual goals at least semi-annually in a form prescribed by the county administrator. The county administrator or his/her designee must report quarterly to the County Board and General Government Committee on overall budget execution and projections for the remainder of the calendar year on revenues, expenditures and anticipated ending fund balances. The county administrator must also prepare a report on the condition of the county in July of each year pursuant to Wisconsin Statutes sec. 59.18. This report must include annual reports from each department or division listing an overview of programs and services and financial and performance results from the prior year.
- 3.04. Annual Audit. The county administrator must present the results of the annual audit required pursuant to Wisconsin Statutes to the General Government Committee and the County Board at their first meeting following the completion of that audit, with a copy of the audit placed in the Office of the County Clerk and the Department of Administration and published on the official County website.
- 3.05. 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 General Government 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. Such transfer must be requested by the county administrator when, in his or her judgment, department expenditures will exceed revenues in an amount beyond that authorized by the budget resolution.
 - 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 General Government 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 or disapprove the application for any grant, with notification to the appropriate governing committee and, if the receipt of this grant would result in a change in appropriations within the meaning of Wisconsin statutes sec. 65.09 (5)(a), prepare a resolution for consideration by the County Board. 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 on request including grant award and grant budget.
- 3.06. Year-end expenditures. Unless provided by other policy, state or federal law or regulation, 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 unless authorized by the county administrator or his/her designee.

- 3.07. 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 or federal law or regulation, County Board action, or a condition of funding pursuant to GASB regulations, all unspent appropriations revert and cancel to the general fund at the close of the fiscal year.
- 3.08. Year-end reconciliation. If it is determined after the close of a fiscal year that it is necessary to adjust various accounts and funds to provide a more transparent accounting of revenues and expenditures or to adjust for final financial results, the county administrator must prepare and submit a resolution to the County Board that authorizes such adjustments. These adjustments must include any transfer needed from the employee retirement account in an amount necessary to prevent a deficit for any department due to retirement costs, to the extent that this action does not create a deficit, to reimburse the contingency fund for any transfer pursuant to section 3.04. For purposes of this paragraph a deficit means the difference between total revenues and total expenditures by department by fund.
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Replaces:

- Policy 311 (Annual reports)
- Policy 880 (Budget preparation and execution)
- Resolution 69-79 (Grant application process)
- Resolution 19-10 (GAM capital improvement reserve)
- Resolution 43-10 (Transfer of lime quarry surplus)
- Resolution 11-12 (Affiliated organizations)
- Resolution 57-11 (Lime Quarry pricing)

SUBCHAPTER 5.2: PURCHASING

Section 1: General

- 1.01. Purpose. The purpose of this policy is to provide for a fair, accountable, and transparent public procurement system in Polk County implemented in compliance with federal law and regulation, state statute and regulation, and County Board policy, maximizing efficiency with the use of public funds and establishing a consistent public purchasing process that meets high standards of integrity.
- 1.02. Scope. This policy applies to all Polk County departments and all organizations for which Polk County is the fiscal agency and where not superseded by state or federal law, rule or regulation or other funding agreements or contractual provisions.
- 1.03. Definitions. For purposes of this policy, the following terms have the meanings given:
- a. *Business* means a corporation, partnership, individual, sole proprietorship, joint stock company, joint venture, or any other private legal entity.
 - b. *Capital equipment* means that defined in the budget preparation and execution policy.
 - c. *Certificate of insurance* means a document issued by an insurer providing evidence that an insurance policy exists and including information such as insurer, insurance agency, insured, types of insurance, policy numbers, effective dates, limits, certificate holder, cancellation procedure, special provisions, e.g., additional insured, and the name of the representative authorizing the policy.
 - d. *Change order* means a written method of modifying a contract (purchase order) after it has been written by way of another purchase order.
 - e. *Contract* is written evidence of an agreement between two parties (e.g. the County and a vendor) to perform some act or service. A contract may cover a specific transaction or a series of transactions. A contract is legally enforceable on both parties.
 - f. *Invoice* means a document that itemizes charges for materials or services furnished upon which payment is due.
 - g. *A lease* means an agreement, whether oral or written, for transfer of possession of real property, or both real and personal property, for a definite period of time.
 - h. *Petty cash* means a fund in the form of currency or coin that is advanced by an organization unit from appropriated funds to an authorized employee.
 - i. *Procurement* means the entire span of acquisition from determination of need through final disposition, with purchasing one segment of this cycle.
 - j. *Procurement cards* are credit cards issued to purchasing agents to simplify the procurement of smaller items.
 - k. *Professional services* are unique, technical and/or infrequent functions performed by an independent contractor qualified by education, experience and/or technical ability to provide services of a specific project nature and predominately intellectual in character.
 - l. *Public works projects* are as defined in Wisconsin Statutes section 59.29 as in effect at any given time.
 - m. *Purchase order* means a formal offer to buy.
 - n. *Purchasing agent* means that person entrusted by this policy to represent their department and authorized to initiate purchasing transactions.
 - o. *Quotation* means a vendor reply to inquiry, giving terms and conditions of sale, or an offer to sell.

- p. *Responsible bidder* means a business that has the capability in all respects to perform fully the contract requirements, and the experience integrity, reliability, capacity, facilities, equipment, and credit which will a good faith performance.
 - q. *Responsive bidder* means a business who has submitted a bid, which conforms in all material respects to the requirements, set forth in the invitation for bids.
 - r. *Request for proposal* means an invitation presented for vendors to submit a proposal on a specific commodity or service.
 - s. *Request for quotation* means an invitation for vendors to submit a proposal when the specifications of a product or service are already known and when price is the main or only factor in selecting the successful bidder.
 - t. *Vendor* means a business with which the County has purchased or may purchase a good or service.
 - u. *W-9 form* means a document issued by the United States Internal Revenue Service (IRS) for certain tax purposes.
- 1.04. Responsibilities. The following agencies have the responsibilities assigned them under this policy in addition to those assigned under other policies, state and federal laws and regulations.
- 1.05. Department of administration. Except as otherwise provided in this policy, the purchasing policy must be implemented and administered by the finance director or his/her designee. In so doing, the administrator or designee must:
- a. Oversee all bid specifications based on information furnished by the department for which the purchase is to be made, ensuring that the bid specifications fully describe the goods or services to be purchased and clearly differentiate the same from similar goods or services;
 - b. Determine the form and required contents of all requests for proposal and requests for quotation;
 - c. Ensure compliance with all written policies, administrative practices and procedures as adopted by the County Board;
 - d. Ensure the maintenance of the fixed asset inventory;
 - e. Periodically review and recommend modifications and changes to purchasing policies, administrative procedures and practices where necessary;
 - f. Ensure departments have adequate funds available to undertake a requested purchase and, if not, modify or cancel the purchase to ensure budget compliance;
 - g. Review and, as needed, amend the quality and quantity of goods or services requested or otherwise make substitutions;
 - h. Ensure all bids are adequately publicized to inform local bidders; and
 - i. Maintain oversight over department purchase requests as they relate to need, quality, price, and conformity with County standardization practices.
- 1.06. Department head. It is the responsibility of the department head to:
- a. Maintain a current list of prequalified persons, vendors or products to ensure maximum free and open competition;
 - b. Ensure that there are funds budgeted to pay for purchases;
 - c. Report to the finance director any purchasing deviations from line items budgeted;
 - d. Document the receipt of all merchandise or services purchased;
 - e. Prepare appropriate invoices for payment; and
 - f. Properly record purchases made under the proper line item account code.
- 1.07. Departmental purchasing agent. It is the responsibility of the purchasing agent to:
- a. Ensure that all relevant Board policies, state and federal laws are followed;

- b. Prepare all necessary documentation as required by this policy including requests for proposal and requests for quotation;
 - c. Determine the method of purchasing that is the most appropriate;
 - d. Conduct the purchasing process; and
 - e. Preserve and transmit all required documentation to the department head.
- 1.08. Ethical Standards. Polk County employees must meet the highest standards of integrity in public procurement and failure to do so will be subject to disciplinary action. Accordingly:
- a. No County employee or official may solicit, demand, accept or agree to accept from any other person a gratuity in connection with any decision, approval, disapproval or recommendation of a purchase request.
 - b. Purchases by the County for the personal use of an employee or official are prohibited even if reimbursement is made to the County for the cost of the purchase.
 - c. Any employee who identifies a conflict of interest must disclose that conflict in writing to the purchasing agent and remove himself or herself from the procurement process.
 - d. Any employee who identifies a violation of federal criminal law involving fraud, bribery, or gratuity violations that potentially affect a federal award must immediately notify law enforcement and the county administrator.
 - e. No employee may disclose confidential proprietary information from solicitations to other vendors or using that information for personal gain.
 - f. Any purchase made by an employee or County official that is contrary to these ethical provisions must in no way obligate the County for payment. Any such purchase will be considered a personal liability of the involved employee or official.

Section 2: Considerations in purchasing

- 2.01. Energy consumption. The Polk County Board of Supervisors recognizes the importance of energy conservation in cost control and in environmental protection. Accordingly, in purchasing capital equipment that has an energy use of significance a department must request energy consumption data from all vendors in any request for proposals and may consider potential energy costs in determining the lowest bidder.
- 2.02. Local preference. The Polk County Board of Supervisors recognizes the importance of County purchases in supporting the local economy, and supports local purchases whenever possible within the constraints of state and federal law. Departments must take into consideration the monetary value of the availability of local service and transportation costs in determining the lowest price and, further, if the difference in price between a local vendor and a vendor from outside Polk County is negligible, must award the bid to the local vendor, all else being equal and absent any legal restriction that would prevent this award including federal contracts that prohibit such consideration,
- 2.03. Contracting authority. Only the County Board chair, county administrator or the finance director can legally bind the County to any total lease valued or contract valued at or above \$12,000 unless state law requires the signature of the county treasurer or the county clerk or any other party. Copies must be forwarded to the Department of Administration. The human services department, public health department and Golden Age Manor may serve as a contracting authority for client services under \$25,000 annually, with any contract above that amount approved by the county administrator.
- 2.04. Public works construction projects. In accordance with Wisconsin Statutes 66.0901 and 59.52 as in effect at any given time, public works construction projects over \$25,000 must be competitively bid and must be awarded to the lowest responsible, responsive vendor without regard to the vendor's location. All public works construction projects of \$25,000 or

less may be let in the same manner as all other procurements under this chapter and the county administrator is authorized to let such contract. A notice pursuant to Wisconsin Statutes 59.52 must be prepared as required and, in an emergency, the procedure followed as provided in this same section as in effect at any given time. All highway department construction projects and equipment purchases of \$150,000 and greater require the approval of the Polk County Board of Supervisors.

Section 3: Certain purchases, special provisions

- 3.01. Grant funded purchases. Unless specifically prohibited by the granting authority, grants must be administered through a written contractual agreement between the County and the party providing the service. All purchases made with grant funds must comply with the terms and conditions of the grant and this policy. If the grant requirements conflict with this policy, the finance director may suspend those provisions of this policy only for the specific grant and for the duration of that grant. The department head is responsible to comply with purchases covered by grant funds.
- 3.02. Promotional items. Departments may purchase items of negligible value for educational or promotional purposes to be given to members of the public only at events generally open to the public or educational sessions. Such items must be clearly and permanently marked with the name of the County and the department or agency and funding for these purposes specifically identified in the annual budget.
- 3.03. Meals or incentives. Departments may not purchase food, gifts except promotional items, or provide incentives or rewards to employees, volunteers or others without prior authorization from the finance director. This requirement does not apply to employees in travel status nor to meals purchased by the Sheriff's Department in connection with an emergency event.
- 3.04. Appliances. Departments may not purchase any large or small appliance such as a microwave, coffee maker, refrigerator or similar without approval of the finance director or his/her designee.
- 3.05. Computers and peripherals. In addition to the approval by the Department of Administration, purchase or lease of computer hardware and software must be managed and authorized for procurement by the Department of Information Technology. For purposes of this section, computer hardware also includes copiers. The Director of Information Technology will manage and procure all requisitions for computer hardware and software. Technological compatibility must be a consideration in awarding any contracts for computer hardware and software.
- 3.06. Purchases of legal services. No purchasing agent may approve the purchase of legal services without the prior approval of the corporation counsel. The corporation counsel may establish a procedure for granting such approval.
- 3.07. End of year purchases. As prescribed by the budget preparation and execution policy, 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 unless authorized by the finance director or his/her designee.
- 3.08. Highway department contracts. Pursuant to Wisconsin Statutes section 83.035 as in effect at any given time, the highway commissioner is, upon notification to the County Board, authorized to execute contracts for the purpose of enabling the County to construct and maintain streets and highways in cities, villages and towns within the County, with a copy filed with each respective clerk. Maintenance includes the furnishing of any road supplies

and equipment to these municipalities. The highway department may not undertake construction or maintenance for such municipalities in excess of the County aid authorized by the County Board. All contracts executed with any municipality for such roadwork must provide that payment in full must be made to Polk County within 120 days of the completion of such roadwork. If a municipality fails to make payment in full within this time, the highway department may not undertake any further work of any type or furnish any road supplies or equipment for or to this municipality. Further, if a municipality fails to make payment in full within this time, any unpaid balance outstanding bears interest at the rate of 5% per annum until paid. Highway contracts entered into under the authority of this policy must follow the standard contract approval and route and process as established by County policies and procedures as well as conformity with state law.

- 3.09. Indefinite quantity contracts. Notwithstanding any other provision of this policy, and as permissible under state and federal law, rules and regulations, the highway commissioner may enter into a contract to procure materials for construction, maintenance and repair of highways valid for a period not to exceed one year. For purposes of this section, an indefinite quantity contract means an agreement to procure these materials at a set rate per amount, with the total amount to be purchased estimated only. These contracts must competitively bid following the standard procurement procedure appropriate for the estimated dollar cost of materials to be purchased during that year.
- 3.010. Prohibited expenditures. Unless specifically authorized by the County Board, the following expenditures may not be made using County funds:
- a. Entertainment expenditures such as tickets for admission to public entertainment events, theaters, and similar;
 - b. Alcoholic beverages and tobacco;
 - c. Retirement parties or similar events including awards and gifts unless authorized under an employee recognition policy;
 - d. Charitable contributions made by County employees;
 - e. Common courtesy expenditures such as flowers or cards for ill County employees or local officials;
 - f. Any travel or related expense for employee's spouse, other family members or for any acquaintances; and
 - g. Any expenses for translation or interpretation to a language other than English unless required by federal or state law or rule, contract, or terms of grant agreement.

