

**LA CROSSE COUNTY BOARD OF SUPERVISORS MONTHLY MEETING
PROCEEDINGS; THURSDAY, JANUARY 16, 2014**

The La Crosse County Board of Supervisors Monthly Meeting was held on Thursday, January 16, 2014 in the Administrative Center, Room B410. The County Clerk, Ginny Dankmeyer, took attendance. 26 supervisors were present when Chair Tara Johnson called the meeting to order at 6:00 P.M. and those otherwise present, excused or absent are noted in the roll call detail:

District Name	Attendance
1 Richmond, Andrea	Present
2 Geary, Ralph	Present
3 Veenstra, Joe	Present
4 Freedland, Maureen	Present
5 Johnson, Karin	Present
6 Plesha, Roger	Excused
7 Hampson, Sharon	Present
8 Jerome, Peg	Present
9 Londre, Andrew	Present
10 Becker, Richard	Present
11 Schultz, Bill	Present at 06:13 PM, Excused at 07:33 PM
12 Holtze, Dave	Present
13 Meyer, Donald	Present
14 Schroeder, Jeffrey	Excused
15 Kruse, Monica	Present
16 Ferries, Dan	Present
17 Berns, Jim	Present
18 Berg, Laurence	Present
19 Downer, Thomas	Present
20 Doyle, Steve	Present
21 Burke, Vicki	Present
22 Barlow, Patrick	Present
23 Pedretti, Marilyn	Present
24 Pfaff, Leon	Present
25 Ebert, Ray	Present
26 Gamroth, Tammy	Present
27 Wehrs, Tina	Present
28 Keil, Robert	Present
29 Johnson, Tara	Present

PLEDGE OF ALLEGIANCE

COMMUNICATIONS AND ANNOUNCEMENTS:

County Board Chair Report - Tara Johnson

- WCA Legislative Exchange – Chair Johnson reminded Supervisors who are interested in going to the WCA Legislative Exchange need to sign up before they leave tonight.

(226-13/14)

- Campaigning reminders – Supervisors are reminded that County buildings are off limits to campaigning of any type and also while doing your job as County Board Supervisors.
- Supervisor Conference Reports
 - Supervisor Freedland reminded Supervisors of the MLK community event being held at 7 P.M. on Monday, January 20, 2014 at Viterbo University. Justice Alan Page is the keynote speaker.
 - Supervisor Pfaff attended the WCHA Road School on January 13th, 14th, and 15th in Wisconsin Dells. A lot of information was presented and the keynote speaker was WI Department of Transportation Secretary Gottleib. A referendum will be on the ballot this fall for a Constitutional Amendment that prohibits the taking of Highway Transportation Funds. Retired Supervisor Chuck Spiker was given the Distinguished Service Honor Award for his 27 years. Highway Commissioner Ron Chamberlain was elected as the new Secretary and will move up to be the President.
 - Chair Johnson acknowledged and presented retired Finance Director Gary Ingvalson with a plaque on behalf of the County Board for his 36 years of dedicated service as Auditor, Finance Director and Deputy County Administrator.

Administrator Report - Steve O'Malley

- 2014 Calendar – A detailed calendar showing the topics for Board meetings in 2014 was included in the packets along with a list of topics from the 2013 meetings.
- County Administrator Evaluation – A two page evaluation will be emailed from the Board Chair's office regarding the yearly evaluation.
- **ADDENDUM ITEM:** Appointment of Medical Examiner.

APPOINTMENT

Motion by V. Burke/R. Ebert to appoint Tim Candahl as the Medical Examiner. Mr. Candahl was among the 5 candidates interviewed and has been the Interim Medical Examiner for past nine months. He is also the Town Chair for the Town of Shelby and Lieutenant with the Shelby Fire Department. The motion to approve passed on a unanimous voice vote with 27 ayes, 2 excused - R. Plesha and J. Schroeder.

CHAIR CHANGE

1st Vice Chair Hampson took the chair.

APPOINTMENTS

Appoint **Andrea Richmond** to the Commission on Aging to replace Chuck Spiker for a term to expire April 30, 2015; appoint **Laurie Strangman** to the Economic Development Fund Board to replace Don Brenengen.

Motion by T. Johnson/B. Schultz to approve passed on a unanimous voice vote with 27 ayes, 2 excused - R. Plesha and J. Schroeder.

CHAIR CHANGE

Chair T. Johnson resumed the chair.

CONSENT AGENDA

Motion by D. Meyer/A. Londre to approve the minutes of the La Crosse County Board of Supervisors Planning meeting held December 9, 2013, and the Monthly meeting held December 19, 2013 and the claims list for \$3,933,233.17 passed on a unanimous voice vote with 27 ayes, 2 excused - R. Plesha and J. Schroeder.

FIRST CONSIDERATION OF ORDINANCE

(227-13/14)

ORDINANCE NO. 127 TO AMEND CHAPTER 9 ENTITLED "PUBLIC PEACE & GOOD ORDER" OF THE GENERAL CODE OF LA CROSSE COUNTY, WISCONSIN

Motion by V. Burke to move first reading. The ordinance will be held over for 30 days and is on file and open for public inspection in the office of the County Clerk and on the La Crosse County web site at: www.co.la-crosse.wi.us. Upon adoption and publication it will be incorporated into the La Crosse County General Code of Ordinances.

RESOLUTION NO. 68-1/14 APPROVAL OF AMENDMENT NO. 8 TO SOLID WASTE DISPOSAL AGREEMENT BETWEEN LA CROSSE COUNTY AND NORTHERN STATES POWER COMPANY

WHEREAS, La Crosse County and Northern States Power Company (Company) entered into a Solid Waste Disposal Agreement dated March 18, 1986, which has been amended from time to time, for the provision of solid waste processing and disposal services for La Crosse County; and, **WHEREAS**, the Agreement provides that the Company will produce an annual minimum of 48,180 tons of refuse derived fuel (RDF) or 66% of the guaranteed annual tonnage of 73,000 tons; and, **WHEREAS**, the County and Company desire to pursue increasing fuel production or yield above 51,100 tons of RDF or 70% of guaranteed annual tonnage; and, **WHEREAS**, the Amendment will provide that the County will compensate the Company for increased yield above 70% on a stepped incentive program which will benefit both the County and the Company; and, **WHEREAS**, the Amendment recognizes that the Company incurs additional expenditures to increase the amount of fuel yield and also recognizes that the County realizes savings due to a reduction in residue to be landfilled at the La Crosse County Landfill and other additional revenue; and, **WHEREAS**, it is in the best interests of La Crosse County and the Company to agree to such an Amendment. **NOW, THEREFORE BE IT RESOLVED**, that the La Crosse County Board hereby approves La Crosse County entering into Amendment No. 8 to the Solid Waste Disposal Service Agreement between La Crosse County and Northern States Power Company in accordance with the terms of this resolution. **BE IT FURTHER RESOLVED**, that the County Board Chair is hereby authorized to execute such an agreement, after approval by Corporation Counsel. **FISCAL NOTE**: Entering into the agreement will result in additional revenue to La Crosse County which varies depending upon the amount of increased RDF yield.

PUBLIC WORKS AND INFRASTRUCTURE

Motion by D. Meyer/L. Pfaff to approve passed on a unanimous voice vote with 27 ayes, 2 excused - R. Plesha and J. Schroeder.

RESOLUTION NO. 69-1/14 RE: AUTHORIZATION TO RETAIN ENGINEER TO PROVIDE BID DOCUMENTATION AND TO SEEK BIDS FOR EXTENSION OF GARLAND STREET IN THE VILLAGE OF WEST SALEM

WHEREAS, La Crosse County has entered into a municipal revenue sharing agreement with the Village of West Salem regarding West Salem Tax Incremental District #1 (TID #1); and, **WHEREAS**, in that agreement the County agreed to finance the development of infrastructure for the lands known as the Lakeview Industrial Park, and the Village of West Salem agreed to pledge 100% of the tax increment revenues arising out of the TID #1 lands to the County to pay for project costs of TID #1; and, **WHEREAS**, the West Salem TID #1 project plan includes plans, specifications, and capital costs associated with the extension of Garland Street to the east as public works and improvements within the scope of the Plan; and **WHEREAS**, it is necessary to move forward with the extension of Garland Street by approximately 1,000 feet in 2014 to gain access to the proposed future site of the Lakeview Health Center and to additional land for future development in the Lakeview Industrial Park; and **WHEREAS**, it is in the best interests of La Crosse County to utilize the engineer for the Village of West Salem to prepare the bid documentation to move forward with this project. **NOW THEREFORE BE IT RESOLVED** that the La Crosse County Board hereby approves the County utilizing the engineer for the Village of West Salem to design the bid documentation for the extension of Garland Street as described in this resolution; and **BE IT FURTHER RESOLVED** that after receiving the design bid documents, La Crosse

(228-13/14)

County shall seek bids for the construction work of the extension of Garland Street, subject to further approval by the La Crosse County Board. **FISCAL NOTE:** Approximate cost of engineering services to provide bid documentation is \$60,000. Services to be paid from Business Park (TIF) Org. 2552, Engineering Acct. 64033, and from borrowing proceeds.

EXECUTIVE COMMITTEE

PUBLIC WORKS AND INFRASTRUCTURE

Motion by D. Meyer/T. Wehrs to approve passed on a unanimous voice vote with 27 ayes, 2 excused - R. Plesha and J. Schroeder.

