



**COUNTY OF DUNN  
MENOMONIE, WISCONSIN  
NOTICE OF PUBLIC MEETING**

In accordance with the provisions of Section 19.84, Wisconsin Statutes, notice is hereby given that a public meeting of the **DUNN COUNTY BOARD OF SUPERVISORS** will be held on **Wednesday, October 15, 2025 at 7:00 pm. in Room 54** of the **Dunn County Government Center**, 3001 US Highway 12 East in Menomonie, Wisconsin. The building entrance for public meetings is on the lower level of the Government Center and will be open 30 minutes ahead of the meeting start time.

A video recording of the meeting will be available for subsequent viewing on the Dunn County YouTube channel at the following link: <https://www.youtube.com/@dunncounty1854>. Persons wishing to provide public comment may do so at the meeting or may submit written comments by sending an email beforehand to [publiccomment@co.dunn.wi.us](mailto:publiccomment@co.dunn.wi.us). Comments, provided in person or written, will be subject to the rules of the county board and will not be allowed or provided to the committee and not reflected on the record if they do not align with the Chapter 2 of Dunn County Ordinances.

Items of business to be discussed or acted upon at this meeting are listed below:

**AGENDA – COUNTY BOARD MEETING**

- 1) Call to Order
- 2) Pledge of Allegiance
- 3) Call of the roll
- 4) Approval of the Minutes: September 17, 2025
- 5) Presentations of Petitions, Memorials, and Other Communications:
  - a) Mark Sand, Highway Operator, retires after 27 years of service
- 6) Public Comment (for items on the agenda)
- 7) Appointments
- 8) Report of County Manager
  - i) Purchase Orders over 40,000
  - ii) 2026 Budget Presentation
- 9) Reports of Departments: Information Technology, Land Information, Facilities, Corporation Counsel
- 10) Consideration of Reports, Resolutions, and Ordinances to the County Board from the Executive Committee:
  - a) Ordinance Amending Chapter 7 Section V of Dunn County Ordinances, Fund Balance Policy 2<sup>nd</sup> Reading.
  - b) Approval of Fund Balance and Net Working Capital Policy
  - c) 2025 Budget Amendment
    - i) Human Services (3)
    - ii) Public Health
- 11) Consideration of Reports, Resolutions and Ordinances coming to the County Board from the Standing Committees:
  - a) Planning Resources & Development:
    - i) Ordinance Amendment Rezone – Hetch's LLC
    - ii) Resolution Authorizing Application for Surface Water Grants From the Department of Natural Resources
  - b) Committee on Administration
    - i) Resolution adopting the 2026 Pay Plan and Wage Structures
    - ii) Resolution adopting the 2026 Health and Dental Premiums

c) Judiciary and Law

- i) Ordinance Amending Chapter 7 Section VI of Dunn County Ordinances, Fees 7.6.01 Sheriff's Office -2<sup>nd</sup> Reading.
- ii) Ordinance Amending Chapter 26 Maintenance and Board of Prisoners -2<sup>nd</sup> Reading.

12) Announcements: Next Meeting – November 12, 2025

13) Adjournment

Kelly McCullough, Chairperson

By: Dan Dunbar, County Manager

Upon reasonable notice, the County will make efforts to accommodate the needs of disabled individuals through sign language, interpreters or other auxiliary aids. For additional information or to request the service, contact the County Human Resources Manager at 715-232-2429 (Office), 715-232-1324 (FAX) or 715-231-6406 (TDD) or by writing to the Human Resources Manager, Human Resources Department, 3001 US Hwy 12 E, Suite 225, Menomonie, Wisconsin 54751.

**Purchases Over \$40,000**  
**September-2025**

Department	Vendor	Description	Amount	Comment
Debt Service	Associated Trust Company, N.A.	Principal Payments	170,000.00	Debt service payments
Debt Service	Associated Trust Company, N.A.	Principal Payments	765,000.00	
Debt Service	Associated Trust Company, N.A.	Interest Expense	85,637.50	
Debt Service	Associated Trust Company, N.A.	Interest Expense	41,450.00	
Debt Service	Associated Trust Company, N.A.	Principal Payments	1,160,000.00	

Adopted 2026 Budget Summary													
Department Name	2025 Adopted Budget	2025 County Board Approved Budget Adj	2025 Updated Budget	2026 Adopted Budget Expenditures	2026 Other Revenue Sources	2026 Transfers From/To Other Funds	2026 Transfer from TR to Adm General	2026 Debt	2026 Levy/State Aid/Sales Tax	2026 Fund Balance Applied (ERP)	2026 CIP Fund Balance Applied	2026 CIP (IT & HWY Rep Fund)	2026 Total Revenue
Administration-General	\$ 184,500	\$ 25,000	\$ 209,500	\$ 385,250	\$ 9,673,459	\$ 500,000	\$ 511,041		\$ (10,299,251)				\$ 385,250
Dept of Administration	7,409,458	768,072	8,177,529	6,686,713	3,326,303	135,000	-	-	2,810,944	105,306	280,000	29,159	6,686,713
Dept of Administration	2,819,360	137,933	2,957,293	1,816,454	1,045,444				665,704	105,306			1,816,454
Dept of Administration-HR	1,332,577	13,484	1,346,061	1,320,543	485,692	100,000			734,851	-			1,320,543
Dept of Administration-IT	2,274,500	259,655	2,534,155	2,234,026	923,091	35,000			966,776		280,000	29,159	2,234,026
Dept of Administration-CJC	983,020	357,000	1,340,020	1,315,690	872,077				443,613				1,315,690
Child Support	791,251	-	791,251	847,437	773,999				73,438				847,437
Courts	1,909,839	-	1,909,839	1,945,313	931,320				1,013,993				1,945,313
Corp Counsel	676,318	-	676,318	631,636	266,606				365,030				631,636
County Board & Committees	166,418	-	166,418	158,460					158,460				158,460
County Clerk	396,637	32,047	428,684	396,915	18,000				378,915				396,915
District Attorney	785,163	-	785,163	801,985	124,000				677,985				801,985
Emergency Communication	1,583,730	915,482	2,499,212	1,560,346	131,747				1,428,599				1,560,346
Environmental Services	2,502,573	1,200,027	3,702,600	2,336,730	730,667				1,606,063				2,336,730
External Organizations	141,349	-	141,349	142,010					142,010				142,010
Libraries	799,100	5,000	804,100	871,590					871,590				871,590
Fair Board	183,032	5,000	188,032	173,540	173,540								173,540
Medical Examiner	852,586	-	852,586	853,551	648,220				205,331				853,551
Public Health	1,591,053	89,601	1,680,654	1,700,328	906,315				702,307	91,705			1,700,327
Facilities Operations	13,059,979	86,969	13,146,948	11,296,376	888,281			9,500,000	843,095		65,000		11,296,376
Parks Operations	72,090	35,000	107,090	187,049	7,500				64,549		115,000		187,049
Register of Deeds	399,916	-	399,916	398,155	319,000				79,155				398,155
Sheriff	8,639,206	78,797	8,718,003	9,233,685	627,500				8,281,185		325,000		9,233,685
Treasurer	425,352	(0)	425,352	446,559	957,600		(511,041)			-			446,559
UW Extension	308,884	-	308,884	324,303	9,957				314,346				324,303
Veteran Service	307,687	10,977	318,664	321,387	18,013				303,374				321,387
<b>General Fund Total</b>	<b>\$ 43,186,120</b>	<b>\$ 3,251,972</b>	<b>\$ 46,438,092</b>	<b>\$ 41,699,317</b>	<b>\$ 20,532,028</b>	<b>\$ 635,000</b>	<b>\$ -</b>	<b>\$ 9,500,000</b>	<b>\$ 10,021,118</b>	<b>\$ 197,011</b>	<b>\$ 785,000</b>	<b>\$ 29,159</b>	<b>\$ 41,699,317</b>
<b>Other Funds</b>													
Debt Service	5,170,634	-	5,170,634	5,172,430					5,172,430				5,172,430
Highway	16,816,557	535,482	17,352,039	16,408,765	7,666,892			3,000,000	4,241,873			1,500,000	16,408,765
Bridge Petitions	126,574	-	126,574	126,574					126,574				126,574
Human Services	16,987,255	526,152	17,513,407	17,602,628	11,736,919				5,659,978	50,890			17,447,787
Jail Assessment	85,000	-	85,000	85,000	85,000								85,000
The Neighbors	18,143,298	1	18,143,299	18,602,074	18,602,074								18,602,074
Transit Commission	603,348	607,733	1,211,081	619,529	603,348								603,348
Self Funded Health Insurance	9,253,264	41,723	9,294,987	10,022,958	10,022,958								10,022,958
Self Funded Worker's Comp	787,986	-	787,986	761,653	761,653								761,653
<b>Other Funds Total</b>	<b>\$ 67,973,916</b>	<b>\$ 1,711,091</b>	<b>\$ 69,685,007</b>	<b>\$ 69,401,610</b>	<b>\$ 49,478,843</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000,000</b>	<b>\$ 15,200,855</b>	<b>\$ 50,890</b>	<b>\$ -</b>	<b>\$ 1,500,000</b>	<b>\$ 69,230,588</b>
<b>Grand Total</b>	<b>\$ 111,160,036</b>	<b>\$ 4,963,062</b>	<b>\$ 116,123,098</b>	<b>\$ 111,100,927</b>	<b>\$ 70,010,872</b>	<b>\$ 635,000</b>	<b>\$ -</b>	<b>\$ 12,500,000</b>	<b>\$ 25,221,973</b>	<b>\$ 247,901</b>	<b>\$ 785,000</b>	<b>\$ 1,529,159</b>	<b>\$ 110,929,905</b>

	General	Debt	CIP	Transit	DHS	NDC	Highway	Bridge Petition	Total	Dif
Levy	\$ 10,021,118				\$ 5,659,978		\$ 4,241,873	\$ 126,574	\$ 20,049,543	\$ -
Debt Levy		\$ 5,172,430							\$ 5,172,430	\$ -
Sales Tax	\$ 5,200,000								\$ 5,200,000	\$ -
State Aid	\$ 4,293,705								\$ 4,293,705	\$ -
Transfer From Other Funds	\$ 664,159								\$ 664,159	
State grants	\$ 3,476,994			\$ 330,612	\$ 7,871,718		\$ 2,358,581		\$ 14,037,906	\$ -
Other Rev	\$ 5,770,418				\$ 250,000		\$ 787,879		\$ 6,808,297	\$ -
Fees for service	\$ 1,790,911			\$ 272,736	\$ 3,615,201	\$ 18,602,074			\$ 24,280,922	\$ -
Levy adjustment									\$ -	
Fund Balance			\$ 785,000						\$ 785,000	\$ -
Fund Balance ERP	\$ 197,011				\$ 50,890				\$ 247,901	\$ -
Borrowing			\$ 9,500,000				\$ 3,000,000		\$ 12,500,000	\$ -
									\$ -	
Total	\$ 31,414,317	\$ 5,172,430	\$ 10,285,000	\$ 603,348	\$ 17,447,787	\$ 18,602,074	\$ 10,388,334	\$ 126,574	\$ 94,039,863	\$ -
Salary and Fringe	\$ 23,263,944			\$ 448,239	\$ 10,346,721	\$ 11,408,571	\$ 5,949,039		\$ 51,416,515	\$ -
Wage Vacancy Savings	\$ (461,887)			\$ (8,965)	\$ (207,952)	\$ (228,171)	\$ (116,951)		\$ (1,023,926)	
NDC Agency Staff						\$ 866,281			\$ 866,281	\$ -
ERP Project	\$ 197,011				\$ 50,890				\$ 247,901	\$ -
Operations	\$ 8,415,249		\$ 10,285,000	\$ 164,073	\$ 7,258,128	\$ 6,555,392	\$ 4,556,246	\$ 126,574	\$ 37,360,661	\$ -
Debt Service		\$ 5,172,430							\$ 5,172,430	\$ -
Total	\$ 31,414,317	\$ 5,172,430	\$ 10,285,000	\$ 603,348	\$ 17,447,787	\$ 18,602,074	\$ 10,388,334	\$ 126,574	\$ 94,039,863	\$ -
Dif	\$ (0)	\$ -	\$ -	\$ 0	\$ (0)	\$ -	\$ -	\$ -	\$ (0)	\$ (0)



10/15/2025

# 2025 Annual Report

IT Division



Jacob Ricci  
DUNN COUNTY

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## Introduction

The Information Technology (IT) Division, part of the Department of Administration, is responsible for leveraging technology to improve efficiency, security, and service delivery across Dunn County. Technology has transformed how governments operate, enabling faster communication, streamlined processes, and more responsive services. The IT Division partners with all county departments to implement and support technology solutions that enhance operations, improve access to information, and deliver better services to residents while ensuring cost-effective use of resources.