Section 4: Standard procurement procedure

- 4.01. Determination of need. A department head, or his/her designee, must initiate the procurement process through a determination of need, that the operation of that department requires the purchase of goods or services from an external vendor. If funds for that purpose have been appropriated in the annual budget, the department head or his/her designee may initiate this process by transmitting a request to the purchasing agent for that department or division. If funds for that purpose have not been appropriated, the procurement process may not be initiated until such time as funds are appropriated.
- 4.02. Procedures for competitive bids. Departments must use a bidding process in purchasing unless otherwise provided in this policy and even if not required are encouraged to do so. Awards must be made to the lowest responsible bidder. In determining the lowest bidder, the purchasing agent may consider cost of operation over the life of the item. When comparing bids or quotes, the following elements must be considered: price, conformity with original specifications, warranty, delivery date (if specified), and freight charges. Upon reviewing the bid results, the purchasing agent may elect to solicit additional bids. The

Department of Administration will be the agent of record on the purchase order; it is their responsibility to see that the requirement for competitive bidding has been met.

- 4.03. Purchasing process. Except as permitted by the sole source purchase provisions of this policy, all purchasing agents must follow the procedures listed below based on the amount of the purchase. No purchase of a single good or commodity at the same general time may be divided into separate purchases to qualify for a lower threshold of approval, process or documentation.
- 4.04. Procurement memorandum. A purchasing agent must prepare a procurement memorandum to accompany all other required documentation in cases of purchases using federal funds. That memorandum must include the reasoned decision for making an award, including the rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract. If federal funds are to be expended, the memorandum must also demonstrate that all affirmative steps were taken to permit maximum participation by small and minority business, and women's business enterprises as required by federal law or regulation.
- 4.05. Orders less than \$3,000. If a purchasing agent determines the expected cost of the purchase is less than \$3,000 and the goods or services are not offered on standard contracts, the purchasing agent may place the order directly with the vendor using his or her best judgment as the basis for vendor selection. The use of purchase orders is optional for orders less than \$3,000.
- a. Once the order is accepted by the vendor and the delivery of goods and services takes place the purchasing agent completes a direct payment voucher or a purchase order payment voucher if a purchase order has been issued attaching the appropriate invoice unless this purchase qualifies for completion using a procurement card.
 - b. The purchasing agent must forward the approved direct payment voucher to the Department of Administration for processing except in the case of purchases made through a procurement card. The Department of Administration must, on submission of the appropriate documentation, pay the vendor of these goods or services.
- 4.06. Orders greater than or equal to \$3,000 and less than \$7,500. The purchasing agent must obtain at least two informal bids, i.e. not necessarily in writing or obtained through a full request for proposal process. These bids may include current price lists or catalogs, recent price quotations on file (within 30 days), phone or verbal quotations solicited from vendors and written informal price bids (including faxes).
- a. Once the department secures the lowest informal bid the purchase/order may be placed with the successful bidder.
 - b. After the delivery of goods or services takes place the department completes a voucher for payment attaching the invoice, purchase order, and documentation of the informal bids.
 - c. The purchasing agent must forward the approved direct payment voucher to the Department of Administration for processing. The Department of Administration must, on submission of the appropriate documentation, pay the vendor of these goods or services
- 4.07. Orders greater than or equal to \$7,500 and less than \$15,000. The purchasing agent must forward specifications and requirements and bid documentation to the Department of Administration for approval, including justification for specification of a specific brand or model that may limit competition. The finance director or his/her designee must review the designation and approve the process, including specification of a specific brand or model. On approval, the purchasing agent must issue a request for proposals, allowing two weeks for a response unless another time period is authorized by the finance director and obtain three formal written bids or proposals.
- a. If vendors submit bids for a product or service different from that specified, a determination must be made if the alternate item is an equal substitution. The vendor must

- provide sufficient product information for the user to evaluate the alternate item. If not awarding to the low bidder, justification for not accepting the low bid must be documented.
- b. The purchasing agent must complete an electronic requisition form, documenting at least three formal written bids or proposals, which may include faxed and emailed bids or proposals. The prices quoted must represent all costs including delivery and, if applicable, estimated energy usage over the life the equipment.
 - c. The department must execute a purchase order to the successful bidder and forward to the Department of Administration for review to ensure proper procedure was followed upon approval.
 - d. Following delivery of goods and services by the vendor and acceptance of goods or services by the designated department, the department must complete an electronic receipt of the goods and services.
 - e. On receipt of the invoice and completion of the electronic receipt, the Department of Administration must pay the vendor of these services or goods.
- 4.08. Orders greater than or equal to \$15,000. A department head must request authorization from the Department of Administration to proceed with the advertisement of bids, furnishing complete and detailed specifications on the item to be purchased including any specification of a particular brand or model that may limit competition.
- a. A department head must develop a written request for proposals and submit to the Department of Administration for publication.
 - b. The finance director or his/her designee must review the designation and approve the process, including specification of a specific brand or model.
 - c. On authorization, the Department of Administration must publicly advertise the bid in the County's official newspaper and on the County website and wherever possible through direct contact with those on the current list of prequalified persons, vendors or products, providing adequate time for response.
 - d. All bids received must be sealed and received prior to the determined date of opening.
 - e. All bids received must be publicly opened, with the department head and/or purchasing agent and a representative of the Department of Administration present.
 - f. If vendors submit bids for a product or service different from that specified, a determination must be made if the alternate item is an equal substitution. The vendor must provide sufficient product information for the user to evaluate the alternate item. If not awarding to the low bidder, justification for not accepting the low bid must be documented.
 - g. Decision on bid award is the responsibility of the purchasing agent, including whether to reject all bids provided the reason is clearly documented. No award of any formal sealed bid results, including rejection of all bids, may be made without prior approval of the finance director.
 - h. Items in excess of \$25,000 leased, purchased, or contracted through this process must be submitted to the General Government Committee for their review.
 - i. All purchases of over \$150,000 must have a written, independent analysis of costs or price pursuant to federal requirements and include a bid guarantee equivalent to 5% of the bid price from each bidder (such as bid bond or certified check), a performance bond on the part of the contractor for 100 percent of the contract price, and a payment bond on the part of the contractor for 100 percent of the contract price.
- 4.09. Sole source purchases. It is the expectation of the Polk County Board of Supervisors that all purchases will be made under full and open competition except as provided in this section. Justification for other than full and open competition may be:
- a. Only one responsible source: The supplies or services required by the department or agency are available from only one responsible source and no other type of supplies or

services will satisfy agency requirements. In the determination of only one responsible source, documentation must cite specific reasons for such exemption, such as compatibility with existing equipment, professional services that involve specific knowledge or familiarity with County activities not otherwise available, or that only one supplier exists to provide particular goods or services.

- b. Funding specification: The source of the funding, e.g. granting agency specifies a single source for goods or services. Documentation requesting sole source purchases must include a copy of those provisions specifying this source.
- c. Unusual and compelling urgency: The department or agency's need for the supplies or services is of such an unusual and compelling urgency that the County would be seriously injured unless the agency is permitted to limit the number of sources from which it solicits bids or proposals. Solicitation from as many potential sources as is practicable under the circumstances is required. This urgency may also extend to delays in procurement through other vendors that would be unacceptable to the County. This authority will not be approved if it is determined that the urgency is due to a lack of advance planning by the department or agency.

Documentation for an emergency purchase must also include an explanation of the emergency, the financial or operational damage or risk of damage that will or may occur if needs are not satisfied immediately, why the needs were not or could not be anticipated so that goods or services could not have been purchased following standard procedures. In all justifications made under this section, the requesting purchasing agent must list the reason and process used for selecting the vendor and documentation supporting the cost in the absence of directly comparable market data.

- d. Inadequate competition: After full solicitation of offers as required by this section, insufficient proposals are received from responsive bidders to allow for full competition. Documentation must include a listing of potential vendors contacted and reason for their lack of participation, if known.
- 4.10. Invoices. An invoice must be itemized and the original provided the department of any administration before any payment may be authorized. An invoice must contain:
- a. Purchase order number, if used;
 - b. Itemized list of merchandise shipped;
 - c. Prices, terms, date, quantities and all other pertinent information about the purchase; and
 - d. All charges for delivery, freight listed separately from the merchandise.

Payments requests sent to the Department of Administration must be accompanied by the original invoice, including any supporting documentation. No payment may be made on pro forma Invoices. All invoices must be made out to Polk County with the goods and services shipped to Polk County.

- 4.11. Change order. A written change order may be issued only by the department head with the approval of the finance director. Changes made by others in the purchasing process once an initial purchase order has been approved are considered invalid and their issuance subject to disciplinary action.
- 4.12. Prepayments. No goods or services may be purchased using prepayments, or payment before receipt, without the written authorization of the finance director or his/her designee.

Section 5: Other purchasing processes

- 5.01. State contract. If so determined by the department head, the purchasing agent may use existing contracts bid by the State of Wisconsin and bypass the competitive bidding process outlined in this policy for purchases of less than \$15,000. Purchases greater than \$15,000

- require prior approval by the finance director. For purposes of this policy, any purchase made from the State of Wisconsin cooperative purchase contract constitutes compliance with any competitive bidding requirements. Further, the state contract amount may be used as price comparisons for the purpose of the competitive bidding requirements for identical items.
- 5.02. Cooperative purchasing. Departments may participate with a network of other governmental agencies for cooperative purchasing up to \$15,000 which will meet the competitive bidding requirements.
 - 5.03. Standard contracts. Notwithstanding other provisions of this policy, if the finance director has standardized the purchasing of a good or service and has issued standard purchase orders or contracts for these goods or services, such goods or services must be purchased from these vendors.
 - 5.04. Petty cash. The finance director must approve any petty cash fund. Any cash fund must be reconciled on a monthly basis, and no cash fund may have a balance greater than \$300 without formal approval of the General Government Committee. Purchases through the use of petty cash must comply with all other requirements of this policy.
 - 5.05. Internet purchasing. Purchasing agents may purchase via the Internet only with procurement cards and only if it can be determined that identical items at the same price cannot be purchased elsewhere. Purchases via the Internet must comply with all other requirements of this policy.
 - 5.06. Auctions. Purchasing agents may purchase goods at auction only if the vendor offers protection against purchasing defective or erroneously described merchandise, or prior inspection of merchandise, and that the vendor allows for refunds, if necessary, after a physical inspection of the goods received. Any such purchase must have prior approval by the finance director, and is subject to the sole source documentation requirement as well as all other required documentation. In addition, the request for approval must be accompanied by an explanation of why it is in the County's best interest to purchase the item through an auction.
 - 5.07. Purchases from County employees and officials. Provided all other provisions of this policy requirement are met, any single public official or County employee may enter into contracts with Polk County in which they have a private interest in and that it does not exceed an aggregated amount of \$15,000 per year. (see Wisconsin statutes s. 946.13) In addition, all such purchases must be made with full disclosure meaning discussion at a meeting of the General Government Committee prior to the purchase.
 - 5.08. Procurement cards. Procurement cards must be issued by the Department of Administration to purchasing agents after the agent has been trained in purchasing policy. Each card must have a dollar limit set by the finance director; no purchase in excess of this limit may be made without the authorization of the finance director. Other than as specified, use of a procurement card does not negate any other requirements of this policy.
 - 5.09. Lease agreements. All equipment lease agreements must follow purchasing policy unless approved by the finance director and leases over \$25,000 annually must be reviewed by the General Government Committee.
 - 5.10. Sales tax exemption. As Polk County is exempt from Wisconsin state sales tax, employees must provide sales tax exemption information to any hotels, car rental company and similar when travelling on County business.
 - 5.11. Small, minority-owned and women-owned businesses. As required by federal law or rule, a purchasing agent seeking to expend federal funds must demonstrate that affirmative steps were taken to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible. Affirmative steps include prior identification of qualifying firms and their active solicitation.

Section 6: Miscellaneous provisions

- 6.01. Disposal of excess supplies or obsolete equipment. Except as provided in section 6.02, supplies or equipment no longer serving a useful purpose must be reported to the Director of Buildings. For items of other than negligible value, the Director of Buildings must dispose of the supplies or equipment by transferring the material to a department which may need similar supplies or equipment, by competitive sealed bidding, by public auction, or in such a manner considered to be in the best interest of the County. The sale of any equipment containing private data or information must be authorized by the information technology director. County owned supplies or equipment must not be sold to County employees except by public auction or through public, competitive bidding.
- 6.02. Law enforcement service items. On retirement of a Sheriff's deputy, the Sheriff may authorize that deputy to purchase his or her County-owned service equipment including a gun or guns he or she has directly used and, in the case of a K-9 officer, his or her service dog. The sale price must be determined using an independent appraisal, and the funds so received revert to the Sheriff's budget.
- 6.03. Certificate of insurance. A certificate of insurance covering liability insurance, workers' compensation and motor vehicle insurance is required by the County for contracts with a vendor for materials, equipment, construction, remodeling, supplies or services unless waived by the finance director. The contractor must add "County of Polk, its officers, employees, and agents" as an additional insured under the commercial general, automobile and contractor's pollution liability and workers' compensation policies. Certificates are required for all service vendors; the finance director may require periodic review of those certificates and must sample sufficient service contracts to determine compliance level, reporting annually to the General Government Committee.
- 6.04. W-9 Form. Vendors doing business with the County must provide a signed form W-9 to the Department of Administration before payment will be authorized.
- 6.05. Law enforcement meal purchases. Notwithstanding any policy to the contrary, the sheriff or his/her designee may authorize the purchase of meals for law enforcement employees or volunteers at an accident or crime scene, natural disaster, search and rescue operation or a cooperative event with another law enforcement department where the required time commitment spans a traditional meal time and it is impractical to provide an adequate meal break. The maximum amount per meal may not exceed the maximum amount stated in the relevant travel policy.

