CHAPTER 4

FINANCE

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4.001 AUDITOR/FINANCE DIRECTOR. The Auditor/Finance Director shall be deemed the creation of a combined office of Auditor and Finance. The Auditor/Finance Director duties shall include all duties set forth in this Chapter and in s. 59.47, Wis. Stats. In addition, the Auditor/Finance Director is responsible for the oversight of all payroll, debt management and general accounting for the County, as well as purchasing coordination and the examination of the books and accounts of all County departments, boards, commissions, committees, or any other officer or employee entrusted with the receipt, custody or expenditure of money, or by or on whose certificate any funds appropriated by the County Board are authorized to be expended. The Auditor/Finance Director shall direct the keeping of all of the accounts of the County, in all of its offices, departments and institutions, and shall keep such books of account as may be necessary to properly perform the duties of the office, and to perform such other duties as assigned. The County Auditor/Finance Director shall exercise authority to direct all financial staff on fiscal accounting priorities, procedures, and practices, including identifying measures to ensure compliance in all La Crosse County Departments as directed by the County Administrator and County Board of Supervisors. The County Auditor/Finance Director shall exercise authority to set goals and expectations for improving quality, accuracy, and format for financial accounting and reporting to county management and the County Board. In cooperation with department heads, the County Auditor/Finance Director shall have the discretion to identify standards for evaluation, classification, hiring, and promotion of key financial staff across the entire organization. The County Auditor shall take steps to ensure that appropriate and necessary professional training, cross-training and process improvements are instituted while pursuing the highest standards and best practices of governmental financial accounting.

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.

(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.

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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.

4.055 OVERPAYMENTS AND UNDERPAYMENTS.

(1) Pursuant to Wis. Stat. §59.54(24) all County Departments may retain overpayments of fees, licenses, and similar charges when the overpayment is $5.00 or less, unless such refund is specifically requested in writing.

(2) Pursuant to Wis. Stat. §59.54(24) underpayments of not more than $5.00 may be waived when the administrative cost of collection would exceed the amount of underpayment.

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. La Crosse County Departments shall follow the Financial Policy and Procedures Manual.

(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.

(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.

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

(r) "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.

(s) 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.

(t) 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.

(u) 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.

(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 or designee. Purchases shall follow the Financial 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 made by the Department Head or designee and approved by the Auditor/Finance Director or designee, or County Administrator. Written quotes from 2 or more vendors shall be obtained as prescribed in the Finance Policy and Procedures Manual. Purchases shall follow the Financial Policy and Procedures Manual.

(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 bid or R.F.P. 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 designee, or County Administrator and Standing Committee is needed to approve a bid or R.F.P. over $25,000 by all departments except the Human Services Department for service based contracts. The approval of the Department Head, Auditor/Finance Director, Purchasing Manager, Human Services Deputy Director and Human Services Financial Manager or their designees is required to approve a bid or R.F.P. for service based contracts, by the Human Services Department. Purchases shall follow the Financial Policy and Procedures Manual.

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1. All Requests for Sealed Bids or R.F.P.'s shall be coordinated by the Purchasing Manager or designee 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 or designee. Sealed bid or R.F.P. 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 or R.F.P. 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 Purchasing Manager or designee and opened publicly either by the Purchasing Manager or designee at the time indicated in the specifications and the newspaper advertisement.

   (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 and the Executive Committee. 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. 2.20 prior to or in conjunction with non-budgeted purchases.


   (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.

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(7) GENERAL POLICY.

(a) Purchase Limitations. All purchases shall be made in accordance with the budgetary appropriations as established by the County Board for the operation of the respective departments. The responsibility for adhering to existing appropriations rests with the Department Head. The Auditor/Finance Director or designee shall refuse to issue any purchase order or accept any contract when the funds needed exceed the appropriation or lacks the appropriate approval level, except as provided in s. 4.06(7)(j) regarding emergency purchases.