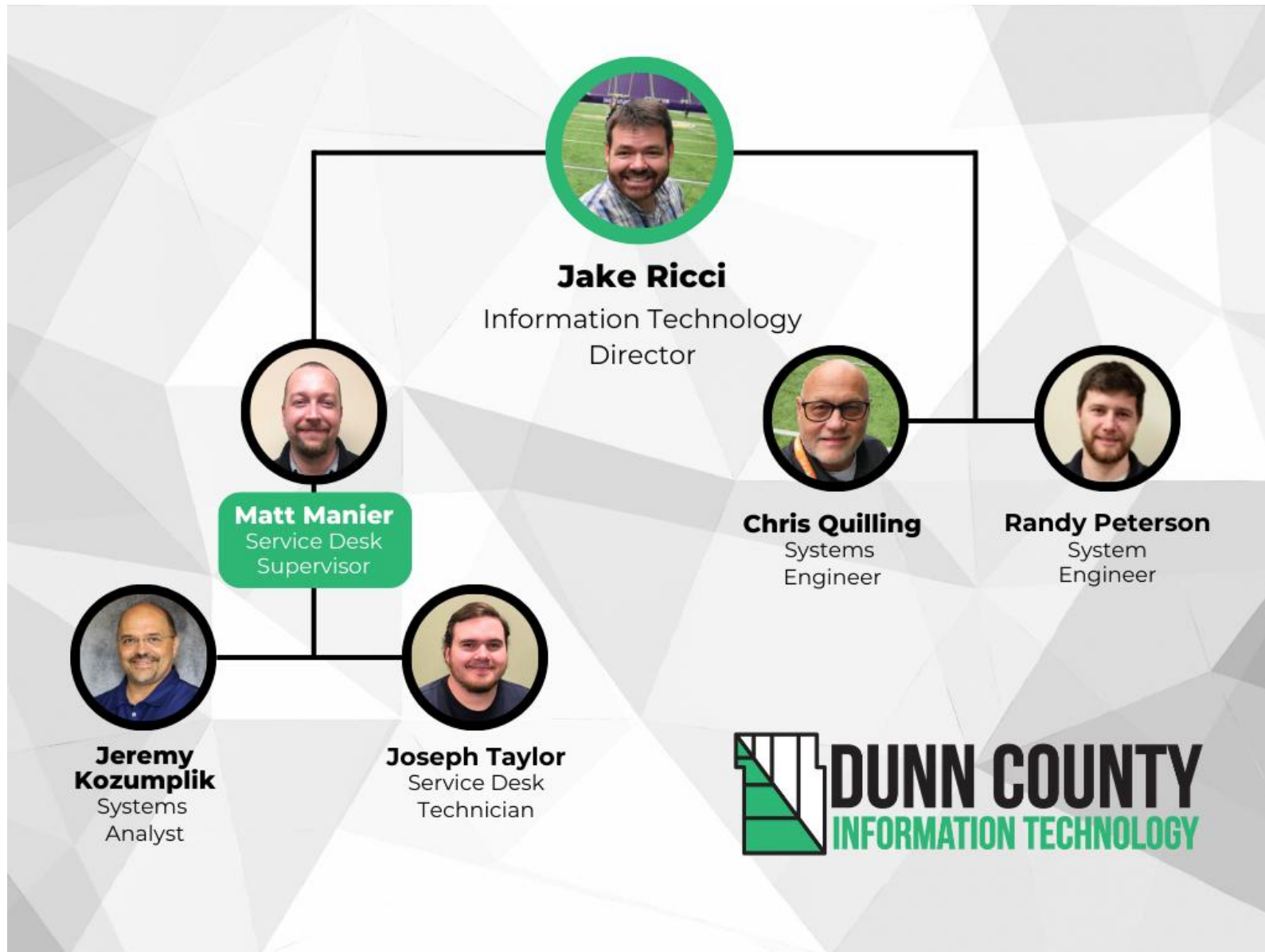
## Structure

The IT department in Dunn County is led by the Information Technology Director/LASO (Local Agency Security Officer) and is organized into two sections: Infrastructure and Support. Each section provides services to county departments that no single department could effectively provide on its own. While IT primarily functions as an internal service provider, we are planning to expand our services to include the City of Menomonie, Town of Grant, Town of Sand Creek, and the Village of Colfax. The IT division's structure establishes clear management hierarchy, but the roles and responsibilities of staff are defined primarily through the services they deliver, ensuring efficient and specialized support across all supported entities.

## Staffing

Over the past five years, the IT Department has undergone significant restructuring under the leadership of Dan Dunbar, who guided these changes with a focus on efficiency and long-term sustainability. The CIO position was eliminated, and the Service Desk Technician role was filled at a lower salary compared to the former Systems Analyst. Additionally, the Infrastructure Manager and Client Services Manager positions were consolidated into a single IT Director role. Through these adjustments, the IT team has streamlined from nine members to six, reducing the IT salary budget by \$167,525 (~25%) while continuing to deliver high-quality support and services to the County.





## Services

Dunn County IT provides a comprehensive range of technology services to all county departments. These services are essential for daily operations and offer centralized expertise that departments may not have internally. Each service is budgeted, tracked, and regularly evaluated for effectiveness, ensuring we deliver efficient, secure, and reliable technology solutions. Following the County Board's Priority-Based Budgeting exercise, IT services have been reviewed and updated to align resources with the county's strategic priorities, ensuring the greatest impact and value for residents.

The four main service areas are:

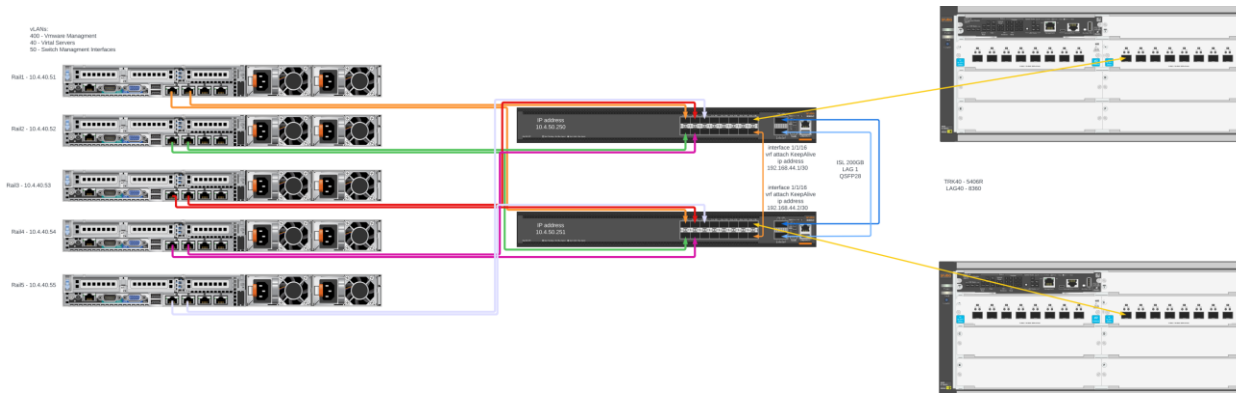
### 1. Cloud & Collaboration Services

Dunn County IT provides secure and reliable cloud and collaboration services to support county operations and enhance communication across departments. Leveraging Microsoft Office 365, staff have access to cloud-based email, document management, collaboration tools, and productivity applications, enabling seamless remote and on-site work. These services improve efficiency, support teamwork, and ensure staff can access the tools they need anytime, anywhere.

### 2. Information Technology Infrastructure

The County's primary data center at the Government Center hosts virtualized servers that support all major county services. This modern infrastructure provides flexibility, reliability, and efficient use of computing resources, ensuring critical applications remain available while minimizing costs.

To safeguard operations, the County also maintains a remote disaster recovery (DR) site at CVTC. This site replicates key systems off-site, allowing rapid restoration in the event of an outage. Together, these facilities ensure business continuity, protect county data, and enhance overall operational resilience. Below is a diagram of the current Server Cluster deployment in the Government Center Data Center.



### 3. Security and Compliance

Cybersecurity is a core component of all services provided by Dunn County IT. Routine activities such as backups and patch management are integral parts of our cybersecurity efforts. The cybersecurity service itself focuses on developing and enforcing policies and procedures, validating incident response processes, and actively monitoring the evolving cybersecurity landscape. Dunn County aligns its cybersecurity practices with the National Institute of Standards and Technology (NIST) Cybersecurity Framework. This framework provides a structured approach to assessing and managing cybersecurity risks. Continuously evaluating and enhancing the county's cybersecurity posture in accordance with this framework is an ongoing priority.

### 4. Service Desk and Support

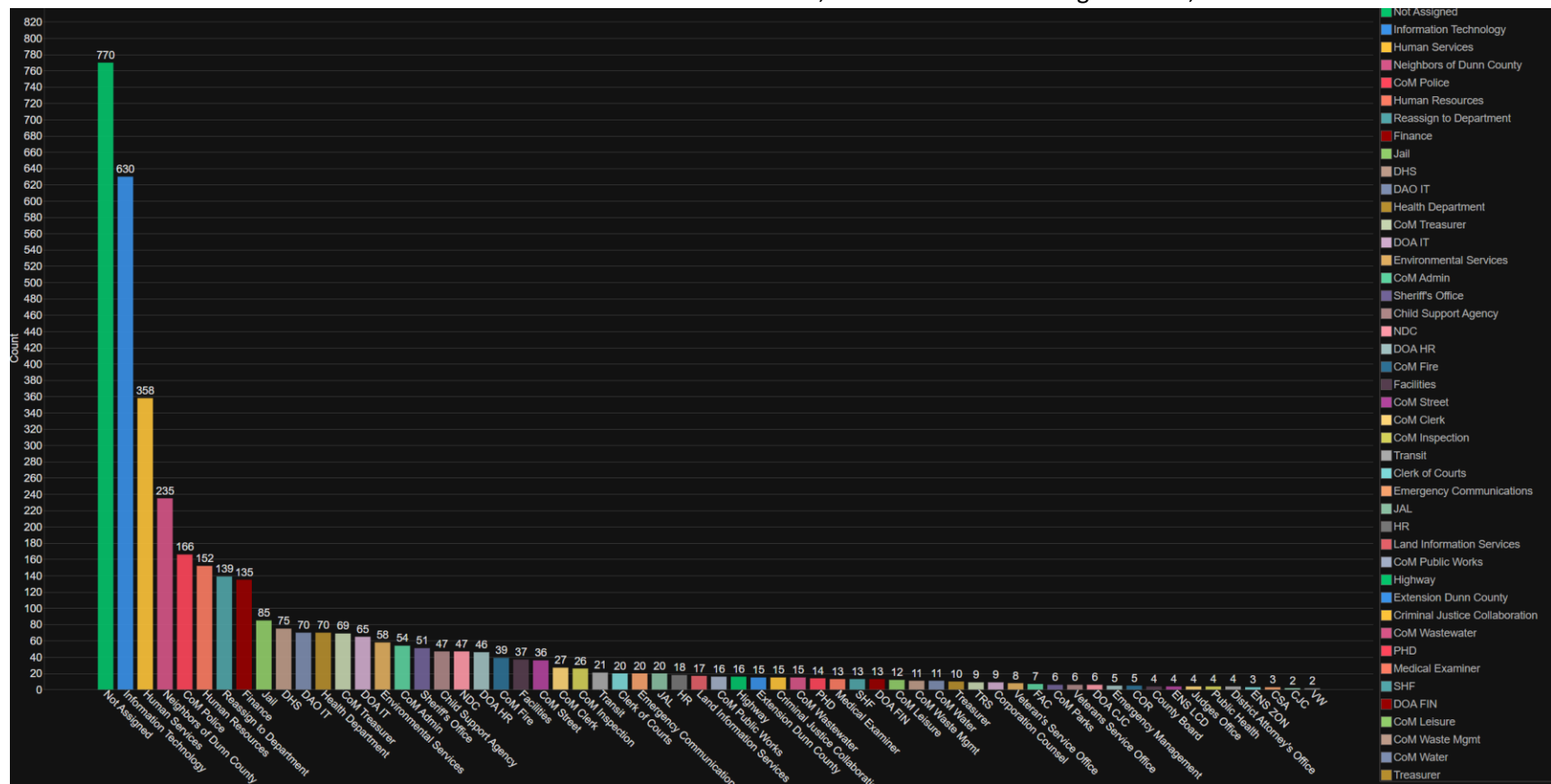
This service is provided by all IT staff as support is a core component of everything we do. This service directly refers to unexpected issues Dunn County staff have when using the solutions provided by the other IT services. End user support is our email, phone and onsite support with county staff that are having issues with county technology. County IT maintains one staff member to respond to phone calls or other forms of requests from 8:00 AM – 4:30 PM Monday through Friday. Every moment a county employee is unable to use their technology is a moment the public is not receiving the best service the county can provide. Dedicating staff to quickly respond to these issues is a top priority of Dunn County IT. In addition to receiving support requests, this service also serves as the entry point for service requests.

## The year in Review

In 2025 the IT division performed our everyday function of supporting the county departments technology. Each of our services have been busy meeting the expectations of stakeholders, and those we place on ourselves to provide services to the county that lead to better services to the citizens. In addition to providing these services, we continue to evolve through installing new technology and migrating to new solutions that better meet the needs of the departments.

