

POLK COUNTY, WISCONSIN

WWW.CO.POLK.WI.US

AMENDED Notice of Meeting and Agenda

Polk County Board of Supervisors

Tuesday, December 15, 2020

Regular Business Meeting, 6:00 p.m.

Virtual, Open Meeting via Webex Video Conference or Phone

AMENDMENTS: ¹ Subject matters added, revised or struck by Amended Notice of Meeting

Webex Virtual Event Info:

Event Number (access code): **146 947 6812**

Password: **CBmeeting**

➤ Join Online: <https://polkwi.webex.com/>

➤ Join by Phone: 1-408-418-9388 and enter access code (above)

Order of Business:

1. Call to Order
2. Receipt of Evidence and Opinion on Proper Notice
3. Roll Call
4. Pledge of Allegiance
5. Disclosure of Board Member Conflicts of Interest Regarding Matters Noticed On this Agenda
6. Approval of Agenda
7. Matters Offered For Adoption on Consent Agenda:
 - a. Consideration/corrections to the published minutes from November 10, 2020 County Board Meeting
 - b. **Resolution No. 54-20:** Resolution to Adopt the Revised Polk County Forest 15-Year Comprehensive Land Use Plan 2021-2035
 - c. **Resolution No. 56-20:** Zoning District Change to Amend Zoning District Map for Town of Farmington (G. Cottor)
 - d. **Resolution No. 57-20:** Zoning District Change to Amend Zoning District Map for Town of Osceola (M. Gray/Gray Event Properties)
8. ¹ **Public Comment - may be made live (via WebEx) from the West Conference Room located on the 2nd floor of the Polk County Government Center. Comments are limited to 3 minutes per person, not to exceed 30 minutes total. Written comments are also accepted and may be emailed to: countyclerk@co.polk.wi.us with the subject line: "Public Comment for County Board Meeting" or send comments by mail to: Polk County Government Center, 100 Polk County Plaza, Suite# 110, Balsam Lake, WI 54810. Written comments shall be electronically distributed to Supervisors upon receipt. Comments received less than 24 hours prior to the meetings may not be received in time to be reviewed by Supervisors prior to the meeting. Remote public comment via WebEx is not offered at meetings of the full County Board.**
 - ¹ ~~Written Public Comment Summary - Time for verbal public comments is not offered at this meeting of the full County Board. Written public comments are being accepted and may be emailed to: countyclerk@co.polk.wi.us, or mailed to: Polk County Government Center, 100 Polk County Plaza, Suite# 110, Balsam Lake, WI 54810. Comments received by 10:00 a.m. on the day of the meeting shall be electronically distributed to Supervisors and made a part of the record of this meeting. Staff may be asked to summarize the comments at the meeting. Staff will not read the written comments into the record of the meeting~~
9. County Board Chair Report
 - a. Supervisor's Reports from Outside Meetings Attended
10. County Administrator's Report
11. Confirmation of Appointment(s)
 - a. Appointments made by County Board Chairman

b. Appointments made by County Administrator

i. Confirmation of Mark Kopp Appointment to the Polk County Housing Authority

12. ~~¹ Presentation on Recycling Program by Public Works Director~~
13. ~~¹ Report and discussion regarding a General Government Committee topic regarding Polk County's response to Lime Quarry bids for the purpose of discussion and possible action~~
14. COVID -19 Update from Community Services Division

Following the COVID-19 update from Community Services, the County Board will convene as the Committee of the Whole on matters noticed herein. The Committee of the Whole may receive information, deliberate and provide the County Board with recommendation concerning such noticed subject matters. The Committee of the Whole may not take final action on such matters. Once the Committee of the Whole adjourns and the County Board reconvenes to conduct legislative activity, the County Board may take action on such matters noticed herein and recommended by the Committee of the Whole.

Committee of the Whole:

15. Presentation and discussion regarding Open Meetings Laws and ¹ How to Enact Legislation - presentations by Corporation Counsel
16. Presentation and discussion to consider merging board priorities into one potential "Big Idea" – presentation by County Administrator
17. ~~¹ Discussion regarding alternative formats for committee and board meetings during COVID-19~~

Adjournment of Committee of the Whole - Following adjournment of the Committee of the Whole, the County Board will reconvene as a legislative body to take up, consider and act upon the subject matters identified herein, as follows:

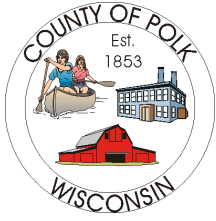
Reconvene as County Board

18. Motion to act on matters considered and recommended by the Committee of the Whole, as notice noticed on agenda, above.

¹ DISCUSSION AND POSSIBLE ACTION OF AGENDA ITEMS STANDING COMMITTEE AGENDA ITEMS AND PROPOSED RESOLUTIONS, ORDINANCES ACTED ON BY STANDING COMMITTEES:

19. ¹ **General Government Committee:**
 - a. ¹ **Resolution No. 58-20: Resolution to Modify Polk County Personnel Policy**
 - b. ¹ **Resolution No. 59-20: Resolution to Modify Polk County Financial Policy**
20. Supervisors Announcements
21. 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. Requests are confidential.



POLK COUNTY, WISCONSIN

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8. Written Public Comment Summary- *Time for verbal public comments is not offered at this meeting of the full County Board. Written public comments are being accepted and may be emailed to: countyclerk@co.polk.wi.us, or mailed to: Polk County Government Center, 100 Polk County Plaza, Suite# 110, Balsam Lake, WI 54810. Comments received by 10:00 a.m. on the day of the meeting shall be electronically distributed to Supervisors and made a part of the record of this meeting. Staff may be asked to summarize the comments at the meeting. Staff will not read the written comments into the record of the meeting*
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 - a. Appointments made by County Board Chairman
 - b. Appointments made by County Administrator
 - i. Confirmation of Mark Kopp Appointment to the Polk County Housing Authority
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Following the COVID-19 update from Community Services, the County Board will convene as the Committee of the Whole on matters noticed herein. The Committee of the Whole may receive information, deliberate and provide the County

Board with recommendation concerning such noticed subject matters. The Committee of the Whole may not take final action on such matters. Once the Committee of the Whole adjourns and the County Board reconvenes to conduct legislative activity, the County Board may take action on such matters noticed herein and recommended by the Committee of the Whole.

Committee of the Whole:

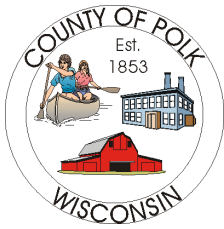
15. Presentation and discussion regarding Open Meetings Laws - presentation by Corporation Counsel
16. Presentation and discussion to consider merging board priorities into one potential “Big Idea” – presentation by County Administrator
17. Discussion regarding alternative formats for committee and board meetings during COVID-19

Adjournment of Committee of the Whole - Following adjournment of the Committee of the Whole, the County Board will reconvene as a legislative body to take up, consider and act upon the subject matters identified herein, as follows:

Reconvene as County Board

18. Motion to act on matters considered and recommended by the Committee of the Whole, as notice noticed on agenda, above.
19. Supervisors Announcements
20. Adjourn

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Polk County Board of Supervisors

Polk County Government Center - County Board Room
100 Polk County Plaza, Balsam Lake, Wisconsin

This meeting was available for viewing through WebEx videoconference and teleconference

***Corrected Minutes of the Regular Meeting of the Board of Supervisors and
Public Hearing on Proposed Operating and Capital Budget for Calendar Year 2021
Tuesday, November 10, 2020 *~~2021~~**

*Minutes remain draft until approved at next meeting

Chairman Nelson declared the Public Hearing on the proposed Operating and Capital Budget for Calendar Year 2021 open at 5:30 p.m. Chairman Nelson offered time for public testimony regarding the 2021 budget. The County Board received information from County Administrator Netherland regarding the budget. No public testimony was offered. Chairman Nelson asked for a motion to close the Public Hearing. **Motion** (Demulling/Ruck) to close the public hearing. Motion carried by unanimous voice vote. Chairman Nelson declared the Public Hearing closed at 5:45 p.m.

