

## **Polk County Board of Supervisors**

Polk County Government Center  
100 Polk County Plaza, Balsam Lake, WI  
County Board Room

**Tuesday, July 19, 2011**

### **6:30 PM Regular Business Meeting**

\*Amended Agenda

1. Call to Order
2. **Consent Agenda:**
  - **Adoption of the Noticed Agenda**
  - **Confirmation of the Accuracy of the Minutes of the June 21, 2011 County Board Meeting**
3. Evidence of Proper Notice
4. Roll Call
5. Prayer: Supr. Nelson
6. Pledge of Allegiance
7. Public Comments
8. **Presentations:**
  - WestCAP Executive Director, Peter Kilde
  - Paser and Adopt a Highway Program, Steve Warndahl, Commissioner
  - CJCC OWI Prevention Committee, Robert Rasmussen and Lisa Johnson
  - Information Technology Demonstration, Todd Demers, Director
9. Chairman's Report
10. Finance Manager's Report
11. Administrator's Report
12. Confirmation of Administrator's Appointments of Jeff Peterson and Tim Laux to the Board of Adjustment and Duana Bremer to the Library Federation Board of Trustees
13. Confirmation of Chair's Appointment of George Stroebel to Vacant Supervisory District 16
14. Committee/Board Reports
  - Highway – Supr. Caspersen
  - Finance – Supr. Bergstrom
  - Personnel – Supr. Arcand
  - Property, Forestry & Recreation – Supr. Jepsen
  - Extension, Land&Water, Lime – Supr. D. Johansen
  - Public Protection – Supr. Luke
  - Land Information – Supr. O'Connell
  - Human Services Board –
  - Boards of Health & Aging – Supr. Schmidt
  - GAM Board, Renewable energy/Energy Independence Team – Supr. Kienholz
  - Organization – Supr. Brown
  - Transition – Supr. Hartung
15. Resolutions/Ordinances:
  - A. **Resolution of the Polk County Board of Supervisors in Support of Federal Funding of Community Action Agency Programs**
  - B. **Resolution to Authorize an Agreement with the Wisconsin Department of Agriculture, Trade and Consumer Protection for Farmland Preservation Planning Grant Funds**

- C. Resolution to Authorize a Legal Services Agreement between the Human Services Department and the Corporation Counsel for CY 2011**
- D. Resolution Concerning Certain Budgetary and Position Administration Policies: To Create Policy\_\_\_, Budget Planning and Execution; to Amend Policy 881 – Staffing, Budget Planning, and Position Administration; and to Repeal Policy 310 Budget Overruns Policy.**

\*16. "Claim of Katherine Farrell

The County Board may convene in closed session pursuant to Section 19.85(1)(g), Wis. Stats., for the purpose of conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to pending litigation brought by claimant.

Following the closed session, the County Board will convene in open session to consider and act upon subject matters noticed herein this meeting notice."

17. Supervisor's Reports

18. 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.

POLK COUNTY BOARD OF SUPERVISORS  
Minutes from Tuesday, June 21, 2011  
Polk County Government Center – County Board Room  
Balsam Lake, WI 54810

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

County Clerk informed the chair that notice of the agenda was properly posted in three public buildings, published in the county's legal paper and posted on the county website the week of June 13, 2011.

Roll call was taken by the Clerk, with 22 members present. Supr. Kienholz was excused from the meeting.

Supervisor Arcand led the prayer.

Chairman led the Pledge of Allegiance

Diane Stoneking, Supervisor from District 16, announced her intent to resign from County Board, effective June 22, 2011. Chairman Johnson thanked her for her service to Polk County and accepted her resignation.

Chairman Johnson requested a motion to suspend the rules of order to allow for amending the published agenda in order to take up action on Resolution 10-11 (agenda Item No. 17) previously tabled at the March 15, 2011 County Board Meeting.

**Motion (Brown/Sample) to suspend the rules of order and amend the agenda. Motion carried** by unanimous voice vote. **Motion (Sample/Stoneking) to move item No. 17 to the resolutions and add it as Resol. J. Motion failed** by a roll call vote of 8 yes, 14 no. Motion failure removed Item No. 17 from agenda. **Motion (Sample/Masters) to approve the amended agenda. Motion carried** by unanimous voice vote.

Chairman Johnson requested consideration of those items left under the title of the Consent Agenda: Confirmation of County Board Minutes from May 17, 2011 and Receipt of Annual Reports. **Motion (Sample/Brown) to approve the Consent Agenda. Motion carried** by unanimous voice vote.

Public comments were offered.

Chairman's Report was given, by Wm. Johnson.

7:00 PM Public Hearing for the Proposed Amended Illegal Transport of Aquatic Plants and Invasive Animals Ordinance. Tim Ritten, Director of Land & Water addressed the Ordinance. Time was given for public comment.

Public Hearing for Proposed Tentative county Supervisory District Plan. Carole Wondra, Polk County Clerk addressed the plan and time was given for public comment.

Public Hearing Closed. Chairman called for a 10 minute break.

Presentation by Diana Manning, Executive Director of Endeavors Adult Development Center, gave an update on the center's operation and the services and opportunities it provides.

Supr. Sample did a financial comparison presentation, comparing Polk County's financials with that of surrounding counties.

Administrator Frey reported on the condition of the county.