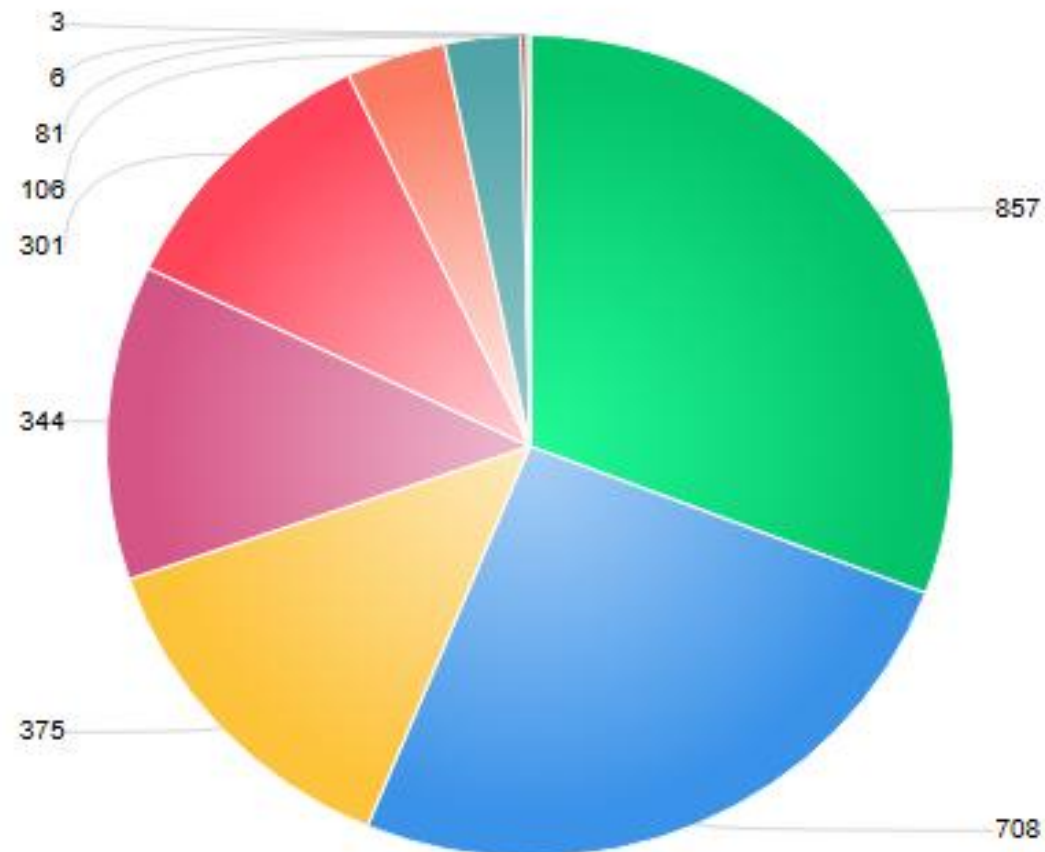
### Support and Service requests

The IT Division uses a service management tool to track technology requests, changes, and notifications. This system allows us to monitor requests daily, ensuring we meet the service levels promised to county departments and that nothing falls through the cracks. Tickets not assigned to a specific user—or those assigned broadly to the IT department—are typically automated alerts or system-generated notifications, such as voicemail submissions to the service desk or alerts from SolarWinds, our network monitoring software,



Requests per Technician:

Joseph Taylor Matthew Manier Jeremy Kozumplik Thomas Hetzel Randy J. Peterson Chris A. Quilling  
Jacob R. Ricci Not Assigned Ethan Berg



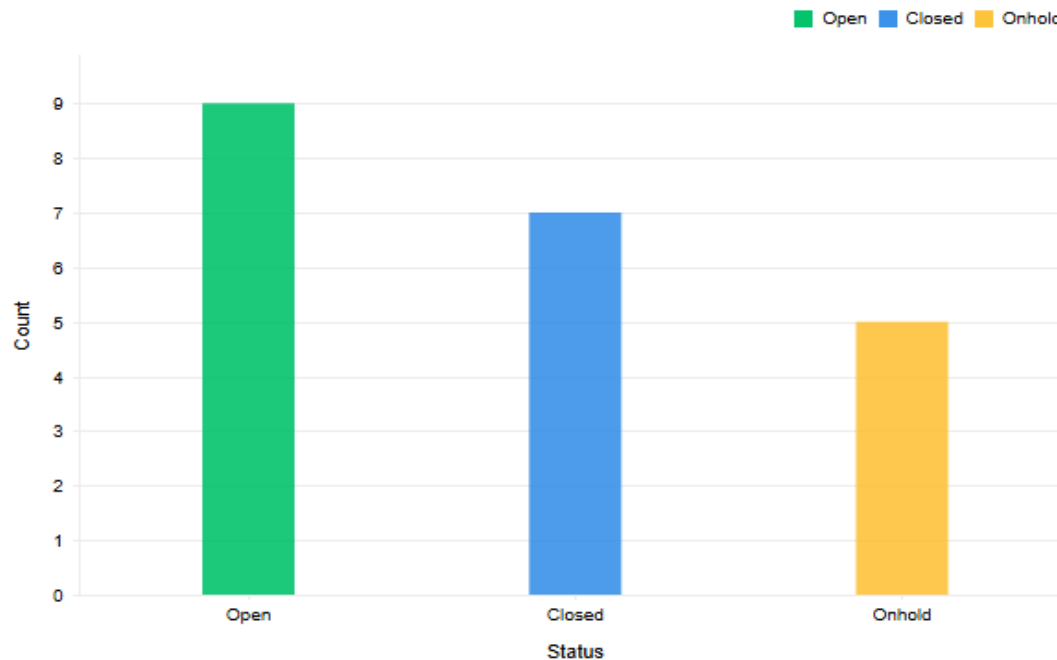
## IT Projects

The IT Division continued to advance Dunn County's technology initiatives through a mix of completed, ongoing, and upcoming projects. We successfully closed 7 projects, ranging from infrastructure upgrades to system migrations, while 9 projects remain open and 5 new projects are planned for 2026.

Key ongoing initiatives planned for completion before the end of 2026 include:

- Phone System Replacement – 95% complete, currently performing cleanup and final number porting.
- Aruba Core Switch Replacement – 80% complete, with the final cutover scheduled for 10/7.
- Microsoft Migration of Local File Shares – 50% complete, expected to finish by mid-2026.
- Town of Grant implementation – 90% complete.
- Windows 11 Upgrade for All Systems – 99% complete, with a single system remaining.

These projects reflect the department's commitment to maintaining modern, secure, and efficient technology infrastructure, ensuring that county staff can deliver high-quality services to residents.



Title	Project Type	Owner	Priority	Schedule start	Schedule end
Closed					
<a href="#">Data Center UPS Replacement</a>	Infrastructure	Jacob R. Ricci	Medium	01/08/2024 12:00 AM	31/12/2024 11:59 PM
<a href="#">Verkada Door access and Camera System</a>	Infrastructure	Chris A. Quilling	Medium	14/10/2024 12:00 AM	28/02/2025 11:59 PM
<a href="#">ARC Enterprise Deployment</a>	Infrastructure	Randy J. Peterson	Medium	01/04/2025 12:00 AM	28/11/2025 11:59 PM
<a href="#">Winscribe Replacement for SHF (2025)</a>	Infrastructure	Randy J. Peterson	Not Assigned	01/01/2025 12:00 AM	31/03/2025 11:59 PM
<a href="#">WatchGuard SSL VPN SAML</a>	Infrastructure	Jacob R. Ricci	High	09/12/2024 12:00 AM	26/12/2025 11:59 PM
<a href="#">LandNav Migration</a>	Infrastructure	Matthew Manier	Medium	06/03/2025 12:00 AM	28/11/2025 11:59 PM
<a href="#">Transition to dunncountywi.gov upn &amp; primary email address</a>	Infrastructure	Chris A. Quilling	Low	25/03/2025 12:00 AM	30/09/2025 11:59 PM

## Onhold

<a href="#">iNet Switch connections from JUD</a>	Infrastructure	Randy J. Peterson	Medium	01/01/2025 12:00 AM	31/12/2025 11:59 PM
<a href="#">Access Switch Replacement 2026</a>	Infrastructure	Randy J. Peterson	Not Assigned	01/01/2025 12:00 AM	31/12/2025 11:59 PM
<a href="#">Windows Hello for Business Countywide</a>	Infrastructure	Not Assigned	Not Assigned	Not Assigned	Not Assigned
<a href="#">Azure Active Directory Password Protection (Banned Password list)</a>	Infrastructure	Randy J. Peterson	Not Assigned	Not Assigned	Not Assigned
<a href="#">Org Wide Team</a>	Infrastructure	Not Assigned	Not Assigned	Not Assigned	Not Assigned

## Open

<a href="#">2025 Standard Laptop and Desktop Replacements</a>	Not Assigned	Jacob R. Ricci	Medium	10/10/2024 12:00 AM	28/11/2025 11:59 PM
<a href="#">2025 Cell Phone Replacements</a>	Not Assigned	Jacob R. Ricci	Low	10/10/2024 12:00 AM	28/11/2025 11:59 PM
<a href="#">Microsoft Migration Local File Shares</a>	Infrastructure	Randy J. Peterson	High	01/01/2024 12:00 AM	31/12/2025 11:59 PM
<a href="#">Upgrade all systems to Windows 11</a>	Infrastructure	Jeremy Kozumplik	Medium	01/10/2024 12:00 AM	31/10/2025 11:59 PM



Always on VPN Deployment	Infrastructure	Randy J. Peterson	Low	09/09/2025 12:00 AM	26/11/2025 11:59 PM
Aruba Core Switch Replacement	Infrastructure	Randy J. Peterson	Medium	01/01/2025 12:00 AM	31/12/2025 11:59 PM
Phone System Replacement in 2025	Infrastructure	Chris A. Quilling	Critical	01/01/2025 12:00 AM	18/11/2025 11:59 PM
Town of Grant	Infrastructure	Matthew Manier	Medium	22/07/2025 12:00 AM	29/08/2025 11:59 PM
Asset System for Vets	Infrastructure	Matthew Manier	Medium	08/09/2025 12:00 AM	26/11/2025 11:59 PM

## Looking Forward

Our work is never done—each completed project leads directly into planning the next, alongside ongoing day-to-day maintenance and support. Major system replacements occur regularly and are planned on a ten-year schedule. These initiatives, combined with projects that arise from departmental needs, will keep the IT team busy in the years ahead. Here are some of the larger upcoming projects:

### Device Management Modernization

IT is planning to move devices from hybrid Azure AD/domain-joined to fully Azure AD-joined. This transition will reduce dependency on on-premises domain controllers, streamline device management, and improve security oversight. By leveraging cloud-based identity and endpoint protections, IT can more efficiently enforce policies, monitor device compliance, and respond to threats—strengthening the County’s overall cybersecurity posture while supporting remote and hybrid work.

### Wireless and Network Access Controller

In 2027, IT will upgrade the County's wireless and network access controller (NAC) infrastructure. The current equipment, installed in 2020, will reach end of life in 2026. As part of the planning process, we are monitoring potential changes to HPE's cloud solution, Aruba Central, to determine the best path forward.

The County's wireless network is heavily utilized, supporting roughly 400 laptops and mobile devices. In addition, we provide guest wireless access for the public and for municipalities when visiting County facilities.

A Network Access Controller (NAC) helps ensure secure and reliable network connectivity by managing how devices connect to the network. At a high level, it verifies that devices meet security requirements and assigns them to the appropriate part of the network, balancing both security and performance.

### Server Hardware Replacement

In 2027, IT will be upgrading the County's server cluster. The current cluster, installed in 2023, will reach end of life at the end of 2027. As part of this upgrade, we are planning to reduce the Government Center cluster from five nodes to four nodes. Additionally, the server at the Disaster Recovery (DR) site (CVTC) will be replaced with either a single-node or dual-node cluster, depending on final requirements.

## Conclusion

The IT division remains committed to delivering reliable, timely, and high-quality support to county departments and the public. Moving forward, the team will continue to enhance service delivery, collaborate closely with departments, and implement innovative solutions to provide more efficient, effective, and responsive services to the citizens of Dunn County.



# ANNUAL REPORT

## LAND INFORMATION DIVISION

DEPARTMENT OF ADMINISTRATION

**PREPARED BY** | *RACHEL WELLS, LAND INFORMATION OFFICER*

**PREPARED FOR** | *DUNN COUNTY BOARD OF SUPERVISORS*

OCTOBER 15, 2025

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**Rachel Wells**  
Land Information  
Officer



**Sarah Hanson**  
Real Property  
Lister



**Brittany Rickey**  
GIS Specialist



## TEAM

### RACHEL

*Employed with Dunn County since 2016, in current role since 2022*

### BRITTANY

*Employed with Dunn County since 2022*

### SARAH

*Employed with Dunn County since 2014, in current role since 2016*

### 2025 ORGANIZATIONAL CHANGES

- Established as a separate division within the Department of Administration. Previously a division of IT.
- Reporting change from CIO to County Manager

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# CORE SERVICES

Although understated, the Land Information Services (LIS) team delivers critical, behind-the-scenes work that enable fundamental government operations, emergency readiness, and daily services for our community.

## PROPERTY INFORMATION MANAGEMENT

Evaluate and interpret recorded deeds, surveys, and taxation district records to implement precise updates to the Land Records Management System (LRMS), ensuring data integrity for taxation, assessment, and planning functions. Updates encompass, but are not limited to, changes in property ownership and interest, mailing addresses, property descriptions, dimensions, taxing jurisdictions, property addresses, assessment valuations, and county zoning districts. Communicate real estate title errors identified during deed and survey review to landowners and real estate professionals. Field public inquiries related to property information. Maintenance of this data lays the foundation for the tax and assessment processes.

## PROPERTY ASSESSMENT COORDINATION

Coordinate with municipal assessors and officials to integrate their valuation data into the LRMS and streamline the real estate assessment process. Work with the Department of Revenue and state assessors to ensure consistent, accurate reporting of assessments. Thoroughly verify and reconcile assessment values and review Managed Forest Land (MFL) acreage by municipality. Prepare and deliver detailed property and assessment reports to municipal officials and the State of Wisconsin.

## GEOGRAPHIC INFORMATION SERVICES (GIS)

Develop, manage, and analyze comprehensive geospatial datasets for Dunn County in alignment with the County's Land Information Plan. Datasets include but are not limited to parcels, property addresses, transportation networks, emergency response data, municipal boundaries, taxation and political districts, hydrology features, aerial imagery, and zoning districts. Provide departments with mapping, GIS and GPS support, lead GIS technology projects, and provide training to county departments. Maintain core datasets that meet state and federal standards for statewide and national sharing on a regular schedule and publish public-facing datasets through the county GIS website and statewide repositories. Ensure interdepartmental access to GIS data to support property assessment, emergency response, elections, and land-use planning. Maintain and improve GIS web applications and tools to increase accuracy, accessibility, and functionality based on user feedback.