Replaces:

Resolution 03-14 (English as official language)

Policy 912 (purchasing)

Policy 914 (credit card)

SUBCHAPTER 5.3: INVESTMENT

Section 1: General

- 1.01. Scope. This policy governs the investment and management of public funds under the jurisdiction of the County pursuant to and as permitted by Wisconsin statutes, Federal law and state and federal regulations as in effect at any given time.
- 1.02. Definitions. For purposes of this policy, the following terms have the meanings given.
 - a. *Prudent person rule* means that defined in Wisconsin statutes section 881.01 or its successor as in effect at any given time.
 - b. *Investment instrument* means a security or other obligation, a deposit, bond, certificate, note, or similar investment.
 - c. *Liquidity* means the degree to which an investment instrument may be converted to cash without affecting its value and the time required to do so.
 - d. *Yield* means the earnings on any investment as determined over its lifetime expressed on an annual basis.
 - e. *Risk* means the probability that an investment will not be repaid in full, both in terms of principal and investment income.
 - f. *Investment committee* means the County Board chair, county treasurer, county administrator and finance director.
 - g. *General Government Committee* means the General Government Committee as appointed by the Polk County Board of Supervisors.
- 1.03. Responsibilities. The following agents have the responsibilities given in the administration of this policy:
 - a. *Investment committee*. Pursuant to Wisconsin statutes section 59.62 or its successor as in effect at any given time, the investment committee is responsible for the management of investment programs and cash management programs within the scope of state and federal law and regulations and may delegate responsibility for these activities at their discretion, including contracting with an external investment advisor or advisors. The investment committee must establish written procedures for operation of the County's financial management programs consistent with this policy.
 - b. *Finance director*. The finance director must annually prepare a cash-flow analysis for the County for the current and following six years, demonstrating the County's likely assets, payment liabilities, and cash needs for purposes of estimating investment terms and liquidity needs. This analysis must be completed prior to January 1 of each year. It must also be reviewed prior to the purchase of any investment instrument and, as needed, the finance director must make adjustments to this forecast. This forecast must be distributed to the investment committee and General Government Committee. The finance director is also responsible for the preparation of all materials for consideration by the investment committee.
 - c. *General Government Committee*. The General Government Committee must annually review the County's investment portfolio and make recommendations on any changes in investments to the investment committee and on any change in policy to the County Board. The General Government Committee is also responsible for establishing basic standards of risk to direct the investment committee. The General Government Committee is also responsible for the determination of the County's depository on recommendation by the investment committee.
 - d. *County treasurer*. Pursuant to Wisconsin statutes sections 59.62(1)(2) and 59.25(3)(s) or their successors as in effect at any given time, the authority to invest and reinvest

County funds and to purchase investment instruments, provide for the safekeeping of such instruments, and to sell or exchange such instruments is delegated to the county treasurer. The county treasurer must review all monthly statements and make any recommendations from this review to the investment committee.

Section 2: Investment Procedure

- 2.01. Eligible funds for investment. The investment committee or designee may purchase securities that are permissible investments from available funds that are not required for the immediate needs of the County, and may sell or exchange for other eligible securities and reinvest the proceeds of the securities so sold or exchanged. The investment activity of the County must conform to the rules and laws regulating Wisconsin public funds as in effect at any given time.
- 2.02. Investment criteria. Provided that legal standards and liquidity needs are met, the primary criteria for investment must be risk and yield. The General Government Committee must annually, or more frequently as needed, assess the risk associated with investment options and direct the investment committee as to the general permissible level of risk in County investments.
- 2.03. Diversification. Total holdings of any one issuer may not exceed 10% of the market value of the portfolio at the time of purchase, with the exception of U.S. Government issues and issues of U.S. Government agencies fully guaranteed as to both principal and interest by the U.S. Government the State of Wisconsin Local Government Investment Pool.
- 2.04. Benchmarking. To determine whether the County's investment objectives are being met, any investment should be compared to the current U.S. Treasury bill rate for the same period as the investment including respective transaction costs.
- 2.05. Qualified investments. Pursuant to Wisconsin statutes as in effect at the time of any investment, the finance director must annually prepare a listing of investments by type as permitted by law along with an assessment of likely risk and yields. The investment committee must review this listing and make a recommendation to the General Government Committee as to those types of investments believed to minimize risk while maximizing yield. From this information, the General Government Committee must annually determine those types of qualified investments that may be made by the investment committee.
- 2.06. Investment process. The following process must be followed in making any investment of public funds on behalf of Polk County when funds become available for such investment:
 - a. The investment committee must first determine the legality of any investment option following those sections of Wisconsin statutes effective at that time.
 - b. If an investment option is determined to be in compliance with these statutes, the committee must next determine that the liquidity of that investment option will allow the County to meet all its financial obligations based on the most recent cash flow analysis.
 - c. If an investment option meets the liquidity standard, the option must next be evaluated as to its risk and yield, following the prudent person rule. Risk must be evaluated in comparison to U.S. government obligations, Federally-insured deposits or similar funds, and the State of Wisconsin Local Government Investment Pool and as established by the General Government Committee. Yield is to be evaluated in accordance with the yield benchmark established in this policy.
 - d. If an investment option meets standards of risk as set by the General Government Committee, that investment which provides the greatest yield must be selected. If two investments provide the same yield, that investment which is determined to have the

lowest risk as determined by the investment committee must be selected provided it meets the standards of risk as set by the General Government Committee.

- e. Each of the steps in this process must be adequately documented and records retained as required by state or federal law, rule or regulation.
- 2.07. Purchase of investment instruments. Pursuant to Wisconsin Statutes sections 59.62(1)(2) and 59.25(3)(s), the authority to invest and reinvest County funds and to purchase investment instruments, provide for the safekeeping of such instruments, and to sell or exchange such instruments is delegated to the county treasurer.
- 2.08. Official depository. The primary provider of banking services is the County's official depository and working bank determined by the General Government Committee using the criteria of safety, cost, level of services provided, and accessibility. The depository must be located within Polk County. In addition, the committee may place funds in other public depositories defined in Wisconsin Statutes. All accounts must include the county treasurer as a signatory. In accordance with Wisconsin statutes 34.01(5) and 34.09 all Wisconsin banks, state or federal chartered, as well as the Wisconsin local government pooled investment fund, are authorized depositories. The investment committee must set minimum and maximum deposit amounts for each institution.

Section 3: Reporting and review

- 3.01. Reporting. The following agencies have the reporting requirements listed under this policy:
- a. *Investment Advisors and Custodians.* All investment advisers and custodians retained by the County will provide detailed monthly statements to the investment committee. These reports must at a minimum contain a description of each security including units held, cost, market value and current yield as well as a detailed list, by date, of all transactions executed during the period.
 - b. *Depository institution.* The depository institution or institutions must provide the investment committee and county treasurer with detailed monthly statements and all other information as required by the County's contract with that institution.
 - c. *Investment committee.* The committee must report on investments to the General Government Committee at least quarterly and at least annually to the County Board and additionally as required by the County Board.
- 3.02. Review. This investment policy must be reviewed annually by the investment committee, who must make recommendations to the General Government Committee as to any necessary changes, and by the General Government Committee, who must make recommendations for its amendment to the County Board.

Section 4: Other provisions

- 4.01. *Conflict of interest.* Any County employee or elected official that has a responsibility under this policy must not conduct any personal business activity that would conflict with his or her responsibilities under this policy or that would create an appearance of lack of impartiality in any investment decision.
- 4.02. *Transition rules.* Any investment held at the time of this policy's adoption that does not meet the guidelines of this policy shall be exempted from the requirements of this policy until such time that the investment may be cancelled without incurring a significant penalty.
- 4.03. *Disciplinary action.* Any person who violates this policy may be subject to disciplinary action as well as subject to penalties under federal or state law, rule or regulation.
- 4.04. *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.

Replaces:
Policy 913 (investment)

SUBCHAPTER 5.4: DEBT MANAGEMENT

Section 1: General

- 1.01. Contents and scope This policy governs the issuance and management of debt by Polk County or its agencies, 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 budget preparation and execution. This policy is also subordinate to any relevant state or federal law or regulation.
- 1.02. Definitions. For purposes of this policy, the following terms have the meanings given:
- a. *County* means Polk County, Wisconsin;
 - b. *Debt* means a sum of money due a third party at an express future date through legal agreement or contract entered into by Polk County or its constituent agencies;
 - c. *Direct debt* means debt payable from general revenues, including capital leases;
 - d. *Revenue debt* means debt payable from a specific pledged revenue source;
 - e. *Advance refunding* means issuing debt obligations in advance of a call date for an obligation to obtain a interest rate savings;
 - f. *Conduit debt* means debt payable by third parties for which Polk County does not provide credit or security;
 - ~~g.~~ *County board* means the Polk County Board of Supervisors;
 - h. *Transcript* means a closing binder and/or electronic copy of the relevant and customary transaction documents including a certification of the initial offering prices of the obligations with such supporting data, if any, required by bond counsel and a computation of the yield on such issue from the Issuer's financial advisor or bond counsel or an outside arbitrage rebate specialist; documentation evidencing expenditure of proceeds of the issue; documentation regarding the types of facilities financed with the proceeds of an issue, including, but not limited to, whether such facilities are land, buildings or equipment, economic life calculations and information regarding depreciation. If an issue is subject to SEC Rule 15c2-12, the transcript must include the agreement for ongoing disclosure.
 - i. *GFOA* means the Government Finance Officers Association of the United States and Canada; *and*
 - j. *IRS* means the U.S. Department of Treasury, Internal Revenue Service.

Section 2: Long term planning of County indebtedness

- 2.01. Debt affordability study. A debt affordability study must be prepared and issued as follows:
- a. *Finance director.* The finance director must annually prepare a debt affordability report for the County Board on all existing County debt and, prior to recommending issuance or refinancing, be revised to incorporate any new proposed County debt. This report must include an assessment of the County's ability to generate and pay debt and include a recommendation as to the ongoing affordability of that debt and of any new potential issuance. This report must include measures of debt capacity and relative debt position compared, where possible, to other counties, rating agency standards and Polk County's historical ratios to determine debt affordability.

- e. *County board.* The County Board has overall responsibility for the issuance of any debt pursuant to state and federal law and regulations.
- 3.02. Purposes. The county administrator may recommend the use of debt by type for the following purposes:
 - a. *Direct debt.* The use of direct debt may be proposed only to finance capital improvements with a probable useful life of at least five years and which directly benefit County government operations;
 - b. *Revenue debt.* The use of revenue debt may be proposed only when the relationship between the revenue source and the debt incurred is clear and direct, when the capital improvement has a probable useful life of at least five years, when the improvement directly benefits County government operations, and when the use of this financing method can be demonstrated to have no negative impact on the County's credit rating or interest rate to be paid on any future obligations;
 - c. *Conduit debt.* The approval of conduit debt may be proposed only when the debt serves a public purpose of benefit to the citizens of Polk County, has no direct or indirect negative impact on the County's credit rating or interest rate to be paid on any future obligations, and where adequate assurances can be provided as to the borrower's creditworthiness;
 - d. *State revolving loan funds.* Loans from the State of Wisconsin may be proposed when financing terms are more favorable than other options, including costs of issuance, and all other considerations with respect to direct debt are met; and
 - e. *Interfund borrowing.* Interfund borrowing may be proposed in the annual budget recommendation for purposes of short-term cash flow needs or, in the case of enterprise funds, where there is reason to believe that any budgetary shortfall may be resolved in the next two years.
 - f. *Construction notes.* Construction notes may be proposed as part of a comprehensive financing plan that provides for their repayment from other borrowing sources.
- 3.03. Term of debt repayment. Borrowings by the County must mature over a term that does not exceed 75 percent of the economic life of the improvements they finance and usually no longer than 20 years, unless special structuring elements require a specific maximum term to maturity. The County must finance improvements with a probable useful life less than five years using sources other than borrowing. Bonds sold for the purchase of equipment with a probable useful life exceeding five years must be repaid over a term that does not exceed such useful life.
- 3.04. Legal compliance. The finance director must ensure that the County is in compliance with all applicable state and federal laws relating to debt issuance and management including, but not limited to laws restricting the amount of issuance, arbitrage rules, restrictions on use of bond proceeds, disclosure and filing requirements. The finance director must obtain and store the transcript, confirm that bond counsel has filed the applicable information report (e.g., Form 8038, Form 8038-G, Form 8038-CP) for such issue with the IRS on a timely basis, and coordinate receipt and retention of relevant books and records with respect to the investment and expenditure of the proceeds of such obligations with other applicable staff members of the Issuer. In the case of conduit debt, the finance director must ensure that bond documents in such financings impose on the borrower (and trustee or other applicable party) responsibility to monitor compliance with qualified use rules and arbitrage and other federal tax requirements and to take necessary action if remediation of nonqualified bonds is required.
- 3.05. Debt features. Any new debt issued must comply with the following provisions:
 - a. *Original issue discount or premium.* The County's bonds may be sold at a discount or premium, in order to achieve effective marketing, achieve interest cost savings or

meet other financing objectives. The maximum permitted discount is stated in the Notice of Sale accompanying the County's preliminary official statement on the Bond Purchase Agreement, as applicable.

- b. Debt service structure and level debt service.* The County must primarily finance its long-lived municipal improvements over a 20-year term or less, on a level debt service basis, to minimize the impact on the annual budget.
 - c. Call provisions.* In preparation for the issuance of new debt, the finance director must evaluate the cost of early calls and include such documentation in the report prepared for consideration by the General Government Committee and County Board, with an accompanying recommendation by the county administrator. Such options must take into account any premium for an early call, the overall ability of the County to refinance new and existing obligations should interest rates fall or for other reasons should it become advantageous for the County to restructure, defease, or pay off obligations.
 - d. Interest rates.* The County must first consider the use of fixed-rate debt to finance its capital needs, except for short-term needs (such as short-lived assets) that will be repaid or refinanced in the near term; and may consider variable rate debt under favorable conditions.
- 3.06. Method of sale. The county administrator must recommend a method of sale that is the most appropriate in light of financial, market, transaction-specific and County-related conditions, and explain the rationale for this recommendation to the General Government Committee and County Board.
- a. Competitive sales.* The recommendation by the county administrator must be based on a competitive sale unless explicit reasons for not so doing are provided. The recommendation must incorporate terms of sale that encourage as many bidders as practical and that would assist in obtaining the lowest possible interest rates on its bonds.
 - b. Negotiated sales.* When certain conditions favorable for a competitive sale do not exist and when a negotiated sale will provide significant benefits to the County that would not be achieved through a competitive sale, the county administrator may recommend that the debt obligations be sold through a private placement or negotiated sale. Such determination must be made on an issue-by-issue basis, for a series of issues, or for part or all of a specific financing program. Such sales must also be accompanied by full disclosure of all financial aspects including clear demonstration of cost savings through using this method.

Section 4: Refinancing of outstanding debt.