Chairman Nelson called the November 10, 2020 regular session of the Polk County Board of Supervisors to order at 6:00 p.m.

Chairman Nelson 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 the Government Center Building, posted on the County website (October 30, 2020), and published in a legal newspaper in accordance with Wisconsin Statute Section 985.02 the week of November 2, 2020. In addition, the Office of the County Clerk distributed on October 30, 2020 copies of such notice of meeting and proposed resolutions to supervisors via e-mail or mail in accordance with Article 3, Section 8 of the County Board Rules of Order.

The two amended agendas were posted on the County website, posted in the Government Center in two places and distributed to the supervisors and media contacts via email or mail on Tuesday, November 3, 2020 and Thursday November 5, 2020.

The County Board received opinion from Corporation Counsel Malone that the initial advance written notice and the amended agenda(s), posted and published as described by the Clerk satisfied the applicable provision of Wisconsin Open Meetings Law and the applicable procedural provisions of the Polk County Board Rules of Order.

Chairman Nelson recognized the County Clerk for purposes of taking roll call. Thirteen County Board Supervisors were present representing a quorum. Supervisors: Olson and Prichard attended the virtual meeting remotely via Webex. Absent and excused were Supervisors: Duncanson and Bonneprise.

Chairman Nelson led the County Board in the Pledge of Allegiance.

Time was given for Board Members to disclose any conflicts of interest regarding matters noticed on the agenda.

Chairman Nelson called to the floor consideration and approval of the second amended agenda as published. **Motion** (Luke/Demulling) to approve second amended agenda as published. **Motion** carried by unanimous voice vote.

Chairman Nelson called to the floor for approval of the Consent Agenda. **Motion** (O'Connell/LaBlanc) to adopt the Consent Agenda as noticed. Chairman Nelson called for a voice vote on the motion to adopt the Consent Agenda. **Motion** carried by unanimous voice vote. Matters adopted under the Consent Agenda: Minutes from October 20, 2020 County Board session adopted as published, **Resolution No. 51-20**: Resolution to Grant a Zoning District Change to Amend Zoning District Map for Town of Milltown adopted, and **Resolution No. 53-20**: Zoning District Change to Amend Zoning District Map for Town of Osceola *adopted. ~~*Change & to Amend Zoning District Map for Town of Milltown~~

Chairman Nelson recognized the County Clerk for purposes of receiving a summary of written public comment submitted for this meeting. The County Clerk stated there were a total of 2 written public comments received; one comment was opposed to limiting public comment, and was in support of allowing verbal public comment at County Board meetings. One comment was regarding a newsletter from the Midwest Environmental Advocates that had a letter signed by 3 Supervisors that was sent to the WI Counties Association. The comment expressed appreciation to the 12 supervisors who did not sign this letter, and was opposed to the content of the letter to the WCA.

The County Board received information and a presentation from Polk County Facilities Manager, Rod Polk, and Public Works Director, Emil Norby, regarding Wold Architecture's proposed mechanical updates to the Government Center.

Time was given for the County Board Chairperson's report. Chairman Nelson provided an update to the Board regarding expecting a response from the DNR in the next week on the Stower Trail. Chairman Nelson also addressed public misinformation regarding a resolution to close the Recycling Center and provided clarification stating the resolution purpose is to investigate a better recycling program in Polk County and regarding his conversation with Endeavors.

Chairman Nelson called upon County Administrator Netherland for the Administrator's report. The County Board received information regarding community outbreak of COVID-19 in Polk County, and Polk County's response and efforts to prevent and decrease the number of COVID-19 cases in staff and in the public. Administrator Netherland also provided information regarding the St. Croix Tribal Police and Polk County Sheriff's Department's recent developments that in a 2-fatality hit-and-run cold case from 2014.

Confirmation of Appointments. Chairman Nelson announced the appointment of Supervisor Kelly to the Polk County Historical Society.

County Administrator Netherland announced the appointment of Tonya Eichelt as Interim Public Health Officer. **Motion** to appoint Tonya Eichelt as Interim Public Health Officer. **Motion** carried by unanimous voice vote.

The Board received update and information regarding local COVID-19 community spread numbers, including Polk County's numbers as well as neighboring counties from Community Services Division Director and Interim Public Health Officer, Tonya Eichel. Director Eichel responded to questions by the Board regarding the role and efforts of the Public Health Department during the pandemic. The Board discussed misinformation pertaining to COVID-19 spread throughout local communities. The Board requested assistance from Polk County staff in creating a press release to provide current, accurate information to educate the public with local information and resources.

Chairman Nelson called the Board to convene as Committee of the Whole at 7:19 p.m. **Motion** (Demulling/Luke) to convene as Committee of the Whole. Motion carried by unanimous voice vote.

Supervisor Duncanson joined the meeting via WebEx at approximately 7:20 p.m.

Executive Committee Chairman Arcand spoke to the purpose and intent of considering modifying public comment procedures since transitioning to live, virtual public comments. The challenges presented as a result of transitioning from an in-person meeting forum to virtual meetings. The occurrences of verbal public comments of questionable nature and offensive language offered at recent County Board meetings were broadcast, uncensored, into homes of families with children. The Committee of the Whole engaged in discussion regarding the rationale for modifying the public comment procedures for meetings of the full county board and discussion options of modifications to public comments for consideration of creating a Resolution for the next Executive Committee meeting in December.

Chairman Nelson called for a motion to adjourn Committee of the Whole session and reconvene in legislative session of the Board. **Motion** (Demulling/Luke) to adjourn Committee of the Whole session. Chairman Nelson called for a voice vote on the motion to adjourn and reconvene in legislative session. **Motion** carried by unanimous voice vote. Committee of the Whole adjourned 8:00 p.m.

Chairman Nelson called for a 10 minute recess at 8:01 p.m. Chairman Nelson called the meeting back into legislative session at 8:11 p.m.

Proposed Resolutions Passed by the General Government Committee for consideration of passage by the County Board.

Chairman Nelson called to the floor **Resolution No. 55-20**: Resolution to Adopt the Polk County Operating and Capital Budget for the Calendar Year 2021 and to set the 2021 Tax Levy. **Motion** (Luke/Warndahl) to adopt Resolution No. 55-20. County Administrator Netherland provided information from to the Board regarding the 2021 Proposed Budget and Capital Improvement Plan Report. The board engaged in discussion regarding Additional Funding Requests as noted in the proposed budget report.

Additional Funding Requests:

Register of Deeds - request of \$10,000 for purchase of new ScanPro system. **Motion** (Kelly/O'Connell) to amend the budget to approve the \$10,000 request by the Register of Deeds for new ScanPro system as part of the 2021 Budget. Supervisor Arcand called the question. Chair Nelson called for voice vote on said motion. Motion carried by unanimous voice vote.

Polk County Museum - request of recurring amount of \$25,000 for annual funding for a full-time director. **Motion** (Arcand/Luke) to amend budget to approve request of \$25,000 on a recurring basis after an MOU is in place. Discussion. **Motion** (Ruck/Route) to amend the motion on the floor to amend the budget to approve the \$25,000 request for one year after an MOU is in place to then reevaluate after one year. Motion carried by majority voice vote. Chairman Nelson called for a voice vote for the motion on the floor to amend the budget and approve the \$25,000 to the Polk County Museum after and MOU is in place, for one year. Motion carried by unanimous voice vote.

UW Extension – eliminate .25FTE for Horticulturist. **Motion** (Arcand/Ruck) to amend the budget to eliminate the .25FTE Horticulturist position to remove the funding amount of \$10,583. Discussion. Chairman Nelson called for a voice vote on said motion. Motion carried by majority voice vote.

Chair Nelson called for a motion to approve Resolution No. 55-20 and *to adopt the proposed 2021 Budget as amended. **Motion** (Demulling/Warndahl) **Motion** to adopt Resolution No. 55-20: To approve the Proposed 2021 Budget and Operating Capital as amended. Discussion. Chairman Nelson called for a voice vote on said motion. **Motion** carried by unanimous voice vote. **Resolution No. 55-20:** Resolution to Adopt the Polk County Operating and Capital Budget for the Calendar Year 2021 as amended and to set the 2021 Tax Levy adopted.

