

**TABLE OF CONTENTS**

<u>Policy Number</u>	<u>Policy Name</u>	<u>Effective Date</u>
01-94	Donations and Gifts to Sauk County	4/13/2010
02-94	Petty Cash Funds	1/14/1997
03-94	Meal Expense Reimbursement	1/1/2018
04-94	Purchasing Policy	1/7/2021
05-94	Fund Balance/Retained Earnings and Contingent Funds Policy	6/4/2020
06-94	Interdepartmental Transfers	1/14/1997
07-94	Committee Vouchers	1/14/1997
01-95	Financial Policy 01-95 Outlay Expenditures updated and incorporated into 2-96 Annual Budget Process	5/18/2021
02-95	Request for Payment Documentation	1/18/1995
03-95	Use of County Insurance Fund	8/4/2008
04-95	Use of County-Provided Vehicles	1/14/1997
05-95	Miscellaneous Bank Accounts	1/14/1997
06-95	Timesheet Authorization	3/21/1995
07-95	Accounting Practices	4/18/1995
08-95	Independent Audit	4/18/1995
09-95	Internal Audit	1/14/1997
10-95	Investments	12/19/2006
11-95	Mileage Reimbursement	3/19/2018
12-95	Grant Reporting	11/2/2023
13-95	Voucher Approval	4/8/2019
14-95	Fiscal Notes	9/21/1995
15-95	Appropriations	5/10/2011
16-95	Payroll Additions, Deletions, and Changes	11/6/2002
17-95	Disposal of County-Owned Property	6/16/2020
18-95	Use of County-Owned Personal Communications Devices (Telephones, Cellular Phones and Calling Cards)	12/19/1995
01-96	Capitalized/Fixed Asset Accounting	3/8/2011
02-96	Annual Budget Process	5/6/2022
03-96	Carryforward Funds	6/8/2010
04-96	Financial Policy 04-96 Capital Improvements updated and incorporated into 2-96 Annual Budget Process	5/18/2021
01-97	Purchase of Photo Copies and FAX Transmissions by the Public and by Tenants of the County Office Buildings	4/15/1997
02-97	Employee Reimbursements	9/10/2018
03-97	Cash Handling	12/8/2009
01-99	Disposition of Unclaimed Funds and Properties	2/16/1999
02-99	Use of County-Provided Credit Cards	1/7/2021
03-99	Charging Certain Information System Expenditures to User Departments	6/13/2017
01-06	Revenues and Accounts Receivable	3/21/2006
01-08	Self Insured Workers Compensation	8/11/2009

## **Donations and Gifts to Sauk County**

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### **Policy**

Any donations or gifts to Sauk County must be accepted and monitored by the County Board.

### **Policy Authorization**

- Addendum to the Rules of the Sauk County Board of Supervisors Committees and Descriptions, 4/19/94
- Wis. Stats. 59.52(19)
- Sauk County Code, Chapter 36, Sauk County Code of Ethics
- Resolution 145-94, 10/24/94
- Action of the Finance Committee, 01/14/97
- Action of the Finance Committee, 04/13/10

### **Procedure**

1. Oversight Committees or Boards shall be kept apprised of all donations or gifts at their next regular meetings. These donations or gifts may be in the form of cash, goods or services. An oversight committee or board may deny acceptance.
2. All donations or gifts of cash, or cash proceeds derived from a gift or donation, must be deposited and recorded in the county books in a revenue account. In kind gifts may immediately be put to use.
3. No amounts of a cash gift, or the proceeds derived in any way from a gift or donation, may be spent by a department if the expenditure would cause a department's budget to be exceeded. If expenditure of a donation or gift would cause a department's budget to be exceeded, the County Board must approve a budget amendment to appropriate the funds.
4. By February 28 of the year after the gift was received, any department receiving a gift must submit to the Accounting Department a report of the actual amount received and a detailed record of its use. This report will be presented to the Finance Committee for County Board approval. The report shall include the following information:
  - name of the donor (if a donor wishes to remain anonymous, the Oversight Committee or Board must decide the appropriateness of acceptance)
  - nature and value of the gift
  - intended use of the gift
  - any potential controversy in accepting the gift

## **Petty Cash Funds**

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### **Policy**

Any new petty cash funds must have approval by the Finance Committee before issuance. Similarly, any increases in the amounts of an existing petty cash fund must also be justified before the Finance Committee.

**DEFINITION OF PETTY CASH:** A small fund of cash for minor or emergency expenditures for which payment by voucher is impractical. Examples: Miscellaneous postage, lunches, minor office supplies.

**NOTE:** A petty cash fund is not the same as a change fund. Petty cash is for miscellaneous expenses, and it is reimbursed as needed through a voucher request. A change fund is a fixed amount of "seed money" for the purpose of making change in departments that receive fees or charges in the form of cash. When the cash drawer is balanced or counted, any amounts over and above the predetermined change fund are the revenues. The amount of the change fund should be left in the drawer after deposit of the revenues.

### **Policy Authorization**

-Adopted by Finance Committee, October 11, 1994

-Action of the Finance Committee, January 14, 1997

### **Procedure**

1. To set up a petty cash fund, a department should get approval from their oversight committee and send a written request to the controller to present to Finance Committee. The request should include the reason a petty cash fund is needed and the amount required.
2. The currency of the petty cash fund should not be commingled with any other currencies, receipts or papers. The fund should also not be "borrowed" from for personal use.
3. One member of a department should be designated as petty cash custodian. Any requests for reimbursement from petty cash should be handled through this custodian.
4. Whenever possible, the voucher process should be used for disbursements. The voucher process provides a much better approval and tracking mechanism. Purchases should be charged to a County account as frequently as possible, rather than using petty cash. The County can often take advantage of governmental discounts and avoid sales tax payment via the billing process. Employee reimbursements, seminar registration and repairs are not

### **Petty Cash Funds**

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- appropriately paid from petty cash. Miscellaneous minor office supplies and minor urgent payments are appropriately paid from petty cash.
5. As disbursements are made, the petty cash custodian should obtain signed receipts from each individual to whom cash is paid. If possible, evidence of the disbursement should be attached to the petty cash receipt.
  6. As the supply of cash runs low, someone other than a custodian should record the transactions of the fund and request, through the voucher process, reimbursement. This is done by categorizing the receipts by the types of expenses on the reconciliation form provided and claiming these on the voucher. The receipts and a copy of the reconciliation are attached to the voucher. Receipts should be stamped "Paid" by bookkeeping so they cannot be reused. The sum of the receipts submitted should equal the amount requested on the voucher.
  7. At all times, the total of currency and receipts in the petty cash box should equal the amount of designated petty cash. Reconciliations should be performed quarterly: March 31, June 30, September 30 and December 31. The reconciliation should be done on a form provided. A copy must be forwarded to the accounting department by the 10th of the following month.
  8. If there is an overage or shortage, an error such as incorrect change given, overpayment of an expense, or a lost receipt has probably been made. If either an overage or a shortage occurs, contact the accounting department.
  9. Petty cash funds are subject to unannounced audits at any time by accounting.

**SAUK COUNTY PETTY CASH RECONCILIATION**

Department \_\_\_\_\_  
 Performed by \_\_\_\_\_

Petty Cash Amount Approved  
 by Finance Committee \$ \_\_\_\_\_ \*\*  
 Date \_\_\_\_\_

This reconciliation should be done each time petty cash funds are replenished and March 31, June 30, September 30, and December 31. Return a copy of this sheet to accounting with replenishment voucher and within ten days of the above dates.

Currency \_\_\_\_\_ \$ \_\_\_\_\_  
 Coin \_\_\_\_\_

Receipts	Expense Account #	Amount
_____	_____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Total Receipts \_\_\_\_\_

**TOTAL OF CURRENCY COIN AND RECEIPTS** \$ \_\_\_\_\_ \*\*

\*\*These two figures should be equal.

SAUK COUNTY PETTY CASH RECEIPT

Amount: \$ \_\_\_\_\_

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

Description of Expense: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Account #: \_\_\_\_\_

Signature: \_\_\_\_\_  
(Attach evidence of disbursement.)

SAUK COUNTY PETTY CASH RECEIPT

Amount: \$ \_\_\_\_\_

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

Description of Expense: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Account #: \_\_\_\_\_

Signature: \_\_\_\_\_  
(Attach evidence of disbursement.)

SAUK COUNTY PETTY CASH RECEIPT

Amount: \$ \_\_\_\_\_

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

Description of Expense: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Account #: \_\_\_\_\_

Signature: \_\_\_\_\_  
(Attach evidence of disbursement.)

SAUK COUNTY PETTY CASH RECEIPT

Amount: \$ \_\_\_\_\_

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

Description of Expense: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Account #: \_\_\_\_\_

Signature: \_\_\_\_\_  
(Attach evidence of disbursement.)

SAUK COUNTY PETTY CASH RECEIPT

Amount: \$ \_\_\_\_\_

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

Description of Expense: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Account #: \_\_\_\_\_

Signature: \_\_\_\_\_  
(Attach evidence of disbursement.)

SAUK COUNTY PETTY CASH RECEIPT

Amount: \$ \_\_\_\_\_

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

Description of Expense: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Account #: \_\_\_\_\_

Signature: \_\_\_\_\_  
(Attach evidence of disbursement.)

## **Meal Expense Reimbursement**

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### **Policy**

Claims for meal expense reimbursement must represent actual, reasonable and necessary expenses.

### **Policy Authorization**

- Adopted by Finance Committee, October 1, 1990
- Amended by Finance Committee, November 14, 1995
- Resolution 80-97, June 17, 1997
- Amended by Finance Committee, January 13, 2009
- Amended by Finance Committee, June 13, 2017

### **Procedure**

1. All claims for meals must be supported by an itemized receipt from the establishment where the meal occurred.
2. No claim for meal reimbursement shall be made from any establishment within Sauk County, except for a "working meal". That is a meal which is essential and justified as both being considered an unavoidable element of the meeting or event and where the employee or officer has a substantive educational, technical assistance, policy-making, or similar role at the meeting or event. "Working meals" do not include meals at meetings and events attended purely out of interest, even when related to the employee's or official's official county capacity. All in-county meals that are reimbursed require Department Head, or in the case of a department head, the Administrative Coordinator, approval and signature.
3. Maximum permitted amounts, both in-state and out-of-state, for individual meals, including tax and tip, are indexed to the Federal General Services Administration standard rates for Wisconsin. The rate in effect on January 1 of any year will remain in effect for the entire year.

The maximum allowable tip is 15 percent of the meal claim.

Where a consistent pattern of maximum meal reimbursement claims is noted on an employee's travel voucher, the department head or designated representative should question whether the expenses are reasonable.

4. Any unusual amounts must be fully documented and accompanied by a full explanation of the reasonableness of such expenses. An unusual amount is a cost which is incurred outside the control of the individual.
5. Reimbursement for meals for employees who are on a day-shift basis (8:00 a.m. - 4:00 p.m.) will be allowed on trips only on the following conditions:

### **Meal Expense Reimbursement**

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- a) Breakfast, provided the employee leaves home before 6:00 a.m.
  - b) Lunch, provided the employee leaves their place of employment before 10:00 a.m. and returns after 2:30 p.m.
  - c) Dinner, provided the employee returns home after 7:00 p.m.
6. The time or time periods specified shall be modified to the extent necessary to provide equitable treatment to employees whose work schedule requires shift work on other than a day-shift basis, meal reimbursement maximum limits shall be based on the type of meal appropriate to the time of day.
  7. No reimbursement may be made for the cost of alcoholic beverages.
  8. Reimbursement for meals for employees will be allowed in conformance with the above guidelines on trips which necessitate an overnight stay and the condition that dinner is reimbursable if the employee leaves the workplace for the destination before 5:00 p.m.
  9. Per Internal Revenue Service rule, any meals reimbursed to employees for which there was not an overnight stay shall be taxable. These meals shall be reimbursed through the payroll process, and will be subject to payroll taxes and included on the employee's W2.



## **Purchasing Policy**

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### **Policy**

Sauk County shall have a standard manner by which to purchase items for county use. These procedures will involve various thresholds of authority and utilize necessary forms.

### **Policy Authorization**

- Resolution 136-92, September 22, 1992
- Rules of the Sauk County Board of Supervisors, Rule VI. Financial Policy
- Wisconsin Statutes:
  - §66.0131 Local Government Purchasing
  - §59.52(9) Purchasing Agent
  - §16.73 Cooperative Purchasing with the State

#### **Public Works**

- §59.52(12) Accounts and Claims; Settlement
- §59.52(29) Public Work & Emergencies
- §66.0901 Public Works Contracts and Bids
- §66.0903 Public Works and Projects

- Amended by Finance Committee, June 12, 1998
- Amended by Finance Committee, April 11, 2001
- Amended by Finance Committee, May 10, 2005
- Amended by Finance Committee, December 11, 2007
- Amended by Finance Committee, September 9, 2008
- Amended by Finance Committee, May 11, 2010
- Amended by Finance Committee, January 07, 2021

### **Procedure**

#### **Definitions**

##### **Bid**

*Formal* written responses by vendors to the County's solicitation for prices of goods and or services. Bids are usually in response to formal requests for bid (RFB's) by the County, and their formats are often specifically prescribed so as to meet precise requirements of the RFB. Information provided in a bid may be binding against the vendor. Bids are awarded based on the lowest cost bid received by a responsive / responsible bidder.

##### **Documentation:**

Written evidence of information received from vendors. Documentation may be formal (bids received from vendors) or informal (a note written by the purchaser based on a phone conversation with a vendor).

##### **Prequalification**

Initial process whereby prospective vendors respond to criteria provided by the county in order to compete in the bid process. This is a part of the bid process, and will eventually result in an award of bid. Prequalification ensures that bidders possess legally necessary and sufficient means to perform a public

## **Purchasing Policy**

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function, and allows for the establishment of a list of responsible bidders. Prequalifications are done when factors other than price must be determined for a public work. Wis. Stats. §66.0901 allows for the use of prequalification prior to the bid process

### Quotes:

*Informal* responses by vendors to the County's solicitation for prices of goods or services. Quotes may be written or verbal and are estimates of the price of a good or service. Quotes may be requested formally, such as a written memo to vendors, or informally, such as by phone. Prices and specifications are not binding.

### Request for Bid (RFB)

*Formal* request by the County for prices of goods or services. RFB's have very specific requirements as to the information the vendors must provide, such as product features, duties to be performed by the vendor and pricing. Award decisions are based solely on lowest responsive / responsible bid received.