- 4.01. Conditions. The county administrator may recommend refinancing of outstanding debt under the following circumstances:
- a. Debt service savings.* The county administrator may recommend the refinancing of outstanding long-term debt when such refinancing allows the County to realize debt service savings of at least two percent of the remaining obligation without lengthening the term of refinanced debt and without increasing debt service in any subsequent fiscal year. The county administrator may also recommend debt refinancing when a primary objective would be the elimination of restrictive covenants that limit County operations.
 - b. Defeasance.* The County may refinance outstanding debt, either by advance refunding to the first call or by defeasance to maturity, when the public policy

benefits of replacing such debt outweigh the costs associated with new issuance as well as any increase in annual debt service.

- 4.02. Advance refunding. The county administrator may propose advance refunding of any obligation when overall savings, including the cost of issuance and other costs, results in debt service savings of at least three percent of the remaining obligation, the length of the term of refinanced debt does not exceed the overall term, and any extension of call date does not interfere with the ability to manage County debt service.
- 4.03. Legal compliance. The finance director must identify and consult with bond counsel regarding any post-issuance change to any terms of an issue of Obligations which could potentially be treated as a reissuance for federal tax purposes.

Section 5. Management practices

- 5.01. Credit rating agency relationships. The finance director is responsible for maintaining relationships with the rating agencies that assign ratings to the County's various debt obligations. This effort includes providing periodic updates on the County's general financial condition along with coordinating meetings and presentations in conjunction with a new debt issuance. The finance manager must request ratings prior to the sale of securities from at least one of the major rating agencies for municipal bond public issues. Currently these agencies are Moody's Investors Service and Standard & Poor's Corporation. The finance director or county administrator must provide a written and/or oral presentation to the rating agency(ies) to assist in their evaluations. The finance director must make every reasonable effort to maintain or improve the County's general obligation bond credit ratings and demonstrate such in his/her report to the county administrator for incorporation into the report to the General Government Committee and County Board.
- 5.02. Formal fiscal policies. The county administrator must annually review the County's formal fiscal policies including the Investment Policy, General Fund Reserve Policy, Budget Policy, Purchasing Policy, and this Debt Management Policy.
- 5.03. Post issuance compliance. The finance director is responsible for compliance with all Internal Revenue Service requirements including maintaining a system of record keeping and reporting to meet the arbitrage rebate compliance requirements of the federal tax code and/or contracting for such service and coordinating procedures for record retention and review of such records in compliance with applicable IRS requirements including those in Revenue Procedure 97-22. This effort includes tracking investment earnings on debt proceeds, calculating rebate payments in compliance with tax law, and remitting any rebatable earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the County's outstanding debt issues. In the case where debt has financed facilities with private uses and private payments, the finance director must maintain records to ensure such uses and payments do not adversely affect the tax status of the debt and, if so, what remedial action is appropriate. If the County issues "qualified tax-exempt obligations" in any year, the finance director must monitor all tax-exempt financings, including lease purchase arrangements and other similar financing arrangements and conduit financings on behalf of 501(c)(3) organizations, to assure that the \$10,000,000 "small issuer" limit is not exceeded. The finance director is also responsible for the calculation of the amount of any federal subsidy payments and the timely preparation and submission of the applicable tax form and application for federal subsidy payments for tax-advantaged obligations such as Build America Bonds, New Clean Renewable Energy Bonds and Qualified School Construction Bonds. The Finance director must be familiar with of options for voluntary corrections for failure to comply with

post-issuance compliance requirements (such as remedial actions under Section 1.141-12 of the Regulations and the Treasury's Tax-Exempt Bonds Voluntary Closing Agreement Program) and take such corrective action when necessary and appropriate, reviewing post-issuance compliance procedures and systems on a periodic basis, but not less than annually. Additionally, the finance director must monitor general financial reporting and certification requirements embodied in bond covenants to ensure compliance with all covenants.

- 5.04. Records retention. The finance director must maintain the transcript, documentation evidencing use of financed property by public and private entities, documentation evidencing all sources of payment or security for the issue, and documentation pertaining to any investment of proceeds of the issue (including the purchase and sale of securities, SLGs subscriptions, yield calculations for each class of investments, actual investment income received by the investment of proceeds, guaranteed investment contracts, and rebate calculations), coordinating the retention of all records in a manner that ensures their complete access to the IRS. Material records must be retained as long as the issue is outstanding, including any refunding, plus seven years.
- 5.05. Reporting practices. The county administrator must ensure that the County is in compliance with the standards of the Government Finance Officers Association for financial reporting and budget presentation and the disclosure requirements of the Securities and Exchange Commission, which may include the requirement for an annual filing of operating and financial information and will include a requirement to file notices of listed "material events."

Replaces:

Policy 915 (debt management)

SUBCHAPTER 5.5: FUND BALANCE

- 1.01. Scope. This chapter governs the determination and reporting of the general fund unassigned fund balance.
- 1.02. Responsibilities. For purposes of this chapter, the following agents have the responsibilities assigned:
- a. The finance director is responsible for estimating and reporting on the General Fund unassigned fund balance.
 - b. The county administrator is responsible for recommending a budget with an unassigned fund balance in compliance with County Board policy and advising the County Board of any action that would reduce or increase that fund balance.
 - c. The General Government Committee is responsible for annually reviewing the level of unassigned fund balance and for recommending to the County Board the appropriate level of that fund balance.
- 1.03. Amount. Unless otherwise specified by action of the County Board, Polk County will maintain an unassigned fund balance of not less than 20 percent of General Fund expenditures, as measured on December 31st of each year. If, following the annual audit, that fund balance should be found to be below 20 percent of General Fund expenditures, the county administrator must submit a plan to increase that fund balance to a minimum of 20 percent with the annual budget submission.
- 1.04. Use of fund balance. The county administrator must recommend maintenance of appropriate levels of fund balance by:
- a. Allowing for the planned use of fund balance for defined purposes, including property tax relief and funding for major capital projects or time-limited projects;
 - b. Designating fund balance for future expenditures, carryover, cash flow and incurred but not recognized items, budget stabilization, long-term personnel obligations, and the effects of fluctuations in state aid.
- 1.05. Monitoring and reporting. The finance manger must report on the unassigned General Fund balance to the County Board within one month of the completion of the annual audit.

Replaces:

Policy 910 (fund balance)

SUBCHAPTER 5.6. MANAGEMENT OF COUNTY-OWNED (NON-TAX FORFEITURE) REAL ESTATE.

- 1.01. Scope. This chapter governs the management of real property other than forest land subject to Wisconsin Statutes Sec. 28.11 that is owned by or under the control of the Polk County Board of Supervisors.
- 1.02. Definitions. For the purposes of this chapter, the following terms have the meanings given:
 - a. *Auction sale* means the public sale of a property through a recognized auction service both online and in person.
 - b. *Improvements* mean buildings, driveways or roads, landscaping or grading, and similar permanent additions intended to increase the value of land.
 - c. *Market value* means the price a willing and knowledgeable buyer would pay a willing and knowledgeable seller for the ownership and control of a property allowing sufficient time for the sale.
 - d. *Market rent* means the rent currently paid in an area on properties similar to the subject property with comparable lease provisions.
 - e. *Mothballed cost* means the cost of maintaining a facility at a level sufficient to prevent deterioration excluding utilities.
 - f. *Operating cost* means the cost of maintaining a facility in its intended use to provide regular County services.
- 1.03. Responsibilities. For purposes of this chapter, the following responsibilities are assigned.
 - a. *Buildings director.* The buildings director is responsible for the management of all County-owned property other than property under the management of the Highway Department.
 - b. *Highway commissioner.* The highway commissioner is responsible for the management of County-owned property as assigned to the highway departments including facilities and rights of way but excluding buildings.
 - c. *County treasurer.* Pursuant to Wisconsin Statutes, the county treasurer is responsible for issuing tax title and identification of all property for which a tax title has been issued.
 - d. *County administrator.* The county administrator is responsible for the identification of all property owned by the County, preparation of the property inventory, and recommendations for the acquisition, use, and disposal of County-owned real estate.
 - e. *Conservation, development, recreation and education committee.* The conservation, development, recreation and education committee or its successor is responsible for reviewing reports on property ownership, making recommendations to the County Board on purchase or leasing property, and regularly reviewing and making recommendations on any amendments to this chapter.
 - f. *General Government Committee.* The General Government Committee or its successor is responsible for reviewing any acquisition, lease, or disposition of County property other than that acquired through tax forfeiture.
- 1.04. Report on County property. The county administrator must, by August 1 of every year, prepare an inventory of all real property owned or under the direct control of Polk County for submission to the County Board. This inventory must include location, area, a listing of improvements including condition, and an estimate of value. This report must also include a recommendation on the proposed use or disposition of this property, assessing the current and possible future need for this property for the provision of County services according to the following categories:

- a. Essential. Property necessary for the current provision of services by Polk County, including timber management and parks.
 - b. Reserved. Property determined to have a future use by Polk County, but no current use for this property is forecast for at least the following two years.
 - c. Surplus. Property determined to not have any likely future use by Polk County.
- 1.05. Disposition of surplus property. The county administrator must make a recommendation for the disposition of all property determined to be surplus, including method of disposition and timetable for that disposition.
- a. *Appraised value.* For non-tax forfeiture properties to be sold at public auction, the county administrator must estimate the appraised value based on the assessed value and sales of comparable property. He or she may also contract with an independent appraiser for that purpose. All property with an estimated value of \$25,000 or more that is to be transferred through a private sale must be independently appraised by a certified property appraiser. The minimum bid for property to be sold at public auction is the lowest likely market value as determined by the Buildings Director.
 - b. *Occupied property.* If a property determined to be surplus is occupied by an outside agency, that agency must be provided at least 12 months notice prior to any public sale and be offered the opportunity to purchase this property at its appraised value as determined by the County Board prior to any listing for public sale.
- 1.06. Lease of property. Property categorized as future use may be leased to outside agencies. The county administrator or his/her designee must negotiate the terms of a lease according to the following criteria.
- a. *Amount of lease payment.* For other than nonprofit agencies unless otherwise authorized by the County Board, the rental amount for leased property must not be less than the market rental value in the area. For nonprofit agencies, the rental amount must not be less than the difference between the mothballed costs and the cost to the County if occupied.
 - b. *Term of lease.* All lease agreements must be for a period of one calendar year, subject to automatic renewal, unless otherwise authorized by the County Board.
- 1.07. Reversion of leased property. The county administrator or his/her designee must review the County's potential use of leased property on an annual basis to determine whether it is in the best interest of the County for leased property to revert to County use. Should he or she make that determination, she or he must prepare a resolution for consideration by the County Board. This resolution must provide for the orderly reversion of such property, with a minimum notice of 12 months.
- 1.08. Acquisition of property. If the county administrator determines that it is in the interests of the County to acquire property through purchase, donation, or other means, he or she must prepare a resolution to that effect for consideration by the County Board. That resolution must be referred to the relevant governing committee or committees and, where possible, initially presented at a regular County Board meeting or special County Board meeting prior to its final consideration at a subsequent regular County Board meeting. This resolution and accompanying materials must contain the rationale for that recommendation, the effect on County finances, the effect on the tax base of the County and of all affected political subdivisions, the net change in the share of public land in the County, and any proposed compensating sales or disposition of other public land.

Replaces:
Policy 916 (real-estate management)

SUBCHAPTER 5.7: MISCELLANEOUS FINANCIAL POLICIES

Section 1: Accounts Receivable

- 2.01. Contents and scope. This section governs the assessment and collection of all accounts to be collected by and for Polk County and its agencies other than those subject to laws of the State of Wisconsin concerning assessment and collection.
- 2.02. Definitions. The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section:
- a. *Account receivable* means amounts owing on open accounts from private persons, firms, corporations and, in some cases, other units or quasi-units of government for goods and services furnished by the County, but not including amounts due from other funds of the County, delinquent property taxes or fees, fines and penalties assigned by the district court for which the County is not responsible for collection. An account receivable also includes a debt to the County from an overpayment to an employee or other entity.
 - b. *Audit functions*, in the context of this section, means duty to keep the accounts of the County, direct the manner of keeping books and supervising the process of keeping the accounts and books of the County, including the development, implementation and supervision of policies, practices and processes pertaining to the management of accounts receivable.
 - c. *Billing agent* means that County employee assigned the responsibility of preparing and issuing an invoice or other request for payment to the County.
 - d. *Collectible* means that status given any accounts receivable determined to be capable of being collected.
 - e. *Collection* means the act or process of receiving or enforcing payment due.
 - f. *County* means Polk County, Wisconsin.
 - g. *County board* means the Polk County Board of Supervisors.
 - h. *Interest* means the rate of any money charged by the County on past due accounts receivable and is expressed as a percentage per unit time.
 - i. *Past due account* means any account payable to the County that remains unpaid 30 days after invoicing.
 - j. *Power to collect* means the authority to use the manner provided by law to obtain judgment and implies and includes the right and ordinarily the duty to employ all the usual, ordinary and necessary means to accomplish collection.
 - k. *Uncollectible account* means an account receivable that has been determined to be of such a state that payment may not be expected.
- 2.03. Authority and Responsibility. The following agents have the authority with respect to collection of accounts.
- a. *Department head.* A department head is responsible for the billing process for all amounts owed the County with respect to that department and the collection of all accounts receivable as well as the designation and supervision of all billing agents within that department.
 - b. *Finance director.* The finance director is responsible for monitoring the overall collection of accounts receivable and has the authority to undertake collections procedures including referral to the corporation counsel for legal action, to a third party for collections, developing an installment payment plan and initiating or overseeing the initiation of tax intercept. The finance director may also prescribe

the minimum information required prior to authorizing any form of payment other than that paid on receipt of a good or service.

- c. *County administrator.* The county administrator is responsible administration of this section, including the statutory audit functions of the County consistent with Wisconsin Statute Section 59.47 and must, pursuant to Section 59.51(1), determine the agent that is responsible for performing such functions. Notwithstanding any other policy to the contrary, the county administrator may implement rules to implement this section subject to state law.
- d. *General Government Committee.* The General Government Committee must review collections history and performance on at least an annual basis and make recommendations to the County Board for any change to this policy and to the county administrator for any change in collections management.

