

Polk County Board of Supervisors

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

Tuesday September 18, 2012

Budget Presentation 3:30 PM

Regular Business Meeting and Public Hearing, 6:30 PM

Open Session

1. Call to Order
2. Evidence of Proper Notice
3. Roll Call
4. Pledge of Allegiance
5. Time of Reflection – Supr. Jared Cockroft
6. **Consent Agenda**
 - *Consideration of noticed agenda for Sept. 18, 2012 meeting;
 - *Consideration/corrections to the published minutes of the August 21, 2012 meeting
7. Presentation of the 2013 Polk County Budget and Discussion – Admin. Frey

Recess and Reconvene 6:30 PM

8. Roll Call
9. Public Comments - 3 minutes per person- not to exceed 30 minutes total
10. Chairman's Report, Wm. Johnson
11. Time for Committee Q&A (if any)
12. Administrator's Report, Dana Frey
13. Update on Habitat for Humanity Projects, Eric Kube

14. Public Hearing

Ordinance to Establish Fees for Unfunded Services Required by the Child Support Program Contract

15. Proposed Resolutions and Ordinances

- A. **Resolution No. ____-2012 Resolution to Grant a Zoning District Change and to Amend Zoning District Map for the Town of Milltown**
- B. **Resolution No. ____-2012 Resolution to Provide for the Sale of Approximately \$1,890,000 General Obligation Promissory Notes**
- C. **Resolution No. ____-2012 Resolution to File Request for Waiver From State Mandate Pursuant to Section 66.0143 – Mandate to Provide Certain Audit Reports Concerning Human Services Purchase of Care and Services Contracts Under Sections 46.036 and 49.34**
- D. **Resolution No. ____-2012: Resolution to Adopt a Debt Management Policy**
- E. **Ordinance No. ____-2012: Ordinance to Establish Fees for Unfunded Services Required by the Child Support Program Contract**

16. Supervisor's Reports
17. 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.

A

Resolution to Grant a Zoning District Change and to Amend Zoning District Map for the Town of Milltown

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

WHEREAS, Wis Lar Farms has petitioned the Polk County Board of Supervisors requesting that a parcel of real estate be rezoned Commercial District, thereby removing said parcel from the Agricultural District; and

WHEREAS, the Town Board of Milltown has not objected to said District Change; and

WHEREAS, a public hearing was held on Wednesday, September 5, 2012, at 9:00 a.m., at the Polk County Government Center by the Land Information Committee of the Polk County Board of Supervisors as required by the provisions of Wisconsin Statute Section 59.69 (5) (e) regarding said District Change; and

WHEREAS, at said public hearing no objections were filed with regard to said proposed Zoning District Change; and

WHEREAS, the Land Information Committee of the Polk County Board of Supervisors has reviewed said proposed Zoning District Change, and has recommended that the Polk County Board of Supervisors grant said proposed change.

NOW, THEREFORE, BE IT RESOLVED that the Polk County Board of Supervisors grants the proposed zoning change.

BE IT FURTHER RESOLVED that, pursuant to Wisconsin Statute Section 59.69(5)(e), the Polk County Board of Supervisors does hereby amend the Polk County Comprehensive Land Use Ordinance to provide that the following described parcel of real estate be removed from the Agricultural District and be rezoned in the Commercial District:

Beginning in the Northwest corner of the SW ¼ of the NW ¼ of Section 31/T35N/R17W, thence south 200'; thence east 150' to the Point of Beginning (POB); thence east 31'; thence south 56'; thence west 31'; thence north 56' to the POB (1736 sq ft -- .04 acres), County of Polk, State of Wisconsin.

BE IT FURTHER RESOLVED that said district change to be recorded on the Zoning District map of the Town of Milltown, which is on file in the office of the Polk County Zoning Administrator pursuant to Section II (2) of the Polk County Comprehensive Land Use Ordinance.