### Request for Information (RFI)

RFI's can be prepared at any time, and do not result in a legally binding document or award. They can be used to narrow the scope of a project or define parameters, and can also be used to narrow the field of prospective vendors or prequalify vendors, in request for proposal projects.

### Request for Proposal (RFP)

*Formal* request by the County for prices of goods or services. RFP's have very specific requirements as to the information the vendors must provide, such as product features, duties to be performed by the vendor and pricing. Requests for Proposal allow for evaluation of proposals based on a specified criteria matrix. Award decisions are not based solely on lowest responsive / responsible bid received. All RFP's shall include the County's standard terms and conditions. The standard terms and conditions and a generic RFP can be obtained from the Corporation Counsel office.

## **Capital Outlay - (See Also Financial Policy 1-95, Outlay Expenditures)**

Capital outlay is an expenditure of \$5,000 or greater after any trade-in of the old unit and having a useful life of not less than three years. This includes real property acquisition, construction, equipment, and repairs, or updating of an existing capital item, which extends the life and value of the item, as opposed to normal recurring operating maintenance and repairs. The costs that are considered outlay are:

- The cost of the item itself
- Shipping and handling costs
- All expenditures that make the item ready for use, such as necessary licenses, wiring, installation, additions to the item whether purchased or made by staff

Outlay is determined by expenditure level, regardless of funding source. If an item is paid for fully by grants, there must still be an expenditure for the full amount of cost, with an equal revenue for the funds provided by the grant.

Capital outlay items must be on a capital outlay list approved during the budget process. Changes to the list must be approved by the oversight committee and the Finance Committee. (See Financial Policy 1-95, Outlay Expenditures).

### **Purchasing Policy**

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Computer hardware or software purchases shall be made by the Management Information Systems (MIS) Department in cooperation with the department requesting the items. Departments who can receive reimbursement for these purchases through grants or other means shall inform the MIS Department. Costs of the equipment of software and ongoing maintenance shall be charged back to the user department.

\$5,000-\$9,999 Three documented price quotes are required. If the circumstances are such that the purchaser is unable to obtain three price quotes, the circumstances shall be documented and reported to the oversight committee. Upon recommendation of the department head, there should be approval by the oversight committee. Exceptions to the quote requirement will be allowed for emergency situations.

Over \$10,000 Bids / Proposals are required to be submitted. Upon recommendation of the most advantageous bid by the oversight committee, a resolution must be presented to Board of Supervisors for approval. An exception to the requirement is for the Highway Department, whose limit by Statute is \$30,000 before County Board action is required. Other exceptions to this requirement may be allowed if approved by County Board resolution or ordinance, or Statute. Resolutions for MIS related purchases must be sponsored by both the MIS and oversight committees.

Over \$25,000 The same requirements that apply to items over \$10,000, apply to these items. In addition, these items must be considered by the Capital Improvement Team. (See Financial Policy 4-96, Capital Improvements)

Also, any public work, including any contract for construction, repair, remodeling or improvement of public work, over \$25,000 shall be bid pursuant to Wis. Stats. §59.52(29).

### **Contracted Services and Leases**

The same general requirements shall apply to contracts and leases signed by the County as to purchases of outlay items.

All contracts for any items or services under \$5000 shall be procured by obtaining, at a minimum, verbal quotations from one or more vendors, if available. Each department shall keep a written record of the verbal quotes received.

\$5,000-\$9,999 Three documented price quotes are required. If the circumstances are such that the purchaser is unable to obtain three price quotes, the circumstances shall be documented and reported to the oversight committee. Upon recommendation of the department head, there should be approval by the oversight committee. Exceptions to the quote requirement will be allowed for emergency situations.

Over \$10,000 Bids are required to be submitted to the oversight committee. Upon recommendation of the most advantageous bid by the oversight committee, a resolution must be presented to the Board of Supervisors for approval. An exception to the requirement is for the Highway Department, whose limit by Statute is \$30,000 before County Board action is

### **Purchasing Policy**

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required. Other exceptions to this requirement may be allowed if approved by County Board resolution or ordinance, or Statute. Resolutions for MIS related purchases must be sponsored by both the MIS and oversight committees.

All contracts for any item or services, with the exception of vehicles, over \$10,000 shall be publicly offered, published in at least the local paper and awarded through the use of a sealed bid process similar to the requirements set forth under Wis. State Statutes §59.52(29). However, exceptions to this publication and bid requirement can be made by the Home Committee if that committee determines the uniqueness of the materials or services being purchased or other factors render the expense of publication and the sealed bid process unnecessary.

Over \$25,000 The same requirements that apply to items over \$10,000, apply to these items. In addition, these items must be considered by the Capital Improvement Team. (See Financial Policy 4-96, Capital Improvements)

Departments are not to break down a total project or purchase into smaller pieces in order to circumvent these policies.

Also, any public work, including any contract for construction, repair, remodeling or improvement of public work, over \$25,000 shall be bid pursuant to Wis. Stats. §59.52(29).

These requirements shall be waived for the Human Services (HS), Highway and Management Information Systems departments only for standard contracts entered into by these departments. Oversight committee approval must still be obtained in all cases.

These requirements shall be waived for Contract Account #133 between Sauk County and the Board of Regents of the University of Wisconsin System, which shall be approved by the UW Extension, Arts & Culture Committee based on amounts included in the Sauk County budget.

Any proposed contracts that create a substantial commitment of County resources must be forwarded to the County Board for consideration.

All contracts shall contain the County's standard terms and conditions, with the exception of contracts entered into by the Human Services department. Human Services shall use the standard State contract as approved by Corporation Counsel. All proposed contracts over \$10,000 shall be reviewed by the Corporation Counsel, Administrator and Finance Director prior to signing. (The Human Services and Highway departments shall be exempt from this requirement.) Contracts for less than \$10,000 are encouraged to be reviewed by these staff. In addition, proposed lease contracts shall be analyzed by the Controller to determine the present value of lease payments for comparison to the cost of outright purchase. The results of this analysis shall be communicated to the department and oversight committee prior to execution of the agreement or contract.

If a vendor performs identical work at different work sites, to be completed in a period of two months or less, these services shall be treated as one total contract in determining which procedures to follow. For example, if a department wishes to have one vendor blacktop three sites at \$2,000 per site, the total contract would be treated as a \$6,000 contract.

## **Purchasing Policy**

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### **Repairs**

Department heads should use their best judgment when faced with a situation requiring repairs.

Emergencies                      Use the vendor who can most efficiently make the repair in a timely fashion.

Non-Emergencies                As time allows, solicit at least three quotes. Repairs costing over \$5,000 must be approved by oversight committee, below \$5,000 by the department head.

### **Cooperative Purchasing Agreements**

County Departments shall make every effort to purchase goods and supplies through established cooperative purchasing agreements. The agreements meet statutory bid requirements, offering the benefits of volume pricing, while significantly reducing overall procurement costs.

### **Request for Quotation, Bid, Proposal**

Sauk County will sign an agreement to utilize the services of a third party vendor for the purpose of providing electronic procurement services. Online services will significantly reduce the costs associated with the preparation and distribution of requests for bid, proposals and quotations. Departments soliciting bids, proposals or quotations by mail, phone or source other than online procurement, must submit planholder information to Accounting for inclusion in a common vendor database. A “planholder” is defined as any vendor who receives a copy of a bid, proposal or quotation from Sauk County.

## **Fund Balance/Retained Earnings and Contingent Funds Policy**

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### **Policy**

The Sauk County Board of Supervisors is charged with protecting the public interest. In this protective role, it is in the best interest of the Board to have proper methods in place to safeguard the assets of Sauk County. The Board must use sound business logic in stabilizing the tax levy. The following items are considered critical for improving the financial stability of Sauk County:

- A. Preventing the arbitrary application of unreserved, undesignated funds to offset the tax levies of various funds, the practice of which endangers the financial health of the county.
- B. Maintaining reserves to help insulate Sauk County from the potential ill effects of emergencies, uncertain revenue sources, economic slowdowns, changes in state and federal mandates or policies, and uninsured losses.
- C. Maintaining the highest possible bond rating to reduce the cost of long-term borrowing to the taxpayers.
- D. Providing sufficient cash flow for the operations of the County under all normal conditions and under most unusual conditions without having to go to the market for short-term borrowing.
- E. The ability to earn interest on its funds in order to have direct reduction of property taxes.

To address these critical items, this policy shall determine an appropriate level of unrestricted fund balances and retained earnings and shall prescribe maintenance of the levels in accordance with the changing operations of the County.

This policy will also direct the creation and disbursement of contingency funds as a means of improved financial stability. Knowing that unanticipated expenses of a nonrecurring nature and cost overruns are a possibility, the County will during its annual adoption of the budget, appropriate funds to create a contingency account for the County. This will eliminate the need for individual departments and program areas from having to budget independently for contingencies.

This policy conforms to the limitations imposed by the “public purpose doctrine”. It is also consistent with Wis. Const. Art. VIII, §5 and §65.90, Wis. Stats. which operate in conjunction with one another to restrict counties from levying taxes to create a surplus fund having no particular public purpose. The methods which are used to determine appropriate fund balances are consistent with sound business judgment and relate to specific public purposes.

In the case of the Human Services fund, any audited year-end fund balance in excess of an amount deemed necessary to guard against volatile contingencies in the Human Services

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### **Fund Balance/Retained Earnings and Contingent Funds Policy**

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department shall be transferred to the General Fund. The determination of an appropriate amount shall be made jointly by the Finance Committee and Human Services Board. If the Human Services fund balance falls below this mark, there will be a transfer from the General Fund only if there would be a negative fund balance.

#### **Policy Authorization**

- Action of the Finance Committee, June 04, 2020
- Action of the Finance Committee, July 09, 2014
- Resolution 120-11, December 20, 2011
- Action of Finance Committee, December 20, 2011
- Resolution 52-06, May 16, 2006
- Resolution 16-97, February 18, 1997
- Action of Finance Committee, December 10, 1996
- Action of Finance Committee, May 9, 1995

#### **Procedure**

The Human Services fund balance shall contain a maximum of \$600,000, to be reviewed annually during the budget process.

Minimum Working Capital Levels  
Concepts used in the formula:

Three (3) categories of funds should be included in the formula:

1. The general operating fund of the County - the General Fund.
2. Any fund requiring a tax levy with which to operate.
3. Any fund that needs the pooled cash concept to operate.

The unrestricted fund balance or unrestricted retained earnings are the only portions of fund balances or retained earnings that shall be used in the calculation.

The total expenditure budget from the required funds shall be used to calculate the working capital level required, or the minimum fund balance requirement. The working capital level required shall be set at a minimum of twenty-five percent (25%) of the total expenditure budgets of the included funds. The total expenditure budget from these funds shall include all operating expenditures, debt service, and outlay.

The formula may be modified as the operations of Sauk County change.

The Fund Balance Assigned for Working Capital for the Governmental and Fiduciary Funds shall be recorded in the General Fund. The Retained Earnings Assigned for Working Capital for the Proprietary Funds shall be recorded in the respective individual funds. In the event there is an insufficient amount in a particular Proprietary Fund balance to assign

### **Fund Balance/Retained Earnings and Contingent Funds Policy**

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for Working Capital, the difference between the required amount and the amount in the Proprietary Fund balance shall be assigned in the General Fund.

This calculation is to be made in conjunction with the budget process each year. Assignments are to be made at the beginning of each fiscal year.

The formula is as follows:

- 1a. Determine amount of total budgeted expenditures (including outlay and debt service) for upcoming year for Governmental, Fiduciary, and Proprietary Funds, specifically: General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Fund, Dog License Fund, Health Care Center Fund, and Highway Fund.
- 1b. Multiply by factor specified in policy.
- 1c. Sum the product calculated in 1b for all Governmental Fund and Fiduciary funds. This is the required working capital level for the General Fund. The product calculated in 1b for each Proprietary fund is the required working capital level for that fund.
- 2a. List the prior year's audited unrestricted fund balance.
- 2b. Enter the current year's estimated actual addition to or use of unrestricted fund balance. This is the net of current year revenues and expenditures projected to year-end level, restricted funds becoming unrestricted or unrestricted funds becoming restricted.
- 2c. Enter the amount of budgeted use of, or addition to, fund balance for the upcoming year.
- 2d. Add the amounts in 2a, 2b and 2c to project current year-end unassigned fund balance.
- 3a. Enter amounts from 2d.
- 3b. Enter amounts from 1c.
- 3c. Subtract 3b from 3a. If Fiduciary or Proprietary funds show a negative amount show their total in "Allowance for other funds" line under General Fund.
- 3d. Net the difference and the allowance amounts. If positive, this is the amount available to reduce the levy. If negative, this is the amount needed to comply with the working capital policy.

#### Uses of Fund Balances or Retained Earnings

1. Sauk County shall not use any fund balances or retained earnings to fund operational expenditures. Funding operations with fund balance erodes the County's ability to maintain these operations into the future, as well as diminishes reserves available for emergencies or future planning.
2. Assigned fund balances or retained earnings, particularly those that were generated from sources that specify their use, may be transferred to other funds or appropriated for expenditure so long as the original purpose for which the funds were specified has been accomplished or the project has been reorganized or



### **Fund Balance/Retained Earnings and Contingent Funds Policy**

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abandoned. This may be accomplished by action of the Finance Committee or County Board, or through the budget or budget amendment process.

3. Unassigned fund balances or retained earnings may be budgeted to fund the following items:
  - a. Nonrecurring or rarely recurring capital outlays to reduce reliance on borrowed funds and future debt service costs.
  - b. Nonrecurring startup costs of projects or programs that are expected to provide savings or increase efficiencies in the future.
  - c. Prepayment of outstanding debt to generate greater rates of return than refinancing and result in the immediate improvement of many important credit ratios.
  - d. Termination costs of ineffective or inefficient programs.
  - e. All or part of the contingency fund as described below.
  - f. Vacancy and turnover factor. Departmental budgets are developed as if all staff positions will be filled for the entirety of the year. Recognizing that there is always vacancy and turnover, the County will analyze previous years' turnover, outside funding and any other pertinent information. The property tax levy may be reduced by using fund balance to fund this vacancy factor centrally (as opposed to in departments' budget).
  - g. Continuing appropriations / carryforward funds as described in Financial Policy 3-96.
  - h. Other nonrecurring expenditures which are expected to yield a positive financial return in the future, arise out of unforeseen circumstances (i.e. a pandemic or natural disaster), or are not expected to continue into future years.
4. When an expenditure is incurred where multiple categories of funds are available, restricted resources will be used first, followed by committed, assigned, and finally unassigned.