## RURAL ADDRESSING & PROPERTY ADDRESS COORDINATION

Maintain and review property addresses (also known as rural addresses or fire numbers) and road names for Towns using the uniform numbering grid. Assign new property addresses and road names when needed and communicate changes with town officials, county staff, postal service, and state agencies. Collaborate with local addressing jurisdictions to ensure property address information is integrated into the LRMS, the Geographic Information System, and Emergency Management systems. Report any address issues to the Emergency Management Director and work with local agencies to update physical addresses and street names.

## WISCONSIN LAND INFORMATION PROGRAM (WLIP) ADMINISTRATION

Carry out the duties of the Land Information Office as defined in Wis. Statutes 59.72(3) and implement the strategic initiatives defined by the State Land Information Plan, and those outlined within the [County's Land Information Plan](#). Collaborate with land records stakeholders and the [Dunn County Land Information Council](#) to review and revise the Land Information Plan every three years. Apply for annual grant funding opportunities.

# 2024 STATS

## PUBLIC FACING GIS WEBSITE TRAFFIC

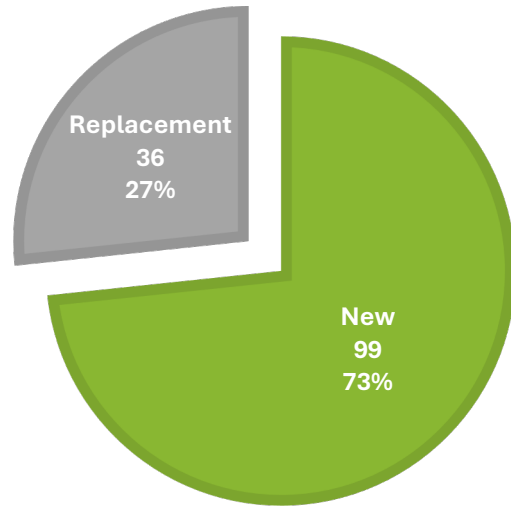
### BEACON

Date Range	1/1/2024 - 12/31/2024
Total Requests	1,617,650
Average Requests / Day	4,419.81
Total Visits	97,804
Average Visits / Day	267.22
Average Requests / Visitor	16.54

Requests = Searches or data queries made  
Visits = Simply accessing the site

Month	# Request	# Visits
2024 January	133,959	7,962
2024 February	138,230	8,678
2024 March	146,284	9,017
2024 April	149,318	9,334
2024 May	130,290	7,922
2024 June	118,864	7,101
2024 July	126,715	7,655
2024 August	124,691	7,826
2024 Sept.	124,500	7,464
2024 October	139,906	7,993
2024 November	138,615	7,572
2024 December	146,278	9,280

**58**  
External  
Data Requests



## RECORDED DOCUMENTS PROCESSED

Total	1939
Straight Ownership Transfer/Review	1772
Property Reconfiguration / Annexation / Description Update	167

## GIS DATASET SUMMARY

<b>176</b>	Dynamic Datasets Maintained
<b>36,926</b>	Parcels Maintained
<b>4,119</b>	Parcel Geometries Edited
<b>19,263</b>	Address Points Maintained*
<b>617</b>	Address Point Edits
<b>5,566</b>	Road Centerlines Maintained*

\*Indicates completely rebuilt in 2024 to meet new standards

\*\*counts for archives and static datasets not included in summary

# 2024 FINANCIAL

## LAND INFORMATION CORE

Acct Type	2024 Budget	2024 Actuals	Notes
Revenue: Levy	224,250	224,250	
Revenue: Public Charges	500	664	
Revenue: Misc	0	0	
Revenue: Fund Balance	1,241	0	
Revenue: Other	42,263	0	Vacant salary & fringe
Revenue: License & Permits	7,000	9,140	
Expense: S&F	(237,062)	(264,787)	Increase due to staff enrolling in health benefits
Expense: Operating	(38,192)	(25,237)	
Grand Total	0	(55,970)	Deficit

## LAND MODERNIZATION FUNDS\*

Acct Type	2024 Budget	2024 Actuals	Comments
Revenue: Public Charges	\$40,000	\$42,728	
Revenue: Fund Balance	0	0	
Expense: Operating	-\$40,000	\$23,821	
Grand Total		\$18,907	Surplus

## WISCONSIN LAND INFORMATION PROGRAM GRANTS\*

Acct Type	2024 Budget	2024 Actuals	Comments
Revenue: State Grants	66,840	66,840	
Expense: S&F	49,871	50,014	
Expense: Operating	16,969	14,946	
Grand Total	-	1,880	Surplus, carried forward to 2025

\*Statutorily restricted



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# ACCOMPLISHMENTS

## 2025 – 2027 LAND INFORMATION PLAN

Updated the county Land Information Plan in collaboration with land records stakeholders. This plan is reviewed and revised every three years and is a guiding document for modernizing land information within our county to meet our specific needs.

## GPS & FIELD APPLICATION TECHNOLOGY

The team embraced cutting-edge technology and built customized field collection applications for several departments. Adding a centrally shared GPS unit then streamlined data collection and navigation, quickly optimizing workflows and delivering measurable benefits across all teams.

## TAX, ASSESSMENT, AND PERMITTING SYSTEM MIGRATION

The tax, assessment, and permitting systems were migrated to two web-hosted solutions. The Land Information team project managed the migrations and helped migrate the permitting data. This transition reduces internal infrastructure needs and management as well as streamlines tax payment reconciliation with municipalities.

## ENTERPRISE GIS SYSTEM ESTABLISHED

The LIS and IT teams worked together to establish an Enterprise GIS system. This is a modernization of the GIS infrastructure for all county GIS users to better support the integrity of GIS data, allow for multi-user editing, and better develop field applications and web maps. Geospatial data will reside on dedicated servers utilizing software applications tailored to managing GIS data.

## NEXTGEN 911 DATA ACCEPTANCE

To support the Emergency Communication Team's technology transition to the State's NextGen 911 call routing system, the GIS team reconstructed several emergency response mapping datasets to meet state and federal data standards. The datasets were accepted into the State's system after passing rigorous data quality checks. The county will transition to the new system this Fall.

## ARCGIS PRO MIGRATION

LIS crafted targeted training programs to guide county GIS users through their move from ArcMap to the new ArcGIS Pro platform, pairing clear resource materials with direct LIS staff support to accelerate adoption and ensure a seamless transition. Grant dollars were also allocated to provide instructor-led training for county staff.

## ADDRESSING COST-SAVINGS

In the fall of 2024, LIS changed address sign vendors, resulting in a 35% reduction in materials cost, higher quality sign, and faster turnaround from order to delivery. The prior vendor fulfilled orders in two months from order, and the new vendor satisfies orders within two weeks. The new vendor also is closer and utilized by many other local governments in the area resulting in shipping cost savings.



# PROFESSIONAL DEVELOPMENT

Land Information staff participated in multiple professional development and training events to stay current with emerging technologies, data standards, legal and legislative changes, and industry best practices. The team appreciates the county's continued support, which enables ongoing learning and strengthens our capacity to serve the community and departments effectively.

## WISCONSIN LAND INFORMATION ASSOCIATION (WLIA)

2025 Annual Conference\*

2025 Fall Regional Conference

2024 Virtual Workshop\*



## WISCONSIN REAL PROPERTY LISTERS ASSOCIATION (WRPLA)

2024 Annual State Meeting

2025 Annual State Meeting



## ESRI TRAINING

Migrating from ArcMap to ArcGIS Pro (Virtual)\*

*\*Partially or fully grant funded*

# LOOKING FORWARD

Looking to the future, the Land Information team remains focused on providing a high level of service to the public and county departments. Key goals include continued data refinement, technology integration, and department collaboration.

## AERIAL IMAGERY COLLECTION SPRING 2026

High-resolution orthoimagery will be collected in the spring of 2026 as part of a recurring three-year cycle. This imagery is a critical resource widely used for land use planning, property assessment, emergency response workflows, and many other applications.

## MIGRATION OF GIS DATA INTO ENTERPRISE SYSTEM

Further migration of Land Information and departmental authoritative datasets into the Enterprise system. Doing so establishes a centralized repository of authoritative datasets that is current and maintained in an environment appropriate for geospatial data.

## NEXT GEN 911 SYSTEM MIGRATION

Transition to the State ESINet for NextGen 911 emergency call routing. This technology transition heavily relies upon accurate and standardized GIS data to facilitate the routing of emergency calls. The Land Information team has been diligently working towards this migration for several years and are excited to see it through to go-live.

## WEB MAPPING APPLICATION DEVELOPMENT

Refinement of mobile field applications and reconstruction of web mapping applications ahead of upcoming technology deprecation.





# Dunn County Facilities 2025 Annual Report

Austin Witt

10.8.25



## Department Snapshot

- ☐ **Total Full-Time Staff: 12**
- ☐ **Seasonal Staff: 2**
- ☐ **Facilities Managed:**
  - Neighbors of Dunn County
  - Government Center
  - Judicial Center
- ☐ **Total Parks: 12+**





## Park Power Up

Dunn County Facilities has launched a monthly Park Power Up initiative. Every month the team will go out to one of our parks for a deeper rehabilitation on the park getting them back in shape with everything from a coat of paint, a new picnic table seat, a pressure wash, etc.

[WQOW News 18 Article](#)





## Dunn County Fair

This year brought some exciting updates for the Dunn County Fair Board. **Deric Wolf** stepped in as our new Fair Board President, and we're already seeing great leadership and new energy under his direction. **CFO Beata Haug** completed a full audit, which helped us strengthen our financial transparency moving forward. We also have a **Dunn County employee now serving as Treasurer**, which helps keep our operations closely aligned with county practices. On the fun side, we're thrilled to announce that **Chris Kroeze will be the spotlight performer on Thursday, July 23, 2026**—something we know the community will really enjoy. The Fair Board also made significant administrative progress by **creating new procedures to ensure compliance with Dunn County policies and ordinances** and by **establishing formal bylaws** to guide future operations.



## Current State of HVAC

### HVAC Renovation CIP – Judicial Center

The HVAC system at the Judicial Center has reached the end of its reliable service life and requires significant renovation. The existing chillers, boilers, and air exchange units are aging and subject to frequent mechanical failures, leading to increased maintenance costs and operational disruptions. Replacement parts for the current equipment are becoming increasingly difficult to obtain due to obsolescence. Additionally, the building's black steel piping appears to be at or beyond its mid-life cycle, showing visible signs of corrosion and wear that pose future risk of leaks or system inefficiency. A comprehensive HVAC renovation will improve reliability, reduce maintenance expenses, enhance energy efficiency, and ensure consistent climate control for the facility's long-term operation.





# CIP Projects

Judicial Center Island Completed  
10.6.2025

Government Center Lower  
Parking lot as well as Upper to be  
chip sealed in 2026



## Facilities Work Request Software Coming Soon

We're excited to announce that a new **Facilities Work Request software system is coming soon**. This upgrade will streamline how we manage maintenance and repair requests across county facilities. The new system will allow for **better tracking of work orders, instant feedback to requesters, and more efficient communication between staff and departments**. By integrating this technology, we'll improve response times, enhance accountability, and make it easier for everyone to see the status of their requests in real time. It's an important step toward modernizing our operations and providing the best possible service to Dunn County departments and facilities.



# OFFICE OF CORPORATION COUNSEL

*Attorneys for the Municipal Corporation of Dunn County*

## **Corporation Counsel**

James L. McMenomy

## **Assistant Corporation Counsel**

Barbara Anne Fagan

## **Assistant Corporation Counsel**

April Lande

## **Background**

The Wisconsin Legislature, in Wis. Stat. § 59.42(1)(a) authorized the creation of the Corporation Counsel Office to provide specialized legal services to the County Board of Supervisors and its Committees, County Departments, and County Officials. Wis. Stat. § 59.42(1)(c), authorized the appointment of Assistant Corporation Counsel to aid in the performance of the duties of Corporation Counsel.

The Office of Corporation Counsel serves as the chief legal advisor for Dunn County government, providing comprehensive legal support to the County Board of Supervisors, its Committees, Departments, and Officials. Our goal is to be accessible, responsive, and proactive in addressing legal matters while delivering services in a cost-effective and a fiscally responsible way—ensuring that more taxpayer dollars are directed toward the County’s programs and services.

The Dunn County Corporation Counsel Office is currently staffed by 3 full-time Attorneys and 1 full-time Legal Secretary.

Corporation Counsel .....James L. McMenomy  
Assistant Corporation Counsel .....Barbara Fagan  
Assistant Corporation Counsel .....April Lande  
Legal Secretary .....Beth Stai

The Corporation Counsel holds primary responsibility for drafting and reviewing ordinances, resolutions, and contracts; advising on human resources matters; interpreting regulations and legal authority; serving as the County’s general legal counsel; and overseeing the operations and supervision of the Corporation Counsel Office.

The Assistant Corporation Counsels primarily handle the prosecution of zoning violations and manage guardianship, protective placement, and involuntary mental commitment cases. They also oversee real estate matters, represent the County’s interests in bankruptcy and bank foreclosure proceedings, provide legal advice on Medicaid-related issues, and deliver legal services to the Child Support Agency.

The Legal Secretary is responsible for drafting legal documents for court filings, maintaining and updating all ordinances, and providing vital support at every stage of the County’s legal matters. This includes assisting with civil actions, in rem foreclosures, guardianship and protective placement cases, as well as mental commitment proceedings.

## **Corporation Counsel's Duties**

The mission of the Corporation Counsel's Office is to support Dunn County's goals by delivering timely, effective, and high-quality legal services, grounded in professionalism, integrity, and respect. As a key part of the County's overall operations, the office handles all civil legal matters involving Dunn County and serves as legal counsel to the County Board of Supervisors, its Committees, Agencies, Boards, Elected Officials, and Departmental leadership. The office's duties and responsibilities are broad and diverse, including but not limited to the following:

**Legal Counsel:** The Corporation Counsel's Office serves as the chief civil legal advisor to Dunn County, providing comprehensive legal guidance to the County Board of Supervisors, its Committees, and all County Departments, Agencies, Elected Officials, and Employees. This includes interpreting and clarifying the legal authority, powers, and responsibilities of each entity or individual under federal law, state statutes, administrative rules, and local ordinances.

