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CHAPTER 7 – FINANCIAL MANAGEMENT

I. INVESTMENT POLICY

7.1.1 Purpose and Objectives; Scope

- (1) The purpose of this subchapter shall be to establish the county's cash investment objectives, delegation of authority, standards of prudence, reporting requirements, internal controls, eligible investments, selection process for investments, investment management and advisory firms, diversification and safekeeping requirements.
- (2) The primary objectives of county investment activities shall be the following, in order of importance:
 - (a) To preserve capital in the overall portfolio and to protect investment principal;
 - (b) To remain sufficiently liquid to meet disbursement requirements which might be reasonable anticipated; and
 - (c) To manage the investment portfolio to maximize return consistent with objectives in (a) and (b), above, and other risk limitation described in this policy.
- (3) This investment policy applies to all investment transactions and activities of the county. (07/22/2015)

7.1.2 Delegation of Authority

- (1) The authority to manage the investment program is granted to the Investment Team, which shall consist of the County Manager, the County Treasurer and the Chief Financial Officer.
- (2) The Investment Team shall establish written procedures for operation of the county's investment programs, consistent with this ordinance and develop investment strategies consistent with county policy and Wisconsin law. All actions of the Investment Team shall be in accordance with procedures established hereunder
- (3) The County Treasurer will execute and keep proper financial records of the transfer of funds between accounts established for investments as prescribed in the investment procedures.
- (4) In accordance with a formal competitive request for proposal process, as prescribed in the investment procedures, the county may contract with one (1) or more investment managers or advisors with authority to make investment commitments consistent with this policy. (07/22/2015)

7.1.3 Prudence

The standard of prudence to be applied shall be the "prudent person rule" which states: "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived." The prudent person rule shall be applied in the context of managing the overall portfolio.

7.1.4 Reporting Requirements

- (1) The County Treasurer shall provide the Committee on Administration with copies of a portfolio performance report at least quarterly or when a specific request is made. The report will summarize the investment strategies employed, describe the portfolio in terms of investment securities, maturities, risk characteristics and other factors. The report will indicate any areas of policy concern and suggested or planned revision of investment strategies.
- (2) The County Treasurer shall provide the county board with copies of a portfolio performance report and the county's current investment plan at least annually.
(07/22/2015)

7.1.5 Internal Controls

The Investment Team shall establish a system of internal controls which shall be reviewed by the county's external auditor on an annual basis. The controls shall be designed to prevent loss of public funds due to fraud, error, misrepresentation by another party or imprudent actions by an employee or employees of the county.
(07/22/2015)

7.1.6 Eligible Investments

The Investment Team or designee may purchase securities that are permissible investments from available funds that are not required for the immediate needs of the County, and may sell or exchange for other eligible securities and reinvest the proceeds of the securities so sold or exchanged. The investment activity of the County shall conform to the rules for Wisconsin public funds as governed by Sections 66.0603(1m) and 34.09, Wis. Stat., as hereafter stated and modified.

- (1) Investment Types. All investments made by the County shall be made in conformity with Sections 66.0603(1m) and 34.09 Wis. Stats., as follows.
 - (a) Time deposits in any credit union, bank, savings bank, trust company, or savings and loan association that is authorized to transact business in this state if the time deposits mature in not more than three years, and if such institution is eligible to act as a public depository under Section 34.09, Wis. Stats., and has received the requisite approval as a public depository under Section 34.09, Wis. Stats.
 - (b) In bonds or securities issued or guaranteed as to principal and interest by the federal government, or by a commission, board or other instrumentality of the federal government.
 - (c) In bonds or securities of any county, city, drainage district, village, town, technical college district, village, town or school district of this state.
 - (d) Any security that matures or which may be tendered for purchase at the option of the holder within not more than 7 years of the date on which it is acquired, if that security has a rating that is the highest or 2nd highest rating category assigned by Standard & Poor's Corporation, Moody's Investor Service, or other similar nationally recognized rating agency, or if that security is senior to, or on a parity with, a security of the same issuer which has such a rating.

- (e) Commercial paper that has a rating that is the highest rating category assigned by Standard & Poor's Corporation, Moody's Investor Service, or other similar nationally recognized rating agency. Commercial paper may be purchased by an Investment Officer per Wisconsin Statutes and as part of pooled investments.
- (f) Securities of an open-end management investment company or investment trust, if the investment company or investment trust does not charge a sales load, if the investment company or investment trust is registered under the Investment Company Act of 1940, 15 USC 80a-64, and if the portfolio of the investment company or investment trust is limited to the following:
 1. Bonds and securities issued by the federal government or a commission, board or other instrumentality of the federal government.
 2. Bonds that are guaranteed as to principal and interest by the federal government or a commission, board or other instrumentality of the federal government.
 3. Repurchase agreements that are fully collateralized by bonds or securities under 1. or 2., above.
- (g) In the State of Wisconsin Local Government Pooled Investment Fund.
- (h) Repurchase agreements with public depositories as defined in Section 34.01(5), Wis. Stats., in which the depository agrees to repay funds advanced to it, plus interest, if the repurchase agreement is secured by bonds or securities issued or guaranteed as to principal and interest by the federal government.

(2) Collateralization. The County shall require, when investing in collateralized certificates of deposit or repurchase agreements, that the agreement be secured by the depository with bonds or securities issued or guaranteed as to principal and interest by the federal government in conformance with 66.0603(1m)d, Wis. Stats. The market value of the collateral shall be maintained on a daily basis in an amount equal to or greater than 102% of the amount of the certificates of deposit and/or repurchase agreements that the County has with the depository. Collateral with a market value equal to 100% of the amount of the certificates of deposit and/or repurchase agreements shall be adequate for investments maturing within five days of purchase. (07/22/2015)

7.1.7 Diversification and Investment Limits

In order to promote proper diversification of risk, the County has established the following investment limits and specifications:

Sector	Sector Maximum (%)	Per Issuer Maximum (%)	Minimum Ratings Requirement ¹	Maximum Maturity
U.S. Treasury	100%	100%	N/A	10 Years
GNMA		40%		
Other U.S. Government Guaranteed (e.g. AID, GTC)		10%		
Federal Agency/GSE:	75%	40% ⁴	N/A	10 Years

FNMA, FHLMC, FHLB, FFCB				
Federal Agency/GSE other than those above		10%		
Supranationals where U.S. is a shareholder and voting member	25%	10%	Highest ST or Two Highest LT Rating Categories (A-1/P-1, AA-/Aa3, or equivalent)	10 Years
Foreign Sovereign Governments (OECD countries only) and Canadian Provinces	10%	5%	Highest ST or Two Highest LT Rating Categories (A-1/P-1, AA-/Aa3, or equivalent)	5 Years
Foreign Sovereign Agencies (OECD countries only)	10%	5%	Highest ST or Two Highest LT Rating Categories (A-1/P-1, AA-/Aa3, or equivalent)	5 Years
Corporates	50% ²	5% ³	Highest ST or Two Highest LT Rating Categories (A-1/P-1, AA-/Aa3 or equivalent)	7 Years
Municipals	25%	5%	Highest ST or Two Highest LT Rating Categories (SP-1/MIG 1, AA-/Aa3, or equivalent)	7 Years
Agency Mortgage- Backed Securities (MBS)	25%	40% ⁴	N/A	10 Year Avg. Life ⁵
Asset-Backed Securities (ABS)	25%	5%	Highest ST or LT Rating (A-1+/P-1, AAA/Aaa, or equivalent)	5 Year Avg. Life ⁵
Negotiable Bank Certificates of Deposit (NCDs)	50% ²	5% ³	Highest ST or Two Highest LT Rating Categories (A-1/P-1, AA-/Aa3, or equivalent)	5 Years
Collateralized Bank Deposits	50%	None, if fully collateralized	None, if fully collateralized.	2 Years
FDIC-Insured Bank Deposits	25%	FDIC limit for insurance	None, if fully FDIC-insured.	2 Years
Commercial Paper (CP)	50% ²	5% ³	Highest ST Rating Category (A-1/P-1, or equivalent)	270 Days
Bankers' Acceptances (BAs)	10% ²	5% ³	Highest ST Rating Category (A-1/P-1, or equivalent)	180 Days
Repurchase Agreements (Repo or RP)	40%	20%	Counterparty (or if the counterparty is not rated by an NRSRO, then the counterparty's parent) must be rated in the Highest ST Rating Category (A-1/P-1, or equivalent) If the counterparty is a Federal Reserve Bank, no rating is required	90 Days
Money Market	100%	25%	Highest Fund Rating by all	N/A

Funds (MMFs)			NRSROs who rate the fund (AAAm/Aaa-mf, or equivalent)	
Intergovernmental Pools (LGIPs)	100%	50%	Highest Fund Quality and Volatility Rating Categories by all NRSROs, <i>if rated</i> (AAAm/AAAF, S1, or equivalent)	N/A

Notes:

- ¹ Rating by at least one SEC-registered Nationally Recognized Statistical Rating Organization (“NRSRO”), unless otherwise noted. ST=Short-term; LT=Long-term.
- ² Maximum allocation to all corporate and bank credit instruments is 50% combined.
- ³ Maximum across all non-government permitted investment sectors (excluding Treasuries, U.S. Federal Agencies and Agency MBS) is 5% combined per issuer.
- ⁴ Maximum exposure to any one Federal agency, including the combined holdings of Agency debt and Agency MBS, is 40%.
- ⁵ The maturity limit for MBS and ABS is based on the expected average life at time of purchase, measured using Bloomberg or other industry standard methods.