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

Submitted & sponsored by the Land Information Committee:

[Handwritten signatures]
Craig Moriah
James L. Edgelee

Review By County Administrator:

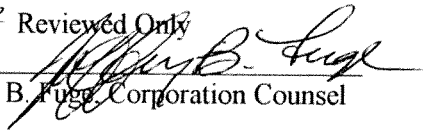
- Recommended
- Not Recommended
- Reviewed Only

[Handwritten signature]
Dana Frey, County Administrator

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Review By Corporation Counsel:

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


 Jeffrey B. Fugle, Corporation Counsel

At its regular business meeting on September 18, 2012, the Polk County Board of Supervisors adopted the above-entitled resolution, Resolution ____-12: Resolution to Grant a Zoning District Change and to Amend Zoning District Map for the Town of Milltown, by a simple majority vote of __ in favor and __ against.

Dated this _____ day of _____, 2012 at Polk County Wisconsin.

 William Johnson, IV, County Board Chairperson

Attest: _____
 Carole Wondra, Polk County Clerk

B

Resolution No. ____ - 2012
Resolution To Provide For the Sale of Approximately \$1,890,000
General Obligation Promissory Notes

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

Ladies and Gentlemen:

1 WHEREAS Polk County, Wisconsin (the "County") is presently in need of approximately
2 \$1,890,000 for the public purpose of refunding obligations of the County, including interest on them,
3 specifically, the outstanding General Obligation Promissory Notes, dated September 1, 2005; and

4 WHEREAS it is desirable to borrow said funds through the issuance of general obligation
5 promissory notes pursuant to Section 67.12(12), Wis. Stats.

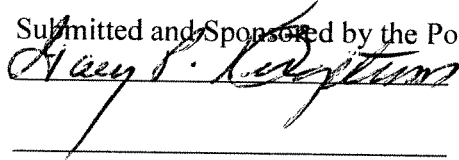
6 NOW, THEREFORE, BE IT RESOLVED that the Polk County Board of Supervisors
7 declares and provides, as follows:

8 Section 1. Issuance of Notes. The County shall issue approximately \$1,890,000 in principal
9 amount of its General Obligation Promissory Notes (the "Notes") for the purpose above specified.

10 Section 2. Sale of the Notes. The County Board of Supervisors hereby authorizes and directs
11 the officers of the County to take all actions necessary to negotiate the sale of the Notes with Stifel
12 Nicolaus & Company, Inc. At its meeting on October 16, 2012 or a subsequent meeting, the County
13 Board of Supervisors shall take further action to approve the details of the Notes and authorize the
14 sale of the Notes.

15 Section 3. Official Statement. The County Clerk shall cause an Official Statement
16 concerning this issue to be prepared by Stifel Nicolaus & Company, Inc. The appropriate County
17 officials shall determine when the Official Statement is final for purposes of Securities and Exchange
18 Commission Rule 15c2-12 and shall certify said Statement, such certification to constitute full
19 authorization of such Statement under this resolution.

Funding Amount: _____
Funding Source: _____
Date Finance Committee Advised: September 5, 2012
Finance Committee Recommendation: _____
Effective Date: Upon Passage
Date Submitted to County Board: September 18, 2012

Submitted and Sponsored by the Polk County Finance Committee:


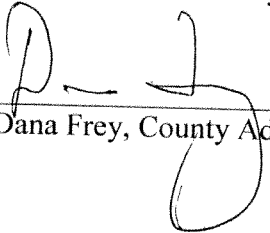
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Resolution No. ____-2012: Resolution To Provide For the Sale of Approximately \$1,890,000
General Obligation Promissory Notes

Page 2

Reviewed by County Administrator:

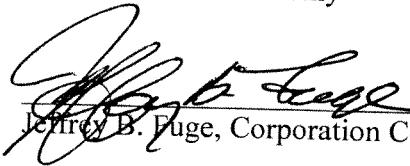
- Recommended
- Not Recommended
- Review only



Dana Frey, County Administrator

Reviewed by Corporation Counsel

- Approved as to form
- Recommended
- Not Recommended
- Reviewed only



Jeffrey B. Fuge, Corporation Counsel

County Board Action:

On the 18th day of September 2012, the Polk County Board of Supervisors adopted, approved and recorded Resolution No. ____-2012: Resolution To Provide For the Sale of Approximately \$1,890,000 General Obligation Promissory Notes, by a majority vote of supervisors of ____ in favor and ____ against.

William F. Johnson, IV
Chairperson

Attest: _____
Carole T. Wondra, County Clerk

Dated this ____ day of September 2012.