Key responsibilities include:

- Offering legal opinions on matters of policy, procedure, and governance;
- Assisting in the drafting, review, and interpretation of county ordinances, resolutions, policies, and contracts to ensure legal sufficiency and compliance;
- Advising on open meetings and public records requirements under Wisconsin law;
- Supporting departments in interpreting and applying state and federal regulations that impact county operations;
- Identifying and mitigating legal risks and liability exposures for the County;
- Representing the County in civil legal matters not otherwise assigned to outside Counsel, including administrative proceedings and litigation; and
- Providing day-to-day legal consultation to County Administrators, Managers, Department Heads, and Staff on a wide range of issues such as employment law, land use and zoning, procurement, intergovernmental agreements, and compliance matters.

By providing clear, timely, and legally sound advice, the Corporation Counsel's Office enables County Officials and Staff to make informed decisions and carry out their duties within the boundaries of the law.

**Involuntary Civil Commitments under Chapter 51:** The Corporation Counsel's Office represents the interests of the public in legal proceedings for involuntary civil commitments under Chapter 51 of the Wisconsin Statutes. These proceedings involve individuals with mental illness or substance use disorders (primarily alcoholism) who, due to their condition, present a danger to themselves or others, or are unable to care for themselves.

In most cases, these proceedings involve individuals with serious mental illness. The goal of the process is to ensure that these individuals receive necessary treatment.. The legal process typically begins with a petition for detention, often initiated by law enforcement or mental health professionals. This is followed by a probable cause hearing, and if sufficient evidence is found, the matter proceeds to a final hearing before a Circuit Court Judge, who may issue a commitment order for treatment.

While some cases proceed through formal hearings, many are resolved through negotiated settlement agreements or diversion plans. These outcomes are often the result of collaboration between the Corporation Counsel's Office, the Department of Human Services, Law Enforcement, and the individual's treatment team. Effective communication among all parties is critical to ensure that individuals receive appropriate care while also protecting public safety and individual rights.

Once a person is under a commitment order, the Corporation Counsel's Office may pursue extensions of the commitment—typically for up to one year at a time—as well as modifications to treatment conditions based on changes in the individual's needs or behavior.

In 2024 there were 55 actions for involuntary commitment initiated. Of these, 9 resulted in a commitment order and 18 resulted in settlement agreements. There were 6 extensions of commitment, and 8 petitions to move to more restrictive settings.

Thus far in 2025 there have been 40 actions for involuntary commitment initiated. This has resulted in 14 commitment orders and 2 settlement agreements. There have been 2 petitions to move to more restrictive settings.

**Ordinances and Resolutions:** Another responsibility of the Corporation Counsel's Office is drafting and reviewing ordinances, resolutions, and other legal documents related to the policies and directives of the County Board and Committees. Thus far in 2025, we have worked with Departmental Staff to bring amendments to Chapter 2, Rules of the Board, Chapter 13, Zoning Ordinance, Chapter 15, Floodplain Ordinance, Chapter 16, Land Division, Condominium and Surveying Regulations, Chapter 25, Civil Service System for Deputy Sheriffs, and Chapter 29, Animals Prohibited from the Dunn County Fair.

**Guardianship and Protective Placement.** Corporation Counsel's Office represents Dunn County in Guardianship and Protective Placement actions under Chapters 54 and 55 of the Wisconsin Statutes.

In 2024 our office filed 19 new Guardianship cases and 11 protective placement cases. There are 74 individuals under protective placement orders from Dunn County Courts, all of which require monitoring by County Staff. There is ongoing case management from the Department of Human Services and ongoing court hearings, with the Corporation Counsel's Office responsible for filing most motions relating to various matters, notifying all interested parties of changes in placement, and petitioning the court annually for court review of each placement.

**Contract Management:** A core responsibility of the Corporation Counsel's Office is overseeing the legal aspects of all contractual relationships entered into by Dunn County. This includes reviewing, drafting, negotiating, interpreting, and enforcing a wide range of legal agreements such

as contracts, memoranda of understanding (MOUs), intergovernmental agreements, leases, and service provider agreements.

The office works closely with all County Departments to ensure that contracts are legally sound, clearly written, and aligned with County policy and applicable laws. This includes reviewing proposed contracts to identify and address legal risks, ambiguities, or unfavorable terms; drafting original contracts and MOUs that clearly define the rights, responsibilities, and obligations of all parties involved; and negotiating contract terms on behalf of the County to protect its interests while ensuring fairness and mutual understanding between the parties. In this role, Corporation Counsel's Office must also interpret existing agreements, particularly when questions arise regarding compliance, scope, deliverables, timelines, or payment obligations. Our office also answers questions regarding the enforcement of contractual terms when a party fails to meet their obligations, which may include sending notices of breach, working toward informal resolution, or initiating legal action when necessary.

The Corporation Counsel's Office involvement in these matters ensures that Dunn County enters into legally enforceable, transparent, and fiscally responsible agreements. The office also plays a key role in resolving disputes that may arise during the life of a contract, working to avoid litigation whenever possible through effective communication, legal interpretation, and negotiation. Ultimately, this legal oversight helps minimize risk, promote accountability, and ensure that all contractual arrangements serve the County's operational, financial, and strategic interests.

**Child Support Program.** Our office provides legal services and court representation to the Child Support Agency in fulfilling its responsibility to establish paternity judgments, child support and medical support orders, to enforce court orders through contempt proceedings, and to seek modification of child support orders where appropriate. The Child Support Agency contracts for legal services under a Cooperative Agreement with the Corporation Counsel Office. Time spent by the Corporation Counsel and Assistant Corporation Counsel on providing legal services to the Child Support Agency is reimbursed at 66% from the State of Wisconsin.

In 2024, there were 519 individual family cases attended on behalf of the IV-D program. Assistant Corporation Counsel provided 324 hours of attorney time in court in 2024 and reviewed in excess of 2000 documents, resulting in reimbursement revenue to the Corporation Counsel budget of \$24,516. So far in 2025, Assistant Corporation Counsel has provided 168 hours of attorney time attending 179 court hearings and reviewing 686 documents.

**Employment Law:** The Corporation Counsel's Office serves as legal counsel to Dunn County in all matters related to employment and labor relations. This includes advising on compliance with applicable state and federal employment laws, regulations, and administrative rules to help ensure that county employment practices are legally sound and defensible. The office provides legal guidance throughout the employment lifecycle, including hiring, employee discipline, and terminations.

In addition, the Corporation Counsel's Office plays a key role in labor relations, including participating in collective bargaining negotiations, representing the County in mediation and arbitration proceedings, and advising on contract administration and interpretation. When

employment-related disputes arise, the Corporation Counsel's Office assists in investigating the underlying issues and provides legal and logistical support to outside counsel assigned to represent the County. This includes coordinating with departments, gathering documentation, preparing witnesses, and offering background legal analysis. The office also helps ensure that cases proceed efficiently and that the County's interests are clearly and consistently represented in proceedings before courts, arbitrators, and regulatory agencies such as the Wisconsin Employment Relations Commission (WERC), Equal Rights Division (ERD), and the Equal Employment Opportunity Commission (EEOC).

**In Rem Property Tax Foreclosure:** The Corporation Counsel's Office is responsible for prosecuting the foreclosure of real property with delinquent taxes through the in rem legal process, as authorized under Chapter 75 of the Wisconsin Statutes. This process allows the County to recover unpaid property taxes, interest, penalties, special assessments, and associated costs by foreclosing against the property itself, rather than the individual owner. The office files an in rem tax foreclosure action annually, ensuring that tax-delinquent properties are addressed in a timely and legally sound manner.

The in rem process generally occurs in two main phases, foreclosure and disposition. During the foreclosure phase, the office ensures compliance with all statutory notice and procedural requirements, prepares and files the necessary legal documents with the court, and obtains judgments vesting title to the tax-delinquent properties in the County. Once the County acquires ownership, the process moves into the sale or disposition phase. At this stage, the Corporation Counsel's Office works in coordination with other County Departments to manage, market, and sell the tax-foreclosed properties in a manner that balances fiscal responsibility, community development goals, and statutory requirements.

This annual process helps return properties to productive use, supports the County's tax base, and ensures fairness and accountability in the administration of property taxes.

**Public Records Retention and Requests:** The Corporation Counsel's Office plays a key role in ensuring Dunn County's compliance with Wisconsin's Public Records Law, as outlined in Wis. Stat. §§ 19.31–19.39. This includes advising records custodians on their responsibilities related to both the retention and release of public records. The office reviews public records requests and provides legal opinions and guidance to departments to ensure that records are disclosed in accordance with the law while also protecting sensitive or confidential information that may be exempt from disclosure.

In addition to evaluating whether specific records should be released, redacted, or withheld, the Corporation Counsel's Office assists in navigating complex issues such as balancing the public's right to access records with statutory exemptions, privacy rights, and potential liability concerns. The office also provides guidance on proper records retention practices to ensure compliance with Wis. Stat. § 19.21, which governs the lawful maintenance, preservation, and destruction of public records.

Through this work, the Corporation Counsel's Office helps ensure transparency, accountability, and legal compliance across all County Departments, while supporting consistent and defensible responses to public records requests.

**Boards and Committee Meetings:** The Corporation Counsel's Office actively supports the governance functions of Dunn County by attending meetings of the County Board of Supervisors and its various Committees and Boards. During these meetings, the Corporation Counsel serves as legal advisor and parliamentarian for the County Board, providing on-the-spot legal guidance, interpreting procedural rules, and ensuring compliance with applicable laws such as Wisconsin's Open Meetings Law (Wis. Stat. §§ 19.81–19.98).

As parliamentarian, this office is responsible for interpreting and explaining the County Board Rules of Order and ensuring that meetings are conducted in accordance with those rules, as well as relevant provisions of Robert's Rules of Order when applicable. This includes advising the Chair and Board members on procedural motions, voting requirements, public participation, conflict of interest concerns, and other matters that arise during deliberations.

In addition, the Corporation Counsel's Office reviews proposed agenda items and resolutions in advance of meetings to ensure legal sufficiency, assists with drafting amendments during meetings when necessary, and provides post-meeting legal follow-up as needed. This ongoing presence and legal support promotes orderly, transparent, and legally compliant decision-making processes across all levels of County Government.

**Legal Review and Coordination of Civil Claims:** The Corporation Counsel's Office is responsible for reviewing claims filed against the County, its Officials, and Employees. For claims not covered by insurance, the office provides direct defense and legal representation. In cases where claims are insured, this office closely monitors the defense process and collaborates with outside counsel appointed by the Wisconsin County Mutual Insurance Company, offering guidance and support as needed to ensure effective and coordinated legal defense.

**Land Use and Environmental Issues:** This office provides legal counsel on a broad range of land use matters including land division, zoning, sanitation, mining reclamation, and environmental compliance. This includes advising county departments and officials on applicable laws and regulations, reviewing and drafting ordinances, and actively enforcing Dunn County's land use and environmental ordinances through legal actions when necessary to protect public health, safety, and the environment.

**Ethics and Conduct of Public Officials:** This office provides legal opinions and guidance on ethics and conflict of interest matters in accordance with Sections 19.42 through 19.59 of the Wisconsin Statutes, ensuring county officials and employees understand and comply with the state's ethical standards and disclosure requirements.

**Miscellaneous Duties:** In addition to its core responsibilities, the Corporation Counsel's Office handles a variety of other important legal duties critical to the efficient operation of the County. This includes managing the legal aspects of real estate transactions, such as purchases, sales, leases, and easements, ensuring all agreements comply with applicable laws and protect the

County's interests. The office actively monitors legislative developments and court decisions at the state and federal levels to advise the County on changes that may impact operations or legal obligations. Furthermore, the Corporation Counsel's Office assists with complex matters such as bank foreclosures and bankruptcy cases involving the County, safeguarding its financial and legal interests. Finally, the office takes on any additional legal assignments as directed by the County Manager,

### **Conclusion**

Working in the Office of Corporation Counsel is both deeply rewarding and increasingly complex. The range of issues and cases we handle is broad and ever-evolving, often presenting unique challenges and opportunities for creative legal solutions. Balancing multiple priorities alongside the expectations of the County, its officials, and ourselves require constant focus and adaptability.

Our primary goal is to manage the office's workload efficiently while delivering high-quality legal services. At the same time, we are committed to regularly reviewing and recommending improvements to ordinances, policies, and procedures. By doing so, we support Dunn County's elected and appointed officials and staff in effectively carrying out their responsibilities to serve the public and protect the County's interests.

Respectfully submitted this 8<sup>th</sup> day of October 2025.

James L. McMenomy  
Corporation Counsel



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**TO:** Executive Committee

**FROM:** Dan Dunbar, County Manager

**DATE:** September 10, 2025

**SUBJECT:** Fund balance policy

### **Background and Context**

Over time, the County's budgeting practices and fund management procedures have evolved in ways that have introduced inconsistencies and, in some cases, poor financial practices. In 2023, the County Board adopted a fund balance policy aimed at bringing greater consistency to the management of the General Fund. Building on that foundation, we are now proposing a comprehensive fund balance policy that will define all county funds, clarify their purposes, and establish specific rules for their management as adopted by the Board.

### **Policy Development and Rationale**

With the implementation of our new financial system, we have been actively documenting current practices and aligning them with recognized best practices. A clearly defined fund balance policy is a cornerstone of sound financial management. It provides guidance for fund administration and ensures consistency in how auditors report fund activity in the annual audit.

While the current ordinance offers some direction, it is limited to the General Fund and does not address the many other funds that represent a significant portion of the County's financial activity. The proposed policy will expand this scope to include all county funds, detailing their purposes and classifying them according to Governmental Accounting Standards Board (GASB) definitions.