RESOLUTION NO. 70-1/14 RE: APPROVE PHASE II ARCHITECTURAL DESIGN FOR REPLACEMENT OF LAKEVIEW HEALTH CENTER CAMPUS AND SEEKING BIDS FOR CONSTRUCTION

WHEREAS, Lakeview Health Center has evolved to provide a variety of long term care and residential services in addition to the currently licensed 120 bed Nursing Home, including: the 7 bed Facility for Developmentally Disabled (FDD); 10 bed State Licensed Nursing Home(Ravenwood); 14 bed Community Based Residential Facility (CBRF) (Maplewood); and Two, 4 bed each Adult Family Homes (MacIntosh and Regent); and **WHEREAS**, Resolution 24-8/12 authorized replacement of Lakeview Health Center with small neighborhood facilities, Resolution 1-4/13 approved selection of HSR Associates/ Nelson Tremain Partnership to proceed with Phase I Pre-Design/Design/Pre-Construction and Board approval is required to proceed with Phase II Architectural Construction Design of the project for seeking bids for construction; and **WHEREAS**, Resolution 44-10/13 awarded the bid for construction of an 8 Bed CBRF to provide the preferred community settings to residents with intellectual disabilities and this project is proceeding to permit occupancy in 2014; and **WHEREAS**, the use of Lakeview Nursing Home beds has declined over the past several years resulting in a 20% decline in census since 2007; and **WHEREAS**, the State of WI offers a "small facility Nursing Home" (50 beds or less) daily rate adjustment and also offers a provider incentive for private rooms; and **WHEREAS**, if specialized community based residential options were available to relocate some of the current nursing home residents, the remaining nursing home service days would be paid at an enhanced rate; and **WHEREAS**, extensive analysis has been performed by staff and consultants, and staff recommends proceeding with detail design for replacement of Lakeview facilities on campus to the east of the current facility, as follows: a 50-bed Nursing Home, a 10 bed State Licensed Nursing Home and two 15 bed Community Based Residential Facilities, while providing a unique flexible design concept that could permit changes in licensing and services based on shifting needs of potential clients; and **WHEREAS**, staff will continue to explore, analyze and consider with all potential partners over the next four months, all options for meeting additional client needs beyond the initial bed capacity authorized in this resolution and will report options and costs for consideration by the County Board and MVHS; and **WHEREAS**, the projected annual budgeted revenues vs. expenditures for this design are projected to maintain the current level of tax levy support, while covering the new debt service required to pay for the \$16.9 million construction as described in the preliminary construction and operational budget. **NOW THEREFORE BE IT RESOLVED**, that the La Crosse County Board does hereby approve proceeding with Phase II Architectural Design for replacement of the Lakeview Health Center to be constructed to the east of the current facility, as follows: a 50-bed Nursing Home, a 10 bed State Licensed Nursing Home and two 15 bed Community Based Residential Facilities, and to seek bids for construction by June 2014. **BE IT FURTHER RESOLVED**, that staff is directed to provide a detail analysis of the cost effectiveness of other options to meet the possible need for additional Nursing Home or CBRF beds, if demand were to continue at the current census level including: building an additional smaller Nursing Home or CBRF, or utilizing capacity from one of our regional County partners. **BE IT FURTHER RESOLVED**, that the results of the construction bids will be presented to the County Board for consideration later this year, likely by May or June in order to begin construction in 2014. **FISCAL NOTE:** This capital expenditure is estimated at \$16.9 million which will result in a debt service payment of

approximately \$1.3 million per year @ 4% interest rate. After receiving contractor bids, the County Board will be asked to approve the use of 20 year debt financing.

EXECUTIVE COMMITTEE

VETERANS, AGING AND LONG TERM CARE COMMITTEE

Motion by A. Richmond/D. Holtze to approve. Requires two-thirds present. The motion passed on a unanimous voice vote with 27 ayes, 2 excused - R. Plesha and J. Schroeder.

AGENDA ORDER – Chair Johnson asked for unanimous consent to take addendum items #1-18 Resolution Re: Acceptance of Offer to Purchase from STIZO Development LLC for County Administrative Center and Authorization to Negotiate Purchase of Associated Bank Properties and item #1-19 Resolution Re: Authorization to Hire Stanec Consulting to Assist with Site Analysis and Visioning Work on County Lot C out of order. There were no objections.

RESOLUTION NO. 71-1/14 ACCEPTANCE OF OFFER TO PURCHASE FROM STIZO DEVELOPMENT LLC FOR COUNTY ADMINISTRATIVE CENTER AND AUTHORIZATION TO NEGOTIATE PURCHASE OF ASSOCIATED BANK PROPERTIES

WHEREAS, the Administrative Center and Downtown Campus Study Committee (AC & DCSC) advertised a Request for Proposals (RFP) to consider the sale of the County Administrative Center; and, **WHEREAS**, the County received a single proposal from Three Sixty Real Estate Solutions and Borton Construction, Inc. (Developers) for an adaptive reuse of the building for a student housing residence hall serving Western Technical College, which would be privately owned with an estimated tax value of \$6.8 million; and, **WHEREAS**, the La Crosse County Board accepted the proposal from the Developers and authorized the Chair of the AC & DCSC and County Administrator to lead negotiations on final terms and conditions of sale; and, **WHEREAS**, the Developers have since formed STIZO Development LLC, a Wisconsin Limited Liability Company, which Company will purchase the property from the County; and, **WHEREAS**, the Chair of the AC & DCSC and the County staff have negotiated an Offer to Purchase, which contains the following provisions:

1. Purchase price of \$250,000
2. County is responsible for title insurance
3. STIZO will use best efforts to incorporate sustainable building concepts
4. Deed will include restrictive covenant that requires that the property remain subject to general property taxes for minimum of 20 years
5. Offer to be contingent on a number of conditions, including:
 - STIZO agreement with WTC for student residential use of the property
 - STIZO and City of La Crosse entering into development agreement
 - Satisfactory site inspection
 - STIZO obtaining zoning needed for intended use
 - La Crosse County successfully purchasing Associated Bank property for use to replace Administrative Center
6. Agreement to lease property back to La Crosse County at closing, which lease includes the following terms:
 - Rental of \$1,667 per month
 - Triple net lease – County is responsible for property taxes, insurance, and utilities and maintenance costs
 - Term – Lease shall commence at closing and end August 31, 2016; and,

WHEREAS, it is in the best interests of La Crosse County to accept the Offer to Purchase from STIZO Development; and, **WHEREAS**, the Administrative Center and Downtown Campus Study Committee and Executive Committee also authorized County staff to negotiate terms for purchase of Associated Bank properties for parking needs and relocation of departments currently located in the Administrative Center. **NOW THEREFORE BE IT RESOLVED** that the La Crosse County Board hereby accepts the Offer to Purchase from STIZO Development LLC, incorporating the terms referenced in this resolution; and, **BE IT FURTHER RESOLVED** that the County Board Chair is authorized to sign all necessary documentation to complete the sale and lease back of the property in accordance with the

terms and conditions outlined in the Offer to Purchase, after approval by Corporation Counsel; and **BE IT FURTHER RESOLVED** that County staff is authorized to offer to purchase 3 parcels of property owned by Associated Bank for a price of \$4.6 million and to negotiate terms of the offer, including a lease back by Associated Bank of a portion of one of the parcels and the purchase by Associated Bank of approximately .75 acre of land on Lot C owned by La Crosse County, contingent upon County Board approval of a final agreement.

FISCAL NOTE: The purchase price of \$250,000, less closing adjustments will be deposited in Non-Departmental Org. 1064, Sale of County Property Account 56015. The lease back of the property will be for \$1,667 per month to be paid from Administrative Center Org. 1134, Office and Facility Rent Account 75060. Title Insurance expense and closing costs to be paid from Non-Departmental Org. 1064, Professional Services Misc. Account 64076.

EXECUTIVE COMMITTEE

Motion by S. Hampson/J. Veenstra to approve. Requires two-thirds present. Discussion ensued. Administrator O'Malley spoke on the most recent issues with Administrative building and the history. Community Development Specialist Brian Fukuda presented a future timeline for the Administrative Center relocation. River Architects Chad Bloedel and Val Shute discussed the schemes and cost analysis that has been done. Corporation Counsel David Lange reviewed the main points of the offer to purchase and the contingencies in that offer. Motion by R. Ebert/A. Richmond to postpone for 60 days. Lengthy discussion continued. The motion to postpone for 60 days failed on a roll call vote with 18 nays, 8 ayes - L. Berg, J. Berns, R. Ebert, D. Ferries, R. Geary, R. Keil, A. Richmond and T. Wehrs, 3 excused - R. Plesha, J. Schroeder and B. Schultz. The motion to approve passed on a roll call vote with 19 ayes, 7 nays - L. Berg, J. Berns, R. Ebert, D. Ferries, R. Keil, A. Richmond and T. Wehrs, 3 excused - R. Plesha, J. Schroeder and B. Schultz.