Resolution No. ____-2012

Resolution to File Request For Waiver From State Mandate Pursuant to Section 66.0143-Mandate to Provide Certain Audit Reports Concerning Human Services Purchase of Care and Services Contracts Under Sections 46.036 and 49.34

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

Ladies and Gentlemen:

- 1 WHEREAS, Wisconsin Statutes §§ 46.036 and 49.34 prescribes the manner in which the Polk County
- 2 Human Services Department may authorize and contract for client care and services; and
- 3
- 4 WHEREAS, Wis. Stat. §§ 46.036 (4)(c) and 49.34(4)(c) provides that contracts with providers must include
- 5 a provision that requires providers to, as a condition of reimbursement, provide the county, as purchaser,
- 6 with a certified financial and compliance audit report if the care and services exceeds \$25,000, unless said
- 7 state mandate is waived by the Wisconsin Department of Health Services and Wisconsin Department of
- 8 Children and Families; and
- 9
- 10 WHEREAS, Wis. Stat. §§ 46.036 (5m)(f) and 49.34(5m)(f) requires, among things, providers to provide to
- 11 any purchaser and the Wisconsin Department of Health Services and Wisconsin Department of Children and
- 12 Families any audit reports to any purchaser and the department according to standards specified in the provider's
- 13 contract and any other standards that the department may prescribe.
- 14
- 15 WHEREAS, the Polk County Human Services Department presently contracts annually with 20 to 25
- 16 providers that are paid between \$25,000 and \$100,000 per year; and
- 17
- 18 WHEREAS, pursuant to Wis. Stat. § 66.0143, allows a county to apply for and to receive a waiver from
- 19 those state mandates which do not relate to health or safety.
- 20
- 21 WHEREAS, said waivers are effective for four (4) years and may be renewed for additional 4 –year periods;
- 22 and
- 23
- 24 WHEREAS, the Polk County Human Services Department has successfully received waivers from the state
- 25 mandate set forth in Wis. Stat. §§ 46.036 (4)(c) and 49.34(4)(c), so as to only require certified financial and
- 26 compliance audit reporting for those purchase of care and service contracts that exceed \$75,000; and
- 27
- 28 WHEREAS the current waiver expires on December 31, 2012 and it in the interest of Polk County and the
- 29 clients served by the Polk County Human Services Department to apply for a waiver of the state mandate set
- 30 forth in Wis. Stat. §§ 46.036 (4)(c) and 49.34(4)(c) so as to require certified financial and compliance audit
- 31 reporting for those contracts for the purchase of care and service that exceed \$100,000.
- 32
- 33 WHEREAS, it is in the interest of Polk County and the clients served by the Polk County Human Services
- 34 department to apply for a waiver of the state mandates set forth in Wis. Stat. §§ Wis. Stat. §§ 46.036 (5m)(f)
- 35 and 49.34(5m)(f), such that only those contracts with the Polk County Human Services Department for the
- 36 purchase of care and service that exceed \$100,000 with require providers to provide the County audit reports
- 37
- 38 NOW, THEREFORE, BE IT RESOLVED that, in accordance with Wis. Stat. § 66.0143((2)(a)1. and 2., the
- 39 Polk County Board of Supervisors authorize the Polk County Human Services Department to file an

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40 application for waiver of state mandate of the audit requirements set forth in Wis. Stat. §§ 46.036 (4)(c) and
41 (5m)(f) and 49.34(4)(c) and (5m)(f) on all purchase of care and services contracts through the Human
42 Services Department, that are less than \$100,000.00, instead of \$25,000 or more.
43

44 BE IT FURTHER RESOLVED that, in adopting this resolution, the Polk County Board of Supervisors
45 certifies that mandate for which the application of the waiver is authorizes does not relate to "health" or
46 "safety" as such terms are used in Wis. Stat. § 66.0143 (2)(a)1. and 2.
47

48 BE IT FURTHER RESOLVED, that the Polk County Human Services Department, the Polk County Clerk
49 and the Polk County Department of Administration are directed to collaborate to forward to the Wisconsin
50 Department of Revenue, the Wisconsin Department of Health Services and Wisconsin Department of
51 Children and Families a certified copy of this resolution and the necessary application for Local Appeal for
52 Exemption from State Mandates.