### **Key Features of the Proposed Policy**

- **Comprehensive Coverage:** All county funds will be defined, including their purpose and classification.
- **Fund Balance Targets:** The policy will establish appropriate fund balance levels for each fund and outline procedures for addressing balances that fall outside these thresholds.
- **Non-Lapsing Funds:** All funds will be designated as non-lapsing, meaning their balances will not revert to the General Fund at year-end. Instead, limits will be set to ensure sufficient reserves are maintained to manage unexpected expenses without over-reliance on annual levy increases.

This approach allows for more strategic budgeting. For example, rather than inflating annual budgets to account for potential anomalies (e.g., unexpected equipment failure), departments can rely on fund balances to absorb such costs, reducing the need for contingency padding in annual requests and helping preserve service levels.

### **Recommendation**

The current policy is embedded in ordinance, which was necessary at the time due to the lack of a formal policy management system. Now that we have the infrastructure to maintain and track internal policies, it is no longer best practice to codify internal-facing policies in ordinance. Therefore, I recommend rescinding Chapter 7, Section V of the Code of Ordinances and adopting the new fund balance policy through Board approval at the October County Board meeting. A draft version of the Policy is included in the packet, but will go through significant review before the October board meeting.

### **Ordinance vs. Policy – Key Differences**

A summary of the distinctions between ordinances and policies is included below for reference.

Feature	Ordinance	Policy
Legal Status	Legally enforceable law	Internal guideline or rule
Scope	Public-facing, community-wide	Internal or operational
Enforcement	Enforced by law enforcement or code officers	Enforced administratively
Adoption Process	Formal legislative process	Administrative or board approval

## **V. BUDGET AND FISCAL POLICY**

### **~~7.5.1 Purpose and Objectives.~~**

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

### **~~7.5.2 Contingency Fund Policy.~~**

~~(1) Contingency funds are one time only resources for unanticipated expenditures for a specific purpose for which there is no or insufficient appropriation, necessitated by a change in federal or state laws, rules or regulations, a court order, judgment or decree, a public emergency, an industry wide price, rate or premium increase, or other unanticipated but time sensitive need which takes effect or occurs after final adoption of the annual budget and which could not have been reasonably anticipated prior to final adoption of the annual budget.~~

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

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

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

### **7.5.3 Fund Balance**

The Dunn County Manager shall develop Dunn County's Fund Balance Policy and said policy shall be approved first by the Committee on Administration and then by the Dunn County board of Supervisors prior to implementation. It shall be the responsibility of the Dunn County Manager to implement said policy.

### **~~7.5.5 Fund Balance Policy.~~**

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

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

- (a) ~~“Fund Balance” is the difference between assets and liabilities in governmental funds (i.e. general fund, special revenue funds, capital project funds, and debt service funds). Fund balance measures the net financial resources available to finance expenditures in future periods.~~
- (b) ~~“Non-spendable Fund Balance” is the amount of fund balance that cannot be spent because it is either not in spendable form or there is a legal or contractual requirement for the funds to remain intact.~~
- (c) ~~“Spendable Fund Balance” is the amount of fund balance that is available for appropriation based on the constraints that control how specific amounts can be spent. Typically, a significant portion of a government’s spendable resources can be spent only for specified purposes. The following categories define the revenue source and the level of constraint on spending. Categories should be supported by actual plans approved by either the governing body, or appropriate officer, grant providers or enabling legislation.~~
  - (i) ~~Restricted Fund Balance: The portion of the spendable fund balance that reflects constraints on spending because of legal restrictions imposed by external parties (such as grantors, bondholders, and higher levels of government).~~
  - (ii) ~~Committed Fund Balance: The portion of the spendable fund balance that reflects constraints that the county has imposed upon itself by a formal action, for example, an ordinance or resolution passed by the county board. This constraint must be imposed prior to year end but the amount can be determined at a later date.~~
  - (iii) ~~Assigned Fund Balance: The portion of the spendable fund balance that reflects funds intended to be used by the government for specific purposes assigned by more informal operational plans (e.g. IT Equipment Replacement) where the constraint on use is not imposed by external parties or by formal board action). In governmental funds other than the general fund (special revenue funds, capital project funds, and debt service funds), assigned fund balance represents the amount that is not restricted or limited.~~
- (d) ~~“Unassigned Fund Balance” is a residual classification for the county’s General Fund and includes all spendable amounts not contained in the other classifications and, therefore, is not subject to any constraints. Unassigned amounts are available for any purpose. These are the current resources available for which there are no government self-imposed limitations or set spending plan. Although there is generally no set spending plan for the unassigned portion, there is a need to maintain a certain funding level. Unassigned fund balance is commonly used for emergency expenditures not previously considered. In addition, the resources classified as unassigned can be used to cover expenditures for revenues not yet received.~~

(3) Policy.

- (a) ~~Dunn County’s unassigned general fund balance will be maintained to provide the county with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. At the end of each fiscal year, the county will maintain unassigned portions of the fund balance, plus or minus 3%, at no less than 35% and no greater than 50% of the general fund operating expenditures.~~
- (b) ~~In the event that amounts assigned for cash flow fall above or below the desired target, the county manager shall report such amounts to the county board as~~

~~soon as practical after the end of the fiscal year. Should the actual amount assigned for cash flow fall below the desired target, the county shall create a plan to restore the appropriate levels. Should the actual amount assigned for cash flow rise significantly above the desired target, any excess funds will remain unassigned pending the board's final decision concerning transfer to another fund.~~

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

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

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

~~(5) Assignment of Funds.~~

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

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

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

**DUNN COUNTY, WISCONSIN  
ORDINANCE NO. \_\_\_\_\_**

**AMENDING CHAPTER 7 SECTION V OF THE DUNN COUNTY ORDINANCES,  
FUND BALANCE POLICY**

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

Section 1. Sections 7.5.1, 7.5.2, and 7.5.5 of the Dunn County Code of Ordinances are repealed and recreated to read as follows:

~~7.5.1 Purpose and Objectives.~~

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

~~7.5.2 Contingency Fund Policy.~~

- ~~(1) Contingency funds are one-time-only resources for unanticipated expenditures for a specific purpose for which there is no or insufficient appropriation, necessitated by a change in federal or state laws, rules or regulations, a court order, judgment or decree, a public emergency, an industry-wide price, rate or premium increase, or other unanticipated but time-sensitive need which takes effect or occurs after final adoption of the annual budget and which could not have been reasonably anticipated prior to final adoption of the annual budget.~~

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

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

- ~~(4) The Department of Administration is authorized to develop appropriate policy and forms for orderly processing and approval of contingency fund requests.~~

~~7.5.5 Fund Balance Policy.~~

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



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

- (a) ~~“Fund Balance” is the difference between assets and liabilities in governmental funds (i.e. general fund, special revenue funds, capital project funds, and debt service funds). Fund balance measures the net financial resources available to finance expenditures in future periods.~~
- (b) ~~“Non-spendable Fund Balance” is the amount of fund balance that cannot be spent because it is either not in spendable form or there is a legal or contractual requirement for the funds to remain intact.~~
- (c) ~~“Spendable Fund Balance” is the amount of fund balance that is available for appropriation based on the constraints that control how specific amounts can be spent. Typically, a significant portion of a government’s spendable resources can be spent only for specified purposes. The following categories define the revenue source and the level of constraint on spending. Categories should be supported by actual plans approved by either the governing body, or appropriate officer, grant providers or enabling legislation.~~
  - (i) ~~Restricted Fund Balance: The portion of the spendable fund balance that reflects constraints on spending because of legal restrictions imposed by external parties (such as grantors, bondholders, and higher levels of government).~~
  - (ii) ~~Committed Fund Balance: The portion of the spendable fund balance that reflects constraints that the county has imposed upon itself by a formal action, for example, an ordinance or resolution passed by the county board. This constraint must be imposed prior to year end but the amount can be determined at a later date.~~
  - (iii) ~~Assigned Fund Balance: The portion of the spendable fund balance that reflects funds intended to be used by the government for specific purposes assigned by more informal operational plans (e.g. IT Equipment Replacement) where the constraint on use is not imposed by external parties or by formal board action). In governmental funds other than the general fund (special revenue funds, capital project funds, and debt service funds), assigned fund balance represents the amount that is not restricted or limited.~~
- (d) ~~“Unassigned Fund Balance” is a residual classification for the county’s General Fund and includes all spendable amounts not contained in the other classifications and, therefore, is not subject to any constraints. Unassigned amounts are available for any purpose. These are the current resources available for which there are no government self imposed limitations or set spending plan. Although there is generally no set spending plan for the unassigned portion, there is a need to maintain a certain funding level. Unassigned fund balance is commonly used for emergency expenditures not previously considered. In addition, the resources classified as unassigned can be used to cover expenditures for revenues not yet received.~~

~~(3) Policy.~~

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

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

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

~~⊖ Transfer to a capital improvement fund to pay for costs of capital equipment or capital improvements.~~

~~⊖ Transfer to the debt service fund for pre-payment of callable bonds or notes.~~

~~⊖ Use as beginning cash balance in support of the annual budget to pay costs of one-time expenditures.~~

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

~~(5) Assignment of Funds.~~

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

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

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

### **7.5.1 Fund Balance**

The Dunn County Manager shall develop Dunn County's fund balance policy and said policy shall be approved first by the Executive Committee and then by the Dunn County Board of Supervisors prior to implementation. It shall be the responsibility of the Dunn County Manager to implement said policy.

**Section 1.** Resolution No. 2023-42, approved on September 20, 2023, is rescinded.

**Section 2.** This Ordinance shall become effective upon adoption and publication as required by law. (This section shall not be codified.)

Offered this 17<sup>th</sup> day of September, 2025, in Menomonie, Wisconsin

Enacted on: \_\_\_\_\_

OFFERED BY THE EXECUTIVE  
COMMITTEE:

Published on: \_\_\_\_\_

ATTEST:

\_\_\_\_\_  
Kelly McCullouch, Chair

\_\_\_\_\_  
Andrew Mercil, County Clerk

COUNTERSIGNED:

Approved as to Form and Execution:

\_\_\_\_\_  
Kelly McCullouch, Chair  
Dunn County Board of Supervisors

\_\_\_\_\_  
James McMenomy, Corporation Counsel

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

**Section 1.** Sections 7.5.1 and 7.5.5 of the Dunn County Code of Ordinances are repealed and recreated to read as follows:

7.5.1 Fund Balance

The Dunn County Manager shall develop Dunn County's fund balance policy and said policy shall be approved first by the Committee on Administration and then by the Dunn County Board of Supervisors prior to implementation. It shall be the responsibility of the Dunn County Manager to implement said policy.

**DUNN COUNTY, WISCONSIN**  
**RESOLUTION NO. \_\_\_\_\_**  
**A RESOLUTION TO ADOPT A FUND BALANCE AND NET WORKING CAPITAL**  
**POLICY AND TO REVOKE PRIOR INCONSISTENT RESOLUTIONS**

**WHEREAS**, the Dunn County Board of Supervisors is committed to ensuring strong fiscal management, financial transparency, and long-term sustainability of County operations; and

**WHEREAS**, the establishment of a formal Fund Balance and Net Working Policy is essential for maintaining adequate reserves, managing cash flow, and promoting budgetary stability in accordance with governmental accounting standards; and will provide clear guidelines to maintain sufficient short-term assets to meet County obligations, ensuring liquidity and responsible fiscal planning; and

**WHEREAS**, the Executive Committee has reviewed and recommended the adoption of the Fund Balance and Net Working Capital Policy as best practices for county financial management; and

**WHEREAS**, in adopting these policies, it is necessary to revoke any prior resolutions or parts thereof that are inconsistent with the policies herein adopted;

**NOW, THEREFORE, IT IS RESOLVED** by the Dunn County Board of Supervisors as follows:

**1. Policy Adoption**

The following policies are hereby adopted and approved as official financial policies of Dunn County:

- **Fund Balance and Net Working Capital Policy** (attached as Exhibit A)

**2. Revocation of Conflicting Resolutions**

Any previously adopted resolutions, policies, or provisions that conflict with or are superseded by the Fund Balance and Net Working Capital Policy are hereby revoked and declared null and void.

**3. Effective Date**

This Resolution shall take effect immediately upon its adoption and publication as provided by law.

Dated the 15<sup>th</sup> of October, 2025, at Menomonie, Wisconsin.

OFFERED BY THE EXECUTIVE COMMITTEE:

Adopted on: \_\_\_\_\_

\_\_\_\_\_  
Kelly McCullough, Chair

ATTEST:

Approved as to Form and Execution:

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Andrew Mercil, County Clerk

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James McMenomy, Corporation Counsel

**Background Information:** The Dunn County Board of Supervisors adopted an ordinance which established parameters for fund balance reserves and net working capital requirements. While said ordinance reflected the County's intent to promote sound fiscal practices, it also codified specific financial thresholds and requirements in a manner that has proven inflexible in responding to changing economic conditions, operational needs, and evolving best practices in public financial management.

The Executive Committee has conducted a comprehensive review of the County's financial governance framework and determined that the formal adoption of administrative policies, rather than an ordinance, will provide a more effective and adaptable approach to managing the County's fiscal health. This Fund Balance and Net Working Capital Policy retain the core principles of fiscal responsibility and stability but allow for timely updates in response to changes in accounting standards, budgetary priorities, or financial conditions.

This shift from ordinance to policy-based governance reflects a broader commitment to modernizing the County's financial operations and aligning its practices with professional standards and guidance from oversight bodies such as the Government Finance Officers Association (GFOA).