RESOLUTION NO. 72-1/14 AUTHORIZATION TO HIRE STANTEC CONSULTING TO ASSIST WITH SITE ANALYSIS AND VISIONING WORK ON COUNTY LOT C

WHEREAS, in 2013 La Crosse County hired Stantec Consulting to complete a Market Assessment of County Parking Lot C to gauge the development interest and potential for that lot, and that assessment indicated adequate market support and willingness to develop a mix of public and private uses on that lot; and **WHEREAS**, La Crosse County is currently negotiating the purchase of the Associated Bank building at 605 State Street, and part of that negotiation includes the potential purchase of a portion of Lot C for Associated Bank's relocation; and, **WHEREAS**, it is in the best interest of La Crosse County to engage the public in a site assessment and visioning process to attempt to maximize the potential development and public good in the use of Lot C. **NOW THEREFORE BE IT RESOLVED** by the La Crosse County Board of Supervisors that La Crosse County contract with Stantec Consulting to assist with site analysis work; to design and facilitate a public engagement process; to advise the County in the process of preparing to solicit qualifications and interest from qualified developers for the redevelopment of Lot C; and to deliver graphic and written summaries, including a working development program and massing diagrams of development alternatives; and **BE IT FURTHER RESOLVED** that La Crosse County engage the City of La Crosse, other neighboring property owners, and stakeholders in this site assessment and visioning, and that the County Board Chair shall appoint members to serve on a Lot C Visioning Task Force. **FISCAL NOTE:** Total costs for this contract will not exceed \$45,000 and will be paid from Org. 1132, Account 87350.

EXECUTIVE COMMITTEE

Motion by S. Hampson/M. Kruse to approve passed on a unanimous voice vote with 26 ayes, 3 excused - R. Plesha, J. Schroeder and B. Schultz.

ORDINANCE NO. 123-1/14 TO AMEND S. 30.81(11) OF CHAPTER 30 OF THE GENERAL CODE OF LA CROSSE COUNTY, WISCONSIN REGARDING "SLOW NO-WAKE ZONES"

The County Board of Supervisors of the County of La Crosse does hereby ordain as follows:

Section 1: Section 30.81(11) is amended to read:

30.81(11) There shall be a slow no-wake zone in that part of the waterway known as Bluff Slough, which is a backwater of the Mississippi River, located in the City of La Crosse and the Town of Shelby, legally described as: All that part of the East ½ of the SW¼ and part of the West ½ of the SE¼ of Section 8, Township 15 North, Range 7 West in the City of La Crosse and part of the NE¼ of the NE¼ of Section 17, Township 15 North, Range 7 West in the City of La Crosse and part of the NW¼ of the NE¼ of Section 17, Township 15 North, Range 7 West in the Town of Shelby described as follows: Commencing at the northeast corner of said NW¼ of the NE¼ of said Section 17, thence South along the east line of said NW¼ of the NE¼ 532 feet to the Point of Beginning; thence Northeasterly 200 feet more or less to the Southernmost corner of Lot 17 Huber Homes Addition, which is the lot line between 2808-2810 and 2816-2818 Huber Court; thence Northwesterly along the easterly shoreline of Bluff Slough (also known as Swift Creek or Running Slough) 2300 feet more or less to the North line of Lot 5, Block 21 of ED Clinton and Blackwells Addition, now vacated; which is the lot line between 2414 and 2418 13th Street South, thence Southwesterly at a right angle to the shoreline 300 feet more or less to the Westerly shoreline of Bluff Slough; thence Southeasterly along said westerly shoreline 2,550 feet more or less to the Point of Beginning.

Section 2: This Ordinance shall take effect the day after passage and publication as required by law.

Tara Johnson, County Board Chair

Ginny Dankmeyer, County Clerk

EXECUTIVE COMMITTEE

Motion by S. Hampson/D. Meyer to approve passed on a unanimous voice vote with 26 ayes, 3 excused - R. Plesha, J. Schroeder and B. Schultz.

ORDINANCE NO. 124-1/14 TO AMEND CHAPTER 4 OF THE GENERAL CODE OF LA CROSSE COUNTY, WISCONSIN ENTITLED "FINANCE"

The County Board of Supervisors of the County of La Crosse does ordain as follows:

Section 1. Chapter 4 entitled "Finance" is amended to read:

4.01 FISCAL YEAR. The fiscal year for all County departments, except those departments otherwise provided for by statute, shall be the calendar year that is January 1 to December 31.

4.02 SALE OF TAX DELINQUENT REAL ESTATE.

(1) PREFERENCE TO FORMER OWNERS OR THEIR HEIRS. Any persons who were former owners, or heirs of persons who were former owners, of land whose title was lost through delinquent tax collection enforcement procedures shall have preference in the right to purchase County lands acquired by delinquent tax sales, provided the failure to pay such taxes was inadvertent or due to ignorance or inability to pay, and provided such preference shall be approved by a 2/3 majority of the members of the County Board. Any sale of property under this section shall be exempt from the provisions of s. 75.69, Wis. Stats., if the net proceeds from the sale to the former owner as determined under s. 75.36(3), Wis. Stats., are sufficient to pay all special charges and special assessments to which the property is subject, including interest, or if the County settles in full with the taxing jurisdiction for special assessments as defined by s. 75.36(1), Wis. Stats, to which the property is subject. This section shall not apply to tax deeded lands which have been approved for or dedicated to public use by the County subsequent to their acquisition.

(2) ELECTION TO PROCEED UNDER S. 75.521, WIS. STATS., IN RELATION TO THE ENFORCEMENT OF COLLECTION OF TAX LIENS. From and after February 18, 1982, the County elects to adopt the provisions of s. 75.521, Wis. Stats., for the purpose of enforcing tax liens in this County in the cases where the procedure provided by such section is applicable, and the County Treasurer need not, thereafter, proceed upon its tax sale certificates in cases where such section is applicable in any of the other methods provided by Ch. 75, Wis. Stats., or its charter provisions, but may do so at his or her option.

(232-13/14)

(3) CHARGES FOR IN REM FORECLOSURES. In all cases where the County elects to enforce tax liens pursuant to s. 75.521, Wis. Stats., or any amendments thereto, a charge for the fees and costs incurred by the County in foreclosing the tax lien shall be assessed as a redemption cost and shall be determined by the County Board, subject to change from time to time.

4.03 DISPOSAL OF ABANDONED PROPERTY.

(1) The County shall make reasonable efforts to notify in writing all persons who have or may have a rightful interest in abandoned or unclaimed property that has a commercial value in normal business usage unless such property poses an immediate threat to life or property.

(2) If any personal property remains abandoned or unclaimed for a period of 30 days after the written notice, then pursuant to s. 66.0139, Wis. Stats., the County may dispose of the personal property by any of the following means:

(a) Sale by public auction.

(b) Sale by open or closed bid and the County Board may accept the bid most advantageous to the County.

(c) Acquire the personal property for public uses or purposes of any nature as determined by the County Board.

(d) Dispose by any other means determined by the County Board to be in the best interest of the County.

(3) If the disposal is in the form of sale, all receipts from the sale, after deducting the necessary expenses of keeping the property and conducting the sale shall be paid into the County Treasury.

(4) If the property is not disposed of in a sale open to the public, the County shall maintain an inventory of the property, a record of the date and method of disposal, including the consideration received for the property, if any, and the name and address of the person taking possession of the property. The inventory shall be kept as a public record for a period of not less than 2 years from the date of disposal of the property.

4.04 INVESTMENT OF EXCESS COUNTY FUNDS. The County Treasurer may, subject to the approval of the Executive Committee, invest excess County funds in U.S. bonds and U.S. bills or other investments as provided in ss. 59.25 and 59.62, Wis. Stats.

4.05 INTEREST RATE AND PENALTY ON DELINQUENT GENERAL PROPERTY TAXES, SPECIAL CHARGES, SPECIAL ASSESSMENTS AND SPECIAL TAXES. There is hereby imposed a penalty of 0.5% per month, or fraction of a month, in addition to the interest rate of 1% per month, or fraction of a month, provided for in Section 74.47(1), Wis. Stats. on all delinquent general property taxes, special assessments, special charges and special taxes, included in the tax roll.

4.06 PURCHASING PROCEDURES.

(1) PURPOSE. The purpose of this section is to establish uniform procedures for La Crosse County to secure, for County taxpayers, the advantages and economies which could result from centralized control over the expenditure of County funds for supplies, materials, equipment and contractual services; to promote efficiency and standardization of purchasing methods for all County departments and agencies; to promote competitive bidding and to provide for the administration, regulation, control, and enforcement of the purchasing procedures and methods hereby established.

(2) AUTHORITY. The section is created and adopted pursuant to authority granted by ss. 59.51 and 59.52(9), Wis. Stats.

(3) DEFINITIONS.

(a) Best Judgment Purchase. A purchasing method used for budgeted items when the estimated cost is \$5,000 or less.

(b) Simplified Bid. A purchasing method used for budgeted items when the estimated cost is between \$5,000 and \$25,000.

(c) Official Sealed Bids. A purchasing method used for budgeted items when the estimated cost is over \$25,000.

(d) Budgeted purchases or items. Material or service purchases that are funded or planned for within an account of a Departmental Budget.

(233-13/14)

(e) Non-Budgeted purchases or items. Material or service purchases that require funding that is not available within a specific account of a Departmental Budget.

(f) Emergency purchase. A purchase of material or service that is needed to respond to an emergency situation. An emergency situation exists when a material or service is immediately needed to protect health, safety and welfare, or to preserve and protect property. An emergency purchase is needed when a situation is unforeseen, calls for immediate action and can not be properly responded to using established purchasing procedures.

(g) Invalid purchase. A purchase that is contrary to the Code or the Finance Policy and Procedures Manual.

(h) Purchase limitations. The authority and approval levels within the Code that permit the spending of County funds.

(i) Governmental unit. A department, branch, agency, school or organization that is part of the federal, state, or county government, or local municipality.