07/22/2015

7.1.8 Competitive Selection of Investment Advisors and Instruments

- (1) Investment advisor selection process. A competitive proposal process shall be conducted before selecting an investment advisor(s).
- (2) Direct investment selection. Except for funds placed in the local government investment pool, when the county directly invests surplus funds in investment instruments, a competitive "bid" process shall be conducted.
 - (a) Bids will be secured from at least three (3) institutions meeting the requirements outlined in this policy. Bidders are required to bid a firm price or yield.
 - (b) If a specific maturity date is required, bids will be requested for instruments which meet the maturity requirements. If no maturity date is required, the most advantageous market trend yield will be selected.
 - (c) Awards will be given to the bidder offering the highest effective yield consistent with policy restrictions; however, transaction cost (i.e. wire transfer costs) and investment experience may be considered when awarding investments. (07/22/2015)

7.1.9 Cash Liquidity

County investments shall be managed to maintain liquidity for meeting the county's need for cash and to limit potential market risks. Investments will be made through financial institutions offering the highest yielding rates, consistent with this written policy.

7.1.10 Safekeeping

- (1) All financial institutions acting as a depository for the county must enter into a "depository agreement" requiring the depository to pledge collateral to secure amounts over and above guaranteed amounts. All securities serving as collateral shall be specifically pledged to the county (not as part of a pooled fund) and placed in a custodial account at a federal reserve bank, a trust

department of a commercial bank, or through another financial institution. The custodian may not be owned or controlled by the depository institution or its holding company unless it is a separately operated trust institution. The custodian shall send statements of pledged collateral to the Treasurer's office on a monthly basis. This requirement is waived for Negotiable Certificates of Deposit under section 7.1.6(d).

- (2) Amounts in excess of Federal Deposit Insurance Corporation and state Deposit Guarantee Fund guaranteed amounts must be fully collateralized and held by a third party or fully insured by an insurance company with an A rating or better by A.M. Best. This requirement is waived for Negotiable Certificates of Deposit under section 7.1.6(d). Acceptable collateral includes the following:
 - (a) Securities of the U.S. Treasury or U.S. Governmental Agency as defined by the Federal Reserve.
 - (b) U.S. government guaranteed securities such as those issued through the Small Business Administration are acceptable as long as they are fully guaranteed.
 - (c) Commercial paper of the highest rating category assigned by Standard and Poor's Corporation, Moody's Investors Service, Inc., or other similar nationally recognized rating agency may be used to the extent that a collateralization level of one hundred twenty-five (125) percent is maintained.
 - (c) General obligations of municipalities are acceptable to the extent that they are rated second highest or higher by Moody's Investors Service, Inc., Standard and Poor's Corporation or other nationally recognized rating agency.
- (3) Collateral held in trust. Collateral held by a trust institution supporting non-negotiable certificates of deposit, repurchase agreements or other qualified investments consistent with this investment policy and not identified in subsection (a) or (b) must meet the requirements outlined below.
 - (a) Collateral must be held in trust and be equal to at least one hundred (100) percent market value of the total amount invested plus interest to be earned at the time of investment. Collateral shall be marked-to-market on a monthly basis.
 - (b) Acceptable collateral includes items identified in subsection (b).
 - (c) A detailed statement listing a description of the securities pledged and held in safekeeping must be provided on a monthly basis.
 - (d) Institutions serving as custodian of other collateral shall provide evidence of professional liability insurance and fidelity bond. (07/22/2015)

II. PURCHASING POLICY

7.2.1 Purpose

The purpose of this subchapter is to define the policy of Dunn County with regard to the procurement of goods or services on behalf of the County.

7.2.2 Position Created

There is hereby created the position of Purchasing Agent pursuant to the provisions of Wis. Stat. §59.52(9).

7.2.3 Appointment

The Administrative Coordinator is designated as Purchasing Agent for the County.

7.2.4 Definitions

For the purpose of this subchapter, the following definitions shall be used:

- (a) **“Outlay”** is a “capital asset” as defined in Section 7.21.0. (07/21/2010)
- (b) **“Services”** includes gas, electricity, telephone, telegraph, freight, express, drayage, towels, water, postage, printing, binding and similar services. The word "Services" also includes all professional, social, consulting and skilled services whether purchased for the County or a specific client of any County department or agency.
- (c) **“Materials and Supplies”** shall include paper, fuel, stationery, cleaning materials, maintenance materials, equipment repair parts and other like and similar items.
- (d) **“Case Specific Contract”** shall mean any contract between a department and another party for the benefit of that party or a specific third person, whereby the County agency or department provides services on a case-by-case basis to said party or third person. Such contracts include but are not limited to contracts for individual foster home, group home, residential or institutional placements; contracts for social services, homemaker, chore services or related services for a specific person; contracts for attendance by a sheriff's deputy at a specific function, or for a special purpose; contracts for visiting nurse services, home health and maintenance services, physical therapy and speech therapy; and contracts for nursing home care of a particular person.
- (e) **“Emergency”** shall mean a circumstance, physical condition or one or more practices, methods or operations which would, unless immediate action is taken, present an imminent risk of death or great bodily harm, loss of property, environmental harm, or which would interrupt or create a substantial risk of interruption of essential government services.
- (f) **“Credit Card”** shall refer to any and all types of purchasing instruments generally referred to as credit cards, debit cards, and purchasing cards.

7.2.5 Powers and Duties of Purchasing Agent

- (a) All Dunn County elected officials, department heads, County Board committees, commissions or boards of trustees, shall cooperate with the Purchasing Agent in purchases for the departments, institutions or auxiliary facilities which they administer.
- (b) Unless otherwise directed by the County Board or as noted within this policy, the Purchasing Agent shall have the authority and duty to purchase or contract on behalf of Dunn County all necessary materials and supplies, equipment, outlay and contractual services for all departments except the Dunn County Highway Department as provided for in sec. 7.2.8 of this ordinance. With the consent of each respective department, or where required by law, the Purchasing Agent shall designate such Assistant Purchasing Agents as shall be necessary to carry out his or her duties under this section within specific departments that have substantial, specialized purchasing requirements. Such assistants shall be subject to the rules

and procedures of the Purchasing Agent, but shall otherwise remain under the authority of the respective department.

- (c) The Purchasing Agent shall prepare bid specifications based on information furnished by the department for which the purchase requisition is provided, and from other sources as he or she may deem necessary. The specifications shall contain sufficient information to clearly and fully describe items to be purchased. Specifications shall be drawn to obtain the best product or service at the most advantageous price.
- (d) The Purchasing Agent shall establish invoice and voucher systems that may be changed or altered when necessary.
- (e) The Purchasing Agent may promulgate administrative rules and procedures consistent with this section. All purchases made under the authority of this section shall be subject to these rules and procedures.

7.2.6 Bonding

The Purchasing Agent shall be included in the County's public employee blanket position bond.

7.2.7 Purchasing Methods

- (a) All County purchases of outlay, services, materials and supplies not specifically excepted herein shall be by requisition submitted to the Purchasing Agent by the department head requesting the purchase, which shall provide proof of availability of funds for said purpose. Such department head may delegate the authority to submit requisitions, but such delegated authority shall be in writing and shall be on file with the Purchasing Agent.
- (b) The Purchasing Agent shall submit a report to the Board of Supervisors for all purchases of outlay, services, materials and supplies where the estimated cost exceeds \$40,000, unless the Board of Supervisors have specifically delegated the authority for such purchases to a Standing Committee. Such purchases shall require the issuance of a written invitation to bid or request for proposal including a description of the goods or services to be procured. Excluding sole source procurement, such purchases shall only be made after public notice by publication, in at least 1 newspaper or trade magazine in general circulation in the State of Wisconsin. The newspaper or trade magazine shall be selected to obtain the best advertising coverage and widest notice at the most reasonable cost. The advertisement shall call for sealed bids to furnish the desired items or supplies, in accordance with specifications prepared or approved by the Purchasing Agent. The notice shall indicate where the specifications may be obtained. The Purchasing Agent may waive the notice requirement where an adequate bid list is available. Specifications shall describe completely the items or supplies to be furnished, the department for which the same is required and the quantities desired.
- (c) All purchases of outlay, services, materials and supplies where the estimated cost exceeds \$15,000, but does not exceed \$40,000 shall be made only after obtaining at least 3 written quotations, where possible, in lieu of advertised bids. Specifications for sealed quotations shall meet the same standard as required by par. (b) and shall be solicited so as to provide for competitive bidding.

- (d) All purchases of outlay, services, materials and supplies where the estimated cost is between \$5,000 and \$15,000 may be made on the open market and directly from a dealer or supplier. Multiple quotations or proposals shall be solicited. The successful bidder shall confirm quotations obtained in this manner.
- (e) All purchases of services, materials and supplies under \$5,000 may be made directly by the Department Head from available dealers or suppliers, without requisition.
- (f) All purchases of outlay require a requisition except for emergencies as outlined in this ordinance.
- (g) Utilities (gas, water, electric, and telecommunications) are purchases that are exempt from the requirement of issuance of a purchase requisition and need to follow the competitive bidding process if applicable.
- (h) In calculating estimated costs to determine if the requirements of paragraphs. b), c), or d) above apply, multiple purchases of the same or similar items shall be considered as a single purchase where the Purchasing Agent or Department Head knows or has reason to know that such purchases are contemplated within a calendar year.
- (i) Purchases may be made from an available supplier without the need for a competitive process where the Purchasing Agent determines that any of the following circumstances apply:
 - i. It is impractical or cost-prohibitive to prepare specifications to permit competitive bidding.
 - ii. Immediate procurement is required due to an emergency, subject to the emergency procedures of this section.
 - iii. After an unsuccessful competitive bid process where time or the expense of rebidding are prohibitive.
 - iv. Where the goods or services are available from a single source or where there has been a special adaptation for a special purpose.
 - v. Where there is a unique or opportune market condition.
 - vi. Where the service is of a technical or experimental nature or where creative talent, scientific knowledge, professional skill, or special skills or training are required.
- (j) Where an emergency purchase has been made under par. g), the department head shall make the initial determination of need. Where the purchase exceeds \$5,000 or where sufficient funds are not already budgeted for this category of purchases, the department head shall inform the standing committee chairperson as soon as practicable. The standing committee at its next regularly scheduled meeting shall review the purchase unless the committee chairperson determines that a special meeting is in order. If sufficient funds, including internally transferred funds, are not available within the department budget, the purchase shall be reviewed by the Committee on Administration and a transfer recommended to the County Board, if justified. Deference shall be given to the department head's judgment, unless clearly erroneous or unless there has been a pattern of poor emergency decision making by that department head. Nevertheless, ratification of an emergency

purchase does not preclude holding the responsible department head accountable for the emergency purchasing decision.