**Attachments:**

- **Exhibit A** – Fund Balance and Net Working Policy



# **Policy Number XXXXX**

## **Fund Balance and Net Working Capital Policy**

### **Purpose**

To provide a stable and transparent financial framework that ensures statutory compliance, mitigates fiscal risks and maintains credit worthiness, by balancing current needs with long term fiscal sustainability.

Public officials have the difficult task of balancing the public's interest in minimizing the perception of overtaxing with the County's interest in being prepared for the risks faced every day by the County. These risks involve, and are not limited to, funding operations in an uneven revenue cycle and the ability to weather economic downturns, catastrophic losses or natural disasters. Other considerations include maintaining security for bondholders, the ability to leverage funds to take advantage of future opportunities, difficulty in replenishing funds due to levy limits, and meeting sustainability concerns.

### **Definitions**

**Fund Balance:** Fund balance measures the net financial resources available to finance expenditures in future periods and is an accounting term used to describe the difference between a governmental fund's current assets (cash, short-term investments, inventories, receivables, and other unrestricted assets) expected to be available to finance operations in the immediate future—and its current liabilities. A positive difference of current assets over current liabilities gives an indication of the resources immediately available to finance ongoing operations. Broadly speaking, fund balances can be described as spendable or non-spendable:

**Non-spendable Fund Balance:** Describes the amount of fund balance that cannot be spent because it is either not in spendable form, or there is a legal or contractual requirement for the funds to remain intact.

**Spendable Fund Balance:** Describes the amount of fund balance that is available for appropriation based on the constraints that control how specific amounts can be spent. Typically, a significant portion of a government's spendable resources can be spent only for specified

purposes. The following fund categories define the revenue source and the level of constraint on spending.

Categories should be supported by actual plans approved by either the governing body, or appropriate officer, grant providers or enabling legislation.

**Net Working Capital:** Net working capital is the appropriate method to measure financial resources of accounting funds that are accounted for using the accrual basis of accounting. Enterprise Funds and Internal Service Funds utilized by the County use the accrual basis of accounting and meet the criteria for a net working capital calculation. Net working capital is calculated by adding all applicable current assets (cash, accounts receivable and certain others) and subtracting all applicable current liabilities (accounts payable, accrued expenses, miscellaneous payables).

**Fund Balance Classifications: (from most to least restrictions)**

**Nonspendable:** includes amounts that cannot be spent because they are either (a) not in a spendable form; or (b) legally or contractually required to be maintained intact.

**Restricted:** The restricted fund balance category includes the portion of the spendable fund balance that reflects constraints on spending because of legal restrictions stipulated by outside parties – generally those imposed by state statutes or grant agency requirements.

**Committed:** The committed fund balance classification includes the portion of the spendable fund balance that reflects constraints that the county has imposed upon itself by a formal action of the County Board (for example, an ordinance or resolution passed by the County Board). This constraint must be imposed prior to year-end but the amount can be determined at a later date.

**Assigned:** The assigned fund balance is the portion of the spendable fund balance that reflects funds intended to be used by the government for

specific purposes assigned by more informal operational plans (e.g. – capital goods replacement – the constraint on use is not imposed by external parties or by formal board action). In governmental funds other than the general fund (special revenue funds, capital project funds, and debt service funds), assigned fund balance represents the amount that is not restricted or limited. The authority to “assign” fund balance is delegated to the County Manager.

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

**Applicable Fund Groups:**

- 100 General Fund
- 200 Special Revenue Funds
- 300 Debt Service Funds
- 400 Capital Projects Funds
- 600 Proprietary Funds Enterprise Funds
- 700 Proprietary Funds Internal Service Funds

**General Fund:** The general fund records and reports all financial resources not recorded in another fund group (i.e. capital projects, special revenue, debt service). It is the main operating fund of the government. The Dunn County General Fund is the 100 fund.

**Special Revenue Funds:** Special revenue funds must have one or more external revenue sources which are substantial in relation to the fund, excluding tax levy. Fund balance in a special revenue fund is classified as

either restricted or committed based on the type of revenue. Dunn County special revenue funds are in the 200 series.

The majority of resources in Special Revenue funds are from external sources. Some of these funds also include tax levy dollars. When an expenditure is made in the special revenue funds the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, and lastly, unassigned fund balance. As has been practice, external revenues are spent first and the tax levy dollar is spent last in the special revenue funds.

**Debt Service Funds:** Debt Service funds are used to account for the principal and interest payments related to any general long term debt issued by the County and to accumulate resources to pay for the debt service. Dunn County debt service funds are in the 300 series.

The fund balance in the debt service funds will be shown as restricted or committed in the financial statements at year end. Any amounts remaining upon final payment of the bond issue will be used for other debt service payments.

**Capital Project Funds:** Capital project funds are used to record expenditures related to specific capital outlays (capital asset purchases, buildings, or capital improvements) and to set aside resources for future specified capital outlays. If bonds are issued to finance capital outlays, the proceeds are spent in the dedicated capital project fund. Dunn County capital project funds are in the 400 series:

**Proprietary Funds Enterprise:** Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent is that the costs of providing goods or services to the general public on a continuing basis are recovered primarily through user charges. These funds are appropriate when the County provides services that are largely self-supporting. Dunn County Internal funds are in the 600 series.

**Proprietary Funds Internal:** Internal service funds are used to account for the financing of goods or services provided by one department or agency of the County to other departments or agencies on a cost-reimbursement basis. Dunn County Internal funds are in the 700 series.

## **Policy Statement**

Dunn County will utilize the "Fund Balance Reporting and Governmental Fund Type Definitions" as described by the Governmental Accounting Standards Board (GASB) Statement 54 released in 2009 and other policies described herein for funds not specifically covered by GASB 54.

The GASB 54 accounting standard is intended to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. GASB 54 applies to fund balance reported in the General Funds, Special Revenue Funds, Debt Service Funds, and Capital Project Funds. It does not apply to Enterprise Funds, Internal Service Funds, and extremely restricted reserves.

Fund balance classifications should depict the nature of the net resources that are reported in a governmental fund. An individual governmental fund could include nonspendable resources and amounts that are restricted, committed, or assigned, or any combination of those classifications.

### **A. Prior to the end of the fiscal year:**

- The County will report "committed" fund balance for any purposes approved by the County Board through formal action. As part of the subsequent year budget, any application of fund balance approved in the budget may also be considered "committed" fund balance.
- The County will report "Assigned" fund balance.

### **B. At the end of each fiscal year:**

- The County will report the portion of the fund balance that is not in spendable form as Non-spendable Fund Balance on the financial statements.

- The County will report “restricted” fund balance for amounts that have applicable legal restrictions per GASB 54. In addition, encumbrances or funds restricted by enabling legislation will be reported as “restricted”.
- The County’s Unassigned General Fund Balance will be maintained to provide the County with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. As such, the County will maintain unassigned portions of the fund balance at no less than 35% and no greater than 50% of the general fund operating expenditures.

### **C. Cash Flow Target Reporting and Actions:**

In the event that the Unassigned General Fund Balance maintained for cash flow fall above or below the desired target, the County Manager shall report such amounts to the County Board as soon as practical after the end of the fiscal year.

Should the actual amount established for cash flow fall below the desired target, the County shall create a plan to restore the appropriate levels.

Should the actual amount established for cash flow rise significantly above the desired target, any excess funds will remain unassigned pending the Board’s final decision concerning use in the General Fund or transfer to another fund. It is the policy of the County that such excess funds will, by board action, be reported in the spendable limited category of this policy.

### **D. Spending Hierarchy:**

In circumstances when an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

## **Fund Specific Policies for Funds including those not covered by GASB 54:**

### **A. Special Revenue Group Funds:**

Special revenue funds are used to distinguish the funds collected for a specific



purpose that are legally obligated to be used for that purpose. These funds may build up a balance of many years to pay for large expenditures. There is not limit on the fund balance they hold. Unless otherwise defined below, Should the restricted fund balance exceed 1000% of the average annual revenue the department responsible shall submit a written plan to the County Manager for the future use of the funds.

#### **Public Health Fund (Special Revenue Group)**

The resources in these funds are spent down in the following order – grant revenue, charges for services and program income, then tax levy. Special Revenue funds usually only have restricted and or committed fund balance. The Public Health Fund should target an assigned fund balance, plus or minus 3%, at 10% of expenses to maintain liquidity. When the assigned fund balance exceeds this level, the County Manager may recommend re-allocation, or transfer to another fund.

#### **Human Services Fund (Special Revenue Group)**

The resources in these funds are spent down in the following order – grant revenue, charges for services and program income, then tax levy. Special Revenue funds usually only have restricted and or committed fund balance. The Human Services Fund should target an assigned fund balance, plus or minus 3%, at 10% of expenses to maintain liquidity. When the assigned fund balance exceeds this level, the County Manager may recommend re-allocation.

#### **County Road and Bridge Fund (Special Revenue Group)**

This fund is established in compliance with Wis Statute 83.065. In addition to any taxes levied for county roads and bridges this fund shall hold all revenues provided for the specific use to construct and maintain County roads and bridges. That includes the Vehicle registration fee implemented in Dunn County and the General Transportation aids provided by the State to maintain County roads. This fund will be charged by the Highway Internal Services fund for all work the Highway department performs on county roads. The assigned balance of this fund is for the designated purpose of maintaining County Roads and Bridges and related activities. The assigned fund balance can be used to cover high and low years the fund may experience due to high cost projects or unexpected conditions. The fund

Balance can be used to level out the levy needed year to year to fund these operations. The Fund should maintain an assigned fund balance of plus or minus 10% of 20% of annual expenditures.

## **B. Proprietary Funds -Enterprise**

All enterprise funds of the County should strive to maintain a Net Working Capital balance of at least 10% of annual cash operating expenses. If the Net Working Capital is lower than the 10% minimum, a plan should be put in place to either increase charges for service or other revenues and/or decrease operating expenses to increase the Net Working Capital.

### **Neighbors Fund (Proprietary Fund - Enterprise)**

The intent of this fund is that fees for services will cover all expenses making the Neighbors of Dunn County a self supporting entity. With it being a part of the county the enterprise is backed by the general fund. In the case that cash is needed to operate the enterprise, an advance should be made from the general fund to the Neighbors of Dunn County. At the end of each year any profits realized by the fund will first be used to pay back any current advances before being retained by the fund. The Neighbors of Dunn County shall strive to maintain a net working capital plus or minus 3% of 20% of expenses to maintain liquidity and minimize the need for advances from the general fund. Levy funds shall not be appropriated to this fund through the budgeting process.

### **Transit Fund (Proprietary Fund - Enterprise)**

The intent of this fund is that fees for services will cover all expenses making Dunn County Transit a self supporting entity. With it being a part of the county the enterprise is backed by the general fund. In the case that cash is needed to operate the enterprise an advance should be made from the general fund to the Transit fund. At the end of each year any profits realized by the fund will first be used to pay back any current advances before being retained by the fund. Dunn County Transit shall strive to maintain a net working capital, plus or minus 3% of 10% of expenses to maintain liquidity and minimize the need for advances from the general fund. Levy funds shall not be appropriated to this fund through the budgeting process.

## **C. Proprietary Funds – Internal Service**

### **Highway Internal Service Fund. (Proprietary Fund Group – Internal Service)**

This fund is established based on the recommendations made in the Uniform Cost accounting System manual and Office Managers Guide created by the State Department of Transportation for Wisconsin Counties. The fund is used for all work provided by the Highway department. Direct expenditures of the department will be reflected in this fund. All revenue to this fund will be in the form of a charge for service. This fund will charge the County, State, municipalities, and others for the work performed. A positive net working capital reflects the funds available to the highway department to maintain their assets and maintain liquidity. This fund should target a net working capital plus or minus 5% at 20% of annual operating expenses.

### **Self-Funded Health Insurance Fund (Proprietary Fund Group – Internal Service)**

The health insurance fund reserves an amount equal to 25% of expected claims. This amount is reserved for and anticipated to cover contingent costs, should any of these costs arise. The 25% represents a three-month run-out period.

### **Self-Funded Workers Compensation Fund (Proprietary Fund Group – Internal Service)**

This fund pays for worker's compensation insurance premium and claim costs, as well as employee injury prevention programs and a percentage of the Risk Manager and Safety Coordinator's salaries. It is funded by a percent charge to each department based on department payroll. Some departments also pay additional amounts based on their loss history and actual claim costs. The percent charged is assessed annually. The County is self-insured for the first \$550,000-\$750,000 of every individual claim depending on claim class. The net working capital should equal or exceed the upper limit of the County's self-insured liability.