(j) State and federal contracts. A contract for material or services that has been awarded to a vendor for use by the state or federal government and the terms of the contract have been extended to county governments.

(k) Lease purchase. A contract for the use of equipment, supplies, or other property under which title will not pass to the County.

(l) Lease with option to purchase. A contract where title may pass to the County.

(m) County Based Contract. County government receives the benefit of material or service provided by a vendor. The County compensates the vendor.

(n) Client Based Contract. A County designated client receives the benefit of material or service provided by a vendor. The County compensates the vendor.

(o) Sole Source. A material, service, or special situation where it is evident or it is determined that only 1 vendor can fulfill the needs of the County.

(p) Negotiation. Department Head or designee in conjunction with the Auditor/Finance Director or designee discuss cost, terms, and conditions with a vendor to secure a contract that is in the best interest of the County.

(r) Blanket contract. A contract or purchase order issued to establish an account for the purpose of making repetitive purchases of similar material or services.

(s) "Request for Proposals (R.F.P.)" A description of a program and/or services needed, parameters and/or limitations that vendors have to work within; the expectations of the County, and the result the vendor is expected to achieve.

(t) Non-conformance. Procedures, methods or practices which are or appear to be in violation of or contrary to the Code, Finance Policy and Procedures Manual, or instructions that are communicated to the Departments by the Auditor/Finance Director or County Administrator.

(u) Finance Policy and Procedures Manual. Written procedures and practices that are consistent with the Code and provide an effective, efficient, and organized way of purchasing materials or services.

(v) Purchasing Manager. Performs, leads, and manages the purchasing process consistent with the Code and under the direction of the Auditor/Finance Director.

(4) ADMINISTRATION. The provisions of this section and regulations as are duly enacted hereunder shall be administered, supervised and enforced by the Auditor/Finance Director with the guidance of the Executive Committee. The Auditor/Finance Director shall, subject to provisions of this chapter and applicable provisions of federal or state law or administrative regulations promulgated there under;

(a) Establish and supervise a central purchasing system for coordination and direction of procurement activities. Develop and maintain a Finance Policy and Procedures Manual consistent with the Code. The purchasing process shall be in accordance with the Finance Policy and Procedures Manual.

(b) Have the authority to delegate purchasing activities to user departments and purchasing staff subject to the Code.

(234-13/14)

(c) Transfer between departments, supplies, materials and equipment which are no longer needed by a holding department, but which can be used by a receiving department.

(d) Exchange, trade-in or sell those supplies, materials and equipment which are surplus, obsolete or unused and shall confer with the County Administrator when necessary. Funds derived there from shall revert to the appropriate fund unless otherwise provided by law.

(e) With the approval of the Corporation Counsel, develop standard forms and specifications for bids or quotes, purchase orders and contracts; develop and prescribe the use by departments of additional forms required in carrying out the provisions of this section and amend or eliminate any such forms.

(f) Perform all duties under the general direction of the County Administrator and the Executive Committee. Pursuant to the provision of this section, all Department Heads shall cooperate with the Auditor/Finance Director and Purchasing Manager in the purchases for the departments which they administer.

(g) Have direct supervision, management and control of the purchasing system and be responsible for submitting an annual budget for the centralized purchasing system, when necessary.

(h) Insure that user departments adhere to central purchasing policies and procedures when delegation is extended. All delegated purchasing activities shall be monitored by the Purchasing Manager under the direction of the Auditor/Finance Director.

(i) Review Request for Sealed Bid and R.F.P. specifications using information furnished by the department, the standing committee, and any such other sources as may be deemed necessary in order to meet the needs of the department, consistent with the purpose of this section.

(j) Recommend to the County Administrator the adoption of administrative regulations to be contained in the Finance Policy and Procedures Manual which shall be circulated to all departments.

(k) Maintain necessary records to account for expenditures of funds for purchases made.

(5) STATUTORY AND ORDINANCE CONFLICTS. This section shall govern all purchasing for La Crosse County, provided nothing herein shall be in conflict with s. 59.52(29) or 66.0901, Wis. Stats., dealing with construction improvements or with other applicable statutes.

(6) PURCHASING OPERATIONS AND PROCEDURES.

(a) Best Judgment Purchases. For purchases under \$5,000.

1. All authorized and budgeted purchases, whose estimated costs are less than \$5,000, may be made and approved by the Department Head.

2. Procurement cards may be used for Best Judgment purchases. The procedures and limitations for the use of such cards are outlined in the Finance Policy and Procedures Manual.

(b) Simplified Bid Purchases. Purchases between \$5,000 and \$25,000. All authorized and budgeted purchases of material or services whose estimated costs are between \$5,000 and \$25,000 shall be approved by the Auditor/Finance Director or County Administrator and made by the Department Head or designee. Purchase orders are required for all Simplified Bid Purchases. Written price quotes from 2 or more vendors should be obtained as prescribed in the Finance Policy and Procedures Manual. The Department Head shall submit copies of all written quotes with the purchase order requisition.

(c) Official Sealed Bids. Purchases over \$25,000. All authorized and budgeted purchases of material or services over \$25,000 shall be made by sealed bid or R.F.P. except the following types of purchases are excluded from this requirement if approved by the appropriate authorities: purchases from governmental units, purchases through state and federal contracts, sole source purchasing or contract extensions through negotiation. The approval of the Auditor/Finance Director or County Administrator and Standing Committee is needed to award a bid or R.F.P. over \$25,000 by all departments except the Human Services Departments. The approval of the Department Head,

(235-13/14)

Auditor/Finance Director, Purchasing Manager, Human Services Operations Administrator, and Human Services Financial Manager or their designees is required to award a bid or R.F.P. by the Human Services Department.

1. All Requests for Sealed Bids or R.F.P.'s shall be coordinated by the Department Head with the Purchasing Manager under the direction of the Auditor/Finance Director.

2. Specifications shall be drawn by the Department Head, or their designee, and reviewed by the Purchasing Manager. Sealed bid specifications shall be drawn so as to make competitive bidding reasonably possible in the interest of obtaining the best product or service at the most advantageous price to La Crosse County. A copy of the final bid specifications shall be submitted to the Purchasing Manager.

3. All Requests for Sealed Bids or R.F.P.'s shall be advertised at least once in the official County newspaper. The Department Head shall determine if it is necessary to advertise in any other publications. The advertisement shall indicate when and where bids will be opened and R.F.P.'s will be reviewed. Direct mail notification shall be given to any interested vendors or providers.

4. Sealed Bids and R.F.P. shall be received by the Department Head and opened publicly either by the Department Head or designee at the time indicated in the specifications and the newspaper advertisement.

5. The Department Head shall prepare a written tabulation of bids or review summary of R.F.P.'s received and shall submit said report to the Auditor/Finance Director, Standing Committee, and the Purchasing Manager.

(d) Non-Budgeted Purchases. All non-budgeted purchases except in an emergency as defined in s. 4.06(3)(f), shall be approved by the Standing Committee, Executive Committee, and County Board. An account transfer within a department's budget or a transfer from the Contingency Fund to the Department's budget must be made pursuant to s. 2.02(11)(a) prior to or in conjunction with non-budgeted purchases.

1. Account transfer within Departmental budget – procedures are outlined in the Finance Policy and Procedures Manual.

2. Account transfer from Contingency Fund to Department budget – procedures are outlined in the Finance Policy and Procedures Manual.

(e) Department Heads or designee. Performs purchasing functions under the general supervision of the Auditor/Finance Director and in cooperation with the Purchasing Manager.

1. Departments are to adhere to all purchasing policies and procedures that are set forth in the Finance Policy and Procedures Manual or are communicated to departments.

2. Departments must use blanket contracts set up by the County which cover certain material or services s. 4.06(7)(i) of this Code.

3. Departments are required to maintain all records necessary to account for expenditures of funds for purchases made. All sealed bids received may be open to public inspection.

(f) Non-conformance to County Code, Purchasing Policy, or Procedure. Purchase orders, methods, procedures or practices that are or appear to be in violation of the purchasing ordinance or contrary to the Finance Policy and Procedures Manual will be investigated by the Auditor/Finance Director or his/her designee. The Auditor/Finance Director may request a written explanation of the situation in question. This explanation along with any other information may be forwarded to the County Administrator, County Board Chair, and Standing Committee.

If a department's purchasing methods or practices are in violation of the Code or contrary to the Finance Policy and Procedures Manual, the Auditor/Finance Director and/or the County Administrator may intercede to ensure that the proper practice, method or procedure is followed.

(7) GENERAL POLICY.

(a) Purchase Limitations. All purchases shall be made in accordance with the budgetary line item appropriations as established by the County Board for the operation of the respective departments. The responsibility for adhering to existing line item

(236-13/14)

appropriations rests with the Department Head. The Auditor/Finance Director or his/her designee shall refuse to issue any purchase order or accept any contract when the funds needed exceeds the line item appropriation or lacks the appropriate approval level, except as provided in s. 4.06(7)(j) regarding emergency purchases.

(b) Material or product purchases. Purchase orders are required for all material purchases over \$5,000 and for all purchases of capital items over \$500. For material or products under \$5,000 a purchase order is not required if the material or product will be delivered and invoiced within 30 days. A purchase order may also be requested at the discretion of the Department Head.