#### Use of Contingent Funds

1. Recognizing that it is unlikely that many unexpected events will occur in a single year that require additional funds, Sauk County will not fund contingencies as an expenditure in departments' budgets. A central contingency fund will be established annually at a reasonable level as determined by the Finance Committee and County Board. It may be funded all or in part by General Fund balance since it is unlikely that much or all of its expenditure will occur.
2. Use of contingency funds shall be governed by Wis. Stats. §65.90(5)(b). The Sauk County Board designates the Finance Committee the authority to transfer funds in accordance with the Rules of the Sauk County Board of Supervisors.

## **Interdepartmental Transfers**

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### **Policy**

Interdepartmental Transfers should be used when one county department is paying for purchased goods or services from another county department.

### **Policy Authorization**

- Controller's Office
- Adopted by Finance Committee Action, October 11, 1994
- Amended by Finance Committee Action, January 14, 1997

### **Procedure**

1. An interdepartmental transfer form should be initiated by the department making the payment. When the "Paying Dept." portion of the form is complete, it should be delivered to the "Billing Dept." or the department being paid.
2. The "Paying Dept." is responsible for completing the revenue account portion of the form and delivering the form to the Accounting Department.
3. Both departments should keep a copy of the form for their files, just as with a voucher, to be matched to the monthly transaction report.
4. Proper documentation must be attached to the form. If this documentation is not available, a detailed description of the transaction must be included in the "Purpose of Transfer" portion of the form. If either are missing, the transaction will not be processed and the form will be returned to the paying department.
5. The proper completion of the form will ensure accurate recording of the transaction. Please complete each portion as indicated below:

A - DATE -note the day the form is originated

B - PERIOD -indicate the month in which to record the transaction

C - PURPOSE OF TRANSFER

-Indicate the reason for the transaction, including any applicable invoice number. (An invoice number noted here could be included on the Journal Entry description.)

D - DEPARTMENT TO (Billing Dept)

-write the name of the department who is to receive payment

E - REVENUE ACCOUNT NAME

### **Interdepartmental Transfers**

---

- completed by the department receiving the payment
- indicate the name of the revenue account

#### **F - ORG OBJECT AMOUNT**

- completed by the department receiving the payment
- write the appropriate account coding and the dollar amount of the revenue to be recorded
- amounts may be split over multiple accounts
- total amount shown must match total amount shown in "Department From" section

#### **G - AUTHORIZED BY**

- completed by the department receiving the payment
- verifies that accounts and amounts indicated in "Department To" section are correct

#### **H - DEPARTMENT FROM (Paying Dept)**

- write the name of the department who is making the payment

#### **I - EXPENSE ACCOUNT NAME**

- completed by the department making the payment
- indicate the name of the expense account

#### **J - ORG OBJ AMOUNT**

- completed by the department making the payment
- write the appropriate account coding and the dollar amount of the expense to be recorded
- amounts may be split over multiple accounts

#### **K - AUTHORIZED BY**

- completed by the department making the payment
- verifies that accounts and amounts indicated in "Department From" section are correct

**COUNTY OF SAUK  
INTERDEPARTMENTAL TRANSFER**

DATE:     A     YEAR/PERIOD:     B      
 PURPOSE OF TRANSFER: \_\_\_\_\_ MUNIS INVOICE # (if applicable): \_\_\_\_\_

\_\_\_\_\_ C \_\_\_\_\_

DEPARTMENT TO (Billing Department):

Revenue Account Name	Org	Object	Project	Amount
E	F	F	F	F
TOTAL AMOUNT (Must equal total for Billing Department)				-

AUTHORIZED BY: \_\_\_\_\_ DATE: \_\_\_\_\_  
 \_\_\_\_\_ G \_\_\_\_\_

DEPARTMENT FROM (Paying Department): \_\_\_\_\_ H

Expense Account Name	Org	Object	Project	Amount
I	J	J	J	J
TOTAL AMOUNT (Must equal total for Paying Department)				-

AUTHORIZED BY: \_\_\_\_\_ DATE: \_\_\_\_\_  
 \_\_\_\_\_ K \_\_\_\_\_

**After both departments have signed, deliver original to the Accounting Department.**



## Committee Vouchers

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### Policy

Supervisors shall be authorized up to a maximum of 90 days compensation per year (at a per diem rate of \$35.00), plus mileage and reimbursement of authorized expenses for committee work.

### Policy Authorization

- Sauk County Rules of the Board
- Amended by the Finance Committee, January 14, 1997

### Procedure

1. Committee vouchers are to be turned in to the County Clerk's office before the County Board meeting. The Committee vouchers are to include committee meetings attended since the previous County Board meeting as authorized by Rule IV.I of the Rules of the Sauk County Board of Supervisors.
2. Only one diem per day will be allowed, however mileage for all required meetings attended will be reimbursed.
3. Committee vouchers for the Human Services Board, Highway Committee, and Health Care Center Board are to be submitted directly to those departments and not included on the vouchers submitted to the County Clerk for payment.
4. Mileage will be reimbursed at the rate of thirty cents (30¢) per mile as established in Resolution #83-96 on May 21, 1996.
5. Meal reimbursement will be in accordance with the Meal Expense Reimbursement Policy adopted by the Finance Committee. (See Financial Policy 3-94)
6. Payment for committee vouchers must first be approved by the Finance Committee. Therefore, vouchers submitted on County Board day will be held for Finance Committee approval before being paid.

Example: Committee voucher submitted to the County Clerk prior to the June 16th County Board meeting will not be paid until after the July County Board meeting thus allowing ample time for the Finance Committee to review the voucher and approve it.



## **Request for Payment Documentation**

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### **Policy**

All requests for payment via a Sauk County check must be submitted on a voucher and accompanied by an original invoice.

### **Policy Authorization**

-Resolution 10-95, 1/18/95

### **Procedure**

1. Requests for payment are to be made by using a Sauk County voucher. The voucher may contain summary information and be accompanied with computer produced detail lists.
2. No payment will be produced without proper documentation of the purchase. Whenever possible, this documentation will be an original invoice. Payments will not be made from statements in order to prevent double payments.
3. In certain types of transactions, invoices are not available. When this happens, an explanation should accompany the request stating reason for payment and period or services covered. The signature of the payee should be included if possible.
4. As with all payments, only appropriated funds may be spent and proper authorization for the payment must be in evidence.
5. Maintenance of original invoice files may be delegated to larger departments by written agreement. This agreement would assign responsibility for proper review of invoices and authorization of payment to the Department Head or their designee. These files would be audited periodically by the Accounting Office for completeness and appropriateness of payment authorization.



## **Use of County Insurance Fund**

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### **Policy**

The Sauk County Insurance Fund shall maintain a minimum balance of \$500,000. The adequacy of this fund shall be reviewed periodically by the Property and Insurance Committee; and the Property and Insurance Committee shall authorize transactions of the fund.

All county liability and property insurance claims shall be processed through the Risk/Safety Manager. Deductibles or denied claims shall be covered by the County Insurance Fund with the approval of Property and Insurance Committee.

The expense for property insurance premiums shall be allocated to all covered county departments. The expense for liability insurance shall be allocated to departments who either have a large probability of liability loss (as determined by the Risk/Safety Manager) or can receive reimbursement from sources outside Sauk County. Any liability expense not allocated to departments will be paid from the County Insurance Fund.

### **Policy Authorization**

- Action of the Property and Insurance Committee, 8/4/08
- Resolution 81-03, 5/20/03
- Resolution 17-97, 2/18/97
- Action of the Property and Insurance Committee, 7/1/96

### **Procedure**

1. A "Triple I Accident Report" shall be completed and submitted to the Risk/Safety Manager as soon as possible after the occurrence. Blank forms can be obtained from the Risk/Safety Manager in the Emergency Management department.
2. Proceeds from insurance awards will be recorded as revenue to the affected department(s) and are to be used to repair or replace damaged property.
3. When approved by the Property and Insurance Committee, deductibles and claims falling below the deductible limit will be transferred to the affected department(s) as revenue and are to be used to repair or replace damaged property. These transfers will be requested by the Risk/Safety Manager once the amount to be paid by the Insurance Carrier is determined.
4. At year-end, the insurance activity of all departments who do not budget for insurance revenues during the regular budget cycle will be reviewed by the Accounting Department. These departments will receive an equal increase in budgeted revenues for insurance recoveries and budgeted expenses for repairs or replacements. These increases will be in the amount of the total insurance recovery either by the County's insurance carriers or by the County's Insurance Fund.

**Use of County Insurance Fund**

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5. Any amounts accumulated over the minimum shall be retained by the fund and used to offset subsequent levy requests. Amounts below the minimum shall be charged to departments pro rata based on the losses of the previous few years.

## Use of County-Provided Vehicles

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### Policy

No employee of Sauk County may use any County vehicle for personal use, other than commuting and/or de Minimis personal use (e.g. stop for a personal errand between business use and the employee's home.) Any such personal use shall be reported to the County by reporting methods established by the Controller. The personal use of a County-owned vehicle is taxable. Personal use includes commuting. Sauk County elects to use the Commuting Valuation Rule, which imputes the value of use of a County-owned vehicle for commuting as \$1.50 one way.

### Policy Authorization

- Resolution 156-85, November 12, 1985
- Tax Reform Act of 1984
- Amended by Finance Committee, January 14, 1997

### Procedure

1. The IRS has specifically exempted the following types of vehicles from the regulations:
  - a) clearly marked police and fire vehicles
  - b) unmarked law enforcement vehicles when used for authorized purposes and operated by a full-time law enforcement officer
  - c) delivery trucks with seating only for the driver, or only for the driver plus a folding jump seat
  - d) flatbed trucks
  - e) cargo carrier with over a 14,000-pound capacity
  - f) school and passenger buses with over a 20-person capacity
  - g) ambulances
  - h) hearses
  - i) bucket trucks
  - j) cranes and derricks
  - k) forklifts
  - l) cement mixers
  - m) dump trucks
  - n) garbage trucks
  - o) specialized utility repair trucks
  - p) tractors
  - q) certain pickup trucks and vans not over 14,000 pounds loaded gross vehicle weight and with other certain specifications

A pickup truck or van is exempt unless specially modified so it is not likely to be used more than minimally for personal purposes. The following are guidelines that a pickup or van can meet to be exempt:

A pickup truck is exempt if clearly marked with permanently affixed decals, special painting, or other specific County markings. In addition, it must be either:

### **Use of County-Provided Vehicles**

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- 1) Equipped with at least one of the following:
  - a) hydraulic lift gate
  - b) permanent tanks or drums
  - c) permanent side boards or panels that materially raise the level of the sides of the truck bed
  - d) other heavy equipment such as an electric generator, welder, boom, or crane used to tow vehicles
- 2) Used primarily for transporting a particular type of load (other than over the public highways) in a construction, farming, drilling, timbering, or other similar operation for which it was specially designed or significantly modified

A van is exempt if clearly marked with permanently affixed decals, special painting, or other specific County markings. In addition, it must have a seat for the driver only or the driver and one other person, and either:

- 1) permanent shelving that fills most of the cargo area
- 2) an open cargo area and the van at all times carries merchandise, material, or equipment used by the County

#### 2. Sauk County's Responsibilities

- a) Sauk County will inform users of County-provided vehicles that the County has elected not to deduct or withhold any taxes on the imputed value of an employee's personal use of an employer-provided vehicle.
- b) Sauk County will include the value of an employee's personal use of such a vehicle in the gross pay recorded on the employee's W-2 form at the end of the year.
- c) Sauk County will notify employees of the special valuation rule the County intends to use i.e. the Commuting Valuation Rule.

#### 3. Employee Responsibilities

- a) Each affected employee shall furnish their department head with a log of commuting days on a monthly basis on the County form for this purpose.
- b) Each department head receiving such reports shall sign and forward them to the Controller. These reports are required documentation for IRS compliance purposes.
- c) Each employee commuting in a county-provided vehicle shall report as income on their Federal and State tax returns the value of this benefit based on \$1.50 per one-way trip.

## **Miscellaneous Bank Accounts**

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### **Policy**

All bank accounts containing County funds must have approval by the Finance Committee. These bank accounts shall be listed individually in the County General Ledger and must be handled with appropriate procedures for internal controls including performance of monthly reconciliations.

### **Policy Authorization**

- Resolution 53-95, March 21, 1995
- Financial Institutions Reform, Recovery and Enforcement Act of 1989, Section 1823(e)
- Amended by Finance Committee, January 14, 1997

### **Procedure**

1. To set up a bank account, a department should get approval from their oversight committee and send a written request to the controller to present to Finance Committee. The request should include the completion of a "Bank Authorization" form.
2. One member of a department should be designated as the bank account custodian. This person should be responsible (either through actual performance or delegation) for maintaining a record of transactions, making deposits, performing monthly bank reconciliations, securing blank check stock, and safeguarding any void or cancelled checks.
3. Bank statements should be sent to the Controller. The Accounting Department will record the balance from the statement and forward the document to the department for reconciling.
4. The Accounting Department shall maintain a list of miscellaneous bank accounts with the institution name, account title, account number, names of authorized signors, and name of custodian and purpose of account.
5. Reconciliations between the County General Ledger and the bank statement should be performed monthly. Failure to perform these reconciliations on a timely basis could result in termination of the bank account.
6. Any bank account with a balance greater than the bank's deposit insurance must be collateralized by written agreement with the bank. This collateral must be approved by the institution's board of directors or loan committee, and that approval must be reflected in the minutes of the board or committee. The pledge of collateral must be an official record of the depository institution with the Bailee information properly executed and signed. Failure to do so may result in the removal of County funds from the institution.

**Miscellaneous Bank Accounts**

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7. Miscellaneous bank accounts are subject to unannounced audits at any time by accounting personnel.
8. Stale checks shall be written off at least annually.
9. The necessity of all miscellaneous bank accounts shall be reviewed annually by the Finance Committee.

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**Timesheet Authorization**

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**Policy**

All payroll information submitted to the Accounting department must contain evidence that it was reviewed and approved by a department head or their delegate.

**Policy Authorization**

-Resolution 52-95, March 21, 1995

**Procedure**

1. Departments should complete timesheets provided by the bookkeepers and the department head should sign them before returning the timesheets for processing.
2. In larger departments with internal timekeeping methods, the original time records should be signed by the direct supervisor. When timesheets are prepared for central processing, the department head or their delegate should sign the summary to certify that proper documentation is on file in the department.
3. Payroll documentation files are subject to unannounced audits at any time by accounting personnel.