(b) 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 the Department Head or designee 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 designee, or County Administrator. Above $25,000 Department Heads may enter into a lease with the approval of the Auditor/Finance Director or designee, 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 the Department Head or designee, 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 designee, or County Administrator. Above $25,000 Department Heads may enter into a lease with the approval of the Auditor/Finance Director or designee, or County Administrator and Standing Committee. A copy of all leases must be forwarded to Corporation Counsel for review and approval.

(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 or designee, or the County Administrator. 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 federal and state governments, material goods or services may be purchased directly from vendors awarded bids or contracts by state or federal governments, without the solicitation of County bids. The Department Head or designee may use “best judgment purchasing” practices up to $5,000. From $5,000 to $25,000 Department Heads may purchase from a state or federal contract as a substitute for the “simplified bidding” practice with approval of the

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Auditor/Finance Director or designee, or County Administrator. Documentation of the state or federal contract shall be in accordance with the Financial Policy and Procedures Manual. Above $25,000 Department Heads may purchase from a state or federal contract 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. The Department Head or designee may use “best judgment” practices up to $5,000. From $5,000 to $25,000 approval of the Auditor/Finance Director or designee, or County Administrator is required. Above $25,000, approval is needed by the same authorities as required in s. 4.06(6)(c). Purchases over $5,000 shall require a written explanation as to the reason in accordance with the Financial Policy and Procedures Manual.

(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 or designee 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 or designee, or County Administrator. 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) Procurement Cards shall be used in accordance with the Financial Policy and Procedures Manual.

(k) Exceptions. Exceptions to general policy and purchasing limits may exist for emergency purchases s.4.06 (7) (j) and for expenditures that are routine and needed for the efficient and effective daily business operation of the County. Exceptions shall be approved by the Auditor / Finance Director, Corporation Counsel, and the County Administrator. The specific exceptions shall be prescribed in the Financial Policy and Procedures Manual.

(l) 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 or designee 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.

(m) Disposal of Surplus Property.

1. a. 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 Purchasing Manager approves, property may be sold by sealed bids or special public auction which may include internet auction websites. 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 transferred or sold to a vendor, a non-profit organization, or another governmental unit for disposal, with approvals as follows: for items with an estimated value of $5,000 or less the Purchasing Manager must approve of the disposal; for items with an estimated value of $5,000 to $25,000 the Auditor/Finance Director and the County Administrator must approve of the disposal; for items with an estimated value above $25,000 the Executive Committee must approve of the disposal. Any transfer to a non-profit organization shall follow an open, impartial selection process as provided in the Finance Policy and Procedures Manual. Disposal shall be in accordance with the Finance Policy and Procedures Manual.

b. Notwithstanding the provisions of paragraph 1.a., the Highway Commissioner shall be responsible for disposition of surplus Highway Department equipment and property. Such property shall be sold by sealed bids or public auction if not appropriate for use by other County departments, unless the Commissioner determines that sale by an equipment broker/dealer is in the County’s best interest. La Crosse County municipalities will be provided a 30 day window to inspect and bid on equipment and heavy trucks prior to those pieces being available to the public. Transfer or sale of property to another governmental entity outside of the public bid process may occur with approval of the Public Works and Infrastructure Committee.

2. Proceeds from the sale of any equipment or supplies shall revert to the appropriate fund unless otherwise provided by law or the Financial Policy and Procedure Manual.

(n) Used Equipment and Vehicle Purchase. The Department Head or designee may use “best judgment” purchasing practices up to $5,000. From $5,000 to $25,000 Department Heads may use “Simplified Bid” purchasing practices with approval of the Auditor / Finance Director or designee, or County Administrator. Above $25,000, used equipment and vehicles shall be approved by the same authorities in s. 4.06(6)(c). Approval of purchases over $25,000 may be attained in advance of the purchase by the authorities in s. 4.06(6)(c). Advance approval shall include, at a minimum, a description of the equipment or vehicle, a not to exceed amount, and a specified timeframe to complete the purchase.

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 receipted. 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 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.

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(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).

(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.

(2) 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 if 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.
   (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 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.

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(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.

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 Service (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.