- (k) The justification and reasons for awards of contracts for purchases made by the procedures authorized in pars. c), d), e), f), g), h) and i) above, shall be recorded and kept on file in the requisitioning department and open to public inspection.
- (l) It shall be the duty of the Purchasing Agent or designee to open all bids or sealed quotations on the date and at the time and place specified in the advertisement or bid inquiry. The receipt and reading of bids or sealed quotations shall be open to the public or any person otherwise interested.
- (m) Sealed bids opened by the Purchasing Agent or their designee shall be evaluated by the Purchasing Agent and the department head from which requisitions had been made.
- (n) The Purchasing Agent or their designee shall notify the successful bidder, after approval of award by the responsible department head, when the award has been made, in accordance with the provisions of this ordinance or rules made hereunder.
- (o) The Purchasing Agent may reject any or all bids or proposals and may waive any technicality or error when such waiver is deemed to be in the best interest of Dunn County.
- (p) Contracts for purchases shall normally be awarded to the lowest qualified and responsible bidder. Awards of contracts to other than the lowest bidder may only be made with the approval of the appropriate Standing Committee, and the committee may take into consideration the advantage of a local supplier or immediate availability of the product or service.
- (q) The Purchasing Agent may require that a bid bond or certified check in an amount of not more than 5% of the bid shall accompany all bids or sealed quotations. The specifications may provide that the Purchasing Agent require of the successful bidder a performance bond payable to the County Treasurer with good and sufficient surety for the full amount of the bid submitted, subject to the approval of the Purchasing Agent and the Corporation Counsel. The bond shall be conditioned on the full and faithful execution and performance of the terms of the contract into which the bidder has entered. Whenever a performance bond is required, the same shall be filed with the Purchasing Agent within the time set by him or her after acceptance of the bid. Failure to file the required bond within the time specified may be cause for rejecting the bid and award there under.
- (r) Upon completion of the purchase, the Purchasing Agent shall allocate the cost of such purchase to the department for which such materials, supplies, equipment, outlay or contractual services have been procured.
- (s) Dunn County is an Equal Opportunity Employer. Successful bidders are required to have an Equal Opportunity Policy.

- (t) Nothing in this section shall be interpreted to prohibit or prevent the Purchasing Agent from buying in advance for purposes of creating a stock on hand of such materials, supplies, equipment, permanent personal property or contractual services. However, the amounts of such advance purchases shall not exceed the total of the amounts set up in the annual budget of the various departments and offices by the County Board during its annual session.
- (u) The Purchasing Agent is authorized to enter into a group purchasing agreement with other public entities with the understanding that the purchasing method of the group complies with the minimum standards of law. Purchases through the group are exempt from the requirements of this section. The group purchasing program exemption includes, but is not limited to, purchases through the State of Wisconsin. (07/21/2010)

7.2.8 Public Work

- (a) Pursuant to §59.52(29), Wis. Stats., all public work, including any contract for the construction, repair, remodeling or improvement of any public work, building, or furnishing of supplies or material of any kind where the estimated cost of such work will exceed \$20,000 shall be let by contract to the lowest responsible bidder. Any public work, the estimated cost of which does not exceed \$20,000, shall be let as provided in sub. 7) above. If the estimated cost of any public work is between \$5,000 and \$20,000, the Purchasing Agent shall give a class 1 notice before it contracts for the work or shall contract with a person qualified as a bidder under §66.0901(2), Wis. Stats. A contract, the estimated cost of which exceeds \$20,000, shall be let and entered into under §66.0901, Wis. Stats., except that the Board may by a three-fourths vote of all the members entitled to a seat provide that any class of public work or any part thereof may be done directly by the County without submitting the same for bids. This subsection does not apply to highway contracts which the County Highway Committee or the County Highway Commissioner is authorized by law to let or make.
- (b) The provisions of par. (a) above are not mandatory for the repair or reconstruction of public facilities when damage or threatened damage thereto creates an emergency, as determined by resolution of the County Board, in which the public health or welfare of the County is endangered. Whenever the County Board by majority vote at a regular or special meeting determines that an emergency no longer exists, this paragraph no longer applies.
- (c) The Purchasing Agent may require a certified check or bid bond equal to 5% of the bid payable to the County as a guarantee that if the bid is accepted the bidder will execute and file the proper contract and performance bond, where required, within the time limit set by the Facilities Committee. If the successful bidder so files the contract and bond, where required, upon execution of the contract by all parties the check shall be returned. In case the successful bidder fails to file such contract and bond, where required, the amount of the check or bid bond shall be forfeited to the County as liquidated damages. The notice published and specifications shall inform bidders of the requirement of a bid bond.
- (d) Contracts awarded under this subsection are subject to §779.14, Wis. Stats. The requirement of a bond under the statute shall be waived where the Committee

determines that the contract provides adequate guarantees or warranties. Where contracts involve \$1,000,000 or less the Committee may consider adequate guarantees and warranties to include a bond subject to those conditions provided in §779.14(1m)(b)2., Wis. Stats., secured by cash deposited payable to the County on demand upon certification by the Committee to the depository institution that the contractor is in non-compliance with the terms of the bond.

- (e) Any notice given to secure bids shall inform prospective bidders of the prevailing wage rate requirements of the contract. The County Clerk or Construction Manager, if any, shall verify that the contractor, subcontractor and their agents, if any, are in fact paying at the prevailing wage rate.

7.2.9 Miscellaneous Purchases

- (a) The provisions of this subchapter shall not apply to the purchase of repair parts or services that are needed for the emergency repair or maintenance of any machinery or equipment.
- (b) Materials, supplies, machinery and equipment offered for sale by or through the Federal or State government or by any municipality may be purchased without bids, at prices to be agreed upon between the Purchasing Agent and the respective department for whom the item is to be acquired. Expert assistance for appraisal of such items may be employed at the discretion of the Purchasing Agent.
- (c) The Highway Committee, pursuant to §83.015, Wis. Stats. shall: purchase and sell County road machinery as authorized in the Budget; determine whether each piece of County aid construction shall be let by contract or shall be done by day labor; enter into contracts in the name of the County, and make necessary arrangements for the proper prosecution of the construction and maintenance of highways provided for by the County Board. Except with respect to highway contracts under §83.015, Wis. Stats. all Highway Department purchases, including those for outlay, machinery, equipment or supplies, shall be purchased in compliance with this subchapter. For all Highway Department purchasing, the Highway Commissioner or designee shall serve as the Purchasing Agent and the Highway Committee shall serve as the Committee.
- (d) With respect to public construction, the County Board hereby authorizes the direct municipal purchasing of equipment and supplies without regard to the requirements of this section in order to take advantage of the municipal sales tax exemption. The actual purchasing procedure shall be either established in the properly approved contracts for the public construction or shall be otherwise as directed by the Facilities Committee. Where possible, purchasing shall comport with the spirit of this section and shall in all circumstances be in compliance with State Statutes.
- (e) Case Specific Contracts as defined in this section are exempt from the requirements of this chapter.
- (f) Purchases of computer hardware and software shall be made pursuant to the provisions of the Dunn County Computer Policy, as approved by the Committee on Administration. (07/21/2010)

7.2.10 Disposal of Surplus Property

- (a) Definition. The term "surplus property" means obsolete, defective or surplus personal property, motor vehicles, equipment or supplies having a saleable value.
- (b) Departments that have surplus property shall report to the Purchasing Agent a description of the property. The Purchasing Agent shall canvass other County departments to determine whether they may use surplus items or supplies. If no County department has need of available surplus property, it may then be sold by the Purchasing Agent. Nothing in this paragraph shall prohibit the trade-in of surplus equipment or supplies.
- (c) Value. The sale price shall be the fair market value as determined by the Purchasing Agent.
- (d) Sale. All sales of surplus property shall be scheduled and conducted by the Purchasing Agent. The sale may be by private or public sale via the county website or on-site, on the open market or under competitive bids, whichever method is deemed most advantageous to the County.
- (e) Surplus property may be withheld from sale or trade-in and retained in a used property pool controlled and administered by the Purchasing Agent, such property to be utilized as needed by County departments.
- (f) The Purchasing Agent may designate responsibility for administering the disposal of surplus property, and is authorized to develop policies and procedures relating to disposal of surplus property.
- (g) Storage. Where feasible, a central location for the storage of surplus property designated for sale shall be established and maintained by the Facilities Division.
- (h) Sales taxes. The sale of surplus property to private purchasers shall have sales taxes charged and collected. The sale of surplus properties to governmental agencies, or other tax exempt bodies, shall have no sales tax charged. Any sales tax collected shall be remitted to the state.
- (i) Proceeds. The proceeds from the surplus property sale shall be paid to the County Treasurer, and shall be recorded in a revenue account established for such purpose. (05/19/2021)

7.2.11 Appropriations

No purchases shall be made unless sufficient funds have been approved by the County to pay for the expense incurred.