(c) Contract or lease purchase. The approval level and purchasing procedure used for service contracts and leases is determined by the total of payments or total estimated contract sum regardless of the term. A distinction is made between County Based Contracts and Client Based Contracts (see s. 4.06(7)(c) 3 and 4). A copy of all contracts and leases must be sent to Corporation Counsel for approval pursuant to s. 4.13.

1. Lease Purchases. The dollar amount used to determine the approval level is the total amount of all payments in the lease agreement regardless of the term of the lease. Equipment leases or lease-purchases may be made by Department Heads for up to \$5000 using "best judgment purchasing". From \$5,000 to \$25,000 Department Heads may employ a "simplified bid" purchase, a purchase through state and federal contracts or a "sole source purchase" practice with approval of the Auditor/Finance Director or County Administrator. Above \$25,000 Department Heads may enter into a lease with the approval of the Auditor/Finance Director or County Administrator and Standing Committee. A copy of all leases must be forwarded to Corporation Counsel for review and approval.

2. Lease Purchase with Option to Buy. The dollar amount used to determine the approval level is the sum of all payments in the lease plus the buyout cost regardless of the term of the lease. Equipment leases or lease-purchases may be made by Department Heads for up to \$5000 using "best judgment purchasing". From \$5,000 to \$25,000 Department Heads may employ a "simplified bid" purchase, a purchase through state and federal contracts or a "sole source purchase" practice with approval of the Auditor/Finance Director or County Administrator. Above \$25,000 Department Heads may enter into a lease with the approval of the Auditor/Finance Director or County Administrator and Standing Committee. A copy of all leases must be forwarded to Corporation Counsel for review and approval.

3. County Based Contract. A contract for material or service where the County receives the benefit of the contract and compensates the vendor.

4. Client Based Contract. A contract for material or service where a County designated client receives the benefit of the contract and the vendor is compensated by the County.

(d) Invalid Purchases. The County may consider as void, any purchase or contract made on behalf of the County which is contrary to the provisions of this Code. The employee making such purchase transactions will be considered for disciplinary action by their Department Head or the County Administrator as appropriate.

(e) Purchases from Governmental Units. Materials, supplies, machinery or equipment offered for sale by the state, federal, or County government or by any municipality may be purchased without bids, at prices to be agreed upon between the governmental agency and the Department Head or designee. This authority shall be limited to purchases of budgeted items whose estimated cost does not exceed \$5,000. Purchases may be made from Governmental Units between \$5,000 and \$25,000 with approval of the Auditor/Finance Director. Purchases over \$25,000 must be approved by the same authorities as required in s. 4.06(6)(c).

(f) Purchases through State and Federal Contracts. In order to utilize the mass purchasing power of the state, material goods or services may be purchased directly from vendors awarded bids by the state government, without the solicitation of County bids. Department Heads may use "best judgment purchasing" practices up to \$5,000. From \$5,000 to \$25,000 Department Heads may purchase from a state and federal contracts as a substitute for the "simplified bidding" practice with approval of the

Auditor/Finance Director. Documentation of the state and federal contracts must accompany the purchase order or a copy of the service contract or lease agreement must be forwarded to the Corporation Counsel and the Finance Department. Above \$25,000 Department Heads may purchase from a state or federal contracts as a substitute for "official sealed bid" practice with the approval by the same authorities as required in s. 4.06(6)(c).

(g) Sole-Source Purchasing. Sole source purchasing is acceptable when, after a good faith review of all possible sources, it is determined there is only 1 viable source for material, supply, or service. To be a sole source, a vendor shall have the ability to deliver a unique material or service, have technical expertise or qualifications, the ability to deliver at a particular time, or have the ability to fulfill the needs for a special purpose or situation such as a client choice purchase from a qualified provider. Department Heads may use "best judgment" practices up to \$5,000. From \$5,000 to \$25,000 approval of the Auditor/Finance Director is required. Above \$25,000, approval is needed by the same authorities as required in s. 4.06(6)(c). Purchases over \$5,000 under this section require a written explanation as to the reason for a sole source purchase.

(h) Negotiation. The dollar amount used to determine the approval level is the total sum of the contract regardless of the term of the contract. The County may extend an existing contract through negotiations with a current vendor. Negotiation may be used if it is evident or it is determined that it is in the best interest of the County to do so. Up to \$5,000 purchases may be made by the Department Head using "best judgment purchasing" practices. From \$5,000 to \$25,000, negotiation with the current vendor may be used if approved by the Auditor/Finance Director. Above \$25,000, negotiation to extend an existing contract must be approved by the same authorities as required in s. 4.06(6)(c).

(i) Blanket Contracts and Standardization. Where it is in the best interest of the County due to dollar volume, standardization, conformance, or favorable terms, the County may enter into contracts that affect all or multiple departments. The approval for entering these contracts shall be consistent with the Code.

(j) Emergency Purchases. An emergency shall be deemed to exist when an essential service or material is immediately required or when unforeseen circumstances arise causing situations requiring immediate action in order to protect health, safety, and welfare, or to protect and preserve property.

1. Budgeted items: In the event of an emergency, if the material or supply needed is under \$5,000, the Department Head may use "best judgment purchasing" practices. Above \$5000 requirements for the simplified bid purchase, state and federal contracts purchase and sole source purchase may be waived with approval of the Auditor/Finance Director. In the event that the Auditor/Finance Director is unavailable, the Department Head shall obtain the approval of the County Administrator or County Board Chair. In the event that neither person is available, the Department Head shall obtain the approval of the Standing Committee Chair.

2. Non Budgeted Items: The Department Head shall seek approval of the County Administrator before the purchase of any material or service up to \$25,000. In the event that the County Administrator is unavailable, the Department Head shall obtain the approval of the County Board Chair. In the event that neither person is available, the Department Head shall obtain the approval of the Standing Committee Chair. For purchases over \$25,000 the Department Head shall obtain the approval of the County Administrator and County Board Chair.

3. For every emergency purchase made that is over \$5,000 for a budgeted item or any amount for a non-budgeted item, the Department Head shall, not later than the next working day thereafter, submit to the County Administrator and the Auditor/Finance Director, a written explanation of the circumstances of the emergency and any estimated costs related thereto. Said explanation shall also be submitted by the Department Head to the departmental committee at the next earliest meeting.

(k) Disposal of Surplus Property.

1. Departments that have surplus equipment or supplies shall report a description of such equipment/supplies to the Purchasing Manager. The Purchasing Manager shall canvass other County departments to determine whether such equipment or supplies may be used by them. If the Auditor/Finance Director approves,

property may be sold by sealed bids or special public auction. The Purchasing Manager will be responsible for the bid process or special public auction. If the property is not used by another department, put for sale by sealed bid or special auction, it may be held for sale at a County public auction or sale, which may include internet auction websites.

2. Proceeds from the sale of any equipment or supplies shall revert to the appropriate fund unless otherwise provided by law or internal procedure.

3. Surplus property may be sold at a public auction. With approval of the County Administrator, the Auditor/Finance Director or designee may hold a public auction to dispose of surplus property.

4.07 LA CROSSE COUNTY FUND BALANCE POLICY. Fund balance is the difference between assets and liabilities as reported in the basic financial statements for governmental funds only. The following fund balance classifications exist:

(1) Nonspendable Fund Balance. Fund balance, or a portion of, which cannot be spent and meet 1 of the following definitions:

(a) Fund balance is not in spendable form and cannot be converted to cash. Examples include prepaid expenses, inventories, loans/notes receivable, delinquent taxes, and property acquired for resale.

(b) Fund balance is legally or contractually required to be maintained intact. Examples include the principal of an endowment fund.

(2) Restricted Fund Balance. Fund balance, or a portion of, exists when constraints are legally enforceable by external restrictions.

(a) Restrictions are imposed by law through constitutional provisions or enabling legislation. Payment must be used only for the specific purposes stipulated by legislation.

(b) Restrictions are externally imposed by creditors (such as through debt covenants), grantors, contributors, laws, or regulations of other governments. Examples include:

1. Donations and grants received for a purpose specified by the donor or grantor until all conditions are satisfied.

2. Fund-raising activities where proceeds have been publicly committed to a specific project or defined purpose. Participant donations less related expenses shall be treated as restricted third party donors.

3. Unspent debt proceeds

4. Specific restricted amounts as listed in each specific governmental fund.

(3) Committed Fund Balance. Fund balance, or a portion of, may be used for a specific purpose based on formal county board action.

(a) Committed funds may not be used for any other purpose unless changed or amended by the same county board action creating the original commitments such as resolutions or ordinance.

(b) Commitments must be made prior to the end of the fiscal year regarding purpose, the amount may be determined subsequent to the fiscal year. Use of committed funds for intended purposes shall be authorized utilizing standard budgetary processes. Addition of funds for commitments previously authorized shall be authorized in conjunction with budget adoption or year-end closing resolutions.

(c) The County uses encumbrance accounting which allows operating funds designated by a purchase order for a specific good or service to be carried forward into the next year's budget. Amounts not spent for the assigned good or service will lapse and not be included in the next year's budget for future spending purposes. An outstanding purchase order carried forward over year-end shall be considered a commitment.

(d) Donations and fund-raising activities not specifically restricted by a third party shall be considered committed. Those donations may be used for non-operating or recreational purposes by the department head or elected official of the department where the donations are received. Funds may be used within the confines of the budgetary processes.

(e) Specific commitments are listed below under each specific fund type. Commitments are only reported in the financial statements for governmental funds per

(239-13/14)

Governmental Account Standards Board (GASB) Statement No. 54, "Funds Balance Reporting and Governmental Fund Type Definitions".