Funding Amount and Source: Not Applicable
Finance Committee Advised:
Finance Committee Recommendation: - Amy P. Bergstrom, Chair
Date Submitted to County Board: _____
County Board Action: _____
Effective Date: Upon Passage

Submitted upon recommendation of the Polk County Human Services Board

George Stroebel
George Stroebel - Chair
Bill Alleva
Bill Alleva - Secretary
Marvin Caspersen
Marvin Caspersen
Russell Arcand
John Gyllen

David Markert Ph.D.
Dr. David Markert - Vice Chair (citizen)
Brian Masters 8/28/12
Brian Masters
Kristine Kremer-Hartung
Kristine Kremer-Hartung
Tim Strohbusch
Tim Strohbusch

Review By County Administrator:
 Recommended
 Not Recommended
 Reviewed Only
Dana Frey
Dana Frey, County Administrator

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

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RESOLUTION NO. _____ 2012

Resolution to Adopt a Debt Management Policy

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

Ladies and Gentlemen:

1 WHEREAS, relative to county government, a debt management policy is a set of written guidelines and
2 restrictions that affect the amount and type of debt issued by a county government, the issuance process,
3 and the management of a debt portfolio; and

4 WHEREAS, a debt management policy improves the quality of decisions, provides justification for the
5 structure of debt issuance, identifies policy goals, and demonstrates a commitment to long-term financial
6 planning, including a multi-year capital plan; and

7 WHEREAS, the adoption of a debt management policy and adherence to a debt management policy
8 signals to rating agencies and the capital markets that the county government is well managed and should
9 meet its obligations in a timely manner and, as a result, strengthens the financial rating of the county
10 government; and

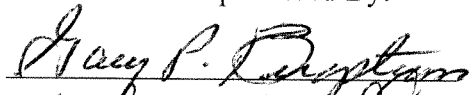
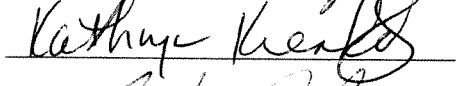
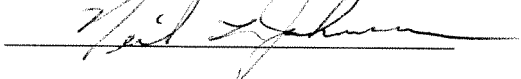
11 WHEREAS, in accordance with best practice recommendations of the Government Finance Officers
12 Association (GFOA), it is in the interest of Polk County to adopt a comprehensive written debt
13 management policy and review them at least annually and revise them as necessary.


14 NOW, THEREFORE, BE IT RESOLVED that the Polk County Board of Supervisors does
15 hereby adopt the *Debt Management Policy*, attached hereto and incorporated herein.

16 BE IT FURTHER RESOLVED that the Polk County Board of Supervisors directs the County
17 Clerk to assign a policy number as the County Clerk may determine to said adopted policy as a
18 financial policy of Polk County and to cause said adopted policy to be posted to the Polk County
19 website and distributed to each county department.

Funding Amount:	Not applicable
Funding Source:	Not Applicable
Date Finance Committee Advised:	September 5, 2012
Finance Committee Recommendation:	_____
Effective Date:	Upon Passage
Date Submitted to County Board:	September 18, 2012

Submitted and Sponsored By:




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RESOLUTION NO. _____ 2012: Resolution to Adopt a Debt Management Policy
Page 2

Reviewed by County Administrator:

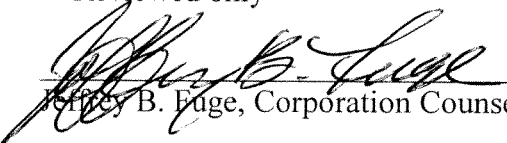
- Recommended
- Not Recommended
- Review only



Dana Frey, County Administrator

Reviewed by Corporation Counsel

- Approved as to form
- Recommended
- Not Recommended
- Reviewed only



Jeffrey B. Euge, Corporation Counsel

County Board Action:

On September 18, 2012, the Polk County Board of Supervisors adopted Resolution No. _____ -
2012: Resolution to Adopt Debt Management Policy, by a majority vote of supervisors of _____
in favor and _____ against.