7.2.12 Requisition and Purchase Order Forms

Requisition and purchase order forms shall be prepared and furnished by the Purchasing Agent.

7.2.13 Receiving Shipments

The department head or designee shall be responsible for receiving and examining the purchase and shall promptly report any shortage, damage or variation of quality to the Purchasing Agent.

7.2.14 Rental Agreements or Leases

- (a) All County rental agreements or leases regarding real or personal property where the County or any of its agencies is the lessee shall be reviewed by the Corporation Counsel or designee before being submitted to the committee for approval. The committee may advertise for competitive bids. The County Board Chairperson and County Clerk shall execute rental agreements or leases. Equipment rental by the day and tent and equipment rentals for the County Fair are not subject to this subsection.
- (b) In an emergency, the Purchasing Agent may authorize a temporary rental or lease agreement for a period of time not to exceed 60 days. A complete report of such emergency action shall be made at the next succeeding Committee on Administration meeting and thereafter the regular rental or leasing procedure shall be followed.

7.2.15 Special Purchase Order Authority

- (a) In order to accommodate special purchasing circumstances where there are security, confidentiality and judicial administrative concerns, the Sheriff or his or her designee, in the Sheriff's absence, and the Circuit Judges are authorized to sign purchase orders, as further provided in this subsection.
- (b) The Sheriff may sign and process purchase orders for authorized covert operations bypassing the purchasing process to the extent budgeted funds are available. The Sheriff shall report all such covert expenditures to the County Board Chairperson in such detail as will allow the Chairperson to verify the legitimate nature of the expense. Records of covert expenditures shall be confidential.
- (c) The Circuit Judges may sign purchase orders and other payment authorizations for the fees of court appointed attorneys and guardians ad litem. The Clerk of Courts may sign purchase orders and other payment authorizations for the fees of interpreters, expert witnesses, witnesses, court reporters and such other services as shall be directly required by the court. The Judges are encouraged to develop uniform orders, which can be readily identified and processed by the purchasing system.

7.2.16 Purchases from Petty Cash

Upon granting of specific authority and limits by the County Board, petty cash accounts may be maintained by departments. Items not exceeding \$50 may be directly purchased from petty cash by a department head or designee. All receipts for transactions shall be retained by the Department with a brief explanation of the purchase endorsed on the receipt and signed by the purchaser.

7.2.17 Service Contract Renewals

The Purchasing Agent may renew or extend existing equipment or software service contracts where authorized by the Committee on Administration, in the case of computer hardware or software, or the standing committee of the department responsible for the capital equipment to be serviced.

7.2.18 Purchases from County Officers or Employees

- (a) Purchases by or from officers or employees prohibited by §946.13, Wis. Stats. are forbidden and are void.
- (b) Purchases from officers or employees permitted by §946.13, Wis. Stats., are nevertheless prohibited unless the officer or employee maintains an independent business sufficient to allow the County to comply with accepted accounting practices. Purchases of services from officers or employees are prohibited due to conflicts with laws governing employment status and wage and hour rules.

7.2.19 Use of Credit Cards

The following restrictions shall apply to credit cards and their use.

- (a) County credit cards are to be used only for County business. Personal use is not allowed. County credit cards can not be used for expenses which would be taxable to the user such as, but not limited to: the purchase of meal expenses incurred during a non-overnight event or taxable clothing or taxable clothing or equipment purchases. (07/21/2010)
- (b) All County credit cards shall be issued and/or approved by the Administrative Coordinator and may be canceled or withdrawn solely at his/her discretion.
- (c) All County Credit Card transactions must be traceable to the employee participating in a transaction.
- (d) Credit card limits are to be established by the Committee on Administration.
- (e) Cash advances are not allowed on County credit cards.
- (f) It is the responsibility of the purchaser to submit an itemized receipt for every purchase.
- (g) The County Administrative Coordinator may establish procedures necessary for the implementation and enforcement of this ordinance.

7.2.20 Penalty

Violations are subject to disciplinary action up to and including termination.

III. BUSINESS EXPENSE POLICY

7.3.1 Title

This subchapter shall be known as and may be cited as the business expense control ordinance.

7.3.2 Purpose

The purpose of this subchapter is to codify the rules and regulations relating to the management and reimbursement of expenses incurred by members of the Dunn County Board of Supervisors, other elected officials of Dunn County, employees of Dunn County, and volunteers in Dunn County service.

7.3.3 Exclusions

Per Diem and mileage compensation for members of the Dunn County Board of Supervisors in connection with attendance at meetings of the Board are excluded from the coverage of this chapter.

7.3.4 Authority

This ordinance is created under the authority of Wis. Stat. §§ 59.01, 59.025, 59.03(3) and 59.15(3) and acts amendatory thereto.

7.3.5 Administration

- (1) The Committee on Administration shall act as the general superintending authority for the administration of this ordinance.
- (2) The Administrative Coordinator shall be responsible for implementing this ordinance and may establish procedures necessary for the implementation and enforcement of this ordinance
- (3) Individual department heads shall be responsible for implementing this ordinance within the respective departments.

7.3.6 General Policy

Attendance shall be limited to those conferences, conventions, meetings and seminars which are expected to contribute to the improvement of Dunn County public services. Priority shall be given to those conferences, conventions, meetings and seminars which provide information essential to the effective functioning of Dunn County departments and that are most relevant to the program objectives of the person who attends.

7.3.7 Definitions

In this subchapter, the following words shall have the meanings indicated:

- (1) Board shall mean the Dunn County Board of Supervisors.
- (2) Committee shall mean the Committee on Administration of the Dunn County Board of Supervisors.

- (3) Origination travel shall mean travel occurring at the beginning of a scheduled work day and involving travel from a person's place of residence to an outside work location.
- (4) Outside work location shall mean a work location other than a person's regular work location.
- (5) Person shall include members of the Dunn County Board of Supervisors, other elected officials of Dunn County, employees of Dunn County and volunteers in Dunn County service.
- (6) Termination travel shall mean travel occurring at the end of a scheduled work day and involving travel from an outside location to a person's place of residence.

7.3.8 Reporting Required

All claims for reimbursement of expenses shall be made on such forms as the Administration may from time to time designate. Except for claims of less than five (5) dollars, claims for reimbursement shall be submitted on a monthly basis.

7.3.9 Prior Authorization Required

No member of the Dunn County Board of Supervisors or any volunteer of Dunn County service shall be reimbursed for expenses incurred in connection with attendance at any conference, convention, meeting or seminar except with prior written approval of the county board chairperson.

7.3.10 Limitation on Vehicle Expense

Except as otherwise expressly provided, travel reimbursement shall be made only where a private, non-county owned vehicle has been used for travel in connection with attendance at a conference, convention, meeting or seminar.

7.3.11 Reimbursement for Vehicle Expense

- (1) Except as otherwise provided in resolutions or union contracts, mileage shall be reimbursed at the rate established by the Internal Revenue Service.
- (2) All vehicle travel shall be by the most direct route available.
- (3) When two or more persons are making the same trip, travel shall be in the least number of vehicles. Mileage shall be paid only to the person or persons whose vehicle is used on the trip.
- (4) Persons other than members of the Dunn County Board of Supervisors shall not be paid for travel between their place of residence and their regular work locations.
- (5) Employees shall not be reimbursed for travel expenses incurred in connection with attendance at any board meeting, any board committee meeting or any agency meeting.
- (6) Employees starting a workday at an outside work location may claim mileage only for the lesser of:
 - a. The origination travel or
 - b. The distance from the normal work location to the outside work location.
- (7) Employees completing a work day at an outside work location may claim mileage only for the lesser of:
 - a. Termination of travel, or

- b. The distance from the normal work location to the outside work location.
- (8) Parking charges incurred outside Dunn County and all toll charges shall be reimbursed in full.

7.3.12 Public Transportation

- (1) Persons planning a trip by public transportation should attempt to obtain a purchase order in order to prepay costs.
- (2) When time or other circumstances do not permit prepayment and the expense is paid by the person directly, the cost of public transportation shall be reimbursed by the county under the normal claims procedure.
- (3) Reasonable taxi fare costs, incurred outside Dunn County shall be reimbursed.
- (4) When circumstances dictate a favorable financial outcome for the County, rental vehicles may be used in lieu of fleet or privately owned vehicles.
- (5) Reimbursement for use of public transportation shall be limited to that equal to the lowest appropriate cost. For example, airfare would normally be limited to coach class cost.

7.3.13 Hotel and Motel Expenses

- (1) Reasonable lodging expenses incurred outside Dunn County may be directly billed to the County or shall be reimbursed if receipts accompany the claim for reimbursement.
- (2) As used in this section, lodging expenses means the actual cost of a room, including taxes applicable to the room rental. Lodging expenses do not include the costs of personal conveniences including, but not limited to, personal telephone calls, video rentals, room service and restaurant charges.
- (3) Employees engaging in travel requiring an overnight stay and who choose to make lodging arrangements with relatives or friends may claim \$25.00 per overnight stay.