(4) Assigned Fund Balance. Fund balance, or a portion of, may be assigned by a government's intent to use funds for specific purposes provided neither a restriction nor commitment is applicable. The county board authorizes the Executive Committee to assign funds. The intent of the assigned funds may change with the appropriate approvals as decided by the Executive Committee. The following amounts shall be treated as assigned amounts at fiscal year-end.

(a) Budget assigned during the adoption of the budget for subsequent year expenditures in accordance with s. 4.07(8) of the County Code.

(b) Capital projects and grants that have not been completed and are not otherwise committed or restricted.

(c) Long-term receivables or amounts not collected in the first 180 days after fiscal year-end with no specified purpose or legal restriction exceeding \$25,000.

(d) All governmental funds other than the general fund shall report all non-specified fund balances as assigned due to the nature and purpose of the fund to exist for its intended purpose.

(5) Unassigned Fund Balance. Unassigned fund balance is the General Fund's available expendable financial resources that are not the object of tentative management plans. The county assigns the use of all governmental fund balances for specific and non-routine purposes only. All governmental funds may report a negative unassigned fund balance after first reducing all assigned fund balance available.

(6) Minimum Fund Balance. Minimum unassigned fund balance amounts shall be calculated on an annual basis following the acceptance of the annual audit. Temporary noncompliance with established minimums is permissible with the authorization of county board through the budget adoption process or specific county board action. Minimum fund balance is recorded as unassigned in the General Fund. All other governmental funds shall report minimum balance as assigned due to the nature and purpose of the fund to exist for its intended purpose. The Executive Committee, along with the County Administrator and Finance Director, will annually review and make recommendations to the County Board for the use of fund balance amounts not specifically committed or assigned. The use will be based on, but not limited to, the following guidelines:

(a) Capital expenditures. To the extent that a cash contribution to pay for all or part of the capital program will reduce the reliance on borrowed funds and future debt service costs.

(b) Prepayment of outstanding debt. To generate greater rates of return than refinancing and/or result in the immediate improvement of many important credit ratios.

(c) Start-up costs of new programs. Recurring start up costs for new programs contemplated by the County that are intended to improve the quality or efficiency of services if the costs are justified by the future cost efficiency of the services provided.

(d) Termination costs of ineffective or inefficient programs. Costs associated with elimination or privatization of ineffective or inefficient governmental services.

(e) Advance payment of multi-year obligation to achieve a discount. Prepayment of multi-year contractual obligations, which will result in savings to the County.

(f) Debt service expenditures. Payments of debt associated with the specific fund's capital expenditures or the entire county's debt expenditures for the use of general fund balance.

(g) Other nonrecurring expenditures. Other nonrecurring expenditures, which are expected to yield a positive financial return in the future, arise out of unforeseen circumstances, or are not expected to continue into future years.

(7) General Fund. The general fund shall be established as the chief operating fund for financial resources not specifically accounted for in other funds. The general fund unassigned minimum fund balance shall be between 25 to 50 percent of the total of the county's general fund expenditures. Use of unassigned funds may be made in accordance with s. 4.07(6).

(240-13/14)

(8) Budget Carry Forwards. Unless approved by the Executive Committee, every appropriation, except an appropriation for an authorized grant program, capital expenditure or a major repair, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered. An appropriation for an authorized grant program, capital expenditure or a major repair shall continue to force until the purpose for which it was made has been accomplished or abandoned, as determined by the County Administrator and Finance Director. An appropriation is considered abandoned if 3 years pass without any expenditure form, or encumbrance of, the appropriation concerned.

4.08 CONTRACT APPROVAL PROCEDURE.

(1) Preparation of Contract Approval Form.

(a) The Department originating a contract shall prepare the Contract Approval Form and fill in the following information:

1. Contract Title.
2. Provider/Vendor Name.
3. Term of Contract.
4. Date Submitted for Approval.
5. Department Head Approval (including signature and date).
6. Financial Information. Complete org. number, account number, the current revised budget, the contract amount and the source of funding (such as, federal or state), for each org. and account number when available.

(b) Attach Contract Approval Form to 2 copies of the contract or 3 copies if the Department would like a signed original.

(2) Contract Approval Guidelines (If purchase is budgeted).

- (a) \$0 - \$25,000 requires Department Head approval.
- (b) Over \$25,000 requires Department Head and Standing Committee approval.

(3) Corporation Counsel Review. The Contract Approval Form and contract shall be reviewed and approved by Corporation Counsel. If any changes or corrections are requested before the contract is signed, the contract will be returned to the originating department and committee for further review and approval. If requested by the originating Department, Corporation Counsel will review any contract before committee approval.

(4) County Board Approval. If the amount in the contract is non-budgeted or for any other reason County Board approval is required, a resolution shall be prepared and submitted through the appropriate Standing Committee and the Executive Committee (if there is a fiscal impact) and passed by the County Board. The resolution number and date of passage by the County Board should be noted on the "County Board Approval" line of the Contract Approval Form. The same contract approval procedure shall be followed as required for budgeted purchases.

(5) Authorized Contract Signatures. After the Contract Approval Form is completed with all required signatures of approval, the form and all copies of the contract shall be presented to the County Board Chair or the County Administrator for signature on behalf of La Crosse County. The County Clerk may sign the contract if an additional signature is required. The County Board Chair and County Administrator may each designate which contracts may be signed electronically on his/her behalf.

(6) Provider/Vendor Signature. The originating Department shall be responsible for obtaining the Provider/Vendor's signatures on all copies of the contract either before or after the signing of the contract by County officials.

(7) Disbursement of Contract Copies.

(a) Signed original contract and Contract Approval Form shall be filed with the County Clerk or stored electronically.

(b) Signed original contract shall be sent to the Provider/Vendor.

(c) Originating Department may make a copy of the signed contract for its file or retain a signed copy if 3 copies were submitted for signature.

(8) Alternative Procedure for Large Batches of Contracts (more than 10 at 1 time).

(a) Use a single Contract Approval Form.

(241-13/14)

(b) Attach form to a complete listing of the contracts that includes Provider/Vendor names and annual amounts of each contract. Make special note of any non-budgeted contract amounts and the terms of contracts that are longer than 1 year.

(c) Submit the batch of contracts through the same procedure as outlined above.

(9) County Clerk. Original contracts and Contract Approval Forms shall be retained by the County Clerk in accordance with the La Crosse County Records Retention Policy. As an alternative procedure, the completed contract may be stored in a database for the time period required by the Records Retention Policy and electronic notification shall be sent to the County Clerk that the processing of the contract(s) has been completed.

4.09 DEBT RESOLUTION. Adopting a resolution to issue debt shall require a vote of at least 2/3 of the supervisors present unless state law requires a vote of at least 3/4 of the members-elect.

4.10 COUNTY SALES AND USE TAX.

(1) Authority and Purpose. Pursuant to s. 77.70, Wis. Stats., there is hereby imposed in La Crosse County a sales and use tax at the rate of 0.5 percent of the gross receipts from the sale, lease or rental of personal property and services. Specific tax applications are contained in s. 77.71, Wis. Stats., a part of Sub-Chapter V, Chapter 77, Wis. Stats. Such sales and use taxes collected shall be used entirely for debt retirement and direct tax relief to reduce the property tax levy of La Crosse County.

(2) Effective Date. This Ordinance shall be effective April 1, 1990.

4.11 TRAVEL, MILEAGE AND CONFERENCE/CONVENTION ALLOWANCES.

(1) Purpose. This section shall establish a uniform system for determining County responsibility for expenses incurred by its employees, officers, Supervisors, volunteers and non-county board members serving on boards, commissions and committees while in the pursuit of official business. This section shall set forth the responsibilities of those who incur such expenses, to seek approval for such expenses and to account for the same.

(a) Nothing in this chapter shall be construed to vest in the Auditor/Finance Director the right to deny an elected officer the right to travel and incur expenses unless specifically provided for by statute or Code.

(b) All travel must be done in compliance with this Code, regardless of the funding source, i.e., federal and state grants, contracts, general operating funds and restricted funds. More stringent travel policies may be established at the discretion of the County Board or County Administrator where not in conflict with union contracts.

(2) Definitions. Unless the context dictates otherwise, the following definitions shall apply to this section:

(a) "Authorizing Party" means the County Administrator with respect to Department Heads, elected officials except Supervisors and non-supervisor committee members; Department Heads with respect to subordinate employees and volunteers; and the County Board Chair with respect to the County Administrator and Supervisors. An authorizing party may designate a person or persons to act on his/her behalf in writing to the Finance Department.

(b) Budgeted. Appropriated by the County Board or otherwise allocated in accordance with County Board rules.

(c) Traveler. All public officials, county employees, Supervisors, non-county board members serving on boards, commissions and committees and volunteers who are traveling on behalf of and/or at the expense of the County.

(d) Vehicles. All motor driven surface forms of transportation except motorcycles or other 2 wheel motorized devices.

(e) Supervisors. All members of the La Crosse County Board of Supervisors.

(f) Headquarters. The traveler's regular or assigned work site, i.e. the place (office, lab, client's home, etc.) where the traveler generally performs his/her scheduled duties.

(3) General Travel Policy.

(a) The authorizing party at his or her discretion may require each traveler requesting approval to travel to complete a "Request to Attend Workshop, Seminar or

(242-13/14)

Conference/Convention" form and submit the form to the Authorizing party for approval.