## **Accounting Practices**

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### **Policy**

Sauk County will establish and maintain a high standard of accounting practices.

### **Policy Authorization**

-Resolution 71-95, April 18, 1995

### **Procedure**

1. Accounting standards of the County and all of its departments will conform to generally accepted accounting practices as promulgated by the Governmental Accounting Standards Board.
2. Management positions in the Accounting Department will be filled with professional Accountants.
3. All Sauk County departments will abide by all applicable Wisconsin Office of Management and Budget (OMB) circulars and funding source accounting requirements.
4. All Sauk County departments will abide by the accounting procedures developed and administered by the Accounting Department.



## **Independent Audit**

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### **Policy**

A properly licensed independent public accounting firm will conduct an annual audit of Sauk County financial records.

### **Policy Authorization**

-Resolution 72-95, April 18, 1995

### **Procedure**

1. Every three to five years, the County will issue a request for proposal to choose an auditor for a period of three years with two one-year options. These proposals shall contain two elements: cost of the audit and qualification of the firm.
2. The agreement between the independent auditor and the County shall be in the form of a written contract. The contract shall, at a minimum, include costs, services provided, products provided, and completion dates.
3. The minimum acceptable scope of the annual audit shall include a report on internal controls and an audit of the general purpose, combining and individual fund group statements.

## **Internal Audit**

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### **Policy**

Sauk County will maintain an internal audit function.

### **Policy Authorization**

- Resolution 73-95, April 18, 1995
- Amended by Finance Committee, January 14, 1997

### **Procedure**

1. The Controller will develop an internal audit schedule annually for approval by the Finance Committee.
2. The Accounting Department will perform internal audits of Sauk County departments and financial systems. For each audit, the Accounting Department will prepare an audit report with findings and recommendations.
3. An exit interview will be held for extensive audits to discuss the draft audit report before a final audit report is issued.
4. Internal Audit Reports will be distributed to The Department Head and Oversight Committee of any department included in the report as well as the Finance Committee.
5. The Department Head receiving an Internal Audit Report with recommendations for their department will respond in writing to the Finance Committee and the Controller within 30 days of receipt of the report. The response should include:
  - an indication of agreement or disagreement with the finding
  - the specific action the department intends to take
  - the name of the person responsible for implementing the action
  - the expected completion date of implementation of the response
6. Copies of all Internal Audit Reports and Responses will be provided to the current external auditors.

## **Investments and Deposits**

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### **Policy**

Sauk County shall make investments and deposits under the "prudent person rule" which states investments and deposits shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, but for investment of public funds, considering the probable safety of their capital as well as the probable revenue to be derived. The objectives of Sauk County, in order of importance, shall be 1) preservation of principal, 2) liquidity of investments, and 3) rate of return. Investments and deposits shall be made by the Sauk County Treasurer and approved by the Finance Committee.

### **Policy Authorization**

- Resolution 156-06, December 19, 2006
- Resolution 76-95, May 16, 1995
- Action of the Finance Committee, June 13, 2003

### **Procedure**

1. Only investments outlined in Wis. Statutes 66.0603 will be entered into by the County.
2. An attempt will be made by the County to diversify its portfolio by investing in a variety of instruments, maturities, and issuers.
  - a. Unless properly collateralized or insured, the County will only consider the Local Government Investment Pool (which is not rated) or investments rated in the highest or second highest rating categories as issued by nationally recognized statistical rating organizations (NRSROs), minimizing credit risk, or the risk of loss due to the failure of an issuer or counterparty. Obligations of the U.S. government or explicitly guaranteed by the U.S. government are generally not considered to have credit risk.
  - b. The County will generally invest no more than five percent of its funds that are not properly collateralized or insured in a single issuer, minimizing concentration of credit risk, or the risk of loss attributed to the magnitude of investment in a single issuer. Obligations of the U.S. government or explicitly guaranteed by the U.S. government, mutual funds, external investment pools, and other pooled investments are excluded from this requirement.
3. Custodial credit risk for deposits and investments, or the risk that the custodian of the County's funds would fail to return invested funds, will be minimized as follows: The principal and any earned interest of all County investments outside of the Local Government Investment Pool must be either insured or collateralized to their full value. Any bank account including certificates of deposit with a balance greater than the bank's deposit insurance or the State Deposit Guarantee Fund must be collateralized at 100 percent of the collateral's market value by written agreement with the bank. This collateral must

### **Investments and Deposits**

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- be approved by the institution's board of directors or loan committee, and that approval must be reflected in the minutes of the board or committee. The pledge of collateral must be an official record of the depository institution with the Bailee information properly executed, signed, and held by an independent third party. Failure to do so may result in the removal of County funds from the institution.
4. The Treasurer will attempt to match maturities of investments and certificates of deposit with the cash flow needs of the County, but no investment will be entered into for a remaining maturity longer than three years, minimizing interest rate risk, or the risk that changes in interest rates will adversely affect the fair value of an investment. The weighted average maturity of the County's investment portfolio will not exceed one year.
  5. The Treasurer will prepare a periodic report of all County investments and their performance for review by the Finance Committee at their regularly scheduled meetings.
  6. The County will not invest in derivatives (financial instruments whose returns are linked to, or derived from, the performance of one or more underlying assets or indices, such as interest rates, bonds, currencies, or commodities).
  7. The County will not leverage its investments (borrow monies to invest).

## **Mileage Reimbursement**

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### **Policy**

Mileage reimbursement between Sauk County facilities will be based on the following standardized distances:

<u>Between</u>	<u>And</u>	<u>One-Way Miles</u>	<u>Round-Trip Miles</u>
Courthouse/West Square	Highway Department	1.5	3.0
Courthouse/West Square	Reedsburg Human Services / Health Care Center	16.5	33.0
Courthouse/West Square	White Mound Park Office	28.5	57.0
Courthouse/West Square	County Landfill	12.0	24.0

### **Policy Authorization**

- Finance Committee action of June 12, 1997
- Resolution 47-99, March 1999
- Resolution 50-01, June 2001
- Resolution 5-10, January 2010
- Finance Committee action of January 11, 2011
- Finance Committee action of March 19, 2018

### **Procedure**

1. When Sauk County employees use their own personal vehicles for County business between the above facilities, reimbursement received will be based on the standardized mileage delineated above.
2. Any mileage between locations other than those listed above will the responsibility of the employee to track and report.

Permanent worksite is defined as the County facility at which an employee spends most of their time. Only one permanent worksite can be designated per day, and the permanent worksite may differ from day to day. Department heads make the final determination of the permanent worksite.

Temporary worksite is defined as any place visited for a business purpose that is not the permanent worksite. (Examples include client/patient homes or conferences.)

In the event an employee is attending to County business and it would be irresponsible to first drive to their permanent worksite and then leave from that worksite to attend to business, the employee may be reimbursed for mileage from their home to attend to the County business.

#### From Home to Temporary Worksite to Permanent Worksite

If mileage is incurred by traveling directly to a temporary worksite from home and then to the permanent worksite, business mileage will be based on miles from home or the

## **Mileage Reimbursement**

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permanent worksite to the temporary worksite, whichever is less, and then from the temporary worksite to the permanent worksite. If the employee returns home rather than going to the permanent worksite, mileage is from home or the permanent worksite, whichever is less.

### Non-Workday Travel

When employees are not scheduled to be at work, but are required to drive to a temporary worksite or an airport (for example) for further travel, mileage from home will be permitted. When two or more employees are traveling to the same destination, it is expected that every attempt will be made to travel together reducing the cost of the trip.

3. The reimbursement rate per mile will be set by contract for represented employees. The reimbursement rate for non-represented employees and elected officials will be the Internal Revenue Service business mileage rate rounded down to the nearest whole cent.

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## Grant Reporting

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### Policy

Sauk County shall comply with all policies and procedures related to Federal and State grants under the U.S. Office of Management and Budget's (OMB) Uniform Grant Guidance. This policy is also intended to provide guidance to all funding grants received by the County in addition to Federal and State Grants. This policy shall apply to any grant funding received by Sauk County.

### Policy Authorization

- Resolution 96-95, June 20, 1995
- Sauk County Rules of the Board
- Uniform Guidance (2 CFR §200)
- Amended by Finance Committee, 11/02/2023

### Definitions

**Contract** – Any written mutual promise, arrangement, purchase, bargain, deal, sale, settlement, pact, lease, understanding or other agreement that is intended to be legally enforceable. (see Financial Policy 4-94 Purchasing)

**Independent Contractor** – An independent contractor is not an employee, the employer does not pay unemployment, worker's compensation, FICA taxes, or withhold state and federal taxes for these individuals/entities. The Employer pays a contractually agreed-upon fee. See Financial Policy 4-94 Purchasing.

**Grant** – A sum of money awarded to the county or subunit from another governmental entity or an organization for purposes and, usually, after application by the county or subunit.

**Donation** – A gift cash or in-kind item(s) for use by the county from a public or private donor. See Financial Policy 1-94 Donation and Gifts to Sauk County.

**Cost Sharing or Matching** – The portion of a grant or project cost not paid by grant funds (unless otherwise authorized by Federal statute).

### Grant Application Procedure

A department applying for a grant, shall maintain the original grant application and any other required assurances and conditions.

### Grant Acceptance Procedure

All requests for approval of grants of a recurring nature shall be incorporated into the department's budget request, to be considered in the Administrator's proposed budget and approved by the Finance Committee and Board of Supervisors. If the grant is incorporated into the Sauk County Adopted Budget, then no additional approval is required for the grant acceptance.

**Grant Reporting**

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All new grants not already included in the Adopted Budget, shall be approved by the Oversight and the Finance Committee using the Grant Approval Form for presentation to the respective committees. (electronic version found in P: Accounting\Forms\Grant Approval Form Fin Pol 12-95 BLANK.xlsx)

Upon Oversight and Finance Committee approval of a grant, the Accounting Department will assign account codes to the grant for the department as needed for grant tracking.

If the grant expenditures result in the department exceeding their budget, a budget amendment shall be approved through a County Board budget amendment resolution. The department requesting the grant will prepare a Board of Supervisors resolution accepting the grant and requesting budget amendment for the grant funds.

The department shall utilize the grid below for determining appropriate approvals for new grants.

	Less than \$5,000	\$5,000 or Greater	NEW Funded Position	Exceeds Budgeted Expenditures-Need Budget Amendment Resolution	Additional Facility Space Needs	Additional IT Needs (Computer, Printer, Secure Internet, Telephone)	New Independent Contractor (Must follow Contract Approval)
County Board				Yes			
Finance Committee		Yes	Yes	Yes			
Personnel Committee			Yes				
Oversight Committee	Yes	Yes	Yes	Yes			
County Administrator	Yes	Yes	Yes	Yes	Yes		Yes
Department Head	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Corporation Counsel	Yes	Yes		Yes			Yes
Finance Director	Yes	Yes	Yes	Yes			Yes
Human Resources Director			Yes				
Information Technology (IT) Director			Yes			Yes	
Buildings & Grounds Director			Yes		Yes		

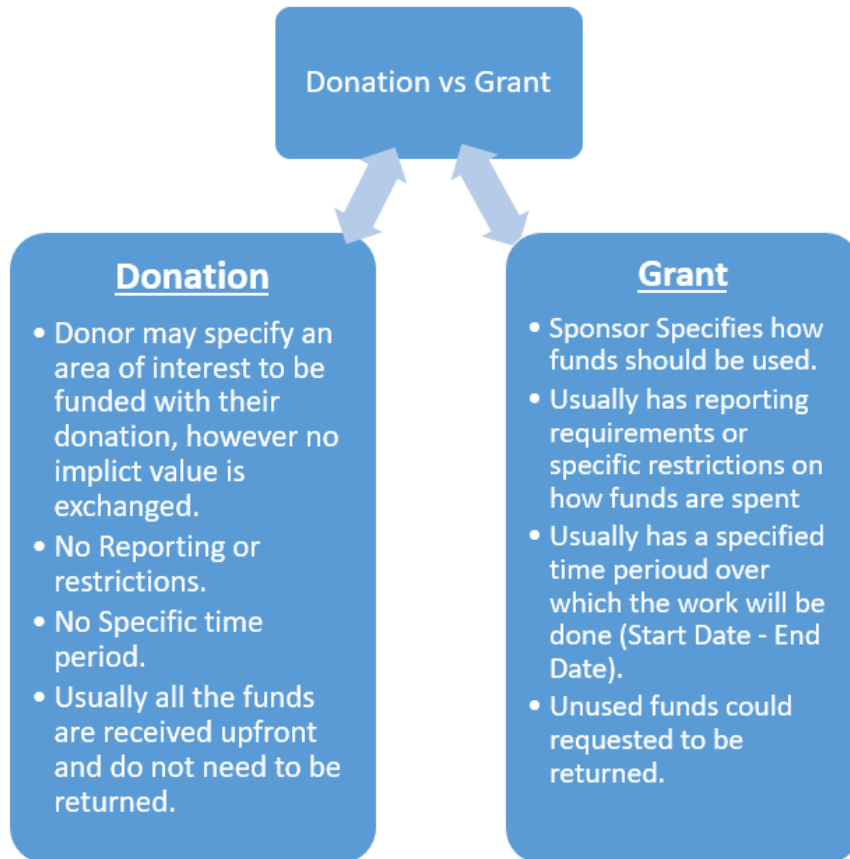
An electronic copy of the grant award letter/acceptance agreement (notification received detailing the amount of grant awarded, grant assurances and special conditions) shall be forwarded to the Accounting Department.



## Grant Reporting

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If there is any confusion whether your department is receiving a grant, or a donation refer to the chart below. Any questions about donation versus grant should be directed to the Accounting Department Finance Director or Finance Manager. See Financial Policy, 1-94 Donation and Gifts to Sauk County.



### Grant Reporting Procedure

The county department that is receiving a grant will be responsible for preparing all performance/programmatic reports and adhering to all financial procedures related to the expenditure and disbursement of funds. It is the departments' responsibility to ensure compliance with the Federal Office of Management and Budget (OMB) general requirements, Uniform Grant Guidance, and any other state and/or federal requirements specified in the grant conditions.

The departments are responsible for monitoring of the financial status of grants and should notify Accounting of any discrepancies noted and/or if additional financial reporting is needed.

Departments are responsible for complying with grant reporting requirements by the due date, including financial reporting and reimbursement requests. All grant reports prepared by department personnel shall have a documented review by someone other than the preparer prior to submission. All grant reports and supporting documentation

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### **Grant Reporting**

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shall be maintained by the department. When grant reports are submitted, other than CARS, GEARS or SPARC systems, a copy shall be forwarded to the Accounting Department.