7.3.14 Meals

- (1) Except as provided in section (2) and (3) below, meals shall be reimbursed on the basis of whatever the current maximum reimbursement rates are for in-state breakfast, lunch and dinner as published by the State of Wisconsin, Office of State Employment Relations.
- (2) Employees shall not be reimbursed for the cost of meals taken within Dunn County unless that cost is incurred in connection with attendance at a conference, convention or meeting:
 - a. Which has been approved by the employee's supervisor; and,
 - b. Which has not been scheduled or arranged by the employee or employing department; unless such meeting is a meeting of a standing committee, board, commission or other official body of the County which is meeting over a normal meal period in order to conduct official business of the County; and,
 - c. Where attendance over a meal period is a requirement of employment; or
 - d. Where meal expense is included in a registration fee.
- (3) For each full 24 hour period during which a person is attending a conference, convention, meeting or seminar outside Dunn County, the person shall be paid an

amount equal to the sum of the current maximum reimbursement rates for in-state breakfast, lunch and dinner as published by the State of Wisconsin, Office of State Employment Relations for a day. No such allowance shall be made unless a receipted hotel or motel lodging is secured or a satisfactory explanation is given, the daily allowance will be permitted. The initial 24 hour period will commence as of the hour of departure. The daily allowance shall not apply on any day that a meal is provided and included in the registration fee.

- (4) Reimbursement shall not be made for expenses incurred in purchasing alcoholic beverages.

7.3.15 Honorariums

Honorariums for non-employee speakers shall not exceed \$250.00 except upon prior committee approval.

7.3.16 Double Payments

No person shall receive any compensation or reimbursement under this chapter for performing any duties for which compensation or reimbursement is made by any other party.

7.3.17 Travel Advances

In those departments which maintain a revolving fund to cover travel advances, such advances shall be approved by the department head or, in his or her absence, by the person in charge. Employees shall reimburse such funds for all travel claims disallowed by the Committee on Administration. An employee who fails to do so shall not be entitled to subsequent advances for travel.

7.3.18 Audit Procedure

- (1) Department heads or their designees shall audit claims submitted by their personnel and shall certify that to the best of their knowledge such claims are properly reimbursable.
- (2) The Administrative Coordinator shall audit claims submitted by Department Heads and shall certify that to the best of their knowledge such claims are properly reimbursable.
- (3) The County Board Chairperson shall audit claims submitted by the Administrative Coordinator and shall certify that to the best of their knowledge such claims are properly reimbursable.

7.3.19 Exceptions

The Committee on Administration shall have the authority to create exceptions to the various sections of this ordinance where it determines that such exceptions are reasonable.

7.3.20 False Information

Any person who submits false information shall be subject to disciplinary action including, but not limited to, discharge.

7.3.21 Reports

- (1) Each employee attending any conference, convention, seminar or meeting costing more than \$250.00 shall prepare a brief, succinct statement summarizing the benefits obtained by his or her attendance. Such reports shall be kept on file within the respective departments and shall be open to public inspection during normal business hours.
- (2) Such reports shall be completed before any claim for reimbursement is made.
- (3) All items of transportation, lodging, meals, fees and other reimbursable expenses shall be included in computing the dollar amount set forth in subsection (1) above.

IV. ACCOUNTING POLICY

7.4.1 Underpayments and Overpayments

- (a) The County may retain overpayments made to departments, which do not exceed five dollars (\$5.00) in accordance with Section 59.54(24)(b) Wis. Stats.
- (b) The County may waive underpayments made to a County department, which does not exceed five dollars (\$5.00) in accordance with Sections 59.54(24)(b) Wis. Stats. (04/18/2007)

7.4.2 Assessing Service Fee on Worthless Checks or other Orders for Payment

- (a) Pursuant to Wis. Stats. § 59.54(24), the county imposes a fee of \$30.00 on all persons, firms, corporations or other organizations which submit worthless checks or other orders for payment of money in payment of any fee, tax or other charge legally imposed by any office, official, employee or officer acting on behalf of the county. Such charge is the approximate cost of processing a worthless check by the county.
- (b) The \$30.00 charge may be imposed by any office, official, employee or officer acting on behalf of the county on a person, firm, corporation or other organization who submits a check or other order for payment of money which is worthless, regardless of the intent of the person, firm, corporation or other organization that submits such worthless check or other worthless order for payment of money.
- (c) The levying of such charge does not preclude the person, firm, corporation or other organization issuing the worthless check from being subject to forfeiture proceedings pursuant to a county ordinance regulating worthless checks and other orders for payment, or criminal proceedings pursuant to Wis. Stats. § 943. (11/12/2008)

V. BUDGET AND FISCAL POLICY

7.5.1 Purpose and Objectives.

- (1) The purpose of this subchapter shall be to establish sound policies to provide a stable financial environment for county operations to allow Dunn County to provide quality services to its residents in a fiscally responsible manner designed to keep services and taxes as consistent as possible over time.

7.5.5 Fund Balance Policy.

(1) Background. In February 2009 the Governmental Accounting Standards Board (GASB) issued GASB Statement 54 - "Fund Balance Reporting and Governmental Fund Type Definitions." This accounting standard provides clear fund balance classifications and governmental fund type definitions. It applies to fund balance reported in the General Funds, Special Revenue Funds, Debt Service Funds, and Capital Project Funds. It does not apply to Enterprise Funds, Internal Service Funds, and extremely restricted reserves. This fund balance policy is meant to serve as the framework upon which consistent operations may be built and sustained.

(2) Definitions. For purposes of this subchapter, the following definitions shall be used:

- (a) **"Fund Balance"** is the difference between assets and liabilities in governmental funds (i.e. general fund, special revenue funds, capital project funds, and debt service funds). Fund balance measures the net financial resources available to finance expenditures in future periods.
- (b) **"Non-spendable Fund Balance"** is the amount of fund balance that cannot be spent because it is either not in spendable form or there is a legal or contractual requirement for the funds to remain intact.
- (c) **"Spendable Fund Balance"** is the amount of fund balance that is available for appropriation based on the constraints that control how specific amounts can be spent. Typically, a significant portion of a government's spendable resources can be spent only for specified purposes. The following categories define the revenue source and the level of constraint on spending. Categories should be supported by actual plans approved by either the governing body, or appropriate officer, grant providers or enabling legislation.
 - (i) Restricted Fund Balance: The portion of the spendable fund balance that reflects constraints on spending because of legal restrictions imposed by external parties (such as grantors, bondholders, and higher levels of government).
 - (ii) Committed Fund Balance: The portion of the spendable fund balance that reflects constraints that the county has imposed upon itself by a formal action, for example, an ordinance or resolution passed by the county board. This constraint must be imposed prior to year-end but the amount can be determined at a later date.
 - (iii) Assigned Fund Balance: The portion of the spendable fund balance that reflects funds intended to be used by the government for specific purposes assigned by more informal operational plans (e.g. - IT Equipment Replacement) where the constraint on use is not imposed by external parties or by formal board action). In governmental funds other than the

general fund (special revenue funds, capital project funds, and debt service funds), assigned fund balance represents the amount that is not restricted or limited.

(d) **“Unassigned Fund Balance”** is a residual classification for the county’s General Fund and includes all spendable amounts not contained in the other classifications and, therefore, is not subject to any constraints. Unassigned amounts are available for any purpose. These are the current resources available for which there are no government self-imposed limitations or set spending plan. Although there is generally no set spending plan for the unassigned portion, there is a need to maintain a certain funding level. Unassigned fund balance is commonly used for emergency expenditures not previously considered. In addition, the resources classified as unassigned can be used to cover expenditures for revenues not yet received.

(3) Policy.

(a) Dunn County’s unassigned general fund balance will be maintained to provide the county with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. At the end of each fiscal year, the county will maintain unassigned portions of the fund balance, plus or minus 3%, at no less than 35% and no greater than 50% of the general fund operating expenditures.

(b) In the event that amounts assigned for cash flow fall above or below the desired target, the county manager shall report such amounts to the county board as soon as practical after the end of the fiscal year. Should the actual amount assigned for cash flow fall below the desired target, the county shall create a plan to restore the appropriate levels. Should the actual amount assigned for cash flow rise significantly above the desired target, any excess funds will remain unassigned pending the board’s final decision concerning transfer to another fund.

(c) Any projected surplus over 50% will be available for use by the county as determined in the budget process, generally for:

- Transfer to a capital improvement fund to pay for costs of capital equipment or capital improvements.
- Transfer to the debt service fund for pre-payment of callable bonds or notes.
- Use as beginning cash balance in support of the annual budget to pay costs of one-time expenditures.

(4) This policy shall apply to the county’s general fund and general debt service fund.

(5) Assignment of Funds.

(a) Special revenue fund balances; capital project funds; and debt service funds are designated as committed fund balance or restricted for externally imposed restrictions.

(b) General fund non-lapsing balances are designated as assigned fund balance.

(6) Authority to assign fund balances and non-spendable items is delegated to the County Manager.

7.5.2 Contingency Fund Policy.

(1) Contingency funds are one-time only resources for unanticipated expenditures for a specific purpose for which there is no or insufficient appropriation, necessitated by a change in federal or state laws, rules or regulations, a court

order, judgment or decree, a public emergency, an industry-wide price, rate or premium increase, or other unanticipated but time-sensitive need which takes effect or occurs after final adoption of the annual budget and which could not have been reasonably anticipated prior to final adoption of the annual budget.

(2) The Dunn County Board of Supervisors shall establish a contingency fund annually during the annual operating budget process.

(3) The contingency fund shall be overseen by the Committee on Administration. Requests for use of contingency funds shall originate with a standing committee.

(4) The Department of Administration is authorized to develop appropriate policy and forms for orderly processing and approval of contingency fund requests. (09/20/2023)

VI. FEES

7.6.01 Sheriff's Office

A. **Service of Process.** The fee for each service or attempted service by the Sheriff of a summons or any other process for commencement of an action, writ, an order of injunction, subpoena, or any other order shall be \$45, plus travel reimbursement at the current IRS rate.