2.04. Collection procedure. The following procedure governs the process of payment of accounts receivable to the County.

- a. *When due.* All payments to the County are due on receipt of any good or service unless a billing through invoice authorized in advance by the department head. This authorization may extend to classes of goods and/or classes of purchasers.
- b. *Timely billing.* A billing agent must prepare an invoice or other request for payment within five working days of determination that a receivable is due the County and maintain all associated records on management of accounts receivable.
- c. *Payment on invoice.* If the department head has authorized payment on receipt of an invoice, then notwithstanding any other policy to the contrary all amounts owed are due in full within 30 days of payment.
- d. *Insufficient funds.* The county administrator must recommend to the County Board a charge for returned checks due to insufficient funds or other similar reasons annually to be incorporated in the annual fee schedule and annual budget.
- e. *Disputed amounts.* A billing agent must refer any account that is disputed by the recipient to the finance director within five working days of notification of such a dispute. The finance director must review the account and make a determination as to whether the disputed amount is due the County, including referral to the corporation counsel as appropriate. If it is determined that the amount is incorrect, the finance director may adjust the account accordingly following the uncollectable account procedure in this section.
- f. *Collection attempts.* A billing agent must request payment of delinquent accounts on a schedule and in a manner prescribed by the finance director.
- g. *Interest on past due accounts receivable.* Any past due account other than that of another government is subject to interest computed at the rate as provided in Wisconsin Statutes section 74.47 or its successors as in effect at the time the interest amount is assessed.
- h. *Notification of delinquent accounts.* A billing agent must notify their department head if any account is not collected within 60 days following the billing date. The department head must make a documented effort to locate the recipient and may deny further credit to that recipient. The department head must also notify the finance director of any such account and, subject to state law or contractual obligations, the finance director may hold any payment to that same recipient. Evidence of collection attempts must be included with this notice.
- i. *Collection of delinquent accounts.* A billing agent must notify their department head of any account that is not paid in full within 60 days of the billing date within two working days. The department head must notify the finance director of such

accounts within two working days along with evidence of collection attempts. The finance director must determine the appropriate collection procedure and undertake collection efforts as he or she deems appropriate.

- j. *Uncollectable accounts.* After consultation with the appropriate department head and corporation counsel, the finance director may declare an account uncollectable if, in his or her opinion, collection is impossible or is not cost-effective. Consistent with Wisconsin Statute Section 59.52(12), accounts that have been determined uncollectible by the finance director must be written off. Uncollectible accounts in an amount that does not exceed \$5,000, may be written off upon determination and direction by the finance director; uncollectible accounts in an amount that exceeds \$5,000 may be written off upon approval of the majority of the County Board by resolution at either the regular meeting following receipt of the report on annual audit of the previous year's financial statement or the annual meeting, whichever is later.
- k. *Collection costs.* The finance director must assign all collection costs to the department and account for whom the collection is made.
- l. *Reporting.* The head of every department with accounts receivable must report quarterly to the finance director on these accounts on a form prescribed by the finance director. The finance director or his/her designee must report to the General Government Committee by March 15 of every year on all accounts that are 30, 60, and 90 days delinquent and all accounts that have been declared uncollectable for the current and prior calendar year.

Section 2: Cash handling

2.01. Scope. This section governs cash handling and collections for all County departments.

2.02. Definitions.

- a. *Cash* means as coin, currency, checks, money orders, credit cards, accounts receivable charges, electronic funds transfers, and all other cash equivalents including postage stamps.
- b. *Cash collection point* means a location where cash payments may be accepted.
- c. *Collector* means an individual assigned responsibility by the department head to accept payments on behalf of Polk County.

2.03. Responsibilities and authorities

- a. *Department head.* A department head is responsible for cash handling within his or her department including designation and oversight of all collectors.
- b. *Finance director.* The finance director must authorize any cash collection point and is responsible for the administration of this section.
- c. *County treasurer.* The county treasurer is responsible for the management of County funds pursuant to the laws of the State of Wisconsin.

2.04. Form of payment. A collector must accept payments for the amount of purchase only. Only checks payable to Polk County or its agents (e.g. Polk County District Attorney or Polk County Clerk) may be accepted and, on receipt, must be immediately endorsed as payable to Polk County for deposit only by the collector. No employee or other agent of the County may accept payment on behalf of the County unless he or she is designated as a collector.

2.05. Cash handling and deposit. A collector must record every payment on the day received with an official County receipt as prescribed by the finance director and balanced daily against these receipts. The finance director must be notified of any discrepancy. A collector must not also deposit or reconcile such payments without the prior approval of the finance director. A collector must reconcile all payments against the accounts

receivable outstanding balances on a daily basis. Each department head whose department receives cash payments must designate a secure place for temporary cash storage and ensure payments are submitted to the county treasurer within two working days of their receipt. The county treasurer must deposit all cash receipts within one working day following receipt.

- 2.06. Unidentified cash receipts. All unidentified cash receipts must be deposited to a “cash receipt holding” account by the finance director. If the purpose of these funds cannot be identified, then the finance director must return this amount to the payer after 14 days.
- 2.07. Insufficient fund checks. On notification from a financial institution that a payment was not accepted due to insufficient funds, the county treasurer must instigate collection procedures. If funds are not collected within 30 days following this notification or other arrangements made for payment, law enforcement must be notified.
- 2.08. Bank reconciliations. All County accounts with a financial institution must be reconciled within five working days of receiving the accounts statement with a copy of any reports, statements and reconciliation submitted to the finance director.
- 2.09. Annual review. At its annual meeting, the County Board shall conduct a review of receipts and disbursements. When conducting such review, the County Board must receive from the county treasurer, pursuant to Section 59.25(3)(d), a written fully itemized statement and report, verified by the county treasurer’s oath, of all moneys of whatever nature received and disbursed by the county treasurer; exhibit the treasurer's vouchers therefore to be audited and allowed, and settle with the board the treasurer's accounts as treasurer; and exhibit to the board all moneys in the custody or control of the treasurer as treasurer, and, if required, make oath that such moneys are the funds of the codisbursed by the whatever nature received and disbursed by the county treasurer; exhibit the treasurer's vouchers therefore to be audited and allowed.

Section 3: Capital assets

- 3.01. Scope. This policy governs the reporting of financial information on capital assets for purposes of financial statement preparation and control over assets through inventory.
- 3.02. Definitions. For the purpose of this section, the following definitions apply unless the content clearly indicates or requires a different meaning:
 - a. *Capital asset* means and includes land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, and all other tangible assets that are in operations and have initial useful lives extending beyond a single year.
 - b. *Infrastructure asset* means long-lived capital assets that are stationary in nature and with a useful life of at least twenty-five years such as roads, bridges, and right-of-ways.
- 3.03. Valuation. Capital assets must be valued at their acquisition cost or historical cost which includes the purchase price or construction cost including the value of a trade in, if any, sales tax if any, the cost of modifications, attachments, accessories or any other item necessary to make an asset useable or render it into service. Value also includes the cost of freight, site preparation, architect and engineering fees, and similar but does not include the cost of repairs or maintenance that do not add to the value of the asset. If the original cost is not available or if an asset is donated, then the finance director must determine the estimated fair market value at the time of acquisition to determine the asset’s value.
- 3.04. Capitalization threshold and inventory. All capital assets that have a value greater than \$5,000 are subject to capitalization and depreciation. All capital assets that have a value greater than \$500 are subject to inclusion in the inventory.

- 3.05. **Depreciation.** Depreciation must be calculated using a straight line method unless otherwise required by State of Wisconsin or federal law, rule, or other contractual provisions. Assets may be depreciated individually or in groups. The cost of assets similar in nature (tables, chairs, etc.) or assets dissimilar but related by mode of operation (water treatment) may be grouped together then depreciated as on group. Land and construction in process are not depreciated.
- 3.06. **Useful life.** Department heads are responsible for establishing and utilizing an appropriate useful life for their assets. The following table provides guidance in so doing:

Capital asset	Estimated Useful Life
Improvements to land	15-25 Years
Buildings and improvements	10-35 Years
Machinery and equipment	4-20 Years
Infrastructure assets	25-50 Years

- 3.07. **Disposal.** A department head may authorize the disposal of an asset subject to the requirements of Chapter 3, section 6.01 and Chapter 15, section 1.05.
- 3.08. **Reporting.** The Department of Administration must annually provide each department with a capital asset list and a statement of values to review. A department head must report any changes to this list in writing within one month of receipt.
- 3.09. **Inventory.** The finance director must maintain an inventory of all capital assets above the inventory threshold provided under this section and annually report on this inventory to the General Government Committee.

Replaces:
Policy 908 (cash handling)

Resolution No. 13 - 16: Resolution Adopting Comprehensive Revision to Polk County Financial Policies-
Chapter 5 Financial Policies

Appendix - Table of County Resolution and Policies Affected by Resolution No. 13-16.

Reference to Resolution or Policy Affected	Affected Action
Resolution No. 69-79 Grant Application Process	Repealed
Resolution No. 19-10 Golden Age Manor Capital Improvement Reserve	Repealed
Resolution No. 43-10 Transfer of Lime Quarry Surplus	Repealed
Resolution No. 11-12 Memorandum of Understanding With Affiliated Organizations	Repealed
Policy 310 Annual Reports	Repealed and Superseded
Policy 880 Budget Preparation and Execution	Repealed and Superseded
Policy 908 Cash Handling	Repealed and Superseded
Policy 910 Fund Balance Policy	Repealed and Superseded
Policy 911 Capital Asset	Repealed and Superseded
Policy 912 Purchasing	Repealed and Superseded
Policy 913 Investment	Repealed and Superseded
Policy 914 Credit Card	Repealed and Superseded
Policy 915 Debt Management	Repealed and Superseded
Policy 916 Management of County Owned Non-Tax Forfeiture Real Estate	Repealed and Superseded

Chapter 8

Personnel Policies

(Adopted March 15, 2016)

Chapter 8. Personnel policies

Section 1. General

- 1.01. **Scope.** This policy governs employment-related policies for all employees except that, if in conflict with a collective bargaining agreement or other contractual obligation, the provisions of that agreement or contract prevail. Further, in the event any policy violates federal or state law or is held invalid by a court of competent jurisdiction, the affected policy shall be deemed to have been severed from this policy to the extent of its invalidity.
- 1.02. **Definitions.** For purposes of this policy, the following terms have the meanings given.
- a. *Fair Labor Standards Act (FLSA)* means Fair Labor Standards Act of 1938 as amended, at 29 U.S.C. § 201 *et seq.*, and the federal regulations implementing the same, at 29 C.F.R. Parts 510 to 794.
 - b. *Exempt employee* means an exempt employee as defined in the FLSA.
 - c. *Non-exempt employee* means a non-exempt employee as defined in the FLSA.
 - d. *Regular work day* means Monday through Friday, other than official county holidays unless otherwise determined by the department head.
 - e. *Supervisory authority* means an employee's direct supervisor or, in the case of a non-elected department head, the county administrator and, in the case of the county administrator, the administrative committee and the County Board.
 - f. *Regular pay* means the base amount paid a non-exempt employee on an hourly basis.
 - g. *Anniversary date* means the day of the year on which an employee began his or her current permanent uninterrupted employment.
 - h. *Holiday* means New Year's Day, Memorial Day, Fourth of July, Thanksgiving Day, Labor Day, Veterans' Day, Christmas Eve, Christmas Day and Good Friday. For employees of the Sheriff's department, Christmas Eve and Good Friday holidays are replaced by Presidents Day and Easter Day.
 - i. *County* means Polk County, Wisconsin.
 - j. *FMLA* means the Family and Medical Leave Act of 1993 as amended, at 29 USC § 2601 *et seq.*, and the federal regulations implementing the same, at 29 C.F.R. Parts 825.
 - k. *Hiring authority* means the person who is empowered to make offers of employment by the employee relations director.
 - l. *Reduction in force* means the elimination of positions or a reduction in hours for positions due to financial constraints.
 - 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 Funded* positions are limited, full-time, or part-time positions that provide patient care and that are fully funded through fees and charges.

1.03. Powers and duties. Responsibility for the implementation of this policy is assigned to the following groups or individuals:

- a. *General government committee.* The general government committee reviews County personnel policy including this policy and makes recommendations to the County Board.
- b. *County administrator.* The county administrator oversees the management of departments and implements the policy established by the County Board including preparing a budget recommendation consistent with that policy.
- c. *Employee relations director.* The employee relations director implements the work-related components of this policy, develops and maintains instructions as to its implementation including any handbook derived from this or other County Board policy, periodically reports to the general government committee and the County Board on employment related policy issues including diversity and equal opportunity and periodically reviews the elements of this policy to determine any need for amendment. The employee relations director also oversees the

recruitment and disciplinary processes and is responsible for directing employee safety procedures and processes.

- d. *Department heads.* Department heads manage their departments, including staff assignments, and are responsible for setting hours and conditions of work within the scope of this policy as limited by State or Federal law, contractual or grant restrictions, codes of ethics or other statements of professional responsibility. Department heads also manage the recruitment and disciplinary process with the employee relations director and may adopt additional safety procedures and processes beyond those generally applicable to all employees, including employee handbooks or manuals consistent with this policy and with the approval of the employee relations director.
- e. *Other managers.* All other managers are responsible for the implementation of relevant aspects of this policy as well as any directives issued by department heads that do not conflict with this policy or State or Federal law, contractual or grant restrictions, codes of ethics or other statements of professional responsibility.

Section 2. Employment policy.

2.01. Conditions of employment and general rules of work. County employees must abide by the following rules or conditions as interpreted by the employee relations director.

- a. *Equal Opportunity.* Polk County is committed to equality of opportunity in its employment practices without regard to an employee or employment candidate's political affiliation, religious beliefs, race, color, creed, national origin, sex, sexual orientation, ancestry, use of lawful products, military participation, age or disability, and other classifications protected under Federal and Wisconsin law and with proper regard for their rights as citizens. The employee relations director is responsible for the development, maintenance, and enforcement of the equal opportunity and affirmative action plans for Polk County.
- b. *Workplace and sexual harassment.* Polk County is committed to maintaining a safe workplace environment that is free from discrimination, harassment and retaliation. Workplace harassment and discrimination, whether engaged in by employees, supervisors, or members of the public, will be subject to disciplinary action as will retaliatory acts taken against employees for reporting workplace harassment or discrimination. Any employee who believes he or she has been subject to actions that violate this policy may report this action directly to his or her supervisor, the employee relations director, or the county administrator. The employee relations director must investigate any allegation made under this section and take appropriate action based on the findings of that investigation.
- c. *Restrictions on nepotism.* Unless there is an exception pursuant to Federal or State law, no person will be appointed to any County position by an appointing authority when the appointing authority is an immediate family member, and no employee shall directly or indirectly supervise his or her spouse.