Discussion followed regarding 2012 budget priorities. **Motion (Voelker/Nelson) to hold a special, informal meeting of the supervisors prior to the July 19<sup>th</sup> county board meeting.**

**Motion failed** by tie roll call vote 11 yes / 11 no votes. (Voting yes: Supr. D. Johansen, Schmidt, Brown, Edgell, Masters, Sample, Nelson, Hartung, Bergstrom, N. Johnson and Voelker. Voting no: Supr. H. Johansen, Cabperson, Rattel, Moriak, Arcand, Luke, Stoneking, Jepsen, O'Connell, Christensen and W. Johnson.)

Committee/Board Reports were given.

Chair called for a 15 minute break.

**Motion (Masters/O'Connell) to convene in closed session. Motion carried** by unanimous roll call vote. ER Director, Andrea Jerrick, Corporation Counsel, Jeff Fuge and County Clerk in attendance of closed session. Board in Closed Session.

Back in open session. **Motion (Masters/Brown) to suspend the rules allowing the meeting to proceed after the 11:00pm meeting end time. Motion carried** by voice vote.

**Resolution 25-11 to Authorize Polk County to Pursue WDNR TRM Funding. Motion (Jepsen/Brown) to approve.** Director of Land & Water Tim Riffen addressed the resolution. **Motion to approve Resolution 25-11, carried** by unanimous voice vote. Resolution adopted.

**Resolution 26-11 County Board Size Reduction. Motion D. Johansen to approve. Motion did not receive a second, therefore the resolution died due to the lack of a second to the motion.**

**Resolution 27-11 to Approve Zoning Ordinance Amendment for the Town of St. Croix Falls. Motion (O'Connell/Brown) to approve.** Supr. O'Connell addressed the resolution. **Motion to approve Resolution 27-11 carried** by unanimous voice vote. Resolution adopted.

**Resolution 28-11 Authorize Highway Safety Rodeo Awards. Motion (Jepsen/Voelker) to approve.** Supr. Caspersen addressed the resolution. **Motion to approve Resolution 28-11 carried** by unanimous voice vote. Resolution adopted.

**Resolution 29-11 Amended Illegal Transport of Aquatic Plants and Invasive Animals Ordinance. Motion (Masters/Jepsen) to approve.** **Motion to approve Resolution 29-11 carried** by unanimous voice vote. Resolution adopted.

**Resolution 30-11 to Adopt Tentative County Supervisory District Plan. Motion (Brown/Jepsen) to approve.** County Clerk addressed the resolution. **Motion (Schmidt/Rattel) to amend Resolution 30-11 to accept the change of proposed Option B which affected Districts 5 & 6. Motion to amend Resolution 30-11 carried** by unanimous voice vote. **Motion (Voelker/Nelson) to amend amended Resolution 30-11 and change Option B affecting Districts 21 & 22 to that of the recommendation of the Town of Alden.**

**Motion to amend, amended Resolution 30-11 failed by voice vote. Motion to adopt resolution 30-11 as amended, carried by voice vote. Amended Resolution Adopted.**

**Resolution 31-11 to Approve Web-based Electronic Records System Project for Golden Age Manor Nursing Home. Motion (Sample/Masters) to approve. Admin. Frey addressed the resolution. Motion to approve Resolution 31-11 carried by unanimous voice vote. Resolution adopted.**

**Resolution 32-11 to Authorize Participation in the North West Wisconsin Regional Emergency Management Mutual Aid Compact. Motion (Masters/O'Connell) to approve. Emergency Management Coordinator, Kathy Poirier addressed the resolution. Motion to approve Resolution 32-11 carried by unanimous voice vote. Resolution adopted.**

**Resolution 33-11 to Amend Certain Safety Policies: Policy 501.B – Blood Borne Pathogens; Policy 501.G – County Emergency Plan – Jails; and Policy 501.H – Hazard Communications Program. Motion (Schmidt/O'Connell) to approve. Motion to approve Resolution 33-11 carried by voice vote. Resolution adopted.**

Supervisor's reports were given.

Motion (Edgell/Hartung) to adjourn. Motion carried. Meeting adjourned 11:59pm.

**Special Meeting for the Purpose of Selecting a Candidate for the Vacancy on  
the County Board**

7:30 AM

July 6, 2011 at the Town hall - Wanderoos

**AGENDA**

- Meeting called to order
- Public Comments
- Selection of Town Residents that have shown interest in serving the vacancy caused by Diane Stoneking's resignation on County Board.  
George Stroebel, Mark Kopp, Marlyn Baillargeon - Action
- Adjourn Meeting

Posted at Ulrich Farms Office, Homebase Bar, Garfield Town Hall, Lake Wapogasset Park and Boating Facility Entrance on 07-05-2011.

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Garfield Town Board Meeting  
July 6, 2011

Present:      Chairman:    Ed Gullickson  
                 Supervisor:    George Stroebel  
                 Supervisor:    Donald Mork  
                 Clerk:           Sue Knutson

**Meeting called to order** by Chairman, Ed Gullickson, at 7:30 am.

**Public Comments:** None

**Discussion: Three candidates:** Mark Kopp, George Stroebel, Marlyn Baillargeon have shown interest in filling the vacancy caused by Diane Stoneking's resignation to the County Board. A motion was made by Don Mork, Seconded by Ed Gullickson. Motion to select George Stroebel. Motion carried 2 in favor and 1 abstention (George Stroebel).