Chairman Nelson called to the floor **Resolution No. 52-20:** Resolution to Authorize the Purchase of 78.54 Acres in the Town of McKinley. **Motion** (Luke/Route) to adopt Resolution No. 52-20. County Board engaged in discussion regarding the Resolution. Environmental Services Division Director Robert Kazmierski provided information to the Board regarding the Resolution. Chairman Nelson called for a voice vote on the motion to adopt Resolution No. 52-20. **Motion** to adopt Resolution No. 52-20 carried by unanimous voice vote. **Resolution No. 52-20:** Resolution to Authorize the Purchase of 78.54 Acres in the Town of McKinley adopted.

Time was given for Supervisors announcements. One Supervisor announcement was received by the Board.

Chairman Nelson called for a motion to adjourn. **Motion** (Kelly/Route) to adjourn. **Motion** to adjourn carried by unanimous voice vote. Chairman Nelson declared meeting adjourned 8:45 p.m.

Next Meeting: 6:00 p.m., Tuesday, December 15, 2020

Respectfully submitted,

Lisa R. Ross, Polk County Clerk

Resolution No. 56-20

Zoning District Change to Amend Zoning District Map for Town of Farmington

ROLL CALL Board Members	Aye	Nay	Excu.
Olson			
Route			
Warndahl			
Nelson (Chairperson)			
LaBlanc			
Ruck			
Prichard			
Kelly			
O'Connell			
Middleton			
Luke (2 nd Vice Chair)			
Duncanson			
Arcand			
Bonneprise (Vice Chair)			
Demulling			

BOARD ACTION

Vote Required: _____

Motion to Approve Adopted

1st _____ Defeated

2nd _____

Yes: _____ No: _____ Excu: _____

Reviewed by:
Malcolm T. Malone, Corp. Counsel

Reviewed by:
Vince Netherland, Administrator

Reviewed by:
[Signature], Finance

FISCAL & LEGAL IMPACT:

Certification:

I, Lisa Ross, Clerk of Polk County, hereby certify that the above is a true and correct copy of a resolution that was adopted on the ____ day of _____, 2020 by the Polk County Board of Supervisors.

Lisa Ross
County Clerk, Polk County

Committee Environmental Services

Recommended

Not Recommended

Neutral

1 **TO THE POLK COUNTY BOARD OF SUPERVISORS:**

2

3 **WHEREAS, Gary Cottor** petitioned the Polk County Board of Supervisors

4 requesting that a parcel of real estate be rezoned Gneral Business/Commercial (B-

5 1), thereby removing said parcel from the Residential-Agricultural 5 (RA-5) district:

6 and

7

8 **WHEREAS,** the Town Board of Farmington has no objection to said District

9 Change; and

10

11 **WHEREAS,** a public hearing was held on Wednesday, November 18, 2020 at

12 the Polk County Government Center by the Environrn0ntal Services Committee of

13 the Polk County Board of Supervisors as required by the provisions of Wisconsin

14 Statute Section 59.69(5)(e) regarding said District Change: and

15

16 **WHEREAS,** at said public hearing no objections were received with regard to

17 said proposed Zoning District Change; and

18

19 **WHEREAS,** the Environmental Services Committee of the Polk County Board

20 of Supervisors has reviewed said proposed Zoning District Change, and has

21 recommended that the Polk County Board of Supervisors grant said proposed

22 change: and

23

24 **NOW, THEREFORE, BE IT RESOLVED,** that that Polk County Board: of

25 Supervisors grant the proposed zoning district change.

26

27 **BE IT FURTHER RESOLVED,** that, pursuant to Wisconsin Statute Section

28 59.69(5)(e), the Polk County Board of Supervisors does hereby amend the Polk

29 County Shoreland Protection Zoning Ordinance to provide that the followin9

30 described parcel of real estate be removed from the RA 5 district and be rezoned

31 to the B-1 district: Commencing at the Southeast corner of Section 10/T32N/R19W,

32 thence due West 1,320 feet to the Point of Beginning, thence due North 460 feet,

33 thence due West 375 feet, thence due South 460 feet, thence due East 375 feet to

34 the Point of Beginning, approximately 4 acres, part of parcel #022-00244-0000.

35

36 **BE IT FURTHER RESOLVED,** that said district change to be recorded on the

37 Zoning District map of the Town of Farmington, which is on file in the office of the

38 Polk County Zoning Administrator pursuant to the Polk County Shoreland

39 Protection Zoning Ordinance.

SUBMITTED BY:
[Signature]



POLK COUNTY DIVISION OF ENVIRONMENTAL SERVICES DEPARTMENT OF LAND INFORMATION

100 Polk County Plaza, Suite 130
Balsam Lake, Wisconsin 54810
www.co.polk.wi.us/landinfo

Vince Netherland, County Administrator
Bob Kazmierski, Director of Environmental Services
Office: (715) 485-9279

TO: County Board Supervisors
FROM: Zoning Administration
DATE: 11/18/2020
RE: District Change from Residential-Agricultural 5 (RA-5) to General Business & Commercial (B-1)
Approximately 4 acres located at intersection of State Hwy 35 & 40th Ave County Rd X, part of the SW 1/4 of the SE ¼, Sec 10/T32N/R19W, Town of Farmington, part of parcel #022-00244-0000

On Wednesday, November 18, 2020, Gary Cottor petitioned the Polk County Environmental Services Committee to rezone approximately 4 acres from RA-5 to B-1 located on the above captioned property. At the public hearing, no objections were filed and the Committee recommends the proposed change. If approved, the following uses will be allowed:

- Commercial buildings and uses including, but not limited to:

- | | | | |
|----------------------------|-----------------------------|---------------------------|--------------------------|
| - Appliances Sales/Service | - Florist | - Liquor Store | - Restaurant, Drive-In |
| - Antique stores | - Firework Stands | - Lumber Yard | Food Service, Supper |
| - Art Galleries | - Fruit and Vegetable | - Manufacture or storage | Club, and Catering |
| - Auto Sales and Service | Market, Grocery, Meat | in connection with any | - Sporting Goods and |
| - Banks, Credit Unions or | and Fish Market or | of the above uses, when | Accessories |
| other financial | other food products | clearly incidental to the | - Small engine repair |
| institutions | store | conduct of the retail | - Truck Stop |
| - Barber/Beauty Shop | - Funeral Homes | business on the | - Theater |
| - Bars/taverns | - Furniture, Office | premises. | - Veterinarians |
| - Bowling Alleys | Equipment stores | - Marine Sales and | - Video Sales and Rental |
| - Car Washes | - Gas stations | service | - There may be one |
| - Clothing stores | - Gyms/exercise facilities | - Motels/Hotels | single-family dwelling |
| - Community Center | - Hardware and Paint | - Museums | unit on the premises, |
| - Coffee Shop | Store | - Music sales/service | either attached or |
| - Convenience stores | - Indoor Storage Facilities | - Pet shop | detached in connection |
| - Day Care Center | - Internet Cafe | - Radio, Televisions & | with any of the above |
| - Drug Store or Pharmacy | - Jewelry Store | other electronics | uses. |
| - Essential Services | - Landscaping Sales | sales/service | |
| - Farm implement - repair | - Laundromat Business & | - Real Estate Offices | |
| & sales | Professional offices or | | |
| - Feed Mill | clinics | | |

Conditional Uses: Airport; Hospital; Breweries, Brew-Pubs, Wineries; Outdoor Storage Facilities; Other similar & compatible use as determined by the Environmental Services Committee.