William F. Johnson, IV
Chairperson

Attest: _____
Carole T. Wondra, County Clerk

Dated: _____

Attachment- Debt Management Policy

Debt management policy

Section 1: Introduction

- 1. Contents and scope** This policy governs the issuance and management of debt by Polk County or its agencies, subject to other relevant policies adopted by the Polk County Board of Supervisors including, but not limited to, policies on fund balance, procurement, investment, and budget preparation and execution. This policy is also subordinate to any relevant State or Federal law or regulation.
- 2. Definitions.** For purposes of this policy, the following terms have the meanings given:
 - a. *County* means Polk County, Wisconsin;
 - b. *Debt* means a sum of money due a third party at an express future date through legal agreement or contract entered into by Polk County or its constituent agencies;
 - c. *Direct debt* means debt payable from general revenues, including capital leases;
 - d. *Revenue debt* means debt payable from a specific pledged revenue source;
 - e. *Advance refunding* means issuing debt obligations in advance of a call date for an obligation to obtain a interest rate savings;
 - f. *Conduit debt* means debt payable by third parties for which Polk County does not provide credit or security;
 - g. *County Board* means the Polk County Board of Supervisors; and
 - h. *GFOA* means the Government Finance Officers Association of the United States and Canada.

Section 2: Long term planning of county indebtedness

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

- 2. Capital improvement plan.** As provided in the budget preparation and execution policy, the 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, 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

- 1. 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 manager.* The finance manager 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. The In recommending such an issuance, the finance manager 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 manager, corporation counsel and treasurer, with the county administrator serving as an ex-officio member). Other outside firms, such as those providing paying agent/registrars, 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 and County Board prior to the issuance of any debt.
 - c. *County administrator.* The county administrator is responsible for overseeing the work of the finance manager in debt issuance and making a recommendation to the finance committee and County Board based on the recommendation of the financing team. The 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. *Finance committee.* The finance committee must review the report received from the financing team and recommendation by the county administrator prior to the issuance of any new debt. Based on this information, the finance committee must make a recommendation to the County Board as to the amount of issuance, repayment structure, purchase of insurance, and other relevant factors.
 - e. *County Board.* The County Board has overall responsibility for the issuance of any debt pursuant to State and Federal law and regulations.
- 2. Purposes.** The county administrator may recommend the use of debt by type for the following purposes:
- a. *Direct debt.* The use of direct debt may be proposed only to finance capital improvements with a probable useful life of at least five years and which directly benefit County government operations;
 - b. *Revenue debt.* The use of revenue debt may be proposed only when the relationship between the revenue source and the debt incurred is clear and direct, when the capital improvement has a probable useful life of at least five years, when the improvement directly benefits County government operations, and when the use of this financing method can be demonstrated to

- have no negative impact on the County's credit rating or interest rate to be paid on any future obligations;
- c. *Conduit debt.* The approval of conduit debt may be proposed only when the debt serves a public purpose of benefit to the citizens of Polk County, has no direct or indirect negative impact on the County's credit rating or interest rate to be paid on any future obligations, and where adequate assurances can be provided as to the borrower's creditworthiness;
 - d. *State revolving loan funds.* Loans from the State of Wisconsin may be proposed when financing terms are more favorable than other options, including costs of issuance, and all other considerations with respect to direct debt are met; and
 - e. *Interfund borrowing.* Interfund borrowing may be proposed in the annual budget recommendation for purposes of short-term cash flow needs or, in the case of enterprise funds, where there is reason to believe that any budgetary shortfall may be resolved in the next two years.
 - f. *Construction notes.* Construction notes may be proposed as part of a comprehensive financing plan that provides for their repayment from other borrowing sources.
- 3. 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.
- 4. Legal borrowing limitations.** The County must be 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.
- 5. Debt features.**
- 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 manager must evaluate the cost of early calls and include such documentation in the report prepared for consideration by the finance committee and County Board, with an accompanying recommendation by the county administrator. Such options must take into account any premium for an early call, the overall ability of the County to refinance new and existing obligations should interest rates fall or for other reasons should it become advantageous for the County to restructure, defease, or pay off obligations.
 - d. *Interest rates.* The County must first consider the use of fixed-rate debt to finance its capital needs, except for short-term needs (such as short-lived assets) that will be repaid or refinanced in the near term; and may consider variable rate debt under favorable conditions.
- 5. Method of sale.** The county administrator must recommend a method of sale that is the most appropriate in light of financial, market, transaction-specific and County-related conditions, and explain the rationale for this recommendation to the finance committee and County Board.