B. **Bond Processing Fee.** Any person posting a bond on a charge from an agency outside of Dunn County shall be required to pay a \$10.00 fee.

C. **Booking Fee.**

(1) Any person received into the Dunn County jail shall be required to pay a booking fee of \$25.00 for each period of incarceration to pay for the costs associated with intake processing and release.

(2) The booking fee shall not be charged except to criminal defendants who have been convicted of the charges relating to the period of incarceration.

D. **Warrant Fee.** Any person served a warrant by or on behalf of the Dunn County Sheriff's Office shall be required to pay a \$50.00 fee for each warrant served.

E. **Execution on Judgment.** The fee for service by the Sheriff of an execution on a judgment demanding payment thereof or other writ not provided for shall be \$45, plus travel reimbursement at the current IRS rate. If the attendance of a Sheriff's Deputy is required, other than for service, there shall be a fee of \$55 for each hour or any part thereof. (07/25/2018)

F. **Sheriff Sales.** The fee for posting of Sheriff's sales shall be \$75. The fee for conducting Sheriff's sales shall be \$75. (07/18/2007) (06/19/2019)

7.6.02 Child Support Services

A. As used in this subsection, "NIV-D" means cases not covered by Title 42, Chapter 7, Subchapter IV, Part D of the United States Code, entitled "Child Support and Establishment of Paternity" for which the Child Support Agency must provide services but does not receive federal reimbursement.

B. The following fees will be charged by the Dunn County Child Support Agency for services provided at the request of a party:

- (1) Account reconciliation with certification of arrears in NIV-D cases: \$35.00 for each year certified.
- (2) Printed payment history in NIV-D cases: \$35.00 per request.
- (3) Certified copy of payment history in NIV-D cases: \$35.00 for each year certified.
- (4) Creating and sending income withholding order in NIV-D cases: \$35.00 for each order sent.
- (5) Crediting an account for direct payments in NIV-D cases: \$35.00 for each request. (11/09/2021)

7.6.04 Rental Weatherization Fee

The rental weatherization validation fee for the Dunn County Register of Deeds acting as agent for the Department of Commerce shall be \$20.00 per application. (05/21/2008)

7.6.05 Medical Examiner's Fees

(1) The following fees are established for services rendered by the medical examiner pursuant to Sections 59.36 and 59.38 of the Wisconsin Statutes:

A. Cremation Fee	\$127.62
B. Disinterment Fee	\$127.62
C. Death Certificate Signing Fee	\$127.62 (10/22/2008, 06/18/2018)

(2) The Judiciary and Law Committee, upon recommendation of the Medical Examiner, is authorized to adjust the fees in subsection (1) annually, on the terms stated in Wis. Stat. § 59.365.

7.6.06 Marriage License, Termination of Domestic Partnership and Waiver Fees

(a) Pursuant to the authority granted under Wis. Stat. §§ 765.15 and 770.17, the total marriage license and termination of domestic partnership fee shall be \$50.50 more than the statutorily mandated fee. (11/14/2023)

(b) The County Clerk shall charge an additional fee of \$25.00 for each marriage license issued within less than 3 days after application under Wis. Stat. §§ 765.08. (11/14/2023)

(c) The County Clerk is directed to pay into the state treasury that portion of the marriage license and termination of domestic partnership fee required by law, and to remit the balance thereof and any fees collected under (b) to the county treasury. (11/10/2015), (11/14/2023)

7.6.10 Annual County Vehicle Registration Fee

(1) Authority. This ordinance is adopted pursuant to the authority granted by Wis. Stat. § 341.35.

(2) Purpose. The purpose of this section is to provide the Dunn County Highway Department a source of funds in addition to other funding sources currently being utilized to maintain highways and bridges. It is not for the purpose of reducing the County's levy contribution to highway projects.

(3) Definition. In this chapter "motor vehicle" means an automobile, or motor truck registered under Wis. Stat. § 341.25 (1)(c) at a gross weight of not more than 8,000 pounds, that is registered in this state and is customarily kept in Dunn County.

(4) Annual registration fee. At the time a motor vehicle is first registered or at the time of registration renewal, the applicant shall pay a county vehicle registration fee of \$20. This fee is in addition to other fees required by chapter 341, Wis. Stats. The Wisconsin Department of Transportation (WisDOT) shall collect the fee.

(5) Exemptions. The following motor vehicles are exempt from the annual vehicle registration fee:

(a) All vehicles exempted by chapter 341, Wis. Stats., from payment of a state vehicle registration fee.

(b) All vehicles registered by the state under Wis. Stat. § 341.26 for a fee of \$5.

(6) Replacements. No county vehicle registration fee may be imposed on a motor vehicle which is a replacement for a motor vehicle for which a current county vehicle registration fee has been paid.

(7) Administrative costs. WisDOT shall retain a portion of the moneys collected equal to the actual administrative costs related to the collection of these fees. The method for computing the administrative costs will be reviewed annually by WisDOT, as provided in Wis. Stat. § 341.35.

(8) Effective date. This section shall be effective on January 1, 2020.

[The sunset provision in (9) was repealed on 05/18/2022]

VII. REAL ESTATE TAX ENFORCEMENT

7.7.1 Definition

As used in Subchapter 7.7, "Committee" means the Planning, Resources and Development Committee.

7.7.2 Enforcement of Real Estate Taxes

Dunn County elects to adopt the provisions of Wis. Stats. §75.521 for the purpose of enforcing tax liens in the county in the cases where the procedure provided by that section is applicable.

7.7.3 Penalty on Delinquent Taxes

Pursuant to Wis. Stat. §74.47 there is hereby imposed a penalty of 0.25 percent per month on all delinquent property taxes, special assessments, special charges and

special taxes that are delinquent. Effective February 1, 2009, there is imposed a penalty of 0.50 percent per month on all delinquent property taxes, special assessments, special charges and special taxes that are delinquent.

7.7.4 Sale of Tax Delinquent Land

The Committee shall be authorized to sell tax delinquent property acquired by the county pursuant to Wis. Stat. §75.69

7.7.5 Preference to Former Owners in Tax Sales

- (1) The Committee may, at its option, convey tax deeded lands to a former owner who had lost title to real property through delinquent tax collection enforcement procedures, or his or her heirs, pursuant to the authority provided in Section 75.35(3), Stat. The Committee is further authorized, but not required, to give such former owners first option to purchase said land. This section shall in no manner create any right of first refusal in any former owner
- (2) Any sale made to a former owner pursuant to this section shall be exempt from the operation of Section 75.69, Stats., but no such sale shall be approved by and authorized by the Committee, unless, as a minimum, the former owners pay to the County all real estate taxes, including special assessments, special charges and special taxes, then due and owing together with the interest and penalty thereon, plus a service fee on such transaction not to exceed 10 percent of the assessed value of the tax deeded land. In any event, the service fee shall not be less than \$500.00.
- (3) Consideration under this section shall be given only to those former owners who request the same, prior to the time the sale and appraised value of the lands involved have been advertised by publication, in accordance with Section 75.69, Stats. If the former owners do not make payment to the County within thirty (30) days of the time such sale is authorized by the Committee, the Committee may, at its option, proceed to sell the land involved in accordance with Section 75.69, Stats., to the highest or most advantageous bidder thereon.
- (4) Failure to give notice to the proper party as former owner shall not create a right in any person or persons to redeem tax deeded lands.
- (5) This section shall not apply to tax deeded lands which have been improved for or dedicated to a public use by Dunn County, subsequent to acquisition. No sale to the former owner or any other person shall be made of such land without the express authorization of the Committee. (09/17/2008)

VIII. PROPERTY ASSESSED CLEAN ENERGY FINANCING

7.8.01. Purpose

The Dunn County Board of Supervisors finds that renovations or additions to premises located in Dunn County made to improve energy efficiency, improve water efficiency, and/or use renewable resource applications, increase property values,

stimulate local economic activity, provide local and global environmental benefits, and promote the general welfare of County residents. The purpose of this Subchapter, consisting of Sections 7.8.01 through 7.8.50, inclusive, is to facilitate loans arranged by property owners or lessees to make such improvements by treating loan principal and interest, fees, and other charges as special charges eligible for inclusion on the tax roll for these properties.

7.8.02. Statutory Authority

This Subchapter is enacted pursuant to Wis. Stat. § 66.0627, as amended, which authorizes a county to make a loan, or enter into an agreement regarding loan repayments to a third party for owner-arranged or lessee-arranged financing, to an owner or a lessee of a premises located in the County for making or installing an energy efficiency improvement, a water efficiency improvement or a renewable resource application to a premises.

7.8.05. Definitions

As used in this Subchapter:

- (1) “Annual installment” means the portion of the PACE loan that is due and payable for a particular year under the supplemental agreement.
- (2) “Borrower” means the property owner or lessee of the subject property that borrows the proceeds of a PACE loan.
- (3) “Default loan balance” means the outstanding balance, whether or not due, of a PACE loan at the time that the County receives foreclosure proceeds.
- (4) “Foreclosure proceeds” means the proceeds received by the County from the disposition of a subject property through an in rem property tax foreclosure.
- (5) “Loan amount” means the principal, interest, administrative fees (including the Program Administrator’s fees) and other loan charges to be paid by the borrower under the PACE loan.
- (6) “PACE” means the acronym for property assessed clean energy.
- (7) “PACE default provisions” means:
 - (a) The delinquent annual installment(s) due when the County initiates the in rem property tax foreclosure on the subject property;
 - (b) Any additional annual installment(s) that become due between the time that the COUNTY initiates in rem property tax foreclosure on the subject property and the date the County receives the foreclosure proceeds;
 - (c) Any default interest charges applied to unpaid annual installments referenced in subs. (a) and (b) above, as provided in the supplemental agreement; and
 - (d) Any default loan balance.
- (8) “PACE lender” means any person that makes a PACE loan, and which may include an affiliate of the borrower.
- (9) “PACE loan” means a loan made by a PACE lender to a borrower under this Subchapter for energy efficiency improvements, water efficiency improvements, or renewable resource applications made to or installed on a subject property.