Resolution No. 57-20

Zoning District Change to Amend Zoning District Map for Town of Osceola

ROLL CALL Board Members	Aye	Nay	Excu.
Olson			
Route			
Warndahl			
Nelson (Chairperson)			
LaBlanc			
Ruck			
Prichard			
Kelly			
O'Connell			
Middleton			
Luke (2 nd Vice Chair)			
Duncanson			
Arcand			
Bonneprise (Vice Chair)			
Demulling			

BOARD ACTION

Vote Required: _____

Motion to Approve Adopted

1st _____ Defeated

2nd _____

Yes: _____ No: _____ Excu: _____

Reviewed by:
Malcolm Malone, Corp. Counsel

Reviewed by:
Vince Netherland, Administrator

Reviewed by:
Chris, Finance

FISCAL & LEGAL IMPACT:

Certification:

I, Lisa Ross, Clerk of Polk County, hereby certify that the above is a true and correct copy of a resolution that was adopted on the ____ day of _____, 2020 by the Polk County Board of Supervisors.

Lisa Ross
County Clerk, Polk County

Committee Environmental Services

Recommended
 Not Recommended
 Neutral

1 TO THE POLK COUNTY BOARD OF SUPERVISORS:

2

3 **WHEREAS**, Michael Gray/Gray Event Properties petitioned the Polk County

4 Board of Supervisors requesting that a parcel I of real estate be rezoned to

5 Agricultural 10 (A-1) District thereby removing said parcel from the Residential

6 Agricultural 5 (RA-5) District ; and

7

8 **WHEREAS**, the Town Board of Osceola has no objection to said District

9 Change; and

10

11 **WHEREAS**, a public hearing was held on Wednesday, October 28 &

12 December 9, 2020 at the Polk County Government Center by the Environmental

13 Services Committee of the Polk County Board of Supervisors as required by the

14 provisions of Wisconsin Statute Section 59.69(5)(e) regarding said District Change;

15 and

16

17 **WHEREAS**, at said public hearing(s) objections were received with regard to

18 said proposed Zoning District Change; and

19

20 **WHEREAS**, the Environmental Services Committee of the Polk County Board

21 of Supervisors has reviewed said proposed Zoning District Change, and has

22 recommended that the Polk County Board of Supervisors grant said proposed

23 change; and

24

25 **NOW, THEREFORE, BE IT RESOLVED**, that that Polk County Board of

26 Supervisors grant the proposed zoning change.

27

28 **BE IT FURTHER RESOLVED**, that, pursuant to Wisconsin Statute Section

29 59 69(5)(e), the Polk County Board of Supervisors does hereby amend the Polk

30 County Comprehensive Land Use and Shoreland Protection Zoning Ordinance to

31 provide that the following described parcel of real estate be removed from the RA-5

32 Zoning District and be rezoned to the A-1 Zoning District: 2075 120th Ave, Lot 1,

33 CSM #7137 of Vol 33/Pg 9, Sec 3/T33N/R18W, Town of Osceola, 5.29 acres, 34

34 Parcel #042-00049-0000.

35

36 **BE IT FURTHER RESOLVED**, that said district change to be recorded on the

37 Zoning District map of the Town of Osceola, which is on file in the office of the Polk

38 County Zoning Administrator pursuant to the Polk County Shoreland Protection

39 Zoning Ordinance and Section 10.4.1 of the Polk County Comprehensive Land Use

40 Ordinance.

SUBMITTED BY:

Brad Olson

ES Committee.



POLK COUNTY DIVISION OF ENVIRONMENTAL SERVICES DEPARTMENT OF LAND INFORMATION

100 Polk County Plaza, Suite 130
Balsam Lake, Wisconsin 54810
www.co.polk.wi.us/landinfo

Vince Netherland, County Administrator
Bob Kazmierski, Director of Environmental Services
Office: (715) 485-9279

TO: County Board Supervisors
FROM: Zoning Administration
DATE: 12/2/2020
RE: Michael Gray/Gray Event Properties: Residential Agricultural 5 (RA-5) to Agricultural 10 (A-1). Property affected is: 2075 120th Ave, Lot 1, CSM #7137 of Vol 33/Pg 9, Sec 3/T33N/R18W, Town of Osceola, 5.29 acres Parcel #042-00049-0000.

On Wednesday, October 28, 2020 and December 2nd, 2020, Michael Gray petitioned the Polk County Environmental Services Committee to rezone 5.29 acres from Residential Agricultural 5 (RA-5) to Agricultural 10 (A-1) located on the above captioned property. At the public hearing, objections were filed and the Committee recommends the proposed change. If approved, the following uses will be allowed:

B) Allowed and Permitted Uses

- Agricultural Uses, including any of the following:
 - Crop or forage production
 - Keeping livestock
 - Beekeeping
 - Nursery, sod, or Christmas tree production
 - Floriculture
 - Aquaculture
 - Fur farming
 - Forest management
 - Enrolling land in a federal agricultural commodity payment program or a federal or state agricultural land conservation payment program
 - Accessory structure that is an integral part of, or is incidental to, an agricultural use
 - Roadside Stand
 - Personal Stable
- A single-family and two-family dwelling, when in compliance with the density standards of this district
- Accessory buildings incidental to the residential use of the property
- Home Business
- Conservation Design Development when done in accordance with density standards, Section 10.3.8 of this ordinance, and the Polk County Subdivision Ordinance
- Schools
- Churches
- Undeveloped natural resource and open space areas.
- One additional farm residence, which shall be sited so that it may be separated from the original farm parcel on which it is located in compliance with the Polk County Subdivision Ordinance.
- Contractor Storage Yard

Changes in Use that require a Land Use Permit

- Tourist Rooming Houses with conditions in R-1
- Bed & Breakfasts with conditions in R-1
- Cemeteries/Burial Sites
- A Bunkhouse with the conditions in Section 10.5.7 at a minimum

C) Conditional Uses

- Agriculturally-related businesses, such as, but not limited to:
 - Feed Mills
 - Commercial Stables
 - Implement Dealers
 - Agricultural Cooperatives
 - Veterinarians
 - Wineries
 - Composting Sites
 - Other similar and compatible agriculturally-related businesses
- Kennels when at least 300 ft from property lines
- Animal Shelters when at least 300ft from property lines
- Junkyards/salvage yards
- Airports/Airstrips
- Large, Outdoor Commercial Even

Resolution No. 58-20

**RESOLUTION ADOPTING REVISIONS TO POLK COUNTY
PERSONNEL POLICIES**

1 **TO THE POLK COUNTY BOARD OF SUPERVISORS:**

2
3 **WHEREAS**, Polk County has a Personnel Policy that was last modified by
4 the Polk County Board of Supervisors on October 20, 2020, and it is in need of
5 some revision for compliance with the divisional structure changes and
6 operational changes of the County and; and

7
8 **WHEREAS**, it is in the interest of the County to update the Policy to be
9 compatible with the Divisional structure adopted by the County in Resolutions
10 80-18 and 22-19; and

11
12 **WHEREAS**, Polk County's Policy refers to the position overseeing the
13 Human Resources Department as "Human Resources Director" because that
14 was the name of the overseeing position at the time the Policy was drafted; and

15
16 **WHEREAS**, Polk County's Policy refers to the position overseeing the
17 Department of Administration as "Finance Director" because that was the name
18 of the overseeing position at the time the Policy was drafted; and

19
20 **WHEREAS**, all Polk County Employees are covered under the Code of
21 Ethics as established by the State of Wisconsin under Wis. Stat. § 19.59 and in
22 the existing policy it does not specify the code of ethics prescribed; and

23
24 **WHEREAS**, the Minnesota County of Chisago is not listed as a comparison
25 county for wage and position comparison however it has been determined for
26 business practices that it should be so included; and

27
28 **WHEREAS**, a computerized human resources information system has
29 replaced the need to post job vacancies in a central location in all County
30 buildings and present policy does not reflect that operational change; and

31
32 **WHEREAS**, internal job postings are advertised on the County's website
33 and the use of newspaper postings for internal positions is no longer
34 operationally needed and present policy does not reflect that operational
35 change; and

36
37 **WHEREAS**, the Human Resources Manager or designee performs all exit
38 interviews and present policy does not reflect that operational change; and