**Adjourn:** Motion made by Mork/Stroebel to adjourn meeting, 7:45 am. Carried-unanimously.

**A**

RESOLUTION No. \_\_\_\_-11

Resolution of the Polk County Board of Supervisors in Support of Federal Funding of  
Community Action Agency Programs

WHEREAS, West Central Wisconsin Community Action Agency, Inc. (West CAP) was established in 1965 by action of county boards of Barron, Chippewa, Dunn, Pepin, Pierce, Polk and St. Croix Counties as a Community Action Agency (CAA) under the Economic Opportunity Act of 1964, and

WHEREAS, West Central Wisconsin Community Action Agency, Inc. is one of the 16 CAAs in Wisconsin which serve to address the needs of individuals and families living near the bottom of the economic ladder by providing opportunities for economic and social advancement, and

WHEREAS, West CAP creates economic opportunities for low-income people in Polk County by:

- Involving low-income people and a diverse group of local community stakeholders in identifying and developing solutions to local poverty problems;
- Building skills through employment training, financial education and other programs;
- Assisting low-income households to build assets such as home ownership;
- Developing and managing affordable housing;
- Improving energy efficiency through home weatherization and energy conservation;
- Providing emergency food resources to pantries and other sites and organizing activities to encourage families to incorporate family meals and cooking activities;
- Creating new jobs and developing small businesses;
- Responding to crisis situations, including homelessness, utility shut-offs, and other short term needs;
- Recruiting volunteers to serve the needs of community organizations and institutions;
- Facilitating collaboration of services with local organizations and agencies; and
- Researching and preparing funding applications to meet the needs of the community.

WHEREAS, West CAP's services in Polk County in 2010 had a total economic impact of \$2,075,592 and served a total of 1,297 households, and

WHEREAS, West CAP and its sister community action agencies serving the poor in Wisconsin receive federal Community Service Block Grant (CSBG) funds to provide services to low-income individuals and families and CSBG funds are critical to the success of West CAP, and

WHEREAS, West CAP is governed by a board of directors representing a cross-section of the community consisting of: One-third are representatives of poor, one-third are elected public officials representing the county boards, and one-third are representatives of business and community groups from the area served thereof, and

WHEREAS, President Obama's budget calls for reducing funding for CSBG by 50% and members of Congress have proposed deeper cuts, and

WHEREAS, the National Association of Counties has issued a letter of support for full federal funding of the Community Services Block Grant (CSBG) and maintaining the program's funding formula, and

WHEREAS, the Polk County Board of Supervisors believes the services and programs provided by West CAP are important to the County and the loss of any significant level of CSBG funding would be a

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detriment for the families and communities in the County, but also in recognition of the need to address domestic spending, and

NOW, THEREFORE, BE IT RESOLVED, that the Polk County Board of Supervisors hereby supports the funding for the Community Services Block Grant at the 2008 levels to sustain efforts to achieve economic stability for people in need for our common good.

Funding Amount: No County Funding  
Funding Source: Not Applicable  
Date Finance Committee Advised: Not Applicable  
Finance Committee Recommendation: Not Applicable  
Effective date: Upon Passage  
Date Submitted to the Polk County Board: July 19, 2011  
Sponsored and Submitted by:

Bary Japan  
\_\_\_\_\_  
\_\_\_\_\_

Review By County Administrator:  
 Recommended  
 Not Recommended  
 Reviewed Only  
[Signature]

Dana Frey, County Administrator  
Review By Corporation Counsel:  
 Approved as to Form  
 Recommended  
 Not Recommended  
 Reviewed Only

Jeffrey B. Fuge  
Jeffrey B. Fuge, Corporation Counsel

At its regular business meeting on \_\_\_\_\_, the Polk County Board of Supervisors, adopted the above-entitled resolution, Resolution \_\_\_\_ -11; Resolution of the Polk County Board of Supervisors in Support of Federal Funding of Community Action Agency Programs, by a simple majority vote of \_\_\_\_\_ in favor and \_\_\_\_\_ against.

\_\_\_\_\_  
William Johnson, IV  
County Board Chairperson

Attest: \_\_\_\_\_  
Carole Wondra, County Clerk



**B**

Resolution to Authorize an Agreement with the Wisconsin Department of Agriculture, Trade and Consumer Protection for Farmland Preservation Planning Grant Funds

THE HONORABLE COUNTY BOARD OF SUPERVISORS OF POLK COUNTY:

1. WHEREAS, farmers of Polk County are eligible for certain tax credits under Wisconsin law as a result of the County's participation in the Wisconsin farmland preservation program; and
2. WHEREAS, in order to continue in the program the County must update its certified plan consistent with state standards and the County's comprehensive plan, adopted in 2009; and
3. WHEREAS the County Planner is moving forward to update the farmland preservation plan so that the County may continue in the program.
4. WHEREAS, Wisconsin Department of Agriculture, Trade and Consumer Protection is accepting applications for grants that may be used to reimburse 50% of a county's costs incurred in updating the certified plan, up to a maximum grant of \$30,000.
5. WHEREAS, through the Land Information Department, Polk County has submitted an application for a Farmland Preservation Planning Grant and has received notice from the Wisconsin Department of Agriculture, Trade and Consumer Protection that Polk County will be a recipient of a grant amount that will be determined in the State 2011-13 biennial budget.
6. WHEREAS, it is necessary for Polk County to enter into a contract with Wisconsin Department of Agriculture, Trade and Consumer Protection to receive reimbursements provided through the grant; and
7. WHEREAS, it is in the interest of the County to continue its participation in the Wisconsin farmland preservation program.
8. NOW, THEREFORE, BE IT RESOLVED that the Polk County Board of Supervisors accepts the grant funds that will be received through the Farmland Preservation Planning Grant.
9. BE IT FUTRHER RESOLVED that the Polk County Board of Supervisors adopts and agrees to enter into on behalf of Polk County the Agreement with the Wisconsin Department of Agriculture, Trade and Consumer Protection for Farmland Preservation Planning Grant Funds, as attached hereto and incorporated herein.

10. BE IT FURTHER RESOLVED that the Polk County Board of Supervisors authorizes the County Planner to administer the grant contract and carry out any and all responsibilities required of Polk County in compliance therewith, including, but not limited to, signing required documents as an authorized representative of Polk County.

Funding Amount and Source: Not to Exceed \$30,000 State of Wisconsin General Purpose Revenues Administered through Wisconsin Department of Agriculture, Trade and Consumer Protection; 50 Percent Cost Share In-Kind Contributions from Land Information Department and Land and Water Resources Department

Date Finance Committee Advised: \_\_\_\_\_  
Finance Committee Recommendation: \_\_\_\_\_  
Effective Date: Upon Passage  
Date Submitted to County Board: \_\_\_\_\_  
Submitted and Sponsored by the Land Information Committee

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Review By County Administrator:  
 Recommended  
 Not Recommended  
 Reviewed Only

Dana Frey, County Administrator

Review By Corporation Counsel:  
 Approved as to Form  
 Recommended  
 Not Recommended  
 Reviewed Only

\_\_\_\_\_  
Jeffrey B. Fuge, Corporation Counsel

At its regular business meeting on \_\_\_\_\_, the Polk County Board of Supervisors adopted the above-entitled resolution, Resolution No. \_\_\_\_ -11; Resolution to Authorize an Agreement

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with the Wisconsin Department of Agriculture, Trade and Consumer Protection for Farmland Preservation Planning Grant Funds to, by a simple majority vote of \_\_\_ in favor and \_\_\_ against.

\_\_\_\_\_ Dated: \_\_\_\_\_  
William Johnson, IV, County Board Chair

Attest: \_\_\_\_\_ Dated: \_\_\_\_\_  
Carole Wondra, Polk County Clerk

**AGREEMENT BETWEEN**  
**WISCONSIN DEPARTMENT OF AGRICULTURE, TRADE AND**  
**CONSUMER PROTECTION**

**AND**

**POLK COUNTY**

The Wisconsin Department of Agriculture, Trade and Consumer Protection (DEPARTMENT) and Polk County (CONTRACTOR) enter into this agreement (AGREEMENT) to provide grant funds to cover part of the costs of preparing a farmland preservation plan required under s. 91.10(1), Stats., for the work performed over two calendar years between January 1, 2011 (start date) and December 31, 2012 (end date). Grant awards under this AGREEMENT are made in accordance with s. 91.10(6), Stats.

This document, including the attached Appendices A and B, constitutes the entire agreement between the DEPARTMENT and the CONTRACTOR. This AGREEMENT supersedes any prior communications or understandings related to the subject matter of this AGREEMENT. The parties may agree in writing to amend this AGREEMENT, prior to the ending date of this AGREEMENT.

**I. CONTRACTOR OBLIGATIONS:**

The CONTRACTOR agrees to do all the following:

- A. Perform or arrange for others to perform the following during the work period with a start date of January 1, 2011 and an end date of December 31, 2012:
  - 1. Prepare a farmland preservation plan that meets the requirements under s. 91.10(1), Stats.
  - 2. Conduct outreach and education, data collection, meetings and other planning activities needed to prepare the farmland preservation plan.
  - 3. Ensure that the farmland preservation plan is part of any comprehensive plan adopted by the county, and is consistent with the county's comprehensive plan.
  - 4. Submit a farmland preservation plan to the DEPARTMENT for certification under s. 91.16, Stats., by the end date of this AGREEMENT.

The CONTRACTOR and all of its sub-contractors agree to comply with all applicable terms of this AGREEMENT, and specifically agree that the above requirements are essential to this AGREEMENT. These essential requirements must be met, regardless of whether any additional funds are paid to the CONTRACTOR for these activities from other funding sources. The failure to perform these essential requirements is a substantial breach of this AGREEMENT, and subject to the remedies set forth in Section II. D.

- B. Seek payment for no more than 50 percent of the eligible costs incurred in performing this AGREEMENT, up to the maximum grant award of \$30,000 ( maximum grant award), for the following expenses:
  - 1. County employees and independent contractors, including the professional services of a planning consultant.
  - 2. The following support costs related to plan development:

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for Farmland Preservation Planning Grants

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- a. Computerized planning data, planning software and hardware only to the extent required to perform work under this AGREEMENT, but this does not authorize the purchase or lease of computer equipment including printers or general software that can be used for other purposes including routine operations.
- b. Development, purchase and documentation of data, maps and computerized information used within the plan or plan update.
- c. Costs related to conducting public planning sessions, meetings and hearings, including room rentals.
- d. Public participation and outreach activities including educational materials, citizen surveys, internet activities and newsletters.
- e. Photocopying, printing and postage.
- f. Mileage expenses for county employees performing work on the grant activities billed at the state rate.
- g. Professional training for county employees related to land use planning and the Farmland Preservation Program.
- h. Other expenses incurred in the development and preparation of a plan that are not defined as ineligible.