Purchases of any amount made with grant funds shall comply with the Sauk County Financial Policy 4-94, Purchasing policy.

Notify the Finance Director and Finance Manager if assets are acquired using Federal funds, so that they can be properly identified and inventoried.

Departments are responsible for ensuring that all funds are expended or encumbered prior to the end of the grant period so that the funds are adequately used and not lost in future award periods.


If a department receives a material noncompliance finding or penalty, a plan for corrective action of this problem must be approved by the Oversight Committee and submitted to the Finance Director within thirty (60) days of issuance of the finding.

#### **Exemption**

The County Administrator may authorize an exemption from this policy when exigent circumstances require.

**Grant Reporting**

Electronic form can be found at P:\Accounting\FORMS\Grant Approval Form Fin Pol 12-95 (11-02-2023) BLANK.xlsx

<b>GRANT APPROVAL FORM</b>			
		Complete for grant approval presentation to Oversight and Finance Committees. The forms purpose is to notify the appropriate departments and committees about the award to ensure budget, cashflow, procurement, financial reporting and compliance requirements are understood for grant award. The Accounting department is available to provide assistance.	
<b>County Department</b>		<b>Date</b>	
<b>Department Contact</b>		<b>Recurring Grant Y/N</b>	
<b>Grant Name/Program</b>			
<b>Grantor Agency</b>			
<b>Federal</b>		<b>State</b>	<b>Other (Source)</b>
<b>Grant Number</b>			
<b>Grant Award Amount (excluding match)</b>		<b>Match Amount Required</b>	
<b>Start Date</b>		<b>End Date</b>	
<b>CFDA Number</b>		<b>State ID/Profile Reporting #</b>	
<small>If Grant is paid through GEARS, CARS or SPARC, complete the following</small>			
<b>CARS/GEARS #</b>		<b>SPARC #</b>	
<b>Pass-Through Agency</b>		<b>Pass-Through Agency ID #</b>	
<b>GL Revenue Account #</b>		<b>GL Project # (if applicable)</b>	
<b>Grant Reporting required Y/N</b>		<b>Required Reporting Period: (Annual, Quarterly, Monthly, other)</b>	
<b>Grant Contact w/ Phone &amp; Email</b>			
<b>General Purpose/Scope of Grant</b>			
<b>Oversight Committee Approval Date</b>			
<b>Finance Committee Approval Date</b>			
Department Grant Administrator		Date	
Department Head		Date	
County Administrator		Date	
Finance Director		Date	
Corporation Counsel		Date	

## **Voucher Approval**

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### **Policy**

All Sauk County vouchers shall have oversight committee approval.

### **Policy Authorization**

- Resolution 114-95, August 15, 1995
- Amended by Finance Committee, January 14, 1997
- Amended by Finance Committee, April 08, 2019

### **Procedure**

1. All vouchers shall have the approval of a department head or their designee.
2. Each month, all departments submitting vouchers for payment will summarize these vouchers on a list for oversight committee approval.
3. Each department's list will be reviewed and approved by its oversight committee. The approval will be through a formal motion and second recorded in the committee's minutes. The minutes should also reflect the total dollar amount approved. If there are urgent invoices to be paid prior to an oversight committee meeting, the oversight committee chairperson may review and approve the payment, with a full report of those invoices made to the oversight committee at their next meeting.
4. If a department prepares vouchers charged to accounts other than those in their own department, these vouchers will be summarized in a separate section of the list.
5. The list should include the following information:
  - Month and year to which the expenses are charged
  - Each vendor's name
  - Brief description of reason for payment to each vendor
  - Amount paid to each vendor
  - Signature of committee chairperson or designee
6. The signed list will be submitted to the Accounting Department immediately following the oversight committee meeting where it was approved.

## **Fiscal Notes**

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### **Policy**

All Sauk County resolutions and ordinances will have appropriate fiscal notes.

### **Policy Authorization**

- Resolution 130-95, September 21, 1995
- Sauk County Rules of the Board

### **Procedure**

1. All proposed Sauk County resolutions and ordinances will be reviewed by the Administrative Coordinator, Corporation Counsel, and Controller prior to action by the County Board. Any resolution which does not have a fiscal note attached shall not be considered by the Board until such a note is provided.
2. Copies of proposed resolutions are due to the Controller no later than the Tuesday preceding the meeting. The Controller will review each fiscal note to assure that it is complete, accurate, and represents the intentions of the sponsoring committee or supervisor.
3. Fiscal notes shall contain the following information:
  - Amount of receipt or disbursement, even if County funds are not being utilized
  - From (to) whom the funds are being received (paid)
  - Full account numbers and titles where funds are being received or spent
  - Description of timing of receipts or payments if transaction occurs in multiple increments
  - Indication of whether or not funds are included in the current budget
4. The County Controller, the County Accounting Manager, or the Administrative Coordinator must initial fiscal notes before resolutions go to the County Board.

## **Appropriations**

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### **Policy**

All Sauk County departments shall attempt to spend within their appropriation adopted during the budget process. When this is not possible, both their Oversight Committee and Finance Committee must be alerted as soon as an overrun is anticipated, whether the overrun is from the revenues lagging budget or expenses or expenditures exceeding budget. Any budget alterations shall require authorization by two-thirds of the membership of the County Board, except that the Finance Committee may authorize transfers of funds between budgeted items of an individual office, department or activity which have been separately appropriated by the County Board in its budget, in accordance with Wis. Stat. 65.90 (5) (2009).

### **Policy Authorization**

- Action of the Finance Committee, May 10, 2011
- Action of the Finance Committee, February 10, 2011
- Action of the Finance Committee, June 7, 2005
- Resolution 7-96, January 16, 1996
- Sauk County Rules of the Board
- Wisconsin Statutes 65.90(5)(b)

### **Procedure**

1. As soon as a department knows that an event unanticipated during the budget process will cause their annual budget to be exceeded, the department should alert their Oversight Committee and the Finance Committee in writing at their next regularly scheduled meetings. They should provide an estimate of the amount of the overrun, and a plan to lessen the effect of the over-expenditure or under-realization of revenue on the finances of the County.
2. When the department can estimate the final amount of the overrun, taking into account the adjustments made during the year, they should notify their Oversight Committee and the Finance Committee in writing of the total estimated overrun.
3. If an emergency purchase causes a department's expenditures to exceed their appropriation, the department should report the situation to their Oversight Committee and the Finance Committee at their next regularly scheduled meetings. Again, an estimate of the amount of the overrun, and a plan to lessen the effect of the over-expenditure on the finances of the County should be provided.
4. When an unanticipated revenue is realized, a department should notify their Oversight Committee and the Finance Committee at their next regularly scheduled meetings. Unless specific expenditures of this new source of funding are requested at this time, the revenue will be used to reduce the amount of tax levy used to fund the department.

## **Payroll Additions, Deletions, and Changes**

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### **Policy**

All additions, deletions and other changes to the Sauk County payroll records must be properly authorized and documented.

### **Policy Authorization**

- Resolution 182-95, November 14, 1995
- Finance Committee action, November 6, 2002

### **Procedure**

1. Addition of new employees and changes in classification, status, and any other change affecting an employee's pay rate must be authorized by the Sauk County Personnel Department.
2. Name, address, account number and family status information must be authorized by a Department Head or their delegate.
3. All changes to payroll records must be reported to the Accounting Department using the Payroll Change Report. This form must be filled out completely and must contain the authorizing signature. In the case of an across-the-board increase, one form may be completed for the entire group affected.
4. No deductions from employees' pay shall be honored unless they are deductions pursuant to County-sponsored benefits or pursuant to a court order from a court of competent jurisdiction, expressly directed to Sauk County. The County will not process voluntary wage assignments nor private agreements to which the County is not a party.

## **Disposal of County-Owned Property, Excluding Land and Buildings**

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### **Policy**

All Sauk County property, excluding land and buildings, considered as surplus or obsolete property must be disposed of in the most advantageous and cost effective manner to the County.

### **Policy Authorization**

- Resolution 143-95, October 17, 1995
- Finance Committee action, September 13, 2000
- Resolution 110-04, July 20, 2004
- Finance Committee action, October 11, 2005
- Resolution 90-2020, June 16, 2020

### **Procedure**

1. The Management Information Systems (MIS) Department must be contacted prior to consideration of disposal of all technology-related items. Security of data on these devices is a priority.
2. If an item was acquired with restrictions on its disposition (for example by a grantor, such as a vehicle for transportation programs), follow all externally-imposed restrictions for disposition. Even if external restrictions apply, if the item is technology-related, contact the MIS Department to discuss data security.
3. Departments should estimate the value of a surplus or obsolete item at the time of disposal, documenting with the use of external sources to the extent possible.
  - a. If an item has an estimated value of less than \$5,000, the Department Head may dispose of the item in a manner most advantageous and cost effective to the County.
  - b. If an item has an estimated value of \$5,000 or more, the Department Head and their oversight committee shall consider all options for disposal and choose the manner most advantageous and cost effective to the County.
4. Sauk County employees or elected officials may only acquire an obsolete or surplus item in the same manner as a member of the public. If an item is presented publicly for a period of at least two weeks and no offer to purchase is received, an employee or public official may purchase the item at no less than a documented, externally-valued amount. If an external valuation method cannot be found, the item may be acquired by an employee or elected official after determination to discard as trash.
5. These options for disposal should be considered in the order listed.
  - a. Reallocation to another department
  - b. Trade-in on a replacement item
  - c. Sale through public presentation, such as on the Sauk County website or via auction
    - i. If auctioned, Department heads should consider if a minimum bid of zero or some other realistic amount is in the best interest of the County.
    - ii. Departments may present an item for auction multiple times if there is no response or minimal response.
  - d. Donation, with preference to charitable, governmental or not-for-profit organizations
  - e. Sale of scrap for salvage value
  - f. Discard as trash



**Use of County-Owned Personal Communications Devices  
(Telephones, Cellular Phones, and Calling Cards)**

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**Policy**

All Sauk County personal communications devices (telephones, cellular phones, calling cards) are to be used only in the best interests of Sauk County.

**Policy Authorization**

-Resolution 209-95, December 19, 1995

**Procedure**

1. Detailed telephone, cellular phone, and calling card bills shall be distributed to Department Heads for review.
2. Employees who are issued cellular phones or calling cards bear the burden of proof of the purpose of calls made. A log of calls made and their purpose will satisfy this requirement.
3. Upon approval of the Department Head, calling cards may be issued to contractors with the County. In this case, the calling card shall not be delivered until an agreement signed by the contractor is on file with the County.

# USE OF COUNTY TELECOMMUNICATIONS EQUIPMENT

## USER AGREEMENT

Sauk County has provided or allowed our agency to use the following telecommunications devices:

Telephone       Modem  
 Cellular Phone       Fax  
 Calling Card       Other: \_\_\_\_\_

As an Agent contracted with Sauk County, I understand that these items are meant to be used so that we may efficiently and effectively carry out our contractual agreement. Although it is understood that there may be times when these devices may have to be used for Non-County/Non-employment related reasons, we hereby agree that we will not misuse or abuse these devices nor will we allow others to misuse or abuse these devices. Furthermore, we understand that we will be required to reimburse Sauk County for the use of such equipment, if it is not covered by the contractual agreement.

We understand that periodic checks on these devices may be conducted and that we may be requested to provide information related to such checks.

Finally, we understand that abuse and/or misuse of these devices could result in the loss of the use of these devices as well as possible termination of our contractual arrangements.

\_\_\_\_\_  
Agency/Contracted Agent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Department Head

## **Capitalized/Fixed Asset Accounting**

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### **Policy**

Sauk County shall record all assets with an original cost equal to or over the County's designated capitalization limit for each asset class.

### **Policy Authorization**

- Resolution 6-96, January 16, 1996
- Amended by Finance Committee, January 14, 1997
- Amended by Finance Committee, March 11, 2003
- Amended by Finance Committee, May 11, 2004
- Amended by Finance Committee, June 7, 2005
- Amended by Finance Committee, March 8, 2011

### **Procedure**

1. The capitalization limit for Sauk County will be as follows, except when departments may be subject to different capitalization rules promulgated by external entities such as Medicare or the Department of Transportation.

<b>Class of Asset</b>	<b>Threshold</b>	<b>Years of Depreciation</b>
Land	Capitalize all land	Not applicable
Land Improvements	\$5,000/item	20 - 50 years
Infrastructure		
Roads	\$120,000 (per centerline mile)	25 - 50 years
Bridges	\$28,000	50 - 100 years
Culverts	\$28,000	30 - 50 years
Other	\$5,000/item	10 - 30 years
Buildings	\$5,000/item	20 - 150 years
Building Improvements	\$5,000/item	5 - 80 years
Machinery & Equipment	\$5,000/item	5 - 50 years
Vehicles	\$5,000/item	5 - 20 years
Intangibles		
Easements	Capitalize all easements	Stated, or Not applicable if perpetual
Computer Software	\$75,000/project	10 - 30 years
Construction in progress	See explanation below	See explanation below

*Land:* All land will be capitalized regardless of cost. Donated land cost will be determined based on assessed value at time of donation. Land is non-depreciable.

*Land Improvements:* Land improvements greater than \$5,000 will be capitalized. Land improvements include but are not limited to the following: dam repairs, fencing, and

### **Capitalized/Fixed Asset Accounting**

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landscaping. Life expectancy ranges from 20 - 50 years.

*Infrastructure:* Infrastructure includes but is not limited to the following categories: roads, bridges, culverts, and microwave/fiber equipment. The capitalization limit will vary among the infrastructure assets, but will generally not be less than \$5,000.

Roads with a rehabilitation/reconstruction project greater than or equal to \$80,000 per centerline mile (prorated per segment) will be capitalized. Repairs/maintenance to include seal coating, crack filling and thin overlays will be expensed as they incur. Presently, all county roads are two lane asphalt roads (road surface and base) with an estimated life of 25 years. If a construction project does not correspond to present inventory segments, existing segments will be modified to reflect the change in assets.

Bridges (including Box Culverts) will be capitalized if the construction costs are greater than or equal to \$28,000 per structure. Various styles of bridges/box culverts are used throughout the County including deck girder, box culvert, pipe culvert, and flat slab. The life on all bridges is expected to be 50 - 100 years. Size and type of bridge is used to determine life expectancy.

Culverts will be capitalized if the construction costs are greater than or equal to \$28,000 per structure. Various types of culverts are used throughout the County including concrete, wood, and metal. Life expectancy of culverts ranges from 30 - 50 years depending on material, size, and location.