39
40 **WHEREAS**, the General Government Director has empowered the Human
41 Resources Manager to determine starting wages and salaries in accordance
42 with the wage and salary structure established through the budgetary process
43 with certain exceptions and present policy does not reflect that operational
44 change; and

45
46 **WHEREAS**, the General Government Director has empowered the Human
47 Resources Manager to administer the "voluntary shared personal time off"
48 program and present policy does not reflect that operational change; and

49
50 **WHEREAS**, there are numerous grammatical errors such as capitalization
51 throughout the existing policy; and

52
53 **NOW, THEREFORE, BE IT RESOLVED**, that the Polk County Board of
54 Supervisors authorizes the County Administrator to revise the Personnel Policy
55 to reflect the following:

ROLL CALL Board Members	Aye	Nay	Exc.
Olson			
Route			
Warhdahl			
Nelson (Chairperson)			
LaBlanc			
Ruck			
Prichard			
Kelly			
O'Connell			
Middleton			
Luke (2 nd Vice Chair)			
Duncanson			
Arcand			
Bonneprise (Vice Chair)			
Demulling			

BOARD ACTION

Vote Required: Majority Vote of a Quorum

Motion to Approve Adopted

1st _____ Defeated

2nd _____

Yes: _____ No: _____ Exc: _____

Reviewed by:
Melinda Malone, Corp. Counsel

Reviewed by:
Vince Netherland, Administrator

Reviewed by:
[Signature], Finance

FISCAL & LEGAL IMPACT:

This Resolution has no fiscal impact.

Certification:

I, Lisa Ross, Clerk of Polk County, hereby certify that the above is a true and correct copy of a resolution that was adopted on the ___ day of _____, 2020 by the Polk County Board of Supervisors.

Lisa Ross
County Clerk, Polk County

Committee General Government

- Recommended
- Not Recommended
- Neutral

- 56 1. Any reference to the "Human Resources Director" will be changed to
57 "General Government Director".
58 2. Any reference to the "Finance Director" will be changed to "General
59 Government Director".
60 3. The code of ethics will specify compliance with Wis. Stat. § 19.59
61 4. The Policy shall reflect the changes necessary to incorporate the
62 divisional organizational model previously adopted by the County
63 including responsibilities of the Human Resources Department
64 delegated to positions by the General Government Director.
65 5. The Policy shall reflect the changes necessary to incorporate the
66 operational changes described herein.
67 6. The Minnesota County of Chisago shall be included in comparison
68 counties for purposes of wage and position evaluation and analysis.
69 7. Corrections to any and all grammatical errors.

SUBMITTED BY:

Vince Netherland

Chapter 8

Personnel Policy Sections of General Code

Adopted March 15, 2016

~~(Revised Amended ~~October 20~~ December 15 ~~XX~~, 2020)~~

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~~County Administrator and, in the case of the ~~county administrator~~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 ~~human resources director~~General Government 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 G~~government committee~~Committee~~. The ~~general~~General government Government committee~~Committee~~ reviews County personnel policy including this policy and makes recommendations to the County Board.
- b. ~~County administrator~~County Administrator. The ~~county administrator~~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. ~~Human resources director~~General Government Director. The ~~human resources director~~General Government 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 ~~human resources director~~General Government 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 ~~human resources director~~General Government 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 ~~human resources director~~General Government 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.

1.04. **Conditions of employment and general rules of work.** County employees must abide by the following rules or conditions as interpreted by the ~~human resources director~~General Government 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, genetics, gender identity or expression or disability, and other classifications protected under Federal, Wisconsin or local law and with proper regard for their rights as citizens. The ~~human resources director~~General Government 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 ~~human resources director~~General Government Director, or the ~~county administrator~~County Administrator. The ~~human resources director~~General Government 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 ~~excepted~~ an exception exists 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~~ 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 human resources 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 ~~human resources director~~General Government 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 human resources 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 as~~ established by the State of Wisconsin Legislature under Wis. Stat. § 19.59.
 - 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 where considered ~~to be~~ 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 Manager~~General Government 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.
- 1.05. **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.

Interim adjustments. The ~~human resources director~~General Government 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 shall be the Wisconsin counties of Barron, Dunn,

Pierce, Burnett, St. Croix and Polk County and the Minnesota County of Chisago, considering both public and private positions. Should the ~~human resources director~~General Government Director determine that ~~the~~that market does not provide an adequate sample, the ~~human resources director~~General Government Director may expand the sample size. If the difference in salary so determined is considered significant enough to potentially affect retention or recruitment, the ~~human resources director~~General Government Director may increase salary for the subject position, with the concurrence of the ~~county administrator~~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 ~~human resources director~~General Government 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.

- a. *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.
- b. *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.

- c. *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 ~~human resources director~~General Government Director. The amount of on call pay may not exceed \$2.00 per hour.

1.06. **Recruitment and promotion:** Notwithstanding any other policy to the contrary, the ~~county administrator~~County Administrator may authorize the filling of any vacant position authorized in the annual budget resolution. The ~~county administrator~~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 ~~human resources director~~General Government Director is responsible for the management of this process.

- a. *Notice.* All vacancies must be noticed ~~in a central location within each county building on the employee's Human Resources Information System [PK1]~~ 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. *Advertising.* Should the appointing authority determine that an insufficient number of qualified internal applicants exists, the appointing authority must publish an advertisement ~~on~~ the County's ~~newspaper of official record~~website and contact the State Department of Workforce Development or any successor agency. The ~~director of human resources~~Human Resources Manager must determine whether additional advertising beyond this level is needed to develop an adequate pool of applicants.
- d. *Relocation expenses.* The ~~human resources director~~General Government Director may authorize the reimbursement of relocation expenses with the approval of the ~~county administrator~~County Administrator in an amount not to exceed \$5,000.
- e. *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.
- f. *Starting pay.* The Human Resources Manager will determine starting pay for a position in coordination with the hiring authority using the wage and salary structure developed by the General Government Director and approved through the budget process. Any starting salary above the ~~mid-point~~minimum for a position must be approved by the ~~human resources director~~General Government Director with the concurrence of the ~~county administrator~~County Administrator.
- g. *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.

- h. *Exit interview.* On termination of employment with the county, the ~~supervising authority~~Human Resources Manager or his/her designee 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 human resources department~~kept in the records maintained by the Human Resources Department

1.07. 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 that work an average of 30 hours per week (1,560 annually) 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 ~~human resources director~~General Government Director.
- b. *Disability insurance.* The ~~human resources director~~General Government 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~~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.

1.08. {PRIVATE }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 ~~human resources director~~General Government 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~~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~~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 ~~human resources director~~Human Resources Manager 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.

1.09. **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~~General Government Director and ~~county administrator~~County Administrator.

- b. *Medical examinations.* The county will reimburse employees for the cost of all County-required medical tests not paid by the employee's insurance.
- c. *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.
- d. *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.

1.010. Payroll processing. Employees will be paid bi-weekly through direct deposit, with appropriate deductions for benefits, taxes, and related payroll transactions.

1.011. **Discipline.** Supervisors must use discipline in addressing work-related issues only in consultation with the ~~human resources director~~General Government Director or his/her designee. 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.

1.012. **Separation.** The following section governs separation from County employment as implemented by the ~~human resources director~~General Government 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~~**County Administrator**, 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~~**General Government Director** may first consider voluntary reductions to reduce costs. In making a determination to eliminate a position, the ~~department head~~**General Government Director** 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 ~~human resources director~~**General Government Director** may, with the approval of the ~~county administrator~~**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 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.

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

- a. *Position description.* The ~~human resources director~~**Human Resources Manager** 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 ~~human resources director~~**General Government Director**.

- c. *Employment records.* The ~~human resources director~~Human Resources Manager 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 ~~human resources director~~Human Resources Manager.

1.014. **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 ~~human resources director~~General Government Director and provided adequate funding for that purpose is available.

~~c.~~

- c. The Sheriff may establish a casual position with the approval of the ~~human resources director~~General Government Director for the remainder of the calendar year.

~~d.~~

In an emergency where it is not possible to receive prior approval of the ~~human resources director~~General Government Director, a department head may establish a limited position provided such approval is received within 72 hours of that hire.