The following expenses are not eligible for reimbursement:

1. Indirect costs or fees.
  2. The lease, purchase or other acquisition of an interest in a vehicle or real property.
  3. Planning activities and plan development costs incurred prior to the start date of this AGREEMENT.
  4. Planning and development of ordinances or other actions to implement the farmland preservation plan.
  5. Costs incurred by the CONTRACTOR to prepare the grant application.
  6. Funds under this AGREEMENT may not be used, directly or indirectly, for lobbying purposes.
- C. Submit reimbursement requests, on a DEPARTMENT-approved form, documenting eligible costs incurred in performance of this AGREEMENT. A county must submit at least one reimbursement request for work performed during each calendar year, and may submit a second request. If a county elects to submit two requests in a calendar year, the first request is limited to costs incurred during the first six months and the second is limited to costs incurred in the second six months of that year. For each year of the two year grant period, the county may submit its first request reimbursement no sooner than July 1<sup>st</sup> of each grant year, and its final request no later than February 15, 2012 for the first calendar year of the grant and February 15, 2013 for the second calendar year. For any county employees who perform work related to this AGREEMENT, the county must have records that document the amount of staff time paid by these grant funds, the percent of time FPP work represents in relation to the employee's full appointment, and specific activities performed by the employee.

Reimbursement will be provided for 50% of the total eligible costs documented in a reimbursement request, subject to these limitations:

1. Cumulative payments cannot exceed the maximum grant award, and

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for Farmland Preservation Planning Grants

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2. Regardless of the number or timing of reimbursement requests, DATCP will withhold payment of 50 percent of the maximum grant award until the CONTRACTOR submits a farmland preservation plan to the DEPARTMENT that qualifies for certification under s. 91.16, Stats.
- D. Certify the following in connection with each reimbursement request:
1. The CONTRACTOR has in its possession proof of payment for each eligible cost incurred during the reporting period, including statements, invoices, timesheets, contracts, or written receipts for all supplies and services provided by contractors for this project.
  2. The CONTRACTOR has in its possession proof of meeting the following matching requirement: payment of at least 50% of the total eligible costs identified in a reimbursement request from any combination of county levy, non-state grant funds, and in-kind services including work performed by county employees but not including the work of unpaid volunteers.
  3. The CONTRACTOR has implemented accounting procedures to avoid the submission of duplicate reimbursement requests to the DEPARTMENT for county employees and independent contractors who are billed for work under this AGREEMENT and the Soil and Water Resource Management grant program.
- E. Maintain records as provided in Appendix A, including records documenting proof of payment. In the event this AGREEMENT is extended, the CONTRACTOR agrees to retain records for at least four (4) years after the extended end date of the AGREEMENT. The CONTRACTOR further agrees to make proof of payments and other required records available to the DEPARTMENT upon request.
- F. Comply with other applicable terms of this AGREEMENT.

**II. DEPARTMENT OBLIGATIONS:**

The DEPARTMENT agrees to do all the following:

- A. Pay the CONTRACTOR for costs allowed under this AGREEMENT, subject to compliance with the requirements in Section I of this AGREEMENT. The combined payments shall not exceed either 50% of the eligible expenses or the maximum grant award, which ever is less.

This AGREEMENT is made pursuant to legislative appropriations. Reduction in those appropriations may be necessary due to budget shortfalls. The DEPARTMENT will notify the CONTRACTOR if a reduction in the grant amount is necessary as the result of a reduction in the legislative appropriation. In that circumstance, the CONTRACTOR may adjust the work plan commensurate with any reductions or exercise the right of termination provided in Appendix A of this AGREEMENT.

- B. Provide information and assistance to the CONTRACTOR and those working for the CONTRACTOR to prepare a farmland preservation plan that meets the requirements under s. 91.10(1), Stats., and qualifies for certification under s. 91.16, Stats, for the purpose of

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enabling the CONTRACTOR to complete the farmland preservation plan by the end date of this AGREEMENT.

- C. Allow for extension of this AGREEMENT only if the CONTRACTOR has secured an extension of the certification of the county's existing farmland preservation plan. The DEPARTMENT will grant an extension of this AGREEMENT for the same period as the extension granted for plan certification (in no case will the extension of this AGREEMENT exceed an additional two years). Extensions or other amendments to this AGREEMENT must be in writing and signed by authorized representatives of the DEPARTMENT and CONTRACTOR before the end date of this AGREEMENT.
- D. The DEPARTMENT in its sole discretion may pursue remedies for the failure to perform the requirements of this AGREEMENT specified in I.A, including the recovery of grant funds paid to the CONTRACTOR under this AGREEMENT.