(b) Travelers shall be reimbursed for reasonable, necessary and actual travel expenses incurred in the performance of authorized official duties, subject to the limitations in this section. Use of public transportation and/or rental vehicles is encouraged and may be required at the discretion of the authorizing party. Each respective authorizing party shall be responsible for ensuring that travelers plan their travel with the principles of fiscal austerity and energy conservation in mind, and make maximum use of the telephone, email, fax, and postal service as a way to minimize the need for travel.

(c) All travel expenses must be budgeted in advance of authorization.

(d) Approval of the Department Head or his/her designee is sufficient to authorize travel for subordinate employees within the state or outside the state.

(e) Provisions in labor contracts in conflict with this section shall supersede this section only to the extent of this conflict.

(f) Travelers shall exercise good judgment in incurring travel costs. The traveler's authorizing party is primarily responsible for auditing the travel expenditures. In cases where there is dispute over an item, the traveler shall submit to the Finance Department a written explanation regarding the expense. A decision regarding reimbursement of the questionable expense shall be made by the Auditor/Finance Director in conjunction with the County Administrator.

(g) When registering in hotels or motels or signing for any official purpose, travelers shall use their headquarters address. If government discounts are available, said discounts shall be reflected on the statement submitted to the county for reimbursement.

(h) When authorized by the County Administrator or designee, a department may send approved travelers to conventions, seminars or conferences that are held outside of the state or outside of the 300 mile radius of headquarters.

(i) It is the responsibility of the Department Head to arrange for pooled transportation of all travelers. Where travelers of more than 1 department are traveling to the same destination, it shall be the joint responsibility of the Department Heads to arrange for pooled transportation.

(j) Travel reimbursements shall not exceed the budgeted amount. Expenditures in excess thereof shall be the personal responsibility of the traveler. The travel request shall not be approved unless sufficient funding exists in the requisitioner's travel accounts.

(k) The authorizing party who approves the "Request to Attend" form should also approve the final statement of travel expenses.

(l) All detail instructions for completing the travel forms and audit procedures are listed in the "Finance Policy and Procedures Manual" that has been distributed to all departments by the Finance Department.

(m) The policy for use of a procurement card to pay for travel expenses shall be set forth in the Finance Policy and Procedures Manual.

(n) All receipts for travel costs paid for by use of a procurement card shall be submitted to the authorizing party. If the items charged on the procurement card are deemed to be in violation of this Code, the traveler will be required to make reimbursement to the County for those expenses.

(o) Written explanation may be requested by the authorizing party in the event of excessive mileage or expenses.

(4) TRANSPORTATION.

(a) Air Travel.

1. The maximum permitted amount for air travel shall be limited to the lesser of the fare for the lowest coach class available or the standard County mileage allowance. The making of reservations well in advance is recommended so as to assure that the lowest possible airfare is attained.

2. Unless circumstances do not permit, prepayment of airfares shall be made upon arrangement with the authorizing party. All prepayments shall be recorded as such on the travel expense form.

3. Flight insurance will not be reimbursed.

(243-13/14)

4. The passenger copy of the airline ticket must be attached to the travel expense form.

5. When a favorable price differential exists, round trip tickets shall be purchased.

(b) Use of Privately Owned Vehicles.

1. A privately owned vehicle may be used in lieu of a rental vehicle or other means of public transportation for any trip. Each traveler shall be reimbursed an amount not to exceed the cost that would have been incurred had the traveler utilized a less expensive form of travel that is a reasonable alternative under the circumstances such as a rental vehicle, commercial airline, etc. In addition, travelers shall not be reimbursed for meals and/or lodging that would not have occurred if a more efficient mode of transportation had been used. Any vacation requests in conjunction with official travel shall be approved in advance and in accordance with existing labor contract agreements.

2. The standard County mileage allowance for use of private vehicles shall be paid in accordance with the current standard mileage rate established by the Internal Revenue Services (IRS).

3. Reimbursement shall not apply with respect to miles traveled to or from a traveler's home to his or her headquarters or while on personal business.

4. Mileage may be claimed by all Supervisors for official County business that results from their County Board or committee responsibilities. Citizen committee members may claim mileage for attending regularly scheduled meetings for which they receive a formal meeting notice. Mileage may also be claimed by those Supervisors appointed by the County Board Chair to external boards and/or committees attached to outside agencies and/or organizations when attending meetings scheduled by those agencies or organizations. All mileage claims from Supervisors shall be approved by the County Board Chair and given to the County Clerk for processing. Mileage claimed by citizen committee members shall be processed by the Department Head attached to that committee and charged to the department travel budget.

5. Any traveler claiming mileage reimbursement from the County shall present a certificate of insurance with either a split limit auto liability policy of \$100,000 per person/\$300,000 aggregate per occurrence or a combined single limit (CSL) auto liability policy of \$300,000 to the Department Head before any claims for mileage reimbursement will be honored and shall see that a current certificate is kept on file with the department. The traveler claiming mileage reimbursement must be a named insured on the policy. Any traveler using a private vehicle for County business, but not claiming mileage reimbursement, shall present a certificate of insurance with either a split limit auto liability policy of \$100,000 per person/\$300,000 aggregate per occurrence or a combined single limit (CSL) auto liability policy of \$300,000 to the Department Head if requested by the Department Head. Such compliance shall be under the supervision of the Auditor/Finance Director.

6. Parking charges incurred in the County resulting from daily trips between a traveler's residence and place of County employment are not reimbursable. Other parking fees and toll charges incurred while on official business are reimbursable if incurred as a result thereof and if approved by the authorizing party.

7. Traffic and parking violation expenses are not reimbursable.

(c) Travel by Train.

1. Travel by train shall be limited to coach, except in cases of overnight travel wherein accommodations shall be met.

2. Unless circumstances do not permit, prepayment of rail fares shall be made upon arrangement with the authorizing party. All prepayments shall be recorded as such on the travel expense form. A copy of the train ticket should be attached to the travel expense form.

(244-13/14)

(d) Travel by Bus. The utilization of buses is encouraged. Receipts are required and shall be attached to the travel expense form.

(e) Taxis and Airline Limousines. Reasonable charges for taxis and airline limousines, including taxi drivers' tips at a maximum rate of 15% of the charge, are reimbursable.

(f) Vehicle Rental.

1. Use of rental vehicles is encouraged when the vehicle rental is the most practical and economical mode of transportation determined by the traveler, and approved by the authorizing party. Only rental agencies that provide the most favorable contract terms, as determined by the Auditor/Finance Director shall be used.

2. If the rental agreement is not a direct charge to the County, it should be attached to the travel expense form, along with all gas receipts, for reimbursement.

3. The cost of a mid-size model is reimbursable, unless non-availability of this size vehicle is documented by the car rental agency. For large groups, reimbursement of a larger size vehicle is allowed. Only individuals involved in County business shall be included in the count.

4. All vehicle rental rates include collision and liability insurance. All types of personal insurance, and any additional charges incurred for personal use by the employee when using a rented vehicle, are not reimbursable.

5. All travelers renting a vehicle should fill the gas tank prior to returning the vehicle. If the rental car gas tank is not full at the time of rental, advise the rental agency and, prior to returning the vehicle, refill the gas tank to the same level as when it was picked up. The rental agency will charge substantially more for gas if they have to fill the tank.

6. Detailed procedures for vehicle rental, including express check-in/check-out, express vehicle delivery, personal vehicle parking when rental vehicle is picked up, is listed in the "Travel and Training" section of the Finance Policy and Procedures Manual.

(5) MEALS.

(a) Meal expense claims may only be made for those meals purchased outside the County. Exceptions are in-county conferences, conventions and circumstances where the authorizing party approves meal expenses that are budgeted for in-county work related activities. Additional exceptions are lengthy county board or committee meetings for Supervisors approved by the authorizing party.

Meal reimbursements are made in accordance with all IRS regulations and are reported as taxable income, unless the employee is required to incur overnight lodging or there is a substantiated business connection. When seeking reimbursement for business related meals, employees must document the purpose of the meeting, the time, location, and who was in attendance. If these items are not documented, the meal will be considered taxable to the employee. If meals are determined to be taxable, the County is required to withhold all applicable income and payroll taxes. For taxable items, employees shall document meal reimbursements on the Non-Overnight Meal form. For non-taxable items, employees shall document meal reimbursements on the Statement of Travel Expense form.

(b) The claim for meals shall represent actual, reasonable and necessary costs expended for meals. Meals included in the cost of lodging or registration fees are not reimbursable. The authorizing party may grant individual exceptions if the traveler provides written justification.

(c) Maximum daily permitted amounts for meals, including tax and tips, shall be set by the Finance Director on an annual basis, subject to approval by the Executive Committee.

(d) If the traveler is permitted to purchase 1 meal while on County business, he/she shall be limited to the amount stated per meal. If the traveler is permitted to eat 2 or more meals in a day, the costs may be divided between meals as desired, as long as the maximum for the meals is not exceeded. Each day is considered

(245-13/14)

separately for application of this policy. If meal maximums are not reached on 1 day, the savings do not accrue and cannot be applied to meal costs on another day.

(e) Any amount in excess of the maximum daily meal allowances shall not be reimbursed to the traveler except as provided in subsection (d) above. Exceptions to the time requirements for meal reimbursement may be approved by the authorizing party if justified by a written explanation.

(f) Travelers are not required to obtain and attach to their travel expense form receipts for meals that do not exceed the maximum unless the authorizing party requires the traveler to provide such receipts. However, if receipts are required, all charges must be itemized on the receipt.