1.015. **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.

~~d.~~

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.

1.016. **Workplace Discipline and Safety Appeals.** 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.

- a. 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.
- b. 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 ~~human resources director~~General Government 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 ~~human resources director~~General Government 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 ~~human resources director~~General Government Director.
 - c. **Acceptance and Review – Discipline and Termination Appeals.** The ~~human resources director~~General Government 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.
- c. Impartial Hearing Officer (hereinafter Officer)
 - a. **Selection.** The ~~human resources director~~ General Government 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.
- d. 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 Chap. 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.
- e. Final Appeal to County Board.
- a. **Filing.** The employee may file a final appeal request in the format prescribed by the ~~human resources director~~General Government Director, to the ~~human resources director~~General Government Director, within seven (7) days of the decision issued by the impartial hearing officer.
 - b. **County Board Final Appeal.** The ~~human resources director~~General Government 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.
- 1.016. **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.

ROLL CALL Board Members	Aye	Nay	Exc.
Olson			
Route			
Warhdahl			
Nelson (Chairperson)			
LaBlanc			
Ruck			
Prichard			
Kelly			
O'Connell			
Middleton			
Luke (2 nd Vice Chair)			
Duncanson			
Arcand			
Bonneprise (Vice Chair)			
Demulling			

BOARD ACTION

Vote Required: Majority Vote of a Quorum

Motion to Approve Adopted

1st _____ Defeated

2nd _____

Yes: _____ No: _____ Exc: _____

Reviewed by:

Malcolm J. Malone, Corp. Counsel

Reviewed by:

Vince Netherland, Administrator

Reviewed by:

[Signature], Finance

FISCAL & LEGAL IMPACT:

This Resolution has no fiscal impact. This resolution does amend existing financial policies.

Certification:

I, Lisa Ross, Clerk of Polk County, hereby certify that the above is a true and correct copy of a resolution that was adopted on the ___ day of _____, 2020 by the Polk County Board of Supervisors.

Lisa Ross
County Clerk, Polk County

RESOLUTION ADOPTING REVISIONS TO POLK COUNTY FINANCIAL POLICIES

1 **TO THE POLK COUNTY BOARD OF SUPERVISORS:**

2

3 **WHEREAS**, Polk County has a Financial Policy that was last modified by

4 the Polk County Board of Supervisors on August 15, 2017, and it is in need of

5 some revision for compliance with the divisional structure changes and

6 operational changes of the County and; and

7

8 **WHEREAS**, it is in the interest of the County to update the Policy to be

9 compatible with the Divisional structure adopted by the County in Resolutions

10 80-18 and 22-19; and

11

12 **WHEREAS**, Polk County's Policy refers to the position overseeing the lime

13 quarry as "lime quarry manager" because that was the name of the overseeing

14 position at the time the Policy was drafted; and

15

16 **WHEREAS**, Polk County's Policy refers to the position overseeing the

17 Department of Administration as "Finance Director" because that was the name

18 of the overseeing position at the time the Policy was drafted; and

19

20 **WHEREAS**, Polk County's Policy refers to the position overseeing the

21 Information Technology Department as "Director of Information Technology"

22 because that was the name of the overseeing position at the time the Policy

23 was drafted; and

24

25 **WHEREAS**, Polk County's Policy refers to the position overseeing the

26 Facilities Department as "Director of Buildings" because that was the name of

27 the overseeing position at the time the Policy was drafted; and

28

29 **WHEREAS**, Subchapter 5.1, Section 2, Subsection 2.05 fails to establish a

30 deadline for external agency financial documentation and budget requests; and

31

32 **WHEREAS**, Subchapter 5.2, Section 2, Subsection 2.03 fails to establish a

33 contract review process and contract approval authority as well as

34 accountability for compliance with contract authorization procedures; and

35

36 **WHEREAS**, Subchapter 5.2, Section 6, Subsection 6.03 fails to clearly

37 establish exemptions from insurance requirements; and

38

39 **WHEREAS**, Subchapter 5.7, Section 2, sub-Section 2.05 fails to address

40 the handling of cash by inter-office mail in accordance with best practice for

41 cash handling; and

42

43 **WHEREAS**, there are numerous grammatical errors such as capitalization

44 throughout the existing policy; and

45

46 **NOW, THEREFORE, BE IT RESOLVED**, that the Polk County Board of

47 Supervisors authorizes the County Administrator to revise the Financial Policy

48 to reflect the following:

- 49
- 50 1. Any reference to the "Finance Director" will be changed to "General Government Director".
 - 51 2. Any reference to the "Director of Buildings" will be changed to "Facilities Manager".
 - 52 3. Any reference to the "Director of Information Technology" will be
 - 53 changed to "Information Technology Director".
 - 54

Committee General Government

Recommended

Not Recommended

Neutral

- 55 4. Any reference to the "lime quarry manager" will be changed to "Public
56 Works Director".
57 5. The Policy shall reflect the contract review and approval authorities.
58 6. The policy shall reflect the handling of cash through inter-office mail.
59 7. The policy shall reflect established deadlines for financial reporting and
60 budget requests from external agencies.
61 8. The policy shall reflect the exceptions for insurance requirements
62 related to Worker Compensation Insurance and Certificates of Liability
63 coverage
64 9. Corrections to any and all grammatical errors.

SUBMITTED BY:

Vince Netherland

Financial Sections of General Code

Approved March 15, 2016

Amended August 15, 2017

Amended December 15, 2020

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~~ BoardCounty 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 an 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~~County Board policy.

- p. *Revenues* mean both recurring revenues, e.g. taxes, grants, aids and fees, and onetime 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~~County Board to operate as an independent cost center sustained by revenues from providing goods and services.
- y. ~~Finance director~~General Government Director means the director of the ~~Department of Administration~~General Government Division.
- 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~~County Board or an elected County official to which the County makes or has made an appropriation, including indirectly through providing space in a County facility for less than market rent, other than expenses for a ~~County Board~~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~~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~~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~~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~~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~~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~~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~~County Administrator and identified in the proposed budget, revenues may not be used to offset expenditures.

- 2.02. Budget calendar. The ~~county administrator~~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~~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~~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 head~~Division and/or Department Heads. Each ~~Division and department head~~Division and/or 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~~County Administrator, governing committee, or ~~County Board~~County Board.
 - d. *General Government Committee.* The General Government Committee is responsible for reviewing the overall budget context and advising the ~~county administrator~~County Administrator on overall budget size, revenues and expenditures including employee benefits and wages.
- 2.04. Fees and charges. The ~~County Board~~County Board must annually adopt a fee schedule prepared by the ~~county administrator~~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~~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~~County Board, the fee must equal the cost of providing the good or service. The ~~county administrator~~County Administrator is responsible for prescribing the form of this report.
 - b. *Adoption.* ~~Department head~~Division and/or Department Heads must submit sections of the fee schedule for their departments on or before July 15. The ~~county administrator~~County Administrator must review and make a recommendation on a proposed fee schedule prior to the August regular meeting of the ~~County Board~~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~~Public Works Director 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~~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~~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~~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~~Division and/or Department Head must include a copy of the relevant grant award and grant budget to the ~~finance director~~General Government 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~~Division and/or Department Head must submit this documentation to the ~~finance director~~General Government Director as soon as practical once it is available.