- d. *Hours of operation.* Unless otherwise authorized by the county administrator after advising the County Board, all County offices that serve the general public must be open from 8:30 AM until 4:30 PM on all regular work days except when subject to weather related or emergency closure.
- e. *Timekeeping.* All employees will record work time through the County's prescribed timekeeping system in accordance with the rules developed and published by the employee relations department.
- f. *Overtime and Compensatory Leave.* Overtime work must be approved by the employee's supervisory authority before it is performed and funded within the constraints of a department's personnel budget. Overtime must be paid for hours as provided by the Fair Labor Standards Act, except that a department head may authorize overtime for work on weekends or holidays in excess of a regular work week regardless of whether the employee was on vacation or holiday during this period. In lieu of overtime pay and at the discretion of the department head, non-exempt employees may accrue compensatory leave at one and one-half times the hours worked to a maximum of 45 hours (30 hours worked) in a calendar year. Any unused compensatory leave balances will be paid out monetarily annually on the 25th payroll of a calendar year.
- g. *Prohibited drug and alcohol use.* Polk County government is a drug-free workplace. While on Polk County premises and/or while conducting county business activities off Polk County premises, no employee may use, possess, distribute, sell, or be under the influence of alcohol or illegal drugs or abuse prescription drugs. Any employee under the influence of drugs or alcohol while at work or conducting official Polk County business is subject to disciplinary action up to and including termination. A department head may, at his or her discretion and subject to applicable Federal and State regulation, institute a drug testing policy for that department.
- h. *Smoking and tobacco use.* Tobacco use is prohibited within 50 feet of any Polk County Government owned entrance, ventilation unit, or window unless in a designated area assigned by the director of the buildings, parks and recreation department and in all County –owned motor vehicles.
- i. *Solicitation and distribution.* Solicitation by employees during working time is prohibited, as is the distribution of materials or literature, except that a department head may allow limited and unobtrusive non-commercial collections or activities for employee-related assistance.
- j. *ID badge.* All employees must wear a visible employee ID badge issued by the employee relations director while at work except when doing so places an employee's physical safety at risk.
- k. *Internet and computer use policy.* Computers, email, and all related peripherals are the property of the County. Incidental personal use of such equipment or software is allowed only to the extent that it does not result in any increased costs to the County or interfere with the fulfillment of the employee's duties or in any other way result in violation of this policy. The use of County computer systems

such as email and internet is not private and subject to monitoring at all times by the county. Improper use of the computer system such as gaining unauthorized access to documents, introducing viruses or malware to the system, accessing sexually-explicit or inappropriate sites, use of the system to harass others or in any other way violate County policy is subject to disciplinary action, as is violation of copyright laws and licenses. It is also prohibited to share passwords with others. The employee relations director and information technology director must develop rules and procedures to ensure this standard is met and enforced.

- l. *Code of ethics.* Polk County employees will abide by the code of ethics and conflict of interest policy, subject to disciplinary action on violation.
 - m. *Cell phone use.* The County will provide an employee a cell phone and/or a similar wireless communication device and pay the cost of service only at the convenience of the County and where considered used primarily for noncompensatory business purposes within the meaning of Internal Revenue Service guidelines. All cell phone and wireless contracts must be approved by the finance director or his/her designee. Notwithstanding any policy to the contrary and except for law enforcement staff, hand-held County-funded cell phones may not be used while an employee is operating a motor vehicle nor may personal cell phones be used while an employee is operating any motor vehicle while on County business. Violation of this provision is subject to disciplinary action.
 - n. *Outside employment.* No employee may be employed by or provide services for any private business if that employment interferes with, or is adverse to, the proper performance of his or her official duties. No employee may be employed by a business that transacts business with the County and, by so doing, puts that business in a more favorable position than its competitors to do business with the County.
- 2.02. Compensation plan. The County Board annually sets the compensation plan as part of the annual budget resolution, including compensation for every county employee not represented by a labor union.
- a. *Interim adjustments.* The employee relations director may, at his or her discretion and using funds assigned for that purpose, conduct an analysis of any position to determine market compensation level. For purposes of this study, the primary market includes the Wisconsin counties of Barron, Dunn, Pierce, Burnett, St. Croix and Polk County and considers both public and private positions. Should the employee relations director determine that that market not provide an adequate sample, the employee relations director may expand the sample size. If the difference in salary so determined is considered significant enough to potentially affect retention or recruitment, the employee relations director may increase salary for the subject position, with the concurrence of the county administrator, to a level necessary to recruit or retain subject employees. Should the analysis determine that the market compensation level is lower than the current compensation for the subject position, the employee relations director may reduce the starting salary for that position and, for incumbent employees,

restructure duties and responsibilities or take other steps including limiting annual increases so as to realign compensation with the labor market.

- b. *Special compensation rules.* Any full-time non-exempt employee required to work on a holiday must receive holiday pay and additional pay equal to one and one-half times his or her regular hourly rate of pay.
- c. *Longevity pay.* Every regular full time employee who has a length of service of over 5 years as of July 1 in any year must receive a longevity bonus on the 25th payroll determined as follows:

<i>Length of service</i>	<i>Maximum bonus</i>
<i>Five to ten years</i>	<i>\$80</i>
<i>Ten to fifteen years</i>	<i>\$150</i>
<i>Fifteen to twenty years</i>	<i>\$225</i>
<i>More than twenty years</i>	<i>\$290</i>

Should the total amount calculated using this table for all employees exceed the appropriation for longevity pay in the annual budget, these amounts must be proportionately reduced until the total amount calculated equals the appropriation in the annual budget.

- d. *On call pay and call in pay.* A department head may establish on call pay for any employee who may be required to work at a time outside of their normal work schedule and/or a minimum pay amount for anyone who is called in to work outside of their normal work schedule with the approval of the employee relations director. The amount of on call pay may not exceed \$2.00 per hour.

2.03. Recruitment and promotion. 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 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 grade. The employee relations director is responsible for the management of this process.

- a. *Notice.* All vacancies must be noticed in a central location within each county building and on the County website.
- b. *Internal applicants.* First consideration may be given to promotion of a current employee. If it is determined by the supervisor that an adequate pool of applicants exists without advertising and seeking outside applicants, the supervisor may confine the initial interview process to only internal applicants. For purposes of this section, internal applicants include any former employees separated because of a reduction in force.
- c. *Veterans preference.* It is the policy of Polk County to give veterans preference to eligible individuals. Points equivalent to five percent of the total possible score will be given to veterans discharged under honorable conditions from active duty

with the United States Armed Forces. Points equivalent to ten percent of the total possible score will be given to veterans with service-connected disabilities. (Active duty for training purposes as a member of the National Guard or a Reserve component is not creditable for veteran's preference points.) Veteran's preference will be applied only for initial County employment and cannot be used for promotion or transfer purposes. In addition, if two (or more) candidates for initial County employment are deemed to be equally qualified and both meet the requirements of the position, that applicant who is a veteran must be given preference in hiring.

- d. *Advertising.* Should the appointing authority determine that an insufficient number of qualified internal applicants exist, the appointing authority must publish an advertisement in the County's newspaper of official record and contact the State Department of Workforce Development or any successor agency. The director of employee relations must determine whether additional advertising beyond this level is needed to develop an adequate pool of applicants.
 - e. *Relocation expenses.* The employee relations director may authorize the reimbursement of relocation expenses with the approval of the county administrator in an amount not to exceed \$5,000.
 - f. *Medical examinations.* If required by the County as a condition of employment, an applicant for employment with the County must satisfactorily pass a complete physical and/or psychological examination before being accepted for employment. The County will pay the cost of the physical examination, which must be conducted by a provider selected by the employee from a list provided by the County.
 - g. *Starting pay.* Any starting salary above the minimum for a position must be approved by the employee relations director with the concurrence of the county administrator.
 - h. *Orientation.* All new employees must receive an orientation within the first three days of employment, and a form to that effect must be prepared by the employee relations director and signed by the employee.
 - i. *Reinstatement.* An individual who left employment with Polk County through a reduction in force within 18 months of the date when the application process begins may be given preference over all outside applicants in hiring provided that individual continues to meet all work requirements. The hiring authority may reinstate that former employee in lieu of conducting a formal hiring process.
 - j. *Exit interview.* On termination of employment with the county, the supervising authority must request that the employee submit to an exit interview. If held, the results of that interview must be transmitted by the supervisory authority to the department head and the employee relations department.
- 2.04. Benefit structure. Funding and specific provisions of employee benefits is as incorporated in the annual budget. For purposes of budget preparation, benefits include life insurance, health insurance, disability insurance, workers compensation and the County share of Wisconsin Retirement System payments. A Section 125 Plan with a medical flexible spending account option may also be made available to employees.

- a. *Health insurance eligibility.* An employee must apply for health insurance within 30 days of their start date, at which point coverage will begin as of the first day of the following month. Regular part-time employees are eligible for health insurance, with premium amount paid by the County based on the ratio of hours worked to full time hours as determined by the employee relations director.
- b. *Disability insurance.* The employee relations director must make disability insurance available to all benefit-eligible employees, with the share paid by the County as determined in the annual budget.
- a. *County-funded disability insurance.* County-funded extended leave insurance is pay due to illness or injury that occurs outside of County employment and which is not covered by the Worker's Compensation Act, including military leave that qualifies under FMLA. Employees accrue extended leave insurance coverage at the rate of five days' pay per year with a maximum insurance coverage equal to 20 days' pay. Extended leave insurance may be paid in the case of qualifying illness or injury after three days of absence, either paid personal time off or leave without pay.
- c. *Other benefits.* The county administrator may also authorize other benefits with no direct cost to the County or with negligible cost of administration only after advising the County Board.

2.05. Employee leave. All leave, other than holiday, military, bereavement, or jury duty leave, must be approved in advance by an employee's supervisory authority. Amounts expressed in days must be converted to an hourly amount for those employees whose regular schedule is not a 7.5, 8, or 8.5 hour day. The Golden Age Manor administrator may independently establish rules for employee leave with the approval of the employee relations director and within standards set by State and Federal law.

- a. *Personal time off.* Personal time off is paid leave for absence from work including vacation, illness or injury not covered by the Worker's Compensation Act, including military leave that qualifies under the FMLA, and inclement weather. Employees accrue personal time off at the rate of three weeks per year on hiring, with an additional two days added after three years, an additional week on their sixth anniversary date, an additional day on their tenth anniversary date, an additional week on their 13th anniversary date and an additional day on their 15th and 20th anniversary dates. In addition to the above, exempt employees will receive an additional day of personal time off on their first anniversary date and thereafter. The maximum personal time off accrual is 240 hours for non-exempt and 300 hours for exempt employees determined as of an employee's anniversary date.
- b. *Holiday.* A holiday is paid leave on a specified day for all regular employees who are in pay status the work day preceding and first work day following the paid holiday. In pay includes employees on personal time off, sick leave or extended leave, disability subject to workers' compensation, and any employee that may have been excused for compelling personal reasons the workday preceding and

the first work day following the paid holiday. Should a holiday occur on a day when an employee is not scheduled to work, the nearest scheduled workday will be a holiday.

- c. *Sick leave.* Sick leave is paid leave due to illness or injury that occurs outside of the employment of the County and which is not covered by the Worker's Compensation Act, including military leave that qualifies under the Family and Medical Leave Act. No new sick leave may accrue after December 31, 2012. Existing sick leave balance will be retained for every employee and may be used in the case of illness or injury after an employee's extended leave insurance coverage is exhausted until short-term disability insurance payments are received and, if long-term disability insurance is not elected, after short-term disability insurance is exhausted, to supplement payment of disability insurance up to the full amount of an employee's pay, or after exhaustion of short-term disability benefits.
- d. *Accrual.* The accrual of personal time off and extended leave insurance coverage must be according to the amount of hours paid an employee per pay period, not to exceed the maximum accrual defined by the employee's accrual classification. Employees working less than full time must accrue benefits equivalent to the ratio of hours worked to a full-time equivalent. An employee who works fewer than 1,020 hours annually is not entitled to any benefits under this section.
- e. *Jury duty leave.* An employee who is required to be on jury duty during scheduled working hours must retain full pay and benefits, provided all jury duty fees received, less any mileage or transportation reimbursement, is paid to the County. Jury duty leave applies only to the time the employee is required to be present in court for jury duty, allowing for transition time.
- f. *Bereavement leave.* Bereavement leave is leave at the regular rate of pay provided employees on death of relatives taken at the request of the employee. In the event of a death of a member of the employee's immediate family, the employee may receive up to 24 hours or three regular work days of leave whichever is less; in the event of the death of an aunt or uncle, up to 8 hours or one regular work day, whichever is less, paid leave with an annual maximum of 16 hours or two regular work days, whichever is less and, should the employee serve as a pallbearer for another individual, the time needed to do so with allowance for travel and not to exceed 8 hours. For purposes of this section, immediate family includes a spouse, a child, parent or sibling, including in-law or step, grandchild and grandparent.
- g. *Leave without pay.* A department head or, in the case of a non-elected department head, the county administrator, may grant a leave without pay of up to 30 days at the request of an employee. A leave of greater than 30 days must also be approved by the county administrator. No benefits may be earned during a leave without pay, although employees may agree to pay the full amount of their health insurance. Individuals on a leave of absence for five (5) days or less per anniversary year will not be prorated for sick leave, vacation or insurance.

- h. *Military leave of absence.* An employee may take military leave with pay for up to 30 days annually, such pay being equal to the difference between the employee's regular and military pay. This leave must be based upon actual military orders, and length of service will continue to accrue throughout military leave. Leaves of absence or those for more than 30 days are considered leave without pay.
 - i. *Voluntary shared personal time off.* An employee who has been a county employee for more than six months, qualifies for FMLA due to a medical condition or the medical condition of an immediate family member, provides a written physician's statement supporting the claim, and is not receiving workers' compensation because of that medical condition may apply to receive voluntary shared personal time off in an amount not to exceed 1,040 hours. Prior to the use of voluntary shared personal time off, the employee must have first exhausted all sick, extended leave, personal time off, and compensatory leave. An employee may donate the lesser of 40 hours of personal time off or the difference between accrued personal time off and 75 hours. No donation may be less than 12 hours. The employee relations director is responsible for the administration of this program.
 - j. *Family and medical leave.* Eligible employees may qualify for unpaid leave under Wisconsin's Family and Medical Law, the Federal Family and Medical leave Act, or both. When applicable, these leaves must run concurrently.
- 2.06. Emergency closure. It is the policy of Polk County to keep its facilities and services available to the public whenever reasonably possible. Should circumstances arise where the health, safety and general well-being of employees and the public becomes a consideration, the county administrator may direct a full or partial closure of some or all County offices and services. If employees are unable to work, they must use paid time off or leave without pay for such period that that this full or partial closure is in effect.
- 2.07. Business expenses. Polk County employees must be reimbursed for the following expenses through the regular payroll process.
- a. *Travel.* Overnight travel must be approved in advance by the employee's supervisory authority and must be funded for that department in the annual budget. Polk County employees must abide by, and will be reimbursed under, the State of Wisconsin travel policy as interpreted by the finance manager and county administrator, provided that no reimbursement may be made for meals within the County without prior approval. With prior approval, an employee may be accompanied by a family member or friend when the presence of a companion will not interfere with the successful completion of business objectives. All travel expense reimbursements must be filed within 60 days of travel completion to be paid. Every employee is responsible for the preparation and submission of their own travel expense reimbursement requests.
 - b. *Vehicle expenses.* No personal use of County-owned or leased vehicles is permitted except in an emergency.