(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 and only when the employee is required to incur overnight lodging. 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 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.

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(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.
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.

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

PROPERTY ASSESSED CLEAN ENERGY FINANCING.

PURPOSE. The County finds that renovations or additions to premises located in the 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 Section 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.

STATUTORY AUTHORITY. This ordinance 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 3rd 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.

DEFINITIONS. In this section:

(a) “Annual installment” means the portion of the PACE loan that is due and payable for a particular year under the supplemental agreement.

(b) “Borrower” means the property owner or lessee of the subject property that borrows the proceeds of a PACE loan.

(c) “Default loan balance” means the outstanding balance, whether or not due, of a PACE loan at the time that the County receives foreclosure proceeds.

(d) “Foreclosure proceeds” means the proceeds received by the County from the disposition of a subject property through an in rem property tax foreclosure.

(e) “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.

(f) “PACE” means the acronym for property assessed clean energy.

(g) “PACE default provisions” means:

1. The delinquent annual installment(s) due when the County initiates the in rem property tax foreclosure on the subject property;
2. 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;

3. Any default interest charges applied to unpaid annual installments referenced in subs. (1.) and (2.) above, as provided in the supplemental agreement; and


(h) “PACE lender” means any person that makes a PACE loan, and which may include an affiliate of the borrower.

(i) “PACE loan” means a loan made by a PACE lender to a borrower under this Section for energy efficiency improvements, water efficiency improvements, or renewable resource applications made to or installed on a subject property.

(j) “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.

(k) “Program Administrator” means the person retained by the Wisconsin PACE Commission as provided in subsection (5)(b).

(l) “Subject property” means any premises located in the County on which an energy efficiency improvements, water efficiency improvements, or renewable resource applications are being or have been made and financed through an outstanding PACE loan.

(m) “Supplemental agreement” means a written agreement among a borrower, a PACE lender and the County, as provided for in subsection (7).

(n) “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.

(4) PACE LOANS AS SPECIAL CHARGES; DELINQUENT AMOUNTS AS LIENS. Any PACE loan made and secured pursuant to this Section shall be considered a special charge on the subject property. Any annual installment or portion of a PACE loan made and secured pursuant to the Section 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.

(5) WISCONSIN PACE COMMISSION.

(a) Any of the powers and duties of the County under this Section, except for those under subsection (9) may (but are not required to) be delegated to the Wisconsin PACE Commission.

(b) 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 Section and in Wis. Stat. § 66.0627 as amended.

(6) LOAN APPROVAL.

(a) 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.
(b) The County shall approve the financing arrangements between a borrower and PACE lender.

(7) SUPPLEMENTAL AGREEMENT.

(a) The County, the borrower and the PACE lender shall execute the supplemental agreement which, without limitation:

1. 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;
2. Shall recite the amount and the term of the PACE loan;
3. Shall provide for the amount, or a method for determining the amount, of the annual installment due each year;
4. Shall provide whether default interest may be applied to unpaid annual installments;
5. Shall require the PACE lender and the borrower to comply with all federal, state and local lending and disclosure requirements;
6. Shall provide for any fees payable to the County and/or Program Administrator;
7. Shall recite that the supplemental agreement is a covenant that runs with the land;
8. 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
9. May allow for amendment by the parties.

(b) 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 Section and its consequences, including the remedies for collecting the special charge.

(c) Each PACE loan shall be amortized over the term of the PACE loan as provided in the supplemental agreement.

(d) The annual payments of a PACE loan may be payable in installments as authorized by Wis. Stat. § 66.0627, as amended.

(8) 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.
(9) REMITTANCE OF SPECIAL CHARGES. The County shall promptly remit to the Wisconsin PACE Commission any payment(s) for a special charge imposed under this Section, including penalties and charges thereon, it may receive from any taxing district or the County treasurer pursuant to Wis. Stat. Ch. 74, as amended.

(10) PROPERTY TAX FORECLOSURE PROCEDURES.

(a) 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 Section as required.

(b) 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.

(c) 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.

(11) 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.

(12) 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.

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