- i. *External agencies.* The budget as submitted by the administrator must include information as to whether external agencies have a letter of agreement, memorandum of understanding, or contract on file that is valid for the following year and whether that document incorporates an agreement to follow County financial policies for all funds provided by the County and language which indemnifies the County of all liability from operations of said agency. The budget documentation must also indicate whether the agency has submitted a copy of their bylaws, mission statement, and information on insurance coverage, current audited financial statements as available, current and subsequent year's budget, and regular and current financial reports. All budget documentation as well as budget funding requests for the subsequent fiscal year must be submitted to the General Government Director no later than June 1st. Further, the budget documentation must also include information as to whether the following information has been submitted:
 - 1) Documentation explaining how County funding is spent or evidence that the County funding results in budgetary savings or additional revenue;
 - 2) A listing of key strategies, or actions the agency proposes to take in the following year to implement priorities as set by the ~~County Board~~County Board; and
 - 3) Relevant output and outcome measures to assist with the assessment of the efficiency and effectiveness of programs as established by the General Government Director.
 - j. 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.
 - k. *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~~County Board action.
- 2.06. Public availability and fiscal transparency. The ~~county administrator~~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~~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~~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~~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~~County Board. These recommendations include those on any amendment recommended by the General Government Committee.
 - b. *General Government Committee.* The ~~county administrator~~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~~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~~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~~County Board.
 - c. *County Board*County Board. The ~~County Board~~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~~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~~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~~Division and/or Department Head is responsible for the implementation of their annual budgets and providing prompt and accurate reports on budget execution to the ~~county administrator~~County Administrator and to the appropriate governing committee. The ~~finance director~~General Government 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~~Division and/or 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~~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~~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~~County Administrator. The ~~county administrator~~County Administrator or his/her designee must report quarterly to the ~~County Board~~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~~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~~County Administrator must present the results of the annual audit required pursuant to Wisconsin Statutes to the General Government Committee and the ~~County Board~~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~~County Board in the budget may be expended without ~~County Board~~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~~County Administrator. Such transfer must be requested by the ~~county administrator~~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*County Board *amendments.* Pursuant to Wisconsin Statutes section 65.90, the ~~County Board~~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~~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~~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~~County Board. On receipt of grant funds, a budget must be submitted to the ~~county administrator~~County Administrator and governing committee, with the ~~department head~~Division and/or 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~~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~~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~~County Administrator must prepare and submit a resolution to the ~~County Board~~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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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~~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~~Administration. Except as otherwise provided in this policy, the purchasing policy must be implemented and administered by the ~~finance director~~General Government 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~~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~~Division and/or Department Head. It is the responsibility of the ~~department head~~Division and/or 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~~General Government 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~~Division and/or 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~~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~~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~~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 Board Chair, ~~county administrator~~County Administrator or the ~~finance director~~General Government Director can legally bind the County to any total lease valued or contract valued at or above

~~\$12,000~~50,000¹ unless state law requires the signature of the ~~county treasurer~~County Treasurer or the ~~county~~County clerk~~Clerk~~ or any other party. Contracts or leases that bind the County to any total value of less than \$50,000 can only be signed by Division Directors or for stand-alone departments, the respective Department Head. All contracts must be reviewed through a contract review process as designated by the General Government Director prior to being executed. Copies of all fully executed contracts must be forwarded to the Department of Administration. The ~~human services department, public health department~~Community Services Division Director and Golden Age Manor Administrator may serve as a contracting authority for client services under ~~\$25,000~~50,000 annually, with any contract above that amount approved by the ~~county administrator~~County Administrator. Any Department Head or Division Director that executes a contract or lease that does not comply with the process and/or monetary limits outlined in this policy may be subject to a budgetary correction in the subsequent budget cycle, at the discretion of the County Administrator with confirmation of the County Board.

- 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~~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~~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~~General Government Director may suspend those provisions of this policy only for the specific grant and for the duration of that grant. The ~~department head~~Division and/or 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~~General Government 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.

¹ Adopted by Resolution No. 19-20, lines 40-42 on June 16, 2020

- 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~~General Government 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 and subscription based IT services 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~~Information Technology Director will manage and procure all requisitions for computer hardware, ~~and~~ software and subscription based IT services. 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~~Corporation Counsel. The ~~corporation counsel~~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~~General Government 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~~Public Works Director is, upon notification to the ~~County Board~~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~~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~~Public Works Director 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~~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; and
- f. Any travel or related expense for employee's spouse, other family members or for any acquaintances.

Section 4: Standard procurement procedure

- 4.01. Determination of need. A ~~department head~~ Division and/or 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~~ Division and/or 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. 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.
- 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~~10,000². If a purchasing agent determines the expected cost of the purchase is less than ~~\$3,000~~10,000 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~~10,000.

~~as the basis for vendor selection. The use of purchase orders is optional for orders less than \$3,000.~~

b.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.

e.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~~10,000 and less than ~~\$7,500~~25,000³. 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~~25,000 and less than ~~\$15,000~~50,000⁴. 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~~General Government 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~~General Government 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.

² Adopted by Resolution No. 19-20, line 34 on June 16, 2020

³ Adopted by Resolution No. 19-20, lines 35 and 36 on June 16, 2020

⁴ Adopted by Resolution No. 19-20, line 37 on June 16, 2020

- 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~~50,000~~⁵. A ~~department head~~Division and/or 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.

~~complete and detailed specifications on the item to be purchased including any specification of a particular brand or model that may limit competition.~~

- ~~b.a.~~ A ~~department head~~Division and/or Department Head must develop a written request for proposals and submit to the Department of Administration for publication.
- ~~e.b.~~ The ~~finance director~~General Government Director or his/her designee must review the designation and approve the process, including specification of a specific brand or model.
- ~~d.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.
- ~~e.d.~~ All bids received must be sealed and received prior to the determined date of opening.
- ~~f.e.~~ All bids received must be publicly opened, with the ~~department head~~Division and/or Department Head and/or purchasing agent and a representative of the Department of Administration present.
- ~~g.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.
- ~~h.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~~General Government Director.
- ~~i.h.~~ Items in excess of \$~~25,000~~75,000 leased, purchased, or contracted through this process must be submitted to the General Government Committee for their review.
- ~~j.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.

⁵ Adopted by Resolution No. 19-20, line 38 on June 16, 2020

- 4.09. Sole source purchases. It is the expectation of the Polk ~~County Board~~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~~Department of ~~administration~~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.

Payment 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~~Division and/or Department Head with the approval of the ~~finance director~~General Government 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~~General Government Director or his/her designee.

Section 5: Other purchasing processes

- 5.01. State contract. If so determined by the ~~department head~~Division and/or 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~~General Government 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~~General Government 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~~General Government 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~~General Government 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~~General Government Director; no purchase in excess of this limit may be made without the authorization of the ~~finance director~~General Government 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~~General Government 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~~Facilities Manager. For items of other than negligible value, the ~~Director of Buildings~~Facilities Manager 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 including online public auction sites, 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~~Information technology Technology directorDirector. 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~~General Government 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~~General Government 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.
- a. Worker's compensation insurance is only required of vendors physically providing any services on County owned property

- b. Vendors licensed as Foster Homes and provide foster and/or respite care are exempt from the COI requirement but must still provide homeowner's and auto liability coverage
- c. Vendors receiving Kinship payments for placement as a relative defined under ~~??~~ [CR1] Wisconsin Statutes § 48.02(15) are exempt from the COI requirement
- d. Vendors receiving subsidized guardianship payments are exempt from the COI requirement

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~~ 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.

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 Board Chair, ~~county treasurer~~ County Treasurer, and ~~county administrator~~ County Administrator and ~~finance director~~ General Government Director.
- g. *General Government Committee* means the General Government Committee as appointed by the Polk ~~County Board~~ 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~~General Government Director. The ~~finance director~~General Government 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~~General Government Director must make adjustments to this forecast. This forecast must be distributed to the investment committee and General Government Committee. The ~~finance director~~General Government 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~~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~~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~~County Treasurer. The ~~county treasurer~~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~~General Government 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~~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~~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~~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~~County Board and additionally as required by the ~~County Board~~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~~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.

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~~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 an 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~~County Board means the Polk ~~County Board~~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~~General Government Director. The ~~finance director~~General Government Director must annually prepare a debt affordability report for the ~~County Board~~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.
- b. *General Government Committee.* The General Government Committee must annually review the debt affordability report prepared by the ~~finance director~~General Government Director and make a recommendation to the ~~County Board~~County Board prior to the approval of issuance of any new debt. The General Government Committee must also review the capital improvement plan annually as provided in the budget preparation and execution policy and make recommendations as to its modification to the ~~County Board~~County Board to maintain debt affordability.