- c. *Medical examinations.* The county will reimburse employees for the cost of all County-required medical tests not paid by the employee's insurance.
 - d. *Safety equipment.* Safety equipment required by the County must be provided to employees at no cost up to a limitation set by the department head.
 - e. *Uniform allowance.* The County may also provide a uniform allowance to employees as approved in the annual budget and to a limitation set by the department head.
- 2.08. Payroll processing. Employees will be paid bi-weekly through direct deposit, with appropriate deductions for benefits, taxes, and related payroll transactions.
- 2.09. Discipline. Supervisors must use discipline in addressing work-related issues only in consultation with the employee relations director. Misconduct that can lead to disciplinary action includes, but is not limited to:
- Theft or inappropriate removal or possession of property;
 - Falsification of timekeeping records;
 - Working under the influence of alcohol or illegal drugs;
 - Possession, distribution, sale, transfer, or use of alcohol or illegal drugs in the workplace;
 - Fighting or threatening violence in the workplace;
 - Boisterous or disruptive activity in the workplace;
 - Negligence or improper conduct leading to damage of property;
 - Insubordination or other disrespectful conduct;
 - Violation of safety or health rules;
 - Tobacco use in the workplace;
 - Sexual or other unlawful or unwelcome harassment;
 - Excessive absenteeism or any absence without notice;
 - Unauthorized use of telephones, or other County-owned equipment;
 - Unauthorized disclosure of confidential information;
 - Violation of personnel policies; and
 - Unsatisfactory performance or conduct.

The County may take any disciplinary action it deems appropriate under the circumstances of the individual case. Disciplinary appeals and appeals for safety purposes are subject to the workplace discipline and safety appeals process.

- 2.010. Separation. The following section governs separation from County employment as implemented by the employee relations director.
- a. *Retirement.* An employee may receive a sick leave payout under this section when he or she has permanently ceased employment by the County and is eligible to receive retirement benefits under the Wisconsin State Retirement system.
 - b. *Sick leave payout.* In case of retirement or forced retirement due to disability, the employee must receive 50 percent of their accumulated sick leave paid to a Health Reimbursement Account established for that employee. Employees who, prior to January 1, 2012, were eligible for a larger payout as a percentage of accrued sick leave upon retirement will receive the difference between the amount calculated

and paid to a Health Reimbursement Account under this section and the amount they would have received under this larger payout as a lump-sum distribution to their Health Reimbursement Account. Upon death while in employment status, an employee's estate must receive a lump sum payment equal to the value of one-half of that employee's remaining unused sick leave, not to exceed 360 hours.

- c. *Resignation.* An employee must provide his or her supervisory authority with a minimum of two weeks' notice to be considered resigned in good standing unless the supervisory authority agrees to waive this requirement.
- d. *Reduction in force.* If the County Board, department head, or other County official takes action that would result in a reduction in force and the elimination of a position or positions, the department head may first consider voluntary reductions to reduce costs. In making a determination to eliminate a position, the department head must consider length of service, past performance, and the ability to reassign duties based on areas of expertise and experience. Employees must receive written notification of any layoff at least two weeks before its effective date.
- e. *Severance.* The employee relations director may, with the approval of the county administrator, negotiate a severance agreement on termination of any employee to provide additional compensation based on length of service and in return for settlement of any potential claim against the County. A department head whose position is eliminated or who is otherwise terminated for reasons other than past performance is eligible for severance pay equal to one month's salary for each year of service beyond one year, with a maximum severance amount of four months' salary. No severance may be paid for any employee terminated for violation of State or Federal law or gross violation of County policy.

Section 3. Personnel administration.

3.01. Position documentation and records. The following procedures or documentation standards must be followed for all County positions.

- a. *Position description.* The employee relations director must ensure that a position description exists for every County position and must periodically review and oversee the amendment of these descriptions to ensure that they accurately reflect the requirements and duties of that position.
- b. *Employee performance appraisal.* All supervisory authorities must conduct an annual performance appraisal of those regular employees they supervise on forms prescribed by the employee relations director.
- c. *Employment records.* The employee relations director must maintain all employment records assuring confidentiality under State and Federal law.
- d. *Access to personnel files.* Employees may access their personnel files in accordance with Wisconsin statutes section 103.13. Employee requests to review his/her personnel file must be directed to the employee relations director.

3.02. Positions, how created. No position may be created except as herein provided.

- a. Any non-limited position must be authorized by appropriation in the final annual budget resolution.
- b. A department head may establish limited positions or expand the hours of existing part-time non-limited positions 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 employee relations director and provided adequate funding for that purpose is available.
- c. 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, a department head may establish a limited position provided such approval is received within 72 hours of that hire.

3.03. 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.

Section 4: Workplace Discipline and Safety Appeals

4.01. General. Pursuant to Wis. Stat. §66.0509(1m), employees may appeal certain decisions related to terminations, employee discipline and workplace safety as required by law. If an employee is subject to a contractual or other statutory grievance procedure, that procedure must be followed as applicable.

4.02. Definitions:

- a. Employee. Appeals rights pertain only to employees working in a full-time or regular part time capacity at the time of the safety or disciplinary decision; employees for this purposes does not include elected or appointed officials, limited term employees, independent contractors, temporary employees and employees employed with the County for less than 6 months.
- b. Discipline. Discipline is defined as an adverse employment action which directly affects an employee's pay during the course of their employment.
- c. Termination. Termination is defined as a separation from employment that is initiated by the employer for disciplinary or performance reasons.

- d. Workplace Safety. Workplace Safety includes any condition of employment related to the physical health and safety of the physical work environment; this does not include conditions of employment unrelated to the physical environment such as hours of work, overtime and work schedules.

4.03. Procedures:

- a. Conditions Precedent – Workplace Safety Appeals. An employee may not file an appeal relating to a condition that the employee believes to be a workplace safety violation without first reporting the condition in writing to their supervisor and/or the employee relations director. Upon receipt of the initial report, the employer shall have ten (10) calendar days in which to investigate the condition and advise the employee in writing of the investigative findings. If the employer advises the employee in writing within ten (10) calendar days that corrective action is being taken in accordance with the law, no appeal under this section may be initiated. If the employer provides the employee with a non-action notice, the employee may proceed with filing an appeal.
- b. Filing. An employee may initiate an appeal to the employee relations director within fifteen (15) calendar days of the decision giving rise to appeals related to discipline or termination and within seven (7) calendar days of the employee's receipt of non-action notice in workplace safety determinations; the appeal must be in writing in the format prescribed by the employee relations director.
- c. Acceptance and Review – Discipline and Termination Appeals. The employee relations director will notify the employee of any defects in the appeal. The employee will have seven (7) calendar days to remedy the defect. If the appeal is not remedied or if the appeal does not meet timeliness standards, the employee may seek review by the General Government Committee. The General Government Committee will only determine whether there are extreme circumstances that rendered compliance with the time-frames unduly burdensome. Such exceptions will be construed narrowly. The decision of the Committee will be final. Failure by the employee to comply with timelines herein required constitutes a waiver by the employee of their right to access the appeals procedure.
- d. Certification. By filing and signing the appeal, the employee is declaring under penalty of false-swearing that the information contained within the appeal is true and correct to the employee's belief.

4.04. Impartial Hearing Officer (hereinafter Officer)

- a. Selection. The employee relations director shall, in a reasonable timeline, establish a panel of three (3) officers identified based on the nature of the dispute. The employee has ten (10) calendar days to select an officer.
- b. Scope of Authority. The officer conducts the hearing and may limit the scope of the hearing by defining the issues, identifying areas of agreement and to hear the parties' respective arguments. The officer may, at his or her discretion, attempt to mediate the dispute prior to the date established for the hearing. The employer shall be responsible for the cost of the officer.

4.05. Appeal Procedure – Discipline and Termination

- a. Scheduling. The officer will establish a hearing date within forty-five (45) days of his or her selection. This timeframe may be expanded for good cause by the

officer or by mutual agreement of the parties, but may not extend beyond ninety (90) days of his or her selection.

- b. Process. Discovery may be authorized by the officer. Formal discovery, if authorized, must be provided no later than seven (7) calendar days prior to the scheduled hearing date along with a list of anticipated witnesses. The employee and the employer may call witnesses and represent testimony and exhibits that are relevant to the events at issue in the appeal. The officer is not bound by rules of evidence and may admit all evidence that the officer determines reliable and relevant. Each party may choose to submit a two-page summary of their position. The employer or employee may choose to be represented; representation need not be by attorney. The hearing shall be recorded; costs for production of transcripts shall be borne by the requestor. The hearing shall be closed unless requested to be open by the employee.
- c. Decision. Except for an appeal involving termination of an employee that is subject to Wis. Admin. Code Chapter DHS 5, the employee bears the burden of proof to persuade the officer by clear, convincing and satisfactory evidence that the employer abused its discretion in disciplining or terminating the employee. In determining whether this burden has been met, the officer shall consider whether there was a rational basis for the discipline or termination. The officer shall issue a written decision within seven (7) calendar days of the close of the hearing. The decision shall contain a statement of issues, standard of review, findings, and if the appeal is sustained, a remedy for the employee.
- d. Remedies.
 - i. Termination and Discipline. If the appeal is sustained, the officer may award the employee one of the following remedies:
 - 1. Reinstatement with or without back-pay or suspension
 - 2. Reinstatement with a lesser employment action such as a reduction in rank and/or base pay; demotion, oral or written reprimand
 - 3. Reinstatement with actual back-pay
 - 4. Reinstatement with no adverse employment action
 - ii. Workplace Safety. If the appeal is sustained, the officer may issue an order requiring the employer to take corrective action. The officer's order is limited to requiring action to bring the stated issue into legal compliance.

4.06. Final Appeal to County Board.

- a. Filing. The employee may file a final appeal request in the format prescribed by the employee relations director, to the employee relations director, within seven (7) days of the decision issued by the impartial hearing officer.
- b. County Board Final Appeal. The employee relations director shall forward the final appeal to the County Board Chair along with a copy of the hearing record and audio recording. The chair shall schedule a meeting to review the record and hearing officer decision. The board may not take new evidence and may only conduct a review of the record.
- c. Standard of Review. The board may only overturn the decision of the independent hearing officer if the board determines the officer abused his or her discretion and rendered a decision that is arbitrary, oppressive or unreasonable.

- d. Remedies.
 - i. Discipline and Termination. If the county board overturns the officer's decision, the matter goes back to the officer for reconsideration of his or her decision consistent with the findings made by the county board.
 - ii. Workplace Safety. The county board may immediately require the employer to take corrective action to bring the workplace safety issue into legal compliance.
- e. The decision of the county board is final.

Section 5: Severability and legal limitations

5.01. Severability and legal limitations. Should any part of this policy be found to be in violation of State or Federal law, rule, or regulation, that portion of the policy is null and void but the remainder of the policy continues to be effective. This policy has been developed at the discretion of the County Board and may be amended or canceled at any time at Polk County's sole discretion. This policy is not intended to create a contract, nor is it to be construed to constitute contractual obligations of any kind, or a contract of employment between Polk County and any of its employees or any promise of employment or guarantee of any rights or benefits and does not create tenure or a property interest in employment. The employment relationship is at-will and the employment relationship may be terminated at any time for any reason, with or without cause and with or without notice, at the option of Polk County or the employee. This policy is not, nor is it intended to be, a contract of employment or a promise of employment, a guarantee of any rights or benefits and does not create tenure or a property interest in employment.

Resolution No. 12-16: Resolution Adopting Comprehensive Revision to Polk County Personnel Policies-
Chapter 8 Personnel Policies

Appendix - Table of County Personnel Policies Repealed and Superseded by Resolution No. 12-16.

Policy No.	Policy Name
0010	Interim Employment Policy
0010.a	Interim Administrative Policy
0012	Workplace Discipline and Safety Appeal Policy
0020	Employee Orientation.pdf
0020a	Employee Orientation Department
0040	Policy Development and Administration
0103	Employment
0104	Affirmative Action
0105	Nepotism
0202	Personnel Records
0205	Probation
0209	Employee Performance Reviews
0302	Benefit Administration for Non-Represented Employees
0390	Non-Represented Employees Compensation Management
0390S	Non-Represented Employees Pay Plan DB Ratings
0390S2	Non-Represented Employees Pay Plan General Pay Scale
0395	Severance Agreement
0502	Justice Center Security
0505	Clean Air and Tobacco Use
0506	Employee ID Badge
0507	Overtime and Hours of Work
0508	Voluntary Vacation Leave Donation
0512	County Business Travel & Expense Reimbursement
0513	Cell Phones
0701	Employee Conduct and Work Rules
0702	Prohibited Drug and Alcohol Use
0703	Sexual Harassment
0708	Exit Interviews
0714	Drug and Alcohol Testing
0716	Employee Discipline
0781	Appeals Procedure
0851	Emergency Closure of County Offices
0881	Position Administration
0901	Computer Policies and Procedures
0902	Internet Use Policy
0903	E-mail Acceptable Use

POLK COUNTY BOARD OF SUPERVISORS
Minutes from Tuesday, March 15, 2016
Polk County Government Center – County Board Room
Balsam Lake, WI 54810

Chairman Johnson called the regular March 15, 2016 meeting of the Polk County Board of Supervisors to order at 6:00 p.m.