Microwave/Fiber Communication Equipment will be capitalized if the costs are greater than or equal to \$5,000. Assets include tower siting, construction, and microwave/fiber equipment. Life expectancy ranges from 10 - 30 years.

*Buildings:* Buildings greater than \$5,000 will be capitalized. Only original construction and building additions will be designated into this class. All major repairs and remodeling will be classified as building improvements. Life expectancy varies from 20 - 150 years due to building materials and construction.

*Building Improvements:* Building improvements greater than \$5,000 will be capitalized. Building improvements include remodeling and major repairs to the building and/or parking areas. Life expectancy varies from 5 - 80 years.

*Machinery & Equipment:* Machinery & equipment have four subclass categories: machinery, equipment, office equipment, and computers. Life expectancy ranges from 3 - 50 years.

*Vehicles:* The County owns various types of vehicles including cars, squads, vans, trucks and other transportation vehicles. Life expectancy ranges from 5 - 20 years, based on the anticipated use of the vehicle.

### **Capitalized/Fixed Asset Accounting**

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*Intangibles:* Intangibles include but are not limited to the following categories: easements and computer software. Donated intangibles will be recorded at assessed or estimated fair market value at time of acquisition.

Easements include rights of way and purchases of development rights (PDR's). Life expectancy will be the stated life of the easement, or may not be applicable if a perpetual easement.

Computer software may be purchased and modified or internally generated. Its capitalized value should include acquisition, development, installation, testing and modification costs. Life expectancy ranges from 10 - 30 years.

*Construction in Progress:* Construction in progress includes any land improvement, infrastructure, or building project in progress at year-end. Asset costs will be accumulated in this class until such time the project is complete. Upon completion of the project, the accumulated total will be moved to the appropriate class and depreciated (based on an estimated useful life.)

2. The original cost shall be determined by the cash or cash equivalent price of obtaining the asset before any trade-ins. The original cost shall also include the costs of bringing the asset to the location and condition necessary for its intended use. Additional costs that will be capitalized may include freight costs, installation costs, registration fees, and any other expenditures that prepare the asset for use. Adjustments may be made to an asset if additional information becomes available. Donated asset values will be determined at the time of acquisition and methods used could include assessed value, actual cost (if available), or an estimated cost.
3. An expenditure subsequent to acquisition shall also be capitalized if it is over the capitalization limit for its class and for major repairs or additions to an existing asset. These expenditures must increase the useful life of the asset, increase the output of the asset or enhance the quality of the output. If none of these criteria are met, the costs must be expensed.
4. If an asset has an original cost greater than or equal to the capitalization limit for its class, but it has a useful life of less than one year, it should be expensed.
5. If a group of items are purchased at one time whose value in aggregate is greater than the capitalization limit for its class but whose individual values are less than the limit, only the items whose individual values are greater than or equal to the limit will be capitalized.
6. Self-constructed assets may also be capitalized. The value used shall include all direct materials costs and all direct labor costs. Indirect costs, or overhead, shall be allocated to the asset on a pro rata basis. The total amount capitalized on a self-constructed asset shall not exceed its probable market value.
7. A physical inventory of the County's fixed assets will be performed each December, with the assistance of the Accounting Department, by the department head who controls the assets.

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**Capitalized/Fixed Asset Accounting**

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8. County assets will be depreciated using the straight-line method over the asset's life expectancy. If an alternative depreciation method is more appropriate for a given asset, that method may be used.
9. Disposal of an asset will be recorded in the year the asset is no longer owned or controlled by the County.

## Annual Budget Process

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### Policy

Sauk County shall comply with the applicable Wisconsin Statutes, adopt the budget at the legal level of control, which is department expenditures within individual funds, and utilize a decentralized operating budget approach incorporating strategic planning.

### Policy Authorization

- Finance Committee action, May 6, 2022
- Resolution 48-2021, May 18, 2021
- Finance Committee action, April 08, 2019
- Finance Committee action, June 13, 2017
- Finance Committee action, March 11, 2008
- Resolution 75-96, April 16, 1996
- Wis. Stats. 65.06 & 65.90

### Procedure

1. The County shall formulate a budget, hold a public hearing, and publish a budget summary in compliance with Wis. Stats. 65.90.
2. A balanced budget shall be adopted and maintained throughout the entirety of the budget year. A balanced budget is defined as a financial plan in which operating (ongoing) expenditures or expenses do not exceed operating (ongoing) revenues over the long term.
3. A department's actual expenditure during a budget year may not exceed appropriated expenditures without approval of the County Board. (See Fin. Policy 15-95 "Appropriations")
4. All appropriations shall lapse at year-end, however, specific funds may carry forward to the next year by action of the County Board. No carry forward will be authorized unless specifically allowed. (See Fin. Policy 3-96 "Carryforward Funds")
5. Each year, a specific budget timeline and procedure shall be developed by the Administrator and the Finance Director. The budget preparation process shall include departmental participation with an emphasis on services provided. Each department shall request funding to support their recommended level of service for the budget year.
6. Departments shall participate in strategic planning under the direction of the Administrator and Finance Director.
7. Levy-funded and grant-funded positions within each department shall be identified and budgeted for during the budget preparation period.

### Annual Budget Process

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8. A capital outlay plan for the County will be developed and updated during the budget process. This plan will span five years.
  - a. Outlay is an expenditure of \$5,000 or greater after any trade-in for an item having a useful life of not less than three years. This includes real and intangible property and equipment acquisition or construction. Costs that are considered outlay are the cost of the item itself, shipping and all expenditures that make the item ready for use, such as licenses, installation and other additions to the item. (See Fin. Policy 1-96 "Capitalized/Fixed Asset Accounting")
  - b. Outlay items and their estimated cost are listed and approved through the budget process. Once an outlay item is approved through the budget process or other County Board action (for example, grant approval or carried forward funds), Oversight Committees (or as otherwise authorized by Statute or Ordinance) may approve the acquisition and no further County Board approval is needed. Sauk County's purchasing policy shall be complied with and acquisition shall be within budgeted amounts; otherwise, further Oversight Committee and County Board approval is required (or as otherwise authorized by Statute or Ordinance). Real estate transactions shall require County Board action, regardless of the item being previously approved on the outlay list, unless otherwise authorized by Statute or Ordinance.
  - c. Requests to substitute items on the approved outlay list or to spend incurred savings shall be authorized by the Oversight Committee and the Finance Committee. First priority will be for emergency needs and items that are included on the five-year plan.
  - d. In the event of an urgent or emergency situation, the required purchase may be made by the appropriate department head. An urgent or emergency situation must involve endangerment of life or property or an unforeseen opportunity within a limited time frame that would provide a material benefit or avoid a material cost to the county.
  
9. All capital projects should be included on the approved Sauk County Capital Improvement Plan (CIP). This plan is developed during the budget cycle. A CIP Committee consisting of five County Board Supervisors, appointed by the County Board Chair, shall review requests based on evaluative criteria set forth in section 9.c. below and make recommendations for projects to be included in the CIP.
  - a. A capital improvement plan (CIP) is a working blueprint for building and sustaining physical infrastructure. The purpose is to identify capital improvement projects, identify and forecast funding sources, and prioritize improvements based on funding available. The CIP links capital expenditures to other long-range plans, such as the comprehensive plan or hazard mitigation plan, and connects community goals to priorities for public spending. These projects include such things as major improvements or repairs to existing structures, construction of new facilities, and purchases of large equipment.
  - b. Capital projects are defined as major projects undertaken on a non-recurring or rarely-recurring basis. To be included in the CIP, the cost of the project or purchase must be \$25,000 or greater and the useful life should exceed six years. All County purchases,



### **Annual Budget Process**

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- regardless of funding source, that meet the above criteria should be included in the CIP. The CIP will include projects forecast for the next ten years.
- c. The CIP Committee will review and evaluate all requests based on the relationship of the project to countywide strategic issues and priorities, public need, initial costs, future annual budgetary impacts, "soft" economic impacts, and impact to other county departments. Projects will be prioritized accordingly by the CIP Committee.
  - d. The CIP Committee will forward its recommendation to the Administrator and the Finance Committee, along with a list of projects rejected for inclusion in the plan, for consideration with the rest of the budget.
  - e. The five County Board Supervisors to sit on the CIP Committee shall consist of two members of the Finance Committee, one member of the Executive and Legislative Committee, and two members of the Property Committee.

### **Funding Requests from Non-County Departments**

1. Categories of non-county departmental funding requests:
  - a. Independent outside agency organizations. To be considered for an outside agency appropriation, an organization must:
    - i. Have a bona fide mission directly aligned with the public purpose mission of Sauk County; and,
    - ii. Have a target clientele or population directly aligned with those persons served by Sauk County; and,
    - iii. Provide services that intersect and/or overlap with services provided by Sauk County utilizing Sauk County funds; and,
    - iv. Be a viable going concern and can demonstrate sound management, or there is assurance that the purpose for which funds are requested shall be realistically pursued.
  - b. Organizations in which Sauk County has an ownership interest. These organizations shall be organizations in which Sauk County has rights and control over property, which may be an object, land/real estate or intellectual property. The Corporation Counsel shall make final determinations of ownership. These organizations are not considered outside agencies for purposes of this policy.
  - c. Organizations with which Sauk County has a contract or statutory authority/obligation, or has membership in. If Sauk County is providing funding in exchange for performance of specific objectives, this likely constitutes a contractual relationship. A contract or statutory authorization/obligation should exist between Sauk County and the organization that defines the funding amount (appropriation), specific objectives to be achieved, and timing of contract performance and payment. These agencies are not outside agencies for purposes of the contracted service but may still request funding as outside agencies for services not otherwise contracted.
2. Each appropriation shall be considered individually and independently, and may be reviewed by the Corporation Counsel office for legal sufficiency if requested by the Administrator or Finance Committee. All contracts and outside agency appropriations must be within the

### **Annual Budget Process**

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requirements of the law, including the public purpose doctrine. Sauk County will not provide tax dollars to an organization for any purpose unless there is statutory authority for the County to perform the undertaking itself. Once received by the outside agency, funds shall be earmarked for the lawful purpose for which the funds were provided. Granting funding does not obligate the County to future continued funding.

3. Approval of appropriations to outside agencies shall be made annually through Sauk County's budget process. The Sauk County Administrator shall review budget requests. Although standard budget forms will be distributed to all outside agencies, the Administrator may request additional information as necessary. The Administrator shall balance outside agency requests with County department requests and include amounts as fitting within the context of the budget as a whole in the budget proposal presented to the Finance Committee. The Finance Committee prioritizes all County budget requests, and shall forward a budget recommendation to the County Board. The County Board is required to adopt a budget each year for the subsequent year, which may include outside agency requests. Requests for funds by outside agencies outside the budget process must be accompanied by documentation of an emergency or unforeseeable event and forwarded to the Administrator for review and routing.
4. Sauk County reserves the right to revoke appropriations to outside agencies if any portions of this policy are violated by that outside agency. Outside agencies may be required to provide periodic reporting throughout the year or respond to requests for documentation and/or audit from the Administrator. Outside agencies may present a written request to modify use of the funds from the originally presented purpose for Administrator consideration and possible approval.

## **Carryforward Funds**

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### **Policy**

Sauk County will use carryforwards to prevent taxing citizens twice for the same purpose. At year-end, unspent appropriations will lapse and revenues in excess of expenditures will drop to fund balance of the fund the department is in unless a carryforward is authorized by the County Board. No carryforward will be authorized unless specifically allowed by law.

### **Policy Authorization**

- Finance Committee action, June 08, 2010
- Resolution 16-97, February 18, 1997
- Wis. Stats. 65.06

### **Procedure**

1. At the end of each fiscal year, the adopted budget for that year expires and the amounts appropriated in the adopted budget for the new year will become effective.
2. A resolution will be forwarded to the County Board by the Finance Committee no later than May of each year to authorize any carryforward funds.
3. For a fund to be considered for inclusion on the carryforward resolution there must be supporting circumstances, such as:
  - the funds support a project that spans more than one year
  - the funds arise from a source that designates their use to a specific purpose
  - the funds support a project that was not completed in the year budgeted but the original purpose still needs to be accomplished in the next year
4. To have funds included on the carryforward resolution, departments, with Oversight Committee approval, should indicate their desire to the Finance Committee by submitting a written request to the Accounting Department. These requests will be reported to the Finance Committee and collected for inclusion on the resolution.

## **Purchase of Photo Copies and FAX Transmissions By the Public and By Tenants of the County Office Buildings**

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### **Policy**

All Sauk County equipment shall be used for the good of the citizens of Sauk County. Governmental or not-for-profit organizations that are tenants of the West Square Building or the Courthouse and members of the public may have photocopies made or FAX communications transmitted for a fee.

### **Policy Authorization**

- Resolution 40-97, April 15, 1997
- Wis Stats. 59.43(2)(b)
- Sauk County Code of Ordinances

### **Procedure**

1. Tenants, which included governmental and non-governmental bodies who are not an integral part of Sauk County which utilize the West Square Building under express permission and authority of Sauk County, and members of the public may request copies to be made or FAX communications to be transmitted during regular office hours. The department head of the affected department, or designee, may consent to the request unless the department head believes that the use of the photocopier or FAX machine by such user will interfere in the efficient operation of the department.
2. The cost to the public for photo copies shall be \$0.25 per page or the amount set by the Authority in accordance with Section 30.50(5)(d) of the Sauk County Code of Ordinances for Open Records Requests, unless another fee is established by Ordinance or Statute. Certain documents recorded with the Register of Deeds or maintained by the Clerk of Courts are subject to statutory pricing for release of copies. In addition, some non-standard documents such as medical records or maps should be priced by the providing department.
3. The cost to the public for FAX transmission is \$4.00 for the first page and \$1.00 for each subsequent page.
4. Since Tenants of the West Square Building or the Courthouse can be construed as providing benefit to the citizens of Sauk County through their organizational purpose, the cost for Tenants for FAX transmissions shall be one-half the amount charged to the public. For photocopies, Tenants may negotiate agreements with the individual department responsible for the copier at a rate that at least recovers costs. For incidental copies through departments where there is no written agreement, the rate shall be one-half the amount charged to the public. This clause does not pertain to county business.

**Purchase of Photo Copies and FAX Transmissions By the Public and By Tenants of the  
County Office Buildings**

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5. Sales of photocopies are subject to sales tax. Whenever monies collected from these sales is deposited, an appropriate amount of the deposit (5.5%) should be coded as Sales Tax payable, Account #100-000-24213-000.