- a. *Competitive sales.* The recommendation by the county administrator must be based on a competitive sale unless explicit reasons for not so doing are provided. The recommendation must incorporate terms of sale that encourage as many bidders as practical and that would assist in obtaining the lowest possible interest rates on its bonds.
- b. *Negotiated sales.* When certain conditions favorable for a competitive sale do not exist and when a negotiated sale will provide significant benefits to the County that would not be achieved through a competitive sale, the county administrator may recommend that the debt obligations be sold through a private placement or negotiated sale. Such determination must be made on an issue-by-issue basis, for a series of issues, or for part or all of a specific financing program. Such sales must also be accompanied by full disclosure of all financial aspects including clear demonstration of cost savings through using this method.

Section 4: Refinancing of outstanding debt.

1. **Conditions.** The county administrator may recommend refinancing of outstanding debt under the following circumstances:
 - a. *Debt service savings.* The county administrator may recommend the refinancing of outstanding long-term debt when such refinancing allows the County to realize ~~significant~~ debt service savings of at least two percent of the remaining obligation without lengthening the term of refinanced debt and without increasing debt service in any subsequent fiscal year. The county administrator may also recommend debt refinancing when a primary objective would be the elimination of restrictive covenants that limit County operations;
 - b. *Defeasance.* The County may refinance outstanding debt, either by advance refunding to the first call or by defeasance to maturity, when the public policy benefits of replacing such debt outweigh the costs associated with new issuance as well as any increase in annual debt service.
2. **Advance refunding.** The county administrator may propose advance refunding of any obligation when overall savings, including the cost of issuance and other costs, results in ~~significant~~ 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.

Section 5. Management practices

1. **Credit rating agency relationships.** The finance manager 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 manager or county administrator must provide a written and/or oral presentation to the rating agency(ies) to assist in their evaluations. The finance manager must make every reasonable effort to maintain or improve the County's general obligation bond credit ratings and demonstrate such in his/her report to the county administrator for incorporation into the report to the finance committee and County Board.
2. **Formal fiscal policies.** The county administrator must annually review the County's formal fiscal policies including the Investment Policy, General Fund Reserve Policy, Budget Policy, Purchasing Policy, and this Debt Management Policy.

D6

- 3. Rebate reporting and covenant compliance.** The finance manager is responsible for 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. This effort includes tracking investment earnings on debt proceeds, calculating rebate payments in compliance with tax law, and remitting any rebatable earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the County's outstanding debt issues. Additionally, the finance manager must monitor general financial reporting and certification requirements embodied in bond covenants to ensure that all covenants are complied with.
- 4. Reporting Practices.** The county administrator must ensure that the County is in compliance with the standards of the Government Finance Officers Association for financial reporting and budget presentation and the disclosure requirements of the Securities and Exchange Commission.

Section 6. Severability.

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

E

Ordinance No. ____ -2012
Ordinance to Establish Fees for Unfunded Services
Required by the Child Support Program Contract

WHEREAS, pursuant to Wisconsin Statute Section 59.53, Polk County must administer the Wisconsin child support program at a local level consistent with the terms and provisions of a contract with the Wisconsin Department of Children and Families.

WHEREAS, pursuant to Wisconsin Statute Section 59.53 and consistent with the term and provisions of said contract, the Polk County Child Support Agency (hereafter "CSA") provides federally funded child support enforcement services under a program known as IVD (pronounced 4-D), and IVD cases are worked by CSA staff to establish paternity, child support obligations and enforcement as a result of a referral to CSA by the Department of Human Services because the parties to the case are receiving public assistance or because the customer applied for CSA services, and,

WHEREAS, pursuant to Wisconsin Statute Section 59.53 and consistent with the term and provisions of said contract, the CSA also provides certain unfunded mandated services to NIVD (pronounced non-4-D) cases where there is not an application for CSA services and/or where there is no public assistance being received by the parties in the case; and

WHEREAS, although attorneys typically represent the parties in NIVD cases, the cases are entered into the KIDS system by CSA for tracking financial billing and payments, but CSA receives no Federal reimbursement for work conducted on these types of cases; and