2.02. Capital improvement plan. As provided in the budget preparation and execution policy, the ~~county administrator~~County Administrator must annually submit a five year capital improvement plan for all departments along with the annual budget incorporating that

year's capital 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~~County Board, alternatives should the purchase not occur or occur at a later date, financing options, and associated performance measures. In proposing the use of debt issuance for capital improvements to be incorporated in the annual capital budget, the administrator must demonstrate why other financing sources are unavailable or inappropriate.

Section 3: Debt issuance

3.01. Responsibilities. In issuance of new debt, the following agents have the responsibilities herein provided them in addition to any other responsibility assigned by state or federal law or regulation:

- a. ~~Finance director~~General Government Director. The ~~finance director~~General Government Director must oversee and coordinate the timing, issuance process and marketing of the County's borrowing and capital funding activities required in support of the capital improvement plan. In recommending such an issuance, the ~~finance director~~General Government Director must report on how this issuance results in stable debt service so as to allow for a consistently low average interest rate over the long term.
- b. *Financing team.* The financing team is comprised of outside financial specialists who assist it in developing a debt issuance strategy, preparing bond documents and marketing bonds to investors. The members of this team include its financial advisor, bond counsel, underwriter and County representatives (the ~~finance director~~General Government Director, ~~corporation counsel~~Corporation Counsel and treasurer, with the ~~county administrator~~County Administrator serving as an ex-officio member). Other outside firms, such as those providing paying agent/registrar, trustee, credit enhancement, verification, escrow, auditing, or printing services, may be retained as required. The financing team must review the overall financing strategy of the County and make recommendations to the ~~county administrator~~County Administrator and ~~County Board~~County Board prior to the issuance of any debt.
- c. ~~County administrator~~County Administrator. The ~~county administrator~~County Administrator is responsible for overseeing the work of the ~~finance director~~General Government Director in debt issuance and making a recommendation to the General Government Committee and ~~County Board~~County Board based on the recommendation of the financing team. The ~~county administrator~~County Administrator is also responsible for incorporating debt service costs in the annual budget and assuring that adequate funds will be available in future year budgets to pay debt service costs.
- d. General Government Committee. The General Government Committee must review the report received from the financing team and recommendation by the ~~county administrator~~County Administrator prior to the issuance of any new debt. Based on this information, the General Government Committee must make a recommendation to the ~~County Board~~County Board as to the amount of issuance, repayment structure, purchase of insurance, and other relevant factors.

- e. ~~County board~~County Board. The ~~County Board~~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~~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~~General Government 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~~General Government 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~~General Government 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~~General Government 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~~County Board, with an accompanying recommendation by the ~~county administrator~~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~~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~~County Board.

- a. *Competitive sales.* The recommendation by the ~~county administrator~~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~~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~~County Administrator may recommend refinancing of outstanding debt under the following circumstances:

- a. *Debt service savings.* The ~~county administrator~~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~~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~~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~~General Government 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~~General Government 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~~General Government Director or ~~county administrator~~County Administrator must provide a written and/or oral presentation to the rating agency (ies) to assist in their evaluations. The ~~finance director~~General Government 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~~County Administrator for incorporation into the report to the General Government Committee and ~~County Board~~County Board.
- 5.02. Formal fiscal policies. The ~~county administrator~~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~~General Government 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 ~~rebateable~~ earnings from rebates 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~~General Government 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~~General Government 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~~General Government 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~~General Government 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~~General Government 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~~General Government 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~~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."

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~~General Government Director is responsible for estimating and reporting on the General Fund unassigned fund balance.
 - b. The ~~county administrator~~County Administrator is responsible for recommending a budget with an unassigned fund balance in compliance with ~~County Board~~County Board policy and advising the ~~County Board~~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~~County Board the appropriate level of that fund balance.
- 1.03. Amount. Unless otherwise specified by action of the ~~County Board~~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~~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~~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 manager must report on the unassigned General Fund balance to the ~~County Board~~County Board within one month of the completion of the annual audit.

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~~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~~*Public Works Director/Highway Commissioner.* The ~~highway commissioner~~*Public Works Director/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~~*County Treasurer.* Pursuant to Wisconsin Statutes, the ~~county treasurer~~*County Treasurer* is responsible for issuing tax title and identification of all property for which a tax title has been issued.
 - d. ~~County administrator~~*County Administrator.* The ~~county administrator~~*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~~*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~~*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~~*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~~*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~~*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~~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~~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~~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~~County Board.
- 1.07. Reversion of leased property. The ~~county administrator~~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~~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~~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~~County Board. That resolution must be referred to the relevant governing committee or committees and, where possible, initially presented at a regular ~~County Board~~County Board meeting or special ~~County Board~~County Board meeting prior to its final consideration at a subsequent regular ~~County Board~~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.

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~~County Board means the Polk ~~County Board~~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~~Division and/or Department Head. A ~~department head~~Division and/or 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~~General Government Director. The ~~finance director~~General Government 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~~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~~General Government 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~~County Administrator. The ~~county administrator~~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~~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~~County Board for any change to this policy and to the ~~county administrator~~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~~Division and/or 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~~Division and/or 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~~County Administrator must recommend to the ~~County Board~~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~~General Government Director within five working days of notification of such a dispute. The ~~finance director~~General Government 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~~Corporation Counsel as appropriate. If it is determined that the amount is incorrect, the ~~finance director~~General Government 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~~General Government 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~~Division and/or Department Head if any account is not collected within 60 days following the billing date. The ~~department head~~Division and/or Department Head must make a documented effort to locate the recipient and may deny further credit to that recipient. The ~~department head~~Division and/or Department Head must also notify the ~~finance director~~General Government Director of any such account and, subject to state law or contractual obligations, the ~~finance director~~General Government 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~~Division and/or 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~~Division and/or Department Head must notify the ~~finance director~~General Government Director of such accounts within two working days along with evidence of collection attempts. The ~~finance director~~General Government 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~~Division and/or Department Head and ~~corporation counsel~~Corporation Counsel, the ~~finance director~~General Government 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~~General Government 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~~General Government Director; uncollectible accounts in an amount that exceeds \$5,000 may be written off upon approval of the majority of the ~~County Board~~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~~General Government 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~~General Government Director on these accounts on a form prescribed by the ~~finance director~~General Government Director. The ~~finance director~~General Government 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~~Division and/or Department Head to accept payments on behalf of Polk County.
- 2.03. Responsibilities and authorities
- a. ~~Department head~~Division and/or Department Head. A ~~department head~~Division and/or Department Head is responsible for cash handling within his or her department including designation and oversight of all collectors.
 - b. ~~Finance director~~General Government Director. The ~~finance director~~General Government Director must authorize any cash collection point and is responsible for the administration of this section.
 - c. ~~County treasurer~~County Treasurer. The ~~county treasurer~~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~~General Government Director and balanced daily against these receipts. The ~~finance director~~General Government 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~~General Government Director. A collector must reconcile all payments against the accounts receivable outstanding balances on a daily basis. Each ~~department head~~Division and/or 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~~County Treasurer within two working days of their receipt. Cash received by a County department shall not be delivered through the inter-department mail method to any other County department. The ~~county treasurer~~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~~General Government Director. If the purpose of these funds cannot be identified, then the ~~finance director~~General Government 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~~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~~General Government Director.

2.09. Annual review. At its annual meeting, the ~~County Board~~County Board shall conduct a review of receipts and disbursements. When conducting such review, the ~~County Board~~County Board must receive from the ~~county treasurer~~County Treasurer, pursuant to Section 59.25(3)(d), a written fully itemized statement and report, verified by the ~~county treasurer~~County Treasurer's oath, of all moneys of whatever nature received and disbursed by the ~~county treasurer~~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 co disbursed by the whatever nature received and disbursed by the ~~county treasurer~~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~~General Government 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 head~~Division and/or 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~~Division and/or 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~~Division and/or Department Head must report any changes to this list in writing within one month of receipt.
- 3.09. Inventory. The ~~finance director~~General Government 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.