- (10) "Person" means any individual, association, firm, corporation, partnership, limited liability company, trust, joint venture or other legal entity, or a political subdivision as defined in Wis. Stat. § 66.0627.
- (11) "Program Administrator" means the person retained by the Wisconsin PACE Commission as provided in Section 7.8.15(2).
- (12) "Subject property" means any premises located in the County on which energy efficiency improvements, water efficiency improvements, or renewable resource applications are being or have been made and financed through an outstanding PACE loan.
- (13) "Supplemental agreement" means a written agreement among a borrower, a PACE lender and the County, as provided for in Section 7.8.22.
- (14) "Wisconsin PACE Commission" means the Wisconsin PACE Commission formed under Wis. Stat. § 66.0301, as amended, by the County and one or more other political subdivisions as defined in Wis. Stat. § 66.0627, pursuant to a Joint Exercise of Powers Agreement Relating to the Wisconsin PACE Commission, as amended.

7.8.10. PACE Loans as Special Charges; Delinquent Amounts as Liens

Any PACE loan made and secured pursuant to this Subchapter shall be considered a special charge on the subject property. Any annual installment or portion of a PACE loan made and secured pursuant to this Subchapter that becomes delinquent according to the terms of the PACE loan shall be a lien against the subject property and placed on the tax roll, as permitted pursuant to Wis. Stat. § 66.0627, as amended.

7.8.15. Wisconsin PACE Commission

- (1) Any of the powers and duties of the County under this Subchapter, except for those under Section 7.8.30, may be, but are not required to be, delegated to the Wisconsin PACE Commission.
- (2) The Wisconsin PACE Commission is further authorized to retain a Program Administrator to act as its agent and administer the PACE program, subject to adherence with PACE program requirements set forth in this Subchapter and in Wis. Stat. § 66.0627, as amended.

7.8.20. Loan Approval

- (1) A prospective borrower applying for a PACE loan shall comply with the loan application process set forth in the program manual approved by the County.
- (2) The County shall approve the financing arrangements between a borrower and PACE lender.

7.8.22. Supplemental Agreement

- (1) The County, the borrower and the PACE lender shall execute the supplemental agreement which, without limitation:
 - (a) Shall inform the participants that the PACE loan amount shall be imposed as and considered a special charge, and each year's annual installment may be included on the property tax roll of the subject property as a special charge and an annual installment that is

delinquent shall be a lien against the subject property pursuant to Wis. Stat. § 66.0627, as amended;

- (b) Shall recite the amount and the term of the PACE loan;
 - (c) Shall provide for the amount, or a method for determining the amount, of the annual installment due each year;
 - (d) Shall provide whether default interest may be applied to unpaid annual installments;
 - (e) Shall require the PACE lender and the borrower to comply with all federal, state and local lending and disclosure requirements;
 - (f) Shall provide for any fees payable to the County and/or Program Administrator;
 - (g) Shall recite that the supplemental agreement is a covenant that runs with the land;
 - (h) May provide for prepayments of annual installments by the borrower with a resulting reduction in the special charge for the prepayment, subject to any prepayment premium charged by the PACE lender, if any; and
 - (i) May allow for amendment by the parties.
- (2) Prior to executing the supplemental agreement, the owner of the subject property, if different from the borrower, and any existing mortgage holder(s) on the subject property must have executed a separate writing acknowledging the borrower's use of PACE financing for the subject property and the special charge that will be imposed under this Subchapter and its consequences, including the remedies for collecting the special charge.
 - (3) Each PACE loan shall be amortized over the term of the PACE loan as provided in the supplemental agreement.
 - (4) The annual payments of a PACE loan may be payable in installments as authorized by Wis. Stat. § 66.0627, as amended.

7.8.25. Annual Installments Added to Tax Rolls

Upon the request of the Program Administrator the County shall place each year's annual installment on the tax roll for the subject property as permitted pursuant to Wis. Stat. § 66.0627, as amended.

7.8.30. Remittance of Special Charges

The County shall promptly remit to the Wisconsin PACE Commission any payment(s) of any special charge imposed under this Subchapter, including penalties, interest and charges thereon, it may receive from any taxing district or the County treasurer pursuant to Wis. Stat. Ch. 74, as amended.

7.8.35. Property Tax Foreclosure Procedures

- (1) The County elects to utilize the provisions of Wis. Stat. § 75.521, as amended, for the purpose of enforcing tax liens if a subject property owner fails to pay any special charges imposed on the subject property under this Subchapter as required.
- (2) The County shall begin an in rem property tax foreclosure proceeding on the subject property at the earliest time allowed under Wisconsin Statutes, unless the County determines that subject property is a "brownfield" (as

defined is Wis. Stat. § 75.106, as amended) or that in rem property tax foreclosure is not in the best interests of the County due to the condition of the property or for other reasons.

- (3) If the County has determined that it will not commence an in rem property tax foreclosure proceeding, then the PACE lender may request that the County, pursuant to Wis. Stat. § 75.106, as amended, assign the County's right to take judgment against the subject property, provided that the PACE lender and the County fully comply with all provisions of Wis. Stat. § 75.106, as amended, concerning the subject property and the PACE lender agrees to pay the amounts required by Wis. Stat. § 75.36(3)(a)1 and 1m, as amended.

7.8.40. Sale of Foreclosed Property

If the County prevails in an in rem property tax foreclosure action against a subject property, the County shall diligently proceed to sell the subject property pursuant to the procedures set forth in Wis. Stat. § 75.69, as amended.

7.8.45. Distribution of Foreclosure Proceeds

The County treasurer shall follow the procedures set forth in Wis. Stat. §75.36, as amended, to distribute the proceeds from the sale of a subject property.

7.8.50. [Reserved] (06/15/2016)

IX. CAPITAL ASSETS

7.9.0. Capital Asset Definition

According to Government Accounting, Auditing, and Financial Reporting (GAAFR) a capital asset is defined as a specific piece of property which meets the following attributes:

1. Is used for County purposes only. All personal use prohibited unless specifically allowed.
2. It is tangible in nature in that the physical substance does not materially change its form through use.
3. Its expected useful life is greater than one year.
4. It has significant value. In Dunn County's financial system, significant value means that it has a current replacement cost of more than \$5,000 as recommended by U.S. Office of Management & Budget (OMB) under OMB Circular A-87, except for Health Care Center Department as the Department of Health & Family Services (DHFS) currently sets the fixed asset capitalization at \$2,500 pursuant to Medicaid rules, and Highway Department as the Department of Transportation from time to time changes the required fixed asset capitalization levels under its rules, which are currently \$5,000. The established levels shall follow any subsequent changes in fixed capitalization levels as required by state

agencies that direct their accounting practices. Exceptions to the thresholds are weapons and “State Rental Rated” Highway items (mowers, sanders, trailers, etc).

7.9.1. Valuation of Capital Assets

Capital assets should be accounted for at cost or, if cost is not practicably determinable, at estimated cost.

1. Cost. Capital assets should be recorded at cost or consideration received, whichever is more objectively determinable. The cost of a capital asset includes not only its purchase price or construction cost, but also the ancillary charges necessary to place the asset in its intended location and condition for use. Ancillary charges include costs such as freight and transportation charges, site preparation expenditures, professional fees, and legal claims directly attributable to asset acquisition.
2. Estimated Cost. Initial costs of capital assets usually are readily ascertainable from contracts, purchase orders and other transaction documents at the time of acquisition or construction. The County was faced with the task of establishing appropriate capital asset accounting records and valuations after many years of operation without such records. Therefore, the original documents may not have been available, or an inordinate expenditure of resources would have been required to establish original asset costs precisely. It was necessary to estimate the original cost of such assets on the basis of such documentary evidence as was available. It is recognized that this practice introduces some margin of error into the Capital Asset Accounts as compared with proper recording at the time of acquisition. However, such errors will have only short run significance because, as older assets are retired and replaced, estimated costs are replaced by properly recorded actual cost amounts. The extent to which capital asset costs have been estimated and the methods of estimation will be disclosed in the notes to the financial statements.

7.9.2. Acquisition of Capital Assets

1. Purchase. A purchase is an acquisition through direct outlay of cash and/or other consideration for the capital asset. The book value of an older capital asset traded in for, a new one is added to the capitalized value of the new asset.
2. Construction. Construction includes buildings, furniture and equipment actually constructed by the County. The labor, materials, equipment and overhead costs are all part of the construction cost.
3. Lease-Purchase and Installment Purchase. Lease-Purchase agreements are contractual agreements which, in substance, amount to purchase contracts. General capital assets acquired via lease-purchase agreement are capitalized in the Capital Asset System at the inception of the agreement in the amount of the item if it had been purchased outright. Multiple year installment contracts accounted for in the same manner as lease-purchase agreements.