WHEREAS, it is estimated that work conducted on NIVD cases costs the CSA approximately \$5,000.00 per year, and if fees were charged to NIVD clients for certain services, the resulting revenues would offset such amount as well as provide NIVD clients an incentive to enroll in the IVD program, thereby reducing county subsidization of unfunded mandated services; and

WHEREAS, the movement of more NIVD cases to the IVD caseload is beneficial to CSA beyond the cost of payment for services because NIVD cases are statistically better paying cases and this would have a positive effect on agency performance goals, and further, the increase in the IVD caseload size would provide the CSA with a larger percentage of federal incentive funds thereby reducing the program reliance on county levy; and,

WHEREAS, counties may elect to charge a fee for NIVD services and selective IVD services, specifically, providing payment histories and your undersigned committee does believe it is in the best interest of Polk County to adopt the fee schedule that is attached hereto.

NOW, THEREFORE, the Polk County Board of Supervisors does ordain as follows:

1. The Child Support Agency shall charge the following fees for the below-described services:

- a) Account reconciliation with certification of arrears in NIVD cases: \$35.00 for each year certified.
 - b) Printed payment history in all cases, both IVD and NIVD: \$35.00 for each request.
 - c) Certified copy of payment history in NIVD cases: \$35.00 for each year certified.
 - d) Sending income withholding order in NIVD cases: \$35.00 for each order sent.
 - e) Credit account for direct payments in NIVD cases: \$35.00 for each request.
2. These fees shall be effective on October 1, 2012.
 3. The fees established above may be revised as appropriate by resolution of the Polk County Board of Supervisors when adopting the county budget pursuant to Wisconsin Statute Section 65.90.

Funding Amount: Fee revenue in the estimated amount of \$900.00 per fiscal year will result from adoption and implementation of this ordinance.

Funding Source: User Fees

Date Finance Committee Advised: Not Applicable

Finance Committee Recommendation: Not Applicable

Effective Date: Upon Passage and Publication – Prospective to October 1, 2012

Date Submitted to County Board: August 21, 2012

Public Hearing: September 18, 2012

County Board Action: _____

Submitted upon recommendation by Polk County Public Protection and Judicial 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

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Polk County
Board of Supervisors
NOTICE OF PUBLIC HEARING
Proposed Ordinance to Establish Fees for Unfunded Services Required by the Child Support
Program Contract

Date of Public Hearing: Tuesday, September 18, 2012
Time: During the Regular Meeting of the County Board – 6:30 P.M.
Polk County Government Center, County Board Room
100 Polk County Plaza, Balsam Lake, Wisconsin 54810

PLEASE TAKE NOTICE that during its regular business meeting on September 18, 2012, commencing at 6:30 p.m., or as soon thereafter as meeting may be called to order, the Polk County Board of Supervisors will hold a public hearing to receive staff presentations and citizen input commentary concerning the Proposed Ordinance to Establish Fees for Unfunded Services Required by the Child Support Program Contract

Following the public hearing the Polk County Board of Supervisors will consider and act to adopt said proposed ordinance. The Polk County Board of Supervisors may consider modifications in the course of adoption.

A copy of the Proposed Ordinance to Establish Fees for Unfunded Services Required by the Child Support Program Contract is reviewable on the Polk County website at <http://www.co.polk.wi.us> or at the County Clerk's Office, 100 Polk County Plaza, Suite 110, Balsam Lake, Wisconsin, Monday through Friday between the hours of 8:30 a.m. and 4:30 p.m.

The public hearing 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.

BY ORDER OF THE COUNTY CLERK

Carole T. Wondra
Carole T. Wondra, County Clerk
Date: Aug 10, 2012

POLK COUNTY BOARD OF SUPERVISORS
Minutes from Tuesday, September 18, 2012
Polk County Government Center – County Board Room
Balsam Lake, WI 54810

Chairman Johnson called the regular September 18, 2012 meeting of the Polk County Board of Supervisors to order at 3:30 PM.

Chairman Johnson recognized Carole Wondra, County Clerk for purposes of receiving evidence on proper notice. County Clerk informed the County Board 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 September 10, 2012. Chairman Johnson recognized Corporation Counsel, Jeffrey Fuge, for purposes of receiving legal opinion with respect to sufficiency of notice. The County Board received the verbal opinion of Corporation Counsel that the advance written notice posted and published as described by the County Clerk satisfied the applicable provisions of Wisconsin Open Meetings Law and notice provisions of County Board Rules of Order.