**III. CONTACTS:**

Communications regarding this AGREEMENT will be directed to the following persons, or persons subsequently designated by the parties:

CONTRACTOR – Tim Anderson 715-485-9279  
 DEPARTMENT – Lynne Hess 608-224-4637 (For assistance in plan development)  
 Kris Modaff 608-224-4611 (For grant funds administration including reimbursement payments)

**IV. FUNDING SOURCE:**

Grants under this AGREEMENT are awarded from an annual appropriation of GPR funds under s. 20.115(7)(dm) & (tm), Wis. Stats.

Polk County

Wisconsin Department of Agriculture,  
Trade and Consumer Protection

By:

By:

\_\_\_\_\_

\_\_\_\_\_

Title:

John Petty  
Title: Administrator, ARM Division

\_\_\_\_\_

\_\_\_\_\_

Date:

Date:

\_\_\_\_\_

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**APPENDIX A**  
**STANDARD CONTRACT PROVISIONS**

**I. RECORDS; ACCESS:**

The CONTRACTOR will keep records of the CONTRACTOR's activities under this AGREEMENT; including records of all funds received and spent, and records to support the CONTRACTOR'S reimbursement requests under this AGREEMENT. The CONTRACTOR will keep financial records according to generally accepted accounting principles and practices.

The CONTRACTOR will keep these records for at least 4 years, or until the DEPARTMENT completes a final audit of the contractor's performance, whichever occurs first. In the event of a dispute involving any records, the DEPARTMENT may require the CONTRACTOR to keep those records for an additional period of time specified by the DEPARTMENT.

The CONTRACTOR will make the records available to the department or its designee for inspection, audit and copying upon request. The CONTRACTOR will provide proper facilities for the inspection, audit or copying.

**II. ASSIGNMENT:**

The CONTRACTOR may not assign, delegate or subcontract any portion of this AGREEMENT without the prior written consent of the DEPARTMENT.

**III. INDEPENDENT CONTRACTOR:**

The CONTRACTOR is an independent contractor for all purposes, including workers' compensation, and is not an employee or agent of the DEPARTMENT or the State of Wisconsin.

**IV. INDEMNIFICATION:**

The CONTRACTOR agrees to hold harmless, defend and indemnify the DEPARTMENT and all its officers, employees and agents, against any liability or other claims resulting from the actions or omissions of the CONTRACTOR or its employees, agents or representatives.

**V. NONDISCRIMINATION:**

In connection with the performance on work under this AGREEMENT, the CONTRACTOR agrees not to discriminate against any employee or applicant for employment because of age, race, religion, color, handicap, sex, physical conditions, developmental disability, sexual orientation, or national origin, as defined in section



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51.01(5), Wis. Stats. This provision shall include, but not be limited to, the following: employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. Except with respect to sexual orientation, the CONTRACTOR further agrees to take affirmative action to ensure equal employment opportunities.

The CONTRACTOR agrees to post in conspicuous places, available for employees and applicants for employment, notice of this nondiscrimination clause. The DEPARTMENT will provide the CONTRACTOR with a copy of the notice. Failure to comply with the conditions of this clause may result in the CONTRACTOR being declared an "ineligible" contractor, termination of the AGREEMENT, or withholding of payment.

**VI. AFFIRMATIVE ACTION:**

The CONTRACTOR is exempt from the requirement of submitting a written affirmative action plan.

**VII. APPLICABLE LAW:**

The laws of the State of Wisconsin shall govern this AGREEMENT. The CONTRACTOR shall at all times comply with all federal, state, and local laws, ordinances, and regulations in effect during the period of this AGREEMENT. The CONTRACTOR shall not use money received under this AGREEMENT for any illegal activities.

**VIII. ANTI-TRUST ASSIGNMENT:**

The CONTRACTOR and the DEPARTMENT recognize that, in actual economic practice, overcharges resulting from anti-trust violations are in fact usually borne by the DEPARTMENT. Therefore, the CONTRACTOR hereby assigns to the DEPARTMENT any and all claims for such overcharges as to goods, materials, or services purchased in connection with this AGREEMENT.

**IX. TAX DELINQUENCY:**

Contractors who have a delinquent Wisconsin tax liability may have their payments offset by the State of Wisconsin, Department of Revenue.

**X. LOBBYING:**

The CONTRACTOR may not use funds received under this AGREEMENT, directly or indirectly, for lobbying activities of any kind. Materials printed, reproduced or distributed under this AGREEMENT may not advocate a particular position on any state

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legislation or state agency action, nor may they encourage the recipient to contact or lobby any state legislative or agency official for lobbying purposes.

**XI. TERMINATION OF AGREEMENT:**

Either party may terminate this AGREEMENT by giving at least 30 days prior written notice to the other party. The DEPARTMENT reserves the right to cancel any AGREEMENT, in whole or in part, without penalty, due to non-appropriation of funds or the CONTRACTOR's failure to comply with this AGREEMENT.

If the DEPARTMENT terminates this AGREEMENT, the DEPARTMENT's liability is limited to the actual costs incurred by the CONTRACTOR as of the date of termination, plus any termination expenses incurred with the prior written approval of the DEPARTMENT.

**XII. ETHICS CODE:**

If a state public official (s. 19.42, Stats.) or an organization in which a state public official holds at least a 10 percent interest is a party to this AGREEMENT, this AGREEMENT is voidable by the state unless appropriate disclosure is made to the State of Wisconsin Ethics Board, 44 E. Mifflin, Suite 601, PO Box 2800, Madison, Wisconsin 53703 (telephone: 608/266-8123).