4. Eminent Domain. This is the power of Government to acquire private property for public purpose, and it is frequently used to obtain real property which cannot be purchased from owners in a voluntary transaction. Where the power of eminent domain is exercised, owners are compensated by the Government in an amount determined by the courts. General capital assets acquired by eminent domain should be capitalized in the Capital Asset System in that amount.
5. Foreclosure. Closely related to eminent domain as an involuntary judicial procedure, but used much less frequently as a means of acquiring capital assets for Government retention and use, is the foreclosure of tax or special assessment liens. Ordinarily, property foreclosed is resold to liquidate delinquent tax or retain possession for their own needs. General capital assets acquired by tax or special assessment foreclosure which are to be resold in the near future are generally accounted for by the Government to which the taxes or assessments are owed and offset there with a fund balance reserve account. Assets which are not sold are capitalized in the Capital Asset System at their face value on the date of foreclosure.
6. Gift. Governments may acquire properties by gift. Donated capital assets should be recorded to the fund to which they relate or in the Capital Asset System, as appropriate, at their estimated fair value at time of acquisition.

7.9.3. Treatment of Costs Subsequent to Acquisition

Expenditures on capital assets which are incurred after their original, acquisition are defined and recorded as follows:

1. Maintenance. Maintenance costs are those which neither materially add to the value of the property nor appreciably prolong its life, but merely keep it in ordinary efficient operating condition. Maintenance costs are not charged to capital accounts, but to maintenance and repair expenditure accounts.
2. Betterments. Betterments consist of the replacement of a unit of an existing asset by an improved or superior unit, usually resulting in a more productive, efficient or longer lived asset. Significant betterments are considered to be capital asset additions and are added to the value of the property, i.e., CRT added to a memory typewriter. If the betterment exceeds 33% of the original purchase cost of the equipment, the betterment will be considered a capital improvement. The decision as to whether a betterment has been effected is made by an evaluation of engineering, physical, or other relevant factors apart from cost. Replacement of a part of an existing asset by another of like quality is not a betterment, even though the useful life of the asset is maintained or extended. These costs are charged to expenditure accounts.

7.9.4. Retirement

The term retirement is used to describe the removal of a capital asset from the capital asset system. The various types of retirement are defined below and must be reported to the Risk Management and Purchasing Manager by using the Capital Asset Input Form to ensure that changes are entered in the system and that the master file is

updated. The Risk Management and Purchasing Manager will offer surplus/obsolete items to other departments for transfer or sell/dispose of the items pursuant to Wisconsin State Statutes.

1. Surplus property. Surplus property is used to describe a capital asset which is operable, but no longer usable to a particular department.
2. Sale of Capital Asset. Capital assets which are to be sold are subject to the requirements described in Wisconsin State Statute.
3. Trade-In. A department head retiring a capital asset as a trade-in for a new acquisition will inform the Risk Management and Purchasing Manager of the retirement on a capital asset input form. Frequently, commonly used items throughout the County are not traded in but rather are considered surplus by the department and turned into the Risk Management and Purchasing Manager. This procedure allows the County to determine if an item can be used more economically within another department
4. Obsolescence. Capital assets that have lost their usefulness resulting from invention, change of style, legislation, or other causes having no physical relation to the object affected are included in this category. The asset may still be operable, but it has lost its usefulness to a particular department.
5. Lost, Stolen or Damaged Beyond Repair. When a capital asset is retired from the capital asset system through one of these unexpected methods, the incident will be reported to the appropriate law enforcement personnel (if applicable) and to the County Administrative Coordinator for risk management purposes. The department head must also notify the Risk Management and Purchasing Manager on a capital asset input form so that changes can be entered into the capital asset system.

7.9.5. Changes

Other changes occurring subsequent to the acquisition of a capital asset such as a betterment or a transfer, must be reported to the Risk Management and Purchasing Manager on a capital asset input form. (See attachment A)

1. Betterments. As described in Section II.D.2., Betterments have the effect of extending the useful life of an existing asset and are an expenditure other than normal maintenance and upkeep. For a betterment, the department head must submit a complete capital Asset Input Form to the Risk Management and Purchasing Manager.
2. Transfers. When a capital, asset item is transferred to a different department, the department head who is responsible for the item must inform the Risk Management and Purchasing Manager of the changes in ownership and location on a Capital Asset Input Form. The Department of Administration will enter these changes into the Capital Asset System so that the master file is updated.

7.9.6. Major Function and Benefits

The major function of the system is to build, update and maintain a capital asset master file. The major benefits of the system are that it provides all departments with a centralized and automated system to process their capital asset activity. This provides management with the information needed to account for the investment in capital assets, and assist individual departments in controlling the capital assets they have in their possession. The major objectives of the system are discussed in the "Introduction Section".

7.9.7. General

The capital asset system maintains a complete record of individual capital assets for all County departments. The maintenance of capital asset records is the joint responsibility of the department which is purchasing the item, tagging the item, and thereby, has control of the assets, and the Risk Management and Purchasing Manager, which is assigning an inventory number, sending the inventory tag to the department and entering it into the capital asset system. The capital asset system is operated and maintained as a separate system from the financial system. Documents, such as purchase orders, do not automatically input into the capital asset system. However, such documents contain some of the basic information required on the input forms.

7.9.8. User Department Responsibilities

All capital assets must have a record in the Capital Asset System. Each department head or designee is accountable for the furnishings and equipment and is responsible for:

1. Initiation and submission of input forms to the Risk Management and Purchasing Manager additions, retirements, transfers or other changes.
2. Tagging the capital asset.
3. Insuring that furniture and equipment in the custody of his/her department is not transferred from the department without following proper procedures.

7.9.9. New Acquisitions

1. The Department which places an order for a capital asset must submit a Capital Asset Input Form (See Attachment A) to the Risk Management and Purchasing Manager along with a copy of the purchase order and invoice. It should include the following information: Purchase Order Number; Department Number; Address (building, room, or station number) Classification; Date Received, Ownership Code (Purchase, lease, etc.); Funding Source; Vendor Name; and Disposition Code/Date, Purchase amount.
 - (a) Completion of the following information: Inventory Number; Serial Number; Model Number.

- (b) Physically tagging the item; asset tag will be distributed by the Risk Management and Purchasing Manager.
2. The Risk Management and Purchasing Manger in the Department of Administration is responsible for the following:
- a. Assignment of an inventory number to the item and sending the respective department the inventory tag.
 - b. Input of information to the Capital Asset System within 60 days.
 - c. Proofing input against edit list.
 - d. Retaining the Capital Asset form.
 - e. Running fixed asset reports from the accounting software and comparing with capital asset forms received to make sure all assets have been recorded.
 - f. Identifying capital asset additions and deletions for year-end financial reporting.
 - g. Responsible for ensuring all disposal proceeds are properly deposited into the County's cash account.

7.9.10. Categories

When capital assets are acquired, there may be other expenditures that should be added to the capital asset costs. Some of these, grouped by type of asset, are set forth below:

1. Land & Land Improvements:

- a. Original contract price.
- b. Brokers' commissions.
- c. Legal fees for examining and recording titles.
- d. Cost of title guarantee insurance policies.
- e. Cost of real estate surveys.
- f. Cost of an option when it is exercised.
- g. Special paving assessments.
- h. Cost of cancellation of an unexpired lease.
- i. Payment of non-current taxes accrued on the land at date of purchase if payable by purchaser.

2. Buildings & Structures:

- a. Original contract price or cost of construction.
- b. Expenses incurred in remodeling, reconditioning, or altering a purchased building to make it available for the purpose for which it was acquired.
- c. Cost of excavation or grading or filling of land for specific building.
- d. Expenses incurred for the preparation of plans, specification, blueprints, etc.
- e. Cost of building permits.
- f. Payment of non-current taxes accrued on the building at date of purchase if payable by purchaser.
- g. Architects and engineers fees for design and supervision.

- h. Other costs, such as temporary buildings used during the construction period.
 - i. Purchase costs of all material which becomes physically identifiable in tile, completed building, product or equipment plus incoming transportation.
 - j. Costs of payroll or purchased labor required to construct or fabricate, machine, process, assemble and test materials, equipment or buildings.
3. Office Furniture, Equipment, Machinery & Automotive:
- a. Original contract or invoice costs.
 - b. Freight and drayage in, cartage, import duties, handling and storage costs.
 - c. Specific in-transit insurance charges.
 - d. Sales, use, and other taxes imposed on the purchase.
 - e. Costs of preparation of foundations and other cost in connection with making a proper site for the asset.
 - f. Charges for testing and preparation for use.
 - g. Costs for reconditioning used equipment when purchased.
 - h. Installation charges including company overhead on the same basis as it is charged to inventory.

7.9.11. Capital Asset Maintenance

1. The Risk Management and Purchasing Manager will send to each department head, no less than once a year, listings of year to date capital assets for their department.
 - a. It will be the department head's or designee's responsibility to perform physical inventory of assets for their department for the purpose of reconciliation of the year-to-date Capital Asset listings for the departments s/he is responsible for.
 - b. All adds, changes or deletions to the Capital Asset system are to be made via Capital Asset Input Documents and are to be sent to the Risk Management and Purchasing Manager.
 1. The Risk Management and Purchasing Manager will input the information to the Capital Asset System and proof the input against the edit list.
 2. The Risk Management and Purchasing Manager will send to each department head complete lists by department of all of the Capital Assets each department head is responsible for in the fourth quarter of each year.
 - a. The department head will be responsible for reviewing the lists for accuracy and:

1. Approving the accuracy of the lists by signing them and returning them to the Risk Management and Purchasing.
2. Making necessary changes, adds, deletions via, input documents sent to the Risk Management and Purchasing.

7.9.12. Audit

The Risk Management and Purchasing Manager shall:

1. Periodically and randomly select items from departmental capital asset listings and verify the physical existence of those items selected.
2. Each year review current year capital expenditures and trace those acquisitions to the Capital Asset inventory listing.
3. Review operating statements for proper classifications as appropriate within generally accepted accounting principles. (07/21/2010)

Adopted on July 20, 2005.