Chairman Johnson recognized the County Clerk for purposes of taking roll call. The County Clerk took roll: 18 members present. Chairman Johnson announced that the Chair had granted Supervisors Brian Masters, Neil Johnson, Russ Arcand and Tom Magnafici each an excused absence. Absent at roll call was Supervisor Cockroft.

Chairman Johnson led the pledge of Allegiance.

Chairman Johnson announced that the time for reflection would be held later.

Chairman Johnson called for a motion to approve the consent agenda as published. **Motion (Jeppen/Luke) to approve the consent agenda, as published.** Chairman Johnson called for voice vote. **Motion to approve Consent Agenda, carried** by unanimous voice vote.

Administrator Frey presented the Polk County 2013 Budget Recommendation to the County Board. Time was allowed for questions following the presentation.

Chairman Johnson called for a recess at 5:15 p.m.
County Board to Reconvene at 6:30 p.m.

Chairman Johnson called the regular meeting and opened the Public Hearing to order at 6:30 p.m.

Chairman Johnson recognized the County Clerk for the purposes of taking roll call. The County Clerk took roll. 20 members present. Supr. Russ Arcand joined the meeting at 6:30.

Chairman Johnson requested public comment on the Public Hearing. None offered.

Time was given for public comments.

The time for reflection was filled during public comments by Resser Adams.

Chairman Johnson presented the Chairman's Report.

Time was given for committee questions and answers by the board members.

Chairman Johnson recognized County Administrator Frey for receipt of the County Administrator's Report.

Eric Kube, Executive Director for Wild Rivers Habitat for Humanity gave a presentation to the county board on the current and future activities of the Habitat organization.

Chairman Johnson again requested public comment with regard to the Public Hearing. None was offered and Chairman Johnson closed the public hearing at 7:11p.m.

Resolutions and Ordinances:

Chairman Johnson called to the floor Resolution 34-12, Resolution to Grant a Zoning District Change and to Amend Zoning District Map for the Town of Milltown. Motion (O'Connell/Moriak) to approve said resolution. Chairman Johnson called for voice vote. **Motion to approve Resolution 34-12 carried** by unanimous voice vote. Resolution adopted.

Chairman Johnson called to the floor Resolution 35-12, Resolution to Provide for the Sale of Approximately \$1,890,000 General Obligation Promissory Notes. Motion (Bergstrom/Engel) to approve said resolution. Administrator Frey addressed the resolution. **Motion to approve Resolution 35-12 carried** by unanimous voice vote. Resolution adopted.

Chairman Johnson called to the floor Resolution 36-12, Resolution to File Request for Waiver From State Mandate Pursuant to Section 66.0143 – Mandate to Provide Certain Audit Reports Concerning Human Services Purchase of Care and Services Contracts Under Section 46.046 and 49.34. Motion (Caspersen/Stroebel) to approve said resolution. Human Services Director, Gene Phillips addressed the resolution. **Motion to approve Resolution 36-12 carried** by unanimous voice vote. Resolution adopted.

Chairman Johnson called to the floor Resolution 37-12, Resolution to Adopt a Debt Management Policy. Motion (Stroebel/Jepsen) to approve said resolution. Administrator Frey addressed the resolution. **Motion to approve Resolution 37-12 carried** by unanimous voice vote. Resolution adopted.

Chairman Johnson called to the floor Ordinance 38-12, Ordinance to Establish Fees for Unfunded Services Required by the Child Support Program Contract. Motion (O'Connell/Brown) to approve said resolution. Corporation Counsel, Jeff Fuge addressed the resolution. **Motion to approve Resolution 37-12 carried** by unanimous voice vote. Resolution adopted.

Supervisor's reports were given.

Motion (Brown/D. Johansen) to adjourn. Carried. Meeting adjourned 7:25 p.m.

**On 9/19/2012, the Finance Committee approved the transfer of funds from the Polk County Contingency Fund for \$6,883.14 to Buildings for the purchase of Johnson Controls Project final expenses
In accordance with Wisconsin Statute 65.90(5)(b).**