**APPENDIX B**  
**DETAILED DESCRIPTION OF ANTICIPATED**  
**FARMLAND PRESERVATION PLANNING COSTS**  
 (From Grant Application)

County Staff listed in Section B involves 5 different possible positions from department heads to planners and mappers with salaries and benefits ranging from \$35 to \$45 per hour. WCWRPC will make up the majority of the contracted services line items. Citizen Advisory Committee was estimated to have 36 representatives with a value of \$12 per hour making up additional match for this grant.

	In Kind	Grant
<b>Phase One - Preliminary Planning</b>		
County Staff (240 hours)	\$9,600	
Contracted Services (30 hours)		\$2,100
Developing LESA (90 hours)		\$6,300
Citizen Advisory Committee (110 hours)	\$1,320	
<b>Phase Two - Citizen Advisory Planning</b>		
County Staff (320 hours)	\$12,800	
Contracted Services (150 hours)		\$10,500
Citizen Advisory Committee (500 hours)	\$6,000	
<b>Phase Three - Preservation Plan Writing</b>		
County Staff (100 hours)	\$4,000	
Contracted Services (90 hours)		\$6,300
Citizen Advisory Committee (110 hours)	\$1,320	
Project Materials		\$1,500
Mileage		\$ 300
Misc. Press releases, newsletters, mailings, etc		\$3,000
<b>Project Totals</b>	<b>\$35,040</b>	<b>\$30,000</b>

NOTE: Depending on the amount of materials needed, funds may need to shift line items. In addition, depending on the availability of county staff and WCWRPC, grant funds may need to shift between contracted services and county staff time if needed.

RESOLUTION NO: \_\_\_\_\_

Resolution to Authorize a Legal Services Agreement between the Human Services Department and the Corporation Counsel for CY 2011

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

¶1 WHEREAS, during the past years, the County Board of Supervisors has resolved to authorize a legal services agreement between the Human Services Department and the Office of Corporation Counsel for the provision of legal services on termination of parental rights cases; and

¶2 WHEREAS, as a result of those legal services agreements, the County improves the quality of lives of those children who have been placed in foster care by placing those children by court order in a planned living arrangement, such as adoption, guardianship or sustaining care; and

¶3 WHEREAS, as a result of such legal services agreements, the County has been able to capture federal reimbursements under Title IV-E of Social Security Administration Act, thereby reducing net costs to the County that are expended for legal services in child welfare cases, which include termination of parental rights cases; and

¶4 WHEREAS, the Federal Title IV-E legal reimbursement program allows reimbursement of legal services provided by the Office of Corporation Counsel based upon the personnel costs of attorneys and staff and non-personnel costs of the Office of the Corporation Counsel that are expended toward the provision of legal services in termination of parental rights cases; and

¶5 WHEREAS, in order to continue to receive Federal IV-E reimbursements for legal services for termination of parental rights cases, it is necessary for the County to authorize on an annual basis a legal services agreement between the Human Services Department and the Corporation Counsel; and

¶6 WHEREAS, entering into and implementing a legal services agreement as required for Federal Title IV-E reimbursement will allow Polk County to continue to prosecute termination of parental rights cases expeditiously and cost effectively; and

¶7 WHEREAS, the Personnel Committee and the Human Services Board have recommended approval of the 2011 legal services agreement between the Human Services Department and the Corporation Counsel that directs the Corporation Counsel to provide legal services for the purposes of prosecuting termination of parental rights cases.

¶8 NOW THEREFORE, BE IT RESOLVED that the Polk County Board of Supervisors authorizes the Polk County Human Services Department and the Polk County Corporation Counsel to enter into a legal services agreement for the purposes of Federal Title IV-E reimbursement for termination of parental rights cases.

C1

RESOLUTION NO: \_\_\_\_\_-11

Resolution to Authorize a Legal Services Agreement between the Human Services Department and the Corporation Counsel for CY 2011

Page 2

¶9 BE IT FURTHER RESOLVED that the authorization provided herein to the Polk Human Services Department and the Polk County Corporation Counsel to enter into a legal services agreement for the purposes of Federal Title IV-E reimbursements for termination of parental rights cases shall be continuous and on-going until such authorization is repealed.

Initial Funding Amount: \$15,328 Projected 2011 County Levy Expenditures  
\$6,131 Projected Title IV-E Program Reimbursement  
(40% Rate)

Funding Source: 2011 Approved County Levy m - Corporation Counsel

Finance Committee Advised: CY 2011 Budgetary Process

Finance Committee Recommendation: Adoption with the CY 2011 Budget

Date Submitted to County Board: \_\_\_\_\_

County Board Action: \_\_\_\_\_

Effective Date: Upon Passage

Submitted by Personnel Committee:

Russell E. Arund 8/9/11  
Patricia Schmidt  
Wasson  
James S. Edgell  
Ken Sample

Submitted by the Human Services Board:

David Markert, Vice Ch.  
[Signature]  
[Signature]  
[Signature]  
[Signature]

Review By County Administrator:

- Recommended
- Not Recommended
- Reviewed Only

[Signature]  
Dana Frey, County Administrator

C2

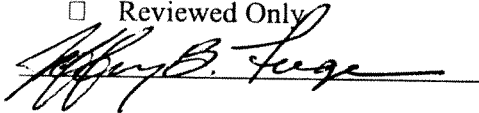
RESOLUTION NO: \_\_\_\_\_-11

Resolution to Authorize a Legal Services Agreement between the Human Services Department and the Corporation Counsel for CY 2011

Page 3

Review By Corporation Counsel:

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



Jeffrey B. Fuge, Corporation Counsel

At its regular business meeting on \_\_\_\_\_ 2011, the Polk County Board of Supervisors adopted the above-entitled resolution, Resolution No. \_\_\_\_\_-11, Resolution to Authorize a Legal Services Agreement between the Human Services Department and the Corporation Counsel for CY 2011, by a simple majority vote of \_\_\_ in favor and \_\_\_ against.