(g) Departure and returning times shall be recorded on the travel expense form when submitted.

(6) LODGING EXPENSE.

(a) The choice of lodging shall be based primarily on cost with consideration given to accessibility in conducting business. When traveling alone, the traveler shall make use of a single room rate. Persons traveling together shall, whenever practical, share lodging accommodations. Only travel expenses for the authorized traveler shall be reimbursed and at the rate for a single room. The hotel clerk must be asked to write the single room rate on the receipt.

(b) Lodging expenses will not be reimbursed for the night prior to a meeting if the traveler can reasonably arrive on time for the meeting by leaving no earlier than 6:30 am on the day of the meeting.

(c) Lodging costs are limited to the government or conference rate per night, whichever is lower.

(d) When making lodging reservations, the government rate should always be requested.

(e) Travelers shall observe posted hotel checkout hours in order to avoid a charge for the day of departure. The traveler who is required to remain in 1 location for an extended period of time is required to find lodging at reasonable weekly and/or monthly rates.

(f) All lodging expenses shall be supported by the original machine printed receipts or an original handwritten receipt and shall be attached to the travel expense form. Expenses for lodging at homes of relatives or friends are not reimbursable.

(7) (a) Advance Payments. All advance payments, if permitted by the authorizing party, must be requested through a check requisition form signed by the authorizing party. Advance payment of registration costs, dues, lodging costs, etc. shall be made payable directly to the vendor whenever practical.

(b) Cash Advances. Cash advances for meals and miscellaneous travel expenses will be made payable to the traveler. Cash advances shall be accounted for separately on the travel expense form and such form shall be submitted no later than the 5th working day of the month following the scheduled travel. The amount due and owing for the travel shall be reduced by the amount advanced. In cases where the cash advance exceeds the total expenditure, a check payable to the County Treasurer shall accompany the travel expense form. If a cash advance is not reconciled, the Auditor/Finance Director shall withhold further travel reimbursements until reconciled. Suggested minimum dollar amount for cash advances is \$100.00.

(8) MISCELLANEOUS EXPENSES.

(a) Telephone. When it is necessary to use the telephone for business purposes while away from the office, both local and long distance calls will be reimbursed. The date and place of the telephone call and its business purpose shall be included on the travel expense form.

(b) Registration Fees. Receipts are required for registration fees for conferences, conventions and seminars if not paid directly by County check. The schedule and statement of costs thereof must be attached to the travel expense form showing:

1. Actual dates of the conference, convention or seminar.

2. A breakdown of specific meals which were included with the registration fee. No further reimbursement will be made for these meals. A spouse or other family member included in registration fees is not reimbursable.

(9) CLAIMING REIMBURSEMENT OF AUTHORIZED EXPENDITURES. All claims for reimbursement of authorized expenses shall be submitted on a statement of travel expense form prescribed by the Auditor/Finance Director. The Statement of Travel Expense Form shall be submitted to the authorizing party before submission to the Finance Department within 2 months following the end of the month that included travel. Volunteer drivers are exempt from this 2 month requirement. To facilitate the processing of the travel expense form, travelers must follow the instructions printed in the "Finance Policy & Procedures Manual". Any travel claim not submitted on the official form shall be returned to the claimant unprocessed. The daily starting and destination point shall be stated on the travel expense form along with an explanation for mileage necessary for conducting official County business.

(10) WRITTEN REPORTS. Supervisors and employees attending conventions, seminars, workshops, etc., shall submit an informational written report to the authorizing party if requested.

Section 2. This Ordinance shall take effect the day after passage and publication as required by law.

Tara Johnson, County Board Chair
Ginny Dankmeyer, County Clerk

EXECUTIVE COMMITTEE

Motion by S. Hampson/P. Jerome to approve passed on a unanimous voice vote with 26 ayes, 3 excused - R. Plesha, J. Schroeder and B. Schultz.

SECOND CONSIDERATION OF ORDINANCE

ORDINANCE NO. 122 TO AMEND CHAPTER 1 OF THE GENERAL CODE OF LA CROSSE COUNTY, WISCONSIN ENTITLED "GENERAL GOVERNMENT"

Motion by S. Hampson/D. Meyer to hold over for 30 days. Discussion ensued. The motion to hold over for 30 days passed on a unanimous voice vote with 26 ayes, 3 excused - R. Plesha, J. Schroeder and B. Schultz. The ordinance will be held over for 30 days and is on file and open for public inspection in the office of the County Clerk and on the La Crosse County web site at: www.co.la-crosse.wi.us. Upon adoption and publication it will be incorporated into the La Crosse County General Code of Ordinances.

FIRST CONSIDERATION OF ORDINANCE

ORDINANCE NO. 125 TO REPEAL CHAPTER 26 ENTITLED "COUNTY SALES AND USE TAX" OF THE GENERAL CODE OF LA CROSSE COUNTY, WISCONSIN

Motion by S. Hampson to move first reading. Discussion ensued. The ordinance will be held over for 30 days and is on file and open for public inspection in the office of the County Clerk and on the La Crosse County web site at: www.co.la-crosse.wi.us. Upon adoption and publication it will be incorporated into the La Crosse County General Code of Ordinances.

RESOLUTION NO. 73-1/14 RE: ACKNOWLEDGE "THE BEST OF PUBLIC SERVICE"

WHEREAS, the following employees have been a faithful part in providing "The Best of Public Service" to La Crosse County:

<u>NAME</u>	<u>DEPARTMENT</u>	<u>YEARS</u>
Cindy M. Thurston	Hillview Health Care Center	39+
David L. Segler	Hillview Health Care Center	39+
Gary O. Ingvalson	Finance Department	37+
Allen N. Graewin	Health Department	37+
Kathleen A. Weibel	Human Services	37+
Bengamin F. Southall	Lakeview Health Center	36+
Bonnie J. Larsen	Lakeview Health Center	35+

(247-13/14)

Steven M. Knudson	Highway Department	34+
Vicky L. Anger	Human Services	33+
Carmen M. Mashak	Human Services	31+
Marjorie J. Shaw	Hillview Health Care Center	23+
Michael B. Harris	Human Services	23+
Charlotte A. Miller	Lakeview Health Center	22+
Thomas M. Colclough	Sheriff Department	21+
Katewin M. Peterson	Library	20+
Brian P. Wierzbicki	Sheriff Department	20+
Mary J. Sheehy	Clerk of Courts	16+
Dennis H. Goodenough	Facilities Department	15+
Vicki L. Walley	Library	14+

WHEREAS, it is the wish of the County Board of Supervisors to acknowledge long and faithful service on behalf of the citizens of La Crosse County; **NOW THEREFORE BE IT RESOLVED**, that a resolution extending our congratulations be recorded in La Crosse County Board Proceedings and a certificate of our actions be presented as an expression of our gratitude.

EXECUTIVE COMMITTEE

Motion by S. Hampson/L. Pfaff to approve passed on a unanimous voice vote with 26 ayes, 3 excused - R. Plesha, J. Schroeder and B. Schultz.

RESOLUTION NO. 74-1/14 RE: ADOPTION OF LA CROSSE COUNTY AMENDED HANDBOOK FOR EMPLOYEES

WHEREAS, all of the Union contracts expired 12/31/2013, which contracts provided rules and regulations governing more than 60% of County employees; and, **WHEREAS**, on September 19th, 2013 the County Board adopted an Employee Handbook as a guide to employees and managers regarding terms, conditions and benefits of employment; and, **WHEREAS**, following input from managers and employees it is necessary and advisable to revise the September 19th handbook for process improvement and format corrections; **NOW THEREFORE BE IT RESOLVED**, that effective 1/1/2014 the La Crosse County Employee Handbook is amended as attached hereto and made a part hereof; **BE IT FURTHER RESOLVED**, that the County Employee Handbook, as amended, shall be posted on CountyView Intranet for notice to employees, and for manager and employee reference regarding employment terms and conditions, and employees without intranet access may receive a copy of the handbook on request, and employees shall be responsible for knowledge of the content. **FISCAL NOTE**: There is no fiscal impact to the establishment of the Employee Handbook, but any benefits described therein have been approved by resolution, or in the County Budget.

EXECUTIVE COMMITTEE

Motion by S. Hampson/M. Pedretti to approve passed on a unanimous voice vote with 26 ayes, 3 excused - R. Plesha, J. Schroeder and B. Schultz.

SUGGESTIONS FOR FUTURE AGENDA ITEMS

- Supervisor Geary asked for a policy update from Corporation Counsel on employees driving their own vehicles.

ADJOURN

Motion by R. Keil/K. Johnson to adjourn at 9:21 PM passed on a unanimous voice vote with 26 ayes, 3 excused - R. Plesha, J. Schroeder and B. Schultz.

STATE OF WISCONSIN)

COUNTY OF LA CROSSE)

(248-13/14)

I, Ginny Dankmeyer, La Crosse County Clerk, in and for the County of La Crosse, Wisconsin, do hereby certify that the foregoing is a true and correct copy of the Journal of Proceedings of the La Crosse County Board of Supervisors at the La Crosse County Board of Supervisors Monthly Meeting held Thursday, January 16, 2014 and that it is the whole thereof. IN WITNESS THEREOF, I HAVE HEREUNTO SET MY HAND AND AFFIXED THE OFFICIAL SEAL THIS DAY 21 OF JANUARY 2014.