## **Employee Reimbursements**

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### **Policy**

Reimbursements to employees for appropriate expenses shall be supported by adequate documentation.

### **Policy Authorization**

- Resolution 77-97, June 17, 1997
- Action of the Sauk County Finance Committee, July 8, 1997
- Action of the Sauk County Finance Committee, January 9, 2002
- Rules of the Sauk County Board of Supervisors, Rule VI.G.
- Action of the Sauk County Finance Committee, October 8, 2002
- Revised to comport with existing Rules of the Sauk County Board of Supervisors, March 14, 2006
- Revised to comport with existing Rules of the Sauk County Board of Supervisors, May 10, 2016
- Action of the Sauk County Finance Committee, September 10, 2018

### **Procedure**

1. Employees should make every effort to have expenses billed directly to the County. This may involve using County purchase orders and making arrangements in advance of a seminar or travel.
2. Employee reimbursement will be handled with the processing of each payroll.
3. Employees should use the "Sauk County Employee Reimbursement Form". This form summarizes what is being reimbursed and provides authorization for the reimbursement. (Current meal and mileage reimbursement rates and guidelines can be found in Financial Policies 3-94, Meal Expense Reimbursement, and 11-95, Mileage Reimbursement.)
4. The reimbursement forms should be forwarded to Accounting with Time and Attendance information, and all necessary original documentation (detailed in #6).
5. Employees should request reimbursements via the " Sauk County Employee Reimbursement Form" form rather than through departmental petty cash funds, whenever practical (See Financial Policy 2-94, Petty Cash Funds).
6. Any request for reimbursement must be supported by an original paid invoice or receipt. There will be no reimbursement without original receipts. Photocopies of receipts, canceled personal checks and credit card bills are not appropriate.

*Sauk County Employee Reimbursement Form*

For the Month of \_\_\_\_\_ Year of \_\_\_\_\_

**Original receipts must be attached to this claim form.**

Date	Item / Explanation (include departure & arrival time)	# of Miles	Meals Overnight	Meals NOT Overnight	Other Amount	Object for Other
		Total Miles -->				
		Cents per mile	\$0.58			

Pay Type	740	741	721	742
				Total

\_\_\_\_\_  
Employee Payroll #

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Department Head Approval

\_\_\_\_\_  
Date

\_\_\_\_\_  
Employee Name Printed \_\_\_\_\_  
Date

## **Cash Handling**

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### **Policy**

Sauk County departments shall use responsible cash handling procedures that keep County funds secure.

### **Policy Authorization**

- Resolution 95-97, August 19, 1997
- Amended by Finance Committee action December, 8, 2009

### **Procedure**

1. All cash received by departments of Sauk County shall be deposited with the Treasurer not less than weekly, preferably within one working day. Some departments collect cash and are unable to reach the Treasurer's office due to their distance from Baraboo. These departments should arrange with the Treasurer's office and Accounting Department to deposit the cash in an alternate financial institution within one working day of receipt.
2. Cash shall be kept in a secure place out of the view and reach of the public. Cash shall not be transferred between departments through interoffice mail.
3. There shall be as few employees as practical with access to cash or the ability to transfer funds electronically. Department management shall keep record of which employees have access on any given date. Particularly when computer systems are used for billing and receipting, appropriate electronic permissions shall be maintained, and maintained on a timely basis. Persons responsible for handling cash, checks or other types of payments should not also be responsible for balancing or reconciling those transactions and related bank accounts. Segregation of duties considerably minimizes the risk of fraud. It is also encouraged that cash handling and reconciliation duties be rotated among staff periodically. Not only will this help provide continuity of operations if an employee is suddenly unable to work, but it also minimizes the risk of fraud.
4. Departmental management shall take precautions to monitor against employee fraud. The ability to void/reverse transactions shall be monitored, and a supervisor shall periodically review voided or adjusted transactions. Payment disputes shall be logged, investigated and appropriate actions taken. The reasonableness of revenues recorded shall be tested. For instance, the number of permits issued multiplied by the per permit fee should equal the dollars recorded as revenue in the general ledger. The length of time from collection of funds to their deposit shall also be reviewed and minimized.
5. Fee schedules shall be posted prominently so that customers can have a reasonable expectation of what they will owe. Acceptable payment methods shall also be posted prominently. If payment plans are negotiated, all details of the payment plan shall be documented and signed by the customer and County representative.



### **Cash Handling**

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6. Departments should provide pre-numbered receipts to the public. The receipts shall name from whom the cash was received, the date, the amount, the type of cash received (currency, check number, etc.) and a brief description of reason for the receipt. Departments shall also maintain a cash receipts journal. The journal shall contain the same information as the receipts, with the addition of the County account number to which the receipt shall be applied and the name (initials are acceptable) of the County employee handling the transaction. The journal may omit details for immaterial transactions (such as sale of copies for a quarter) and only record the amount, date and brief description.
7. Departments who have many transactions daily with the public may have a change fund. A change fund is a fixed amount of "seed money" for the purpose of making change. When the cash drawer is balanced or counted, any amounts over and above the predetermined change fund are the revenues. The amount of the change fund should be left in the drawer after deposit of the revenues. If, after the revenues for the day are reconciled and removed from the change fund, there is a discrepancy, contact the Accounting Department. The Accounting Department shall maintain a record of the change funds held by County departments.
8. Cash received and the cash in the change fund shall not be commingled with any petty cash funds at any time. If a department does not have enough cash in their change fund to handle a customer, refer the customer to the Treasurer's office to make change.
9. If an account number is not known when the funds are received, contact the Accounting Department for assistance. If a deposit is made with the Treasurer's office with the wrong account number, do not correct the error by adjusting the subsequent deposit. Alert the Accounting Department and a journal entry will be made to correct the error. This will provide a good audit trail of the transactions.
10. If a check is received that has written on its face "Final payment," "In Settlement of All Claims" or other language to that effect, verify that the payment received is indeed a final payment due to the County on that account. If it is not, contact the Corporation Counsel's office for assistance.
11. If a department will be receiving funds via electronic funds transfer, the Treasurer's office shall be notified of the amount of receipt, date of receipt and applicable account number(s).
12. Deposits given to the Treasurer's office should be presented on the attached "Departmental Collection Deposits With County Treasurer" slips. Take large or time-consuming deposits to the Treasurer by 2:00 pm to allow time for processing before end-of-day balancing. If the deposit contains many checks, provide an adding machine tape of each check and total currency. Departments are responsible for verifying that deposits made to the Treasurer's office have been applied correctly.

### **Cash Handling**

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13. For the purposes of this policy, cash shall be defined as coin, currency, checks, money orders and certified checks. Cash segregated in separate bank accounts not handled through the County Treasurer shall follow the same general procedures described above.

## **Disposition of Unclaimed Funds and Properties**

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### **Policy**

Sauk County shall make every effort to return unclaimed funds (moneys, securities or uncashed checks) and properties to their rightful owners pursuant to the provisions of the Wisconsin Statutes. If funds or properties remain unclaimed after the time allotted by Statute, Sauk County shall take possession of the funds or properties.

### **Policy Authorization**

- Resolution 28-99, February 16, 1999
- Wisconsin Statutes 59.66 and 985.07(3)(a)

### **Procedure**

#### Clerk of Courts Funds - Owner Not Known

1. On or before January 10 of each odd-numbered year, the Clerk of Courts shall file with the Treasurer a report of the funds held by the Clerk of Courts for four years or more for which no valid claim has been made and the owner is unknown. The report shall list the name of the owner, last known address and amount, to the extent possible. The Clerk of Courts shall continue to hold the funds for one year following the making of the report, unless sooner released to the lawful owner thereof.
2. One year after the filing of the above report, any funds remaining in the possession of the Clerk of the Court shall be turned over to the County Treasurer. This transfer will occur on or before January 10 in an even-numbered year.
3. On or before March 1 of the even-numbered year, the Treasurer shall publish the first of three publications of a class 3 notice under chapter 985. The publication shall state:  
  
That the Treasurer has possession of unclaimed funds, money or securities  
Owner's name to extent known  
Owner's last known address to extent known  
Amount  
Proof of ownership must be made within 90 days of publication  
Address and telephone number where claims can be made
4. Upon satisfactory proof of ownership, the Treasurer shall make arrangements to issue the property to the owner as soon as practicable including accrued interest if applicable, but no later than one month after the signing of the affidavit.
5. Ninety days after the final publication, the Treasurer shall deposit all unclaimed funds into the General Fund revenue account 100-012-45168-000, Unclaimed Funds Forfeitures. The County may use these funds as it sees fit. Once turned over to the General Fund, no person, firm or corporation may take action to redeem these funds.

### **Disposition of Unclaimed Funds and Properties**

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#### Other Unclaimed Funds - Clerk of Courts with Owner Known, All Other Departments Whether Owner Known or Not

1. On or before January 10 of each odd-numbered year, each Sauk County department shall file with the Treasurer a report of the funds held by that department for one year or more for which no valid claim has been made. Each report shall list the name of the owner, last known address and amount or nature of security, to the extent possible. A report shall be compiled of all unclaimed funds in all departments, and a copy of this report shall be sent to the Department of Financial Institutions. Departments shall continue to hold the funds until the end of the period in which claims may be made (six months after final publication).
  
2. On or before February 1 of the same odd-numbered year, the Treasurer shall publish the first of three publication of the compiled report as a class 3 notice under chapter 985. The publication shall state:  
  
That the Treasurer has possession of unclaimed funds, money or securities  
Owner's name  
Owner's last known address  
Amount or nature of security  
Proof of ownership must be made within six months of publication or Treasurer will take possession of funds  
Address and telephone number where claims can be made, including which department is holding the funds
  
3. Upon satisfactory proof of ownership, the departments involved shall make arrangements to issue the property to the owner as soon as practicable including accrued interest if applicable, but no later than one month after the signing of the affidavit.
  
4. Departments shall turn over all unclaimed funds to the Treasurer with all interest and profits earned thereon six months after the final publication. The Treasurer shall deposit these funds into a General Fund liability account 100-000-23130-000, Unclaimed Funds.
  
5. The Treasurer shall hold the funds for one year, after which the County may use any remaining unclaimed funds as it sees fit. The funds shall be transferred from the liability account Unclaimed Funds, 100-000-23130-000, to the revenue account Unclaimed Funds Forfeitures, 100-012-45168-000.
  
6. Owners may continue to make claims within ten years from the time funds are delivered to the Treasurer. After this time, however, the funds become County property and may be recovered only through court action.

Satisfactory Proof of Ownership - Satisfactory proof of ownership in the Clerk of Courts Department shall consist of proof of a properly executed court order and completion of the attached Affidavit of Ownership and Indemnity Agreement. In other departments, proper completion of the Affidavit of Ownership and Indemnity Agreement is sufficient. To make a valid claim, the owner must present a driver's license or other form of photo identification. The affidavit shall be notarized and contain:

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**Disposition of Unclaimed Funds and Properties**

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Owner's name

Owner's street address (Post office box alone is insufficient)

Owner's telephone number

Owner's signature

Attestation that the property is owned by the person signing the form

Indemnification of the County against any other claim to the property listed on the affidavit

Copy of photo identification

Description of property claimed - ie. check number, date property received or check written, case number, Sauk County department involved

Amount claimed or nature of security

## **Disposition of Unclaimed Funds and Properties**

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### **Unclaimed Funds and Properties Timeline** **(See Wisconsin Statutes 59.66)** Updated 02/1999

- 01/10/Odd      Clerk of Courts files list of unclaimed funds for which owner is known and held since immediately preceding 12/31/Odd or longer, and any unclaimed funds for which owner is unknown and held for four years or longer, with Treasurer. All other departments file list of all unclaimed funds held since immediately preceding 12/31/Odd or longer (whether owner known or unknown) with Treasurer.
- List of Clerk of Courts funds with owner known and all other departments' funds (COC known/all other) compiled and sent to "Department of Financial Institutions."
- 02/01/Odd      No later than this date, publish first of three publications of the list of COC known/all other compiled 01/10/Odd.
- 09/01/Odd      (Exact date shall be six months after third publication of COC known/all other)  
Departments turn over all remaining COC known/all other unclaimed funds and interest earned on them to the Treasurer to deposit into 100-000-23130-000, Unclaimed Funds.
- 01/10/Even     Clerk of Courts turns over any funds and interest earned on them for which the owner is not known (COC unknown) to the Treasurer. Treasurer deposits into liability account 100-000-23130-000, Unclaimed Funds.
- 03/01/Even     No later than this date, publish first of three publications of list of COC unknown funds.
- 06/01/Even     (Exact date shall be 90 days after third publication of COC unknown) Transfer remaining COC unknown funds from liability account 100-000-23130-000 to revenue account 100-012-45168-000, Treasurer - Unclaimed Funds Forfeitures. County may now use these funds as it sees fit, and owners can redeem only through legal action.
- 09/01/Even     (Exact date shall be one year after COC known/all other funds turned over to Treasurer)  
Transfer COC known/all other funds from liability account 100-000-23130-000 to revenue account 100-012-45168-000. County may now use these funds as it sees fit, but owners may claim the funds within ten years.

## Affidavit of Ownership and Indemnity Agreement

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Name

---

Street Address (Not Just Post Office Box)

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City, State, ZIP

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Daytime Telephone

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Description of Property (ie. Amount, Check Number, Case Number, Date Property Received / Check Written)

I am the owner of the above described property presently being held by Sauk County. I hereby request that Sauk County return this property to me.

I agree to completely indemnify Sauk County against any claim to such property which may subsequently be made by any other person, firm or corporation. Further, if the above-described property is a check which was believed to be lost and Sauk County provides me with a replacement check, I shall forward the original check to Sauk County if it is found so that it can be canceled.

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Date

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Signature of Owner

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For Sauk County Use Only

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Attach Copy of Photo ID of Owner Below

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Employee Verifying Ownership

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Department

Subscribed and sworn before me this \_\_\_\_\_  
day of \_\_\_\_\_, \_\_\_\_\_.

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Notary Public, State of Wisconsin

My commission expires \_\_\_\_\_.

Retain original of this Affidavit of Ownership and Indemnity Agreement for ten years from time it is signed by owner.

## Use of County-Provided Credit Cards

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### Policy

Sauk County may allow issuance of credit cards for County use to departments for those limited cases where departments can demonstrate a need and ability to use them in a cost-effective manner.