\_\_\_\_\_  
William Johnson, IV, County Board Chair

Dated: \_\_\_\_\_

Attest: \_\_\_\_\_  
Carole Wondra, Polk County Clerk

Dated: \_\_\_\_\_

C3

**Title IV-E Legal Services Budget Application  
CY 2011**

CHIPS/OHC				TPR/Adoption			
Project Description/ Name	County Match Funds (Community Aids, levy, PSSF)	IV-E Federal Reimbursement	Total	Project Description/ Name	County Match Funds (Community Aids, levy, PSSF)	IV-E Federal Reimbursement	Total
		\$0	\$0	Personnel	\$12,728	\$8,485	\$21,214
		\$0	\$0	Non- Staff	\$2,600	\$1,733	\$4,333
		\$0	\$0			\$0	\$0
		\$0	\$0			\$0	\$0
		\$0	\$0			\$0	\$0
		\$0	\$0			\$0	\$0
		\$0	\$0			\$0	\$0
		\$0	\$0			\$0	\$0
		\$0	\$0			\$0	\$0
		\$0	\$0			\$0	\$0
		\$0	\$0			\$0	\$0
<b>Total</b>	\$0	\$0	\$0	<b>Total</b>	\$15,328	\$10,219	\$25,547

Project 1: For CY 2011 Polk County will utilize county levy dollars to fund internal personnel costs and non-staff legal costs in the budgetted amount of \$15,328.

D

Resolution No. \_\_\_\_-11

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

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

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



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

Submitted and Sponsored By:  
Patricia Schmidt  
Ken Sample  
James Edgell  
[Signature]

Review By County Administrator:  
 Recommended  
 Not Recommended  
 Reviewed Only  
[Signature]

Dana Frey, County Administrator

Review By Corporation Counsel:  
 Approved as to Form  
 Recommended  
 Not Recommended  
 Reviewed Only

Malinda Malone  
Jeffrey B. Fuge, Corporation Counsel

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

\_\_\_\_\_  
William Johnson, IV, County Board Chair

Dated: \_\_\_\_\_

Attest: \_\_\_\_\_  
Carole Wondra, Polk County Clerk

Dated: \_\_\_\_\_

## Polk County Wisconsin

## BUDGET PREPARATION AND EXECUTION

Policy \_\_\_\_

Effective Date: \_\_\_\_\_

**1. Contents and scope**

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

**2. Definitions**

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

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

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

### **3. Budget funds.**

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

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

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

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

### **4. Consolidated budget.**

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

### **5. Budget revenues**

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

### **6. Budget expenditures**

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

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

### **7. Components of budget legislation**

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

## **Section 2: Preparation and adoption of the annual budget**

### **1. Classification and level of detail.**

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

### **2. Budget calendar**

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

### **3. Development of the draft budget**

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

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

#### **4. Fee schedule**

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

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

#### **5. Budget submission**

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

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

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**6. Public availability and fiscal transparency.**

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

**7. Capital improvement plan.**

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

**8. Budget review and adoption.**

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

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

**9. Budget adoption and reporting**

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

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

### **Section 3: Budget execution**

#### **1. Responsibilities for budget execution.**

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

#### **2. Transfer rules.**

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

#### **3. Reporting**

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

#### **4. Budget amendments.**

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

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

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

**5. Year-end expenditures**

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

**6. Cancellation**

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

**7. Severability.**

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



### Sound Principles for Design of a Budget Policy

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

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

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

## Polk County Wisconsin

## STAFFING AND POSITION ADMINISTRATION

Policy 881

Effective Date: 02-18-93

Revision Date: 06-15-04, 6-20-06,  
6-19-07, 3-11-08, 6-21-11**1. Scope**

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

**2. Definitions**

For purposes of this policy:

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

**3. Positions, how created**

## DRAFT

No position may be created except as herein provided.

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

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

#### **4. Limited positions, restrictions**

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

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

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

#### **5. Fee reimbursement/Grant funded positions, procedure**

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

#### **6. Filling vacant positions**

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

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

**DIY**

**Polk County Wisconsin**

**BUDGET OVERRUNS POLICY**

**Policy 310**

**Effective Date: October 30, 2003**

**Revision Date: 3-11-08**

**Policy:**

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

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

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



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

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

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

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

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

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

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

Supervisor Nelson led the prayer.

Chairman led the Pledge of Allegiance

Public comments were offered.

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

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

Chairman's Report was given by Wm. Johnson.

Finance Manager's report was given by Maggie Wickre.

Administrator's report was given by Dana Frey.

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

Committee/Board Reports were given.

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

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

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

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

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

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

Back in Open Session

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