Chairman Johnson recognized the County Clerk for purposes of receiving evidence of proper notice. The County Clerk stated that the notice of meeting was properly posted in three public buildings, published in a legal newspaper in accordance with Wisconsin Statute Section 985.02 and posted on the county website the week of March 7, 2016. In addition, the Office of the County Clerk distributed on March 3, 2016 copies of such notice of meeting and proposed resolutions to supervisors in accordance with Article 3, Section 2 of the County Board Rules of Order. The County Board received the verbal opinion of Corporation Counsel that the initial advance written meeting notice, posted and distributed, as described by the County Clerk satisfied the applicable provisions of Wisconsin Open Meetings Law and the applicable procedural provisions of the Polk County Board Rules of Order.

Chairman Johnson recognized the County Clerk for purposes of taking roll call. All members were present.

Chairman Johnson led the Pledge of Allegiance.

Chairman Johnson asked for a volunteer for a Time of Reflection. None offered.

Chairman called for a motion to approve the consent agenda. Consent agenda included

- a. March 15, 2016 County Board Agenda
- b. Minutes of January 19, 2016
- c. Confirmation of Emergency Fire Wardens for Polk County, 2016

Motion (Jepsen/Schmidt) to approve the consent agenda as noticed. Motion carried by unanimous voice vote.

Time was given for public comment. Chairman Johnson clarified the order for public comment.

Elizabeth Hagen, from Public Health addressed the board with a presentation on Marijuana Awareness.

Chairman called for a 15 minute break. Chairman called the meeting back in session 7:20 p.m.

Time was given for Receipt and Discussion of Committee Reports.

Chairman's Report was received as presented by Chairman Johnson

Chairman Johnson recognized Administrator Frey for the purpose of receiving the Administrator's Report. The County Board received the Administrator's appointment of Emil Norby to the position of Polk County Highway Commissioner. Chairman Johnson called for a motion to approve Administrator's appointment of Emil Norby as Highway Commissioner.

Motion (Luke/Nelson) to confirm the Administrator's appointment of Emil Norby to the position of Polk County Highway Commissioner. Motion to confirm Administrator's appointment, carried by unanimous voice vote.

Resolutions and Ordinances:

Chairman Johnson announced that the Board would take up Resolution No. 15-16 first.

Chairman Johnson announced that he was relinquishing the chair for the purpose of participating in debate on Resolution No. 15-16. Chairman Johnson announced that Vice Chair Jepsen and Second Vice Chair Schmidt also relinquished the Chair for such purposes. Chairman Johnson declared that upon consensus, the Board had determined Supervisor Sample to act as presiding chair on Resolution No. 15-16. Chairman Johnson stood down as presiding chairperson. Acting as Chair, Supervisor Sample assumed the chair to preside over the meeting.

Acting Chairman Sample called to the floor, **Resolution No. 15-16, Resolution Authorizing Submission of Proposed Amended Gandy Dancer Trail-Polk County Segment Master Plan for Wisconsin Department of Natural Resources Approval. Motion (Johnson/Jepsen) to approve Resolution No. 15-16.**

Motion (Jepsen/Hallberg) to amend the proposed plan to conform with the language adopted by the County Board at its January 19, 2016 meeting.

Amendment as follows:

Page 7, paragraph 5, subparagraphs 2 & 3 of the proposed Gandy Dancer Trail Polk County Segment Master

2. Only two designated Special Use motorized events will be authorized.
3. Two Special Use Events will be allowed for non-motorized events to occur during the motorized time of trail operation.

Motion by Supervisor Schmidt to amend said motion by amending plan language at Page 7, paragraph 5, revising subparagraph 2 and striking subparagraph 3 as follows:

- “2. Only ~~two~~ one designated Special Use motorized events will be authorized for the purpose of the Veterans motorized ATV ride.; and
3. ~~Two Special Use Events will be allowed for non-motorized events to occur during the motorized time of trail operation.”~~

Prior to said motion, receiving a second, Supervisor Schmidt requested the motion be withdrawn. Acting Chair Sample declared the motion to amend the motion to amend withdrawn.

Acting Chair Sample called for a roll call vote on the motion to amend the proposed plan to conform with the language adopted by the County Board at its January 19, 2016 meeting.

Motion to amend the plan carried by a roll call vote of 12 yes, 3 no. Voting yes: Supervisors Schmidt, Johansen, Hallberg, Sample, Caspersen, Edgell, O'Connell, Jepsen, Luck, Arcand, Bonneprise & Demulling. Voting No: Supervisors Moriak, Nelson and Johnson.

Motion (Schmidt/O'Connell) to amend the plan language at Page 7, paragraph 5, revising subparagraph 2 and striking subparagraph 3 as follows:

"2. Only ~~two~~ one designated Special Use motorized events will be authorized for the purpose of the Veterans motorized ATV ride.; and

3. ~~Two Special Use Events will be allowed for non-motorized events to occur during the~~

Acting Chair Sample called for a roll call vote on the motion to amend the plan language. Motion was defeated by a roll call vote of 6 yes, 9 no. Voting Yes: Supervisors Schmidt, Johansen, Moriak, Caspersen, O'Connell and Nelson. Voting No: Supervisors Hallberg, Sample, Edgell, Jepsen, Luke, Arcand, Bonneprise, Demulling and Johnson.

At 9:15 p.m., Supervisor Arcand was excused for the remainder of the meeting.

Motion (Johansen/Jepsen) to amend Resolution No. 15-16 at Line 26 by inserting, as follows:

Proposed amended Gandy Dancer Trail-Polk County Segment Mater Plan, "and that in the calendar year 2016 an ad hoc committee be created with the purpose of revising the Master Plan in a comprehensive manner that includes Burnett County, Polk County and Douglas County and the Gandy Dancer Trail Commission reporting to the county board with as comprehensive revision by April 2017."

Acting Chair Sample called for a roll call vote on the motion to amend Resolution No. 15-16. Motion to amend Resolution No. 15-16 carried, by a roll call vote of 13 yes, 1 no. Voting No: Supervisor Hallberg

Acting Chair Sample called for a roll call vote on the motion to approve Resolution No. 15-16 as amended. Motion to approve Resolution No. 15-16 as amended, carried, by a roll call vote of 13 yes, 1 no. Voting No: Supervisors Johnson. Resolution Adopted.

Acting Chairman Sample relinquished the Chair for the purpose of Chairman Johnson to return to the Chair. Chairman Johnson resumed the Chair and continued the meeting.

Chairman Johnson called for a 10 minute recess at 9:25 p.m.
Chairman Johnson called the meeting back into session 9:35 p.m.

Chairman Johnson called to the floor, **Ordinance No. 05-16**, Polk County Temporary Speed Limit Ordinance. **Motion (Jepsen/Sample) to approve Ordinance No. 05-16. Chairman Johnson called for a voice vote on the motion to approve Ordinance No. 05-16. Motion to approve Ordinance No. 05-16, carried** by unanimous voice vote. Resolution Adopted.

Chairman Johnson called to the floor, **Resolution No. 06-16, Resolution to Designate the Week of April 11-15, 2016 as Work Zone Awareness Week in Polk County. Motion (Bonneprise/Demulling) to approve Resolution No. 06-16. Chairman Johnson called for a voice vote on the motion to approve Resolution No. 06-16. Motion to approve Resolution No. 06-16, carried by unanimous voice vote. Resolution Adopted.**

Chairman Johnson called to the floor, **Resolution No. 07-16, Polk County Land Information Plan 2016. Motion (O'Connell/Johansen) to approve Resolution No. 07-16. Chairman Johnson called for a voice vote on the motion to approve Resolution No. 07-16. Motion to approve Resolution No. 07-16, carried by unanimous voice vote. Resolution Adopted.**

Chairman Johnson called to the floor **Resolution No. 08-16, Resolution to Authorize Agreement concerning the Payment of Delinquent Special Assessments and Special Charges (Amending Resolution No. 64-98). Motion (Jepsen/Schmidt) to approve Resolution No. 08-16. Administrator Frey addressed the resolution. Chairman Johnson called for a voice vote on the motion to approve Resolution No. 08-16. Motion to approve Resolution No. 08-16, carried by unanimous voice vote. Resolution Adopted.**

Chairman Johnson called to the floor **Resolution No. 09-16. Amendments to the Polk County Shoreland Protection Zoning Ordinance. Motion (O'Connell/Moriak) to approve Resolution No. 09-16. Supervisor O'Connell addressed the resolution. Chairman Johnson called for a voice vote on the motion to approve Resolution No. 09-16. Motion to approve Resolution No. 09-16 carried by voice vote. Resolution Adopted.**

Chairman Johnson called to the floor **Ordinance 10-16. Amendments to the Telecommunications Towers, Antennas, and Related Facilities Ordinance. Motion (Johansen/OConnell) to approve Resolution No. 10-16. Supervisor O'Connell addressed the ordinance. Chairman Johnson called for a voice vote on the motion to approve Ordinance No. 10-16. Motion to approve Ordinance No. 10-16 carried by unanimous voice vote. Ordinance Adopted.**

Chairman Johnson called to the floor **Resolution No. 11-16. Resolution to Set Compensation for Elected Officials for Term 2017-2020 (County Clerk, Register of Deeds and Treasurer) Motion (Bonneprise/Demulling) to approve Resolution No. 11-16. Administrator Frey addressed the resolution. Motion (Jepsen/Johansen) to amend Resolution No. 11-16 by setting the wages as follows: Between lines 12 & 13 of Resolution No. 11-16**

<u>January 1, 2017</u>	8%	<u>January 1, 2018</u>	2%
County Clerk	60,750	County Clerk	61,965
Register of Deeds	<u>60,750</u>	Register of Deeds	<u>61,965</u>
Treasurer	<u>60,750</u>	Treasurer	<u>61,965</u>

<u>January 1, 2019</u>	2%	<u>January 1, 2020</u>	2%
County Clerk	63,204	County Clerk	64,468
Register of Deeds	<u>63,204</u>	Register of Deeds	<u>64,468</u>
Treasurer	<u>63,204</u>	Treasurer	<u>64,468</u>

And inserting at Line 30 the following:

Funding Amount: <u>\$751,161</u> over 4 years	Funding Source: Future annual budgets
2017: <u>\$182,250</u> 2018: <u>\$185,895</u>	2019: <u>\$189,612</u> 2020: <u>\$193,404</u>

Motion (Schmidt/Edgell) to amend the proposed amendment to Resolution No 11-16 by setting wage increase at 2% each year. Chairman Johnson called for a voice vote on the motion to amend the proposed amendment to Resolution No. 11-16. Motion to amend Resolution No. 11-16, failed by voice vote.

Chairman Johnson called for a voice vote on the motion to amend Resolution No. 11-16. Motion to amend Resolution No. 11-16, carried by voice vote.

Chairman Johnson called for a voice vote on the motion to approve Resolution No. 11-16 as amended. Motion to approve Resolution No. 11-16 as amended, carried by voice vote. Resolution Adopted.

Chairman Johnson called to the floor Resolution No. 12-16. Resolution to Rescind Resolution Declaring English as the Official Language of Polk County. Motion (Luke/Caspersen) to approve Resolution No. 12-16. Administrator Frey and Corporation Counsel addressed the resolution. Chairman Johnson called for a roll call vote to approve the motion to approve Resolution No. 12-16. Motion to approve Resolution No. 12-16 carried by a roll call vote of 8 yes, 6 no. Voting Yes: Supervisors Johansen, Hallberg, Sample, Caspersen, Edgell, Jepsen, Luke, and Johnson. Voting No: Supervisors Schmidt, Moriak, O'Connell, Nelson, Bonneprise and Demulling. Resolution Adopted.

Chairman Johnson called to the floor Resolution No. 13-16. Resolution Adopting Comprehensive Revision to Polk County Personnel Policies-Chapter 8 Personnel Policies. Motion (Bonneprise/Sample) to approve Resolution No. 13-16. Administrator Frey addressed the resolution. Chairman Johnson called for a voice vote to approve Resolution No. 13-16. Motion to approve Resolution No. 13-16 carried by unanimous voice vote. Resolution Adopted.

Chairman Johnson called to the floor Resolution No. 14-16. Resolution Adopting Comprehensive Revision to Polk County Financial Policies-Chapter 5 Financial Policies.

Motion (Jepsen/Johansen) to approve Resolution No. 14-16. Administrator Frey addressed to resolution. **Motion (Jepsen/Demulling) to amend Resolution No. 14-16 as follows:**

Page 14, Section 3,010 strike clause “g”

Page 15, Section 4.02, after the last sentence, insert a sentence to read:

A purchasing agent must take steps to ensure that any information relating to a bid provided a single potential bidder is provided to all potential bidders, e.g. through a listing of questions and responses on the County’s website.

Page 17, Section 4.10, Invoices. 1st line strike any

Page 17, Section 4.10, In paragraph beginning after item (d.) Strike Payments, insert Payment

Chairman Johnson called for a voice vote on the motion to amend Resolution No. 14-16.

Motion to amend carried, by unanimous voice vote.

Chairman Johnson called for a voice vote on the motion to approve Resolution No. 14-16 as amended. Motion to approve Resolution No. 14-16 as amended, carried by unanimous voice vote. Resolution Adopted.

Chairman Johnson called to the floor **Resolution No. 16-16. Resolution Assigning to Committee Reporting of Affiliated Organizations. Motion (Hallberg/Sample) to approve Resolution No. 16-16.** Supervisor Sample addressed the resolution. **Supervisor Jepsen requested that WestCAP be moved out of the CDRE standing committee and moved under the Board of Health and Human Services. Chairman Johnson declared that on consensus of the County Board, WestCAP moved to the Board of Health and Human Services.**

Motion by (Sample/Jepsen) to amend Resolution No. 16-16:

By inserting, following Line 26, the following resolved clause:

“BE IT FURTHER RESOLVED that, except as provided by applicable statutory mandate or existing contractual obligation, any County authorizations related to the above identified organizations and committees shall sunset and expire prior to the organizational meeting of a newly elected board, and may be reauthorized as such newly elected board may determine as appropriate.”

Chairman Johnson called for a voice vote on the motion to amend Resolution No. 16-16.

Motion to amend carried, by unanimous voice vote.

Chairman Johnson called for a voice vote on motion to approve Resolution No. 16-16 as amended. Motion to approve Resolution No. 16-16 as amended, carried by unanimous voice vote. Resolution Adopted.

Time was given for Supervisor reports.

Motion (Demulling/Bonneprise) to adjourn. Motion carried by unanimous voice vote.

Chairman Johnson declared meeting adjourned 10:55 p.m.

Respectfully submitted,
Carole T. Wondra, Polk County Clerk