### Policy Authorization

- Resolution 96-99, June 15, 1999
- Finance Committee Review, March 09, 2004
- Finance Committee Review, March 08, 2005
- Finance Committee Review, January 07, 2021

### Procedure

1. The Finance Director must approve all requests for acquisition of County credit cards. The maximum credit line allowed shall be \$15,000 per card; however lower limits are strongly encouraged to minimize liability in case of loss or theft. Once acquired, record of all cards shall be kept on file in the Accounting Department. The Accounting Department should be notified of any changes to this information as soon as possible. (See attached Sauk County Credit Card Information Sheet.) The Finance Director may revoke a department's access to credit cards at any time after their issuance.
2. Use of County credit cards will be allowed only if:
  - a. A vendor will not allow County staff to charge purchases and be billed, or
  - b. County staff are traveling and it is not feasible for vendors to bill the County, or
  - c. County staff are traveling and expenses are too high for an employee to be expected to bear the costs on their own and be later reimbursed
3. Every attempt shall be made to utilize credit card companies that do not charge an annual fee. Further, every attempt shall be made to utilize companies that assess the lowest finance/interest charges on payments received after payment due date. The Accounting Department shall negotiate all terms with a credit card company. Departments shall use this company and be subject to the terms negotiated, but departments shall be responsible for their own accounts. Cards shall be issued in the name of "Sauk County" with an individual card for each employee who will be utilizing the card.
4. When a card is needed, the employee requesting the card shall sign a form acknowledging their responsibilities. The form shall indicate when it was issued to the employee, for what purpose, and the expected length of time the card will be needed. All new card requests must be approved by the department head.
5. Loss, improper or other negligent use of a County credit card may result in disciplinary action up to and including dismissal and repayment of any losses, as determined by the employee's supervisor, department head and the Personnel Department. Persons using a card shall also be responsible for all receipts given by vendors. These receipts often contain all



### **Use of County-Provided Credit Cards**

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the necessary information to make charges to the account by phone. Lost receipts, therefore, may result in erroneous charges by others.

6. Loss or theft of a card shall be reported to that employee's supervisor immediately. The supervisor and/or department head should notify the credit card company and Accounting Department immediately.
7. Credit card bills will be paid immediately upon receipt by the Accounting Department and charged to the appropriate department accounts. Periodic audits of credit card usage will be conducted by the Accounting Department to verify at minimum:
  - a. The date of card use.
  - b. Reason for each transaction to ensure compliance with financial policies.
  - c. Signed receipt provided by vendor at time of card use or other paperwork describing reason for use if signed receipt not used.

## Sauk County Credit Card User Acknowledgment Form

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Date

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Employee Name

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Department

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Expected Length of Usage

It is the employee's obligation to treat use of this credit card, and associated charging privileges, with extreme care. The employee is expected to keep the card, and all receipts received pursuant to its use, safe. If a card is lost or stolen, the employee is expected to contact their department head immediately so that the card can be canceled.

Improper or unauthorized usage, or negligent care, may be treated as employee misconduct and subject to disciplinary action, up to and including dismissal. Expenses incurred from improper usage shall be charged back to the employee, and will be withheld from paychecks if necessary. Lost receipts may also require employee repayment and may also be withheld from paychecks if necessary.

I have read and agree to the above provisions.

---

Signature of Employee Using Card

Date

---

Department Head

## **Memorandum**

To: Credit Card Users

### Procedures:

1. Turn in all credit card receipts at least weekly to the Accounting Department. Receipts need to be originals, marked with the general ledger account number to be charged, and signed by the department head or an appointed designee.
2. Do not include credit card charges on the voucher list. A voucher will be prepared centrally in Accounting.
3. Departments are responsible for the maintenance of the cards within their possession. It is strongly recommended that if individuals other than the cardholder utilize the cards that records of use are kept within each department.
4. Reimbursement for charges made using the County sponsored credit card, are still limited per 3-94 of the Financial Policy manual, Meal Expense Reimbursement.
5. Remember to notify vendors of Sauk County's tax-exempt status.

For further information regarding acceptable uses for county issued credit cards, refer to the Financial Policy manual 2-99, *Use of County Provided Credit Cards*.

# Sauk County Credit Card Information Sheet

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Date This Form Completed

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Department

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Name and Title of Primary Person Responsible for Credit Card(s)

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Names and Titles of Others with Access to Card(s)

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Credit Card Account Number

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Maximum Credit Line

---

Number of Cards Issued

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Date Approved by Finance Committee

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## **Charging Certain Information System Expenditures to User Departments**

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### **Policy**

Certain costs of projects undertaken by the Management Information Systems (MIS) Department on behalf of other County departments will be charged to those departments. This will allow users of department financial reports and oversight committees to have a better understanding of the full cost of departments' activities.

### **Policy Authorization**

- Resolution 126-99, August 17, 1999
- Finance Committee action, November 6, 2002 and Management Information System Committee action, November 6, 2002
- Finance Committee action, June 13, 2017

### **Procedure**

1. Costs directly related to a given system or project will be charged to departments. This will generally include hardware, software and consulting or maintenance contracts associated with a specific application. Overhead costs such as MIS Department payroll will be funded by tax levy allocated to the MIS budget. The exception will be projects or activities where grant or reimbursement funding is available for overhead items or indirect costs. In such cases, the MIS Department will supply the user department with any required supporting documentation.
2. Departments will work with the MIS Department each year to determine system needs and develop a mutually agreeable budget. In cases where agreement cannot be reached as to projects to be undertaken or system requirements, the Executive and Legislative Committee, as the oversight body for MIS, will exercise final judgment.
3. Costs allowable under paragraph 1 will be initially incurred by the MIS Department and subsequently charged to the appropriate departments.
4. The MIS Department will be responsible for the disposal of obsolete equipment regardless of whether it had been earlier charged to a user department.
5. Digital Copiers, and similar multifunction devices, will be purchased and serviced by the MIS Department. Replacement and maintenance costs for this equipment will be paid by the MIS budget. The costs incurred for the program will be allocated to machines covered, through a per machine fee. This fee will be based upon service records and replacement costs for similar units. This per machine charge will be reviewed and adjusted annually by the MIS department.

## **Revenues and Accounts Receivable**

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### **Policy**

Sauk County shall strive to maximize revenues and their collection in order to minimize the need for property tax levy.

### **Policy Authorization**

-Resolution 28-06 , March 21, 2006

### **Procedure**

#### Revenues:

1. One-Time Revenues: To the extent feasible, one-time revenues shall be applied toward one-time expenditures; they shall not be used to finance ongoing programs.
2. Discretionary Revenues: Unless otherwise stated explicitly by the Board, the County shall not earmark discretionary revenues for specific purposes. This will preserve the ability of the Board to determine the best use of available revenues to meet changing service requirements.
3. Highly Variable Revenues: Highly variable revenues shall be budgeted conservatively and relied upon only to the extent that their receipt can be reasonably confirmed and known. Historical actual receipts, as well as recent communications and data, shall be used in projections of unpredictable revenues.
4. Acceptance of Outside Funding: Acceptance of outside funding that obligates the County to additional expense, either cash or efforts, will be scrutinized. The County may reduce the level of service provided when reductions in outside funding, particularly from the State or Federal government, are realized.
5. Revenue Projections: Revenue projections will be created and monitored to assure that actual and anticipated revenues are consistent with budgeted amounts. Variances from projections may require additional action to ensure that essential programs and services are maintained. New revenue sources or revenues received in excess of anticipated amounts may not be spent without authorization consistent with financial policies. Revenue shortfalls shall be examined for the cause of the shortfall and corrective action shall be taken as appropriate.
6. Revenues will generally be recorded in the department responsible for their collection.
7. Diversification of Revenues: The County shall strive to diversify its revenues in order to maintain needed services during periods of declining economic activity. The County shall actively investigate opportunities to implement user fees as appropriate to pay for services rendered.
8. Payments must be made in United States dollars.

#### User Fees or Charges for Services:

1. The County may charge the direct beneficiaries of County services to fully or partially offset the cost of providing those services based on costs incurred, comparative studies of other public and

## **Revenues and Accounts Receivable**

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private entities, and other public policy considerations such as public health and safety or ability to pay. It is not always the intent of the County to recover the full cost of a service, such as indirect costs including payroll processing, accounting services, computer usage and other central administrative services. Reasons for not attempting to recover full cost include the need to regulate demand, the desire to subsidize a certain service, and the promotion of other public policy goals. Other considerations in fee or charge development may include ability to pay, identifiable benefits, discouraging waste, and the cost of collection and administration. Fee structures should be simple so that they are easily understood and leave as small a margin as possible for subjective interpretations.

2. Costs to provide a service will be recalculated periodically, and fee adjustments may be considered accordingly. Charges and fees will be reviewed annually to determine a) if the fee is still needed, b) if the fee is carrying out the public policy for which it was created, c) if the fee is comparable to other units of government or private entities, and d) if there are any services that are being provided without charge for which a fee should be charged.
3. Fee or charge creation, modification, or termination must be authorized by action of the County Board, so long as this action does not depart from federal or state authorization or mandate.

### Accounts Receivable and Bad Debts:

Note: Each County department should develop accounts receivable procedures based on their particular circumstances and overriding state and federal regulations. These procedures should be approved by the department's oversight committee. However, compliance with the following Sauk County general procedures should be followed at a minimum.

1. Sufficient data about the customer should be collected prior to service delivery to aid in collection actions if needed. Subject to any limitations of privacy or other laws, and depending on the type of service delivered, this data may include:
  - Full name of person / entity receiving service
  - Mailing address
  - Physical address
  - Phone number(s)
  - E-mail address
  - Taxpayer Identification Number / Social Security Number
  - Drivers license / identification number
  - Date of birth
  - Alternate payor information / secondary insurance(s)
2. Departments should utilize computerized billing systems and pre-established prices. Unless part of a department-specific integrated computer system, departments should use the County's central accounting system. Procedures should be developed by which all data necessary to issue a complete billing is forwarded to the person(s) responsible for issuing the billing. Invoices should be issued as soon as possible after delivery of good or service. Whenever practical only pre-numbered, sequential invoices should be issued to prevent duplicate invoicing. Billings should be reviewed for accuracy prior to their issuance.

### **Revenues and Accounts Receivable**

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3. Upon payment, pre-numbered, sequential receipts should be issued to the extent practical. Deposits of cash and checks should be made promptly and in accordance with Financial Policy 3-97, Cash Handling. The pre-numbered receipts should be accounted for periodically.
4. All accounts receivable shall be recorded in a manner to permit analysis of the aging of receivables (e.g., <30 days, 30 to 60 days, etc.). This aging should be reviewed at least monthly. Aged receivable balances shall also be presented monthly to oversight committees, and quarterly to the Finance Committee.
5. Pursuant to Sauk County Code of Ordinances 30.06, and unless otherwise provided by law, the County may retain overpayments of \$2.00 or less, unless a refund is specifically requested in writing, and may also waive underpayments of not more than \$2.00.
6. Departments should develop collection policies specifying the action to be taken when accounts receivable become past due. Oversight committees should approve these policies. These policies should specify the age threshold and materiality of a delinquency at which each collection effort will be pursued. In developing these thresholds, departments should consider the cost of collection efforts; overriding state and federal laws; at what point further services should be discontinued unless required by law, ordinance or resolution; and at what point services should be subsequently reinstated if the accounts are made current (see Sauk County Example Department Collection Policy). Departments should also remember that the longer a receivable remains unpaid, the less likely it will be collected. Contacts made with delinquent customers should be recorded on a contact log to aid in collection efforts (see Sauk County Example Contact Log).
7. Interest and penalties on past due accounts may be appropriate, depending on the type of revenue and the authority under which it was created. Department policies should specify the policy for interest and penalty charges.
8. County responses to delinquent accounts may include:
  - Phone contact
  - Written correspondence, potentially certified or registered mail
  - Suspension of future services on credit until accounts are made current
  - Suspension of all future services until accounts are made current
  - Development of payment plans
  - Certification of the account to the Wisconsin Department of Revenue's Tax Refund Intercept Program
  - Through the Sauk County Corporation Counsel office, engagement of collection agency services
  - Through the Sauk County Corporation Counsel office, filing of small claims actions
  - Through the Sauk County Corporation Counsel office, filing of probate claims
9. For departments that are considered proprietary funds, an allowance for doubtful accounts should be established based on the historical percentage of receivables that have been uncollectible. This should be updated at least annually, and material changes should be reported to the oversight committee. When an account is deemed uncollectible, the balance should be written off in a timely manner, generally no longer than one year after the provision of service. Any write-offs



### **Revenues and Accounts Receivable**

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must be approved by the oversight committee. A yearly report of all departments' write-offs shall be made to the County Board.

10. After accounts have been written off, collection efforts should not cease. However, departments should carefully decide if the cost of continued collection efforts outweighs the potential benefits. In all cases, the customer's account information should be retained in order to have continued enforcement of service denial on credit until previously written-off balances have been paid.

## Sauk County Example Department Collection Policy

Revenue Type: Garnishment Processing Administration Fees

Revenue Account Number(s): 10007-451100

<b>Age</b>	<b>Dollar Threshold</b>	<b>Action to be Taken</b>
<30 days	All	Send billing to customer.
60 days	All	Interest charges begin accruing.
30 to 90 days	All	Send monthly statements to customer including an aging showing amount past due.
91 to 120 days	>\$20	Send monthly statements to customer including an aging showing amount past due.  At 91 days, attach letter stating that further services may be suspended until the account is made current or a payment plan is in place.  At 120 days, attach letter saying that no further services will be provided until the account is made current or a payment plan is in place.
>121 days	>\$100	Contact Corporation Counsel's office.



## **Self Insured Workers Compensation**

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### **Policy**

At such times that Sauk County deems it appropriate to be self insured for workers compensation coverage, the County shall administer the program to preserve the safety of reserves and equitably allocate expenses.

### **Authorization**

- Resolution 134-08, December 16, 2008
- Finance Committee Action, August 11, 2009

### **Procedure**

1. Administrative costs, including the cost of stop-loss or other reinsurance, shall be allocated to all departmental budgets in the year of expense based on the departments' prorated share of workers compensation cost.
2. An amount of fund balance shall be designated as a reserve for workers compensation losses.
  - The minimum amount of this reserve shall equal the aggregate yearly losses not covered by reinsurance. If the reserve falls below this minimum, the shortfall will be allocated to all departments based on each departments prorated share of workers compensation cost.
  - The maximum amount of this reserve shall equal \$250,000 above the aggregate yearly losses not covered by reinsurance. If the reserve rises above this maximum, the overage will be allocated to all departments based on each departments prorated share of workers compensation cost.
3. An amount equal to the average losses will be charged to all departments based on each departments prorated share of workers compensation cost.