## **References**

[GASBS 54—Fund Balance Reporting and Governmental Fund Type Definitions](#)

**Corresponding Policy and Procedure Documents**

None/TBD

**Responsible Officer**

County Manager

**Required Approvals**

County Manager

Standing Committee on Administration

County Board of Supervisors

**Policy History and Resolution Number**

First approved: TBD

Resolution Number: TBD

**Scheduled Review**

TBD/2030

**DUNN COUNTY, WISCONSIN  
RESOLUTION NO. \_\_\_\_\_**

**APPROVING 2025 BUDGET AMENDMENT**

**NOW, THEREFORE, BE IT RESOLVED** that effective with the publication of the notices required by law, the budget of the County of Dunn, Wisconsin, for the year beginning January 1, 2025, is amended by the following amounts to the line item account numbers shown:

<u><b>2025 Budget Amendment Requests</b></u>	<u><b>Expense</b></u>	<u><b>Revenue</b></u>
<b>Health Department - Reproductive Health-Grants</b>		
1510030900 511000 Wages & Fringe	-\$5,353	
1510030900 435000 State Grant – Title X (G151000015.2526)		-\$5,353
<b>Health Department - Woman Infant Child-Grants</b>		
1510040900 511000 Wages & Fringe	\$22,869	
1510040900 435000 State Grant – WIC		22,869
1510040900 539030 Advertising	-\$200	
1510040900 531005 Office Supplies	-\$982	
1510040900 435000 State Grant – Farmer’s Market		-\$1,182
<b>Health Department - Communicable Disease-Grants</b>		
1510060900 511000 Wages & Fringes	\$20	
1510060900 435000 State Grant – G151000017.2526		\$20
<b>Health Department - Health Dunn Right Grants</b>		
1510070900 529005 Contractual Services	\$2,000	
1510070900 437000 Local-Grants Community Foundations (Silos & Stigma)		\$2,000
<b>Human Services – Family &amp; Children-Grants</b>		
3120030900 525025 Respite	\$1,500	
3120030900 526075 Supportive Home Care	\$1,500	
3120030900 526130 Recreation	\$2,794	
3120030900 435000 State-Grants (G312000147.2526)		\$5,794
3120030900 526080 Housing/Energy Assistance	\$4,504	
3120030900 435000 State-Grants (G312000135.2425)		\$4,504
<b>Human Services – ADRC-Grants</b>		
3120050900 511000 Salaries & Wages	\$2,004	
3120050900 432000 Federal-Grants (G312000068.2425)		\$2,004
<b>Total Budget Amendment Request</b>	<b>\$30,656</b>	<b>\$30,656</b>

**BE IT FURTHER RESOLVED** the Board authorizes the Department of Administration to enter and maintain the information contained herein in a manner based upon generally accepted accounting standards and that effective with the publication of the proceedings of this meeting the following changes are, hereby, adopted.

Dated the 15<sup>th</sup> of October 2025, at Menomonie, Wisconsin.

OFFERED BY THE EXECUTIVE COMMITTEE:

Adopted on: \_\_\_\_\_

ATTEST:

\_\_\_\_\_  
Kelly McCullough, Chair

Approved as to Form and Execution:

\_\_\_\_\_  
Andrew Mercil, County Clerk

\_\_\_\_\_  
James McMenomy, Corporation Counsel

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**Budget Impact:** Adoption of this resolution increases the 2025 adopted budget by **\$30,656**. Adoption of this resolution has no impact upon the current year tax levy.

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### **Background Information:**

The Executive Committee has considered the justifications for the proposed 2025 Budget Amendment and recommends that the Board adopt the carryforward as being in the best interest of the County. The adoption of this resolution has no impact on the current year's tax levy.

### **Department of Health**

This budget adjustment reflects updated funding notices for state contracts for WIC, Fit Families and Title X (ten) programming. The larger WIC grant was awarded a higher amount due to consistent increased usage among Dunn County families. Fit Families was funded through SNAP-Ed and was ended at the federal level. Title X funding was reduced at the federal level. Please note that Title X funding was budgeted to support staff time. If funding is not balanced with other funding (grant or public charge for service) a reduction in staff time will be completed. A clerical error is being addressed with the Communicable Disease and Control state GPR funding adjustment.

The Mental Health and Wellness Action Team within Health Dunn Right received competitive funding from the Community Foundation to support an event that brings mental health practitioners together with the aim of reducing silos and stigma.

### **Human Services**

The Human Services Department received additional funding for the Family First grant in the amount of \$4,504 and the MIPPA grant in the amount of \$2,004. A new grant that supports Foster Parents was also awarded in the amount of \$5,794.

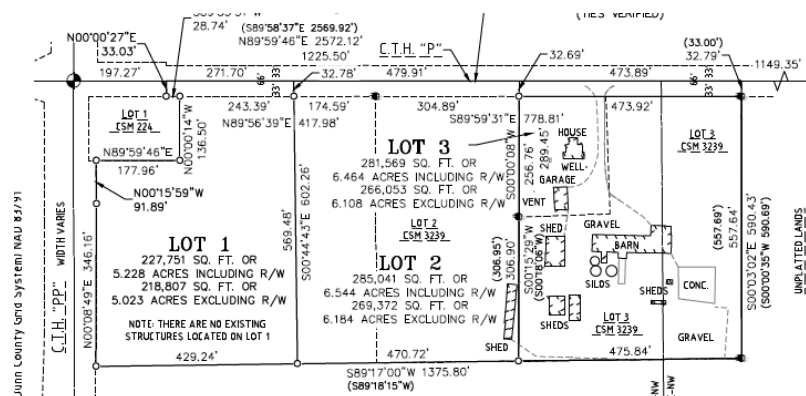
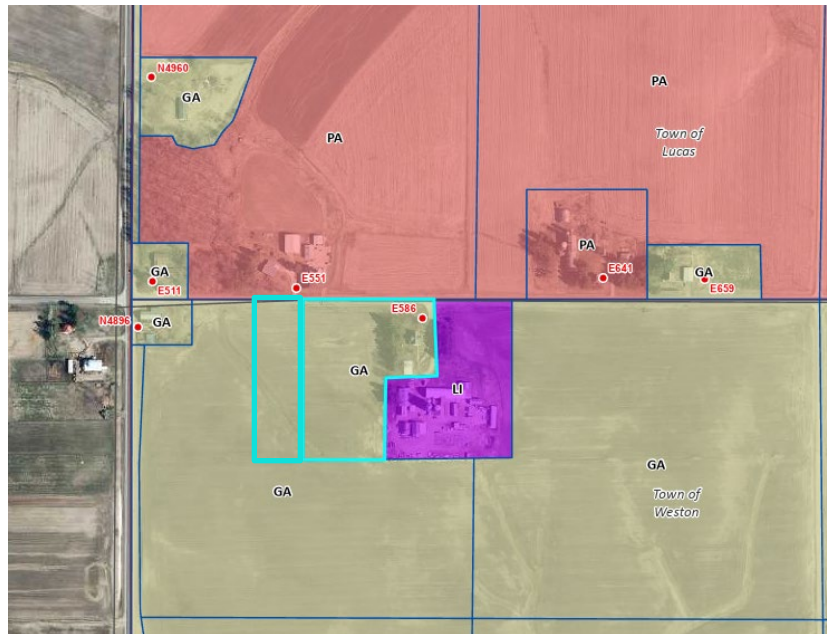


## BACKGROUND

**FROM:** Tammy Traxler, Zoning & Planning Administrator

**AGENDA ITEMS:** Report and Ordinance:

**Ordinance to amend the Dunn County Comprehensive Zoning Ordinance by rezoning 7.79 acres in Section 6, Township 27 North, Range 14 West, Town of Weston, from the General Agriculture (GA) District to the Light Industrial (LI) District.**



**REPORT AND ORDINANCE  
HETCH'S LLC REZONE PETITION  
DUNN COUNTY, WISCONSIN  
REPORT NO. \_\_\_\_\_**

The Planning, Resources and Development Committee respectfully submits the following report on a request received by the Planning and Land Use Control Division from Hetch's LLC, to rezone the following property described in the Town of Weston from General Agriculture (GA) to Light Industrial (IA):

A parcel of land located in the Northwest quarter of the Northwest quarter, Section 6, Township 27 North, Range 14 West, Town of Weston, Dunn County, Wisconsin, including part of Lot 1, Certified Survey Map No. 5170, Volume 27. Page 20, Document No. 678228, more particularly described as follows:

Commencing at the Northwest corner of said Section 6;  
Thence N89°59'46"E 468.97 feet along the North line of said Section 6 to a point on the North line of said Lot 1 and the point of beginning;  
Thence S00°44'43"E 602.26 feet to the South line of said Lot 1;  
Thence N89°17'00"E 167.27 feet to the East line of said Lot 1 and the West line of Lot 2, Certified Survey Map No. 3239, Volume 15, Page 39, Document No. 526656.  
Thence N00°00'25"W 600.13 feet along said East and West lines to the North line of said Lot 1;  
Thence S89°59'46"W 175.02 feet along said North line to the point of beginning.

AND all of Lot 2, Certified Survey Map No. 3239, Volume 15, Page 39, Document No. 526656, Dunn County, Wisconsin.

**FINDINGS OF FACT AND RECOMMENDATION**

A Class II notice was published in the Colfax Messenger on September 3 and September 10, 2025, establishing a public hearing on September 17, 2025. Based on the evidence received in the public hearing and the testimony from the petitioner, and in consideration of the factors set forth in Section 13.6.0.06 of the Dunn County Comprehensive Zoning Ordinance, the Committee concludes and recommends that the request for amendment be approved, for the following reasons: (1) Although the Comprehensive Plan identifies this area for agriculture, the rezoning is appropriate given the parcel's direct adjacency to an existing Light Industrial district; (2) This rezoning allows relocation rather than expansion of industrial zoning, with approval conditioned on the vacated parcel being rezoned to General Agriculture (GA) within five (5) years; and (3) The amendment supports orderly development and the continued operation of a local business while protecting public health, safety, and welfare.

The area containing a total of 7.79 acres.

Dated this 17th day of September 2025, at Menomonie, Wisconsin.

**ORDINANCE NO. \_\_\_\_\_**  
**AMENDING THE COMPREHENSIVE ZONING ORDINANCE,**  
**TOWN OF WESTON**

The Dunn County Board of Supervisors does hereby ordain as follows:

The Comprehensive Zoning Ordinance for the County of Dunn, Wisconsin is hereby amended by rezoning the above-described property:

**FROM**  
**GENERAL AGRICULTURE (GA)**  
**to**  
**LIGHT INDUSTRIAL (LI)**

The official zoning map of the Town of Weston on file in the Environmental Services Department shall be amended in accordance with this ordinance.

This ordinance shall be effective upon passage and publication as provided in Section 59.14 of the Wisconsin Statutes. This ordinance shall not be codified.

Offered this 17<sup>th</sup> day of September 2025, at Menomonie, Wisconsin.

Adopted on: \_\_\_\_\_

OFFERED BY THE PLANNING, RESOURCES  
AND DEVELOPMENT COMMITTEE:

Published on: \_\_\_\_\_

\_\_\_\_\_  
Thomas Quinn, Chair

ATTEST:

COUNTERSIGNED:

\_\_\_\_\_  
Andrew Mercil, County Clerk

Approved as to Form and Execution:

\_\_\_\_\_  
Kelly McCullough, Chair  
Dunn County Board of Supervisors

\_\_\_\_\_  
James McMenomy, Corporation Counsel

DUNN COUNTY, WISCONSIN  
RESOLUTION NO. \_\_\_\_\_

**Authorizing Application for Surface Water Grants  
From the Department of Natural Resources**

NOW, THEREFORE, BE IT RESOLVED, that Dunn County Land & Water Conservation Division be the “Governmental Unit Applying” under the Wisconsin Department of Natural Resources Surface Water Grant Program.

BE IT FURTHER RESOLVED, that the County Conservationist is authorized to act as the “Responsible Government Official & Authorized Signatory” on behalf of Dunn County for the purposes of Surface Water Grant Applications.

BE IT FURTHER RESOLVED, that Dunn County shall comply with federal, state and local rules and procedures, perform force account work, submit required reports and reimbursement requests, and meet the financial obligations of such grants.

BE IT FURTHER RESOLVED, that Dunn County is authorized to enter into agreements with partner agencies, organizations, and cooperating landowners clarifying procedures and ensuring compliance with grant requirements.

Offered this 15th day of October, 2025, at Menomonie, Wisconsin.

OFFERED BY THE LAND CONSERVATION  
COMMITTEE:

Adopted on: \_\_\_\_\_

\_\_\_\_\_  
Thomas Quinn, Chair

ATTEST:

Approved as to Form and Execution:

\_\_\_\_\_  
Andrew Mercil, County Clerk

\_\_\_\_\_  
James McMenomy, Corporation Counsel

**Budget Impact:** If the grant is awarded, the 2026 ENS-Land and Water Conservation Division Budget would need to be amended to reflect additional revenue and expenditures. All costs to Dunn County related to the project would be reimbursed by the grant.

**Background Information:** In 2025, the Land and Water Conservation Division (LWCD) has been working with partner organizations, such as the Tainter Lake Rehabilitation District and the Eau Galle Sportsman Club on surface water related projects on the Red Cedar River and Lake Eau Galle, respectively. Additionally, the LWCD is eligible to apply for Surface Water Grants from the DNR for these types of projects. Cooperation with the landowner is necessary and they have agreed to move forward with a Surface Water Planning Grant Application to complete the required engineering for an eroding bank on the Red Cedar River. A separate project adjacent to Lake Eau Galle is being pursued through a Surface Water Restoration Grant to complete a project to reduce erosion into Lake Eau Galle. This project would also be constructed on private land, and this landowner has also agreed to cooperate if this grant is to be awarded.

**DUNN COUNTY, WISCONSIN  
RESOLUTION NO. \_\_\_\_\_**

**ADOPTING 2026 PAY SCHEDULES, WAGE INCREASES  
AND OTHER PAY-RELATED ITEMS**

**NOW, THEREFORE, BE IT RESOLVED** that the wage schedules for General Non-Union employees and employees of The Neighbors of Dunn County are hereby adopted, effective with the payroll period that includes January 1, 2026; and

**BE IT FURTHER RESOLVED** that, for calendar year 2026, except for employees represented by a collective bargaining agreement and those hired after September 15, 2025, employee pay shall be adjusted as follows based on the performance rating assigned during the October 2025 performance assessment:

- Employees rated “Needs Improvement”: No increase.
- Employees rated “Meets Expectations”: 2.75% increase above their 2025 base rate of pay.
- Employees rated “Exceeds Expectations”: 3.25% increase above their 2025 base rate of pay.
  - Employees rated “Exceeds Expectations” who are already compensated at the maximum of their pay grade shall receive, in lieu of a base wage adjustment, a lump-sum payment equal to the difference between the adjusted maximum rate of pay and 3.25%. This payment shall be issued in the payroll period including January 1, 2026.

**BE IT FURTHER RESOLVED** that, for calendar year 2026, except for employees represented by a collective bargaining agreement, the payment in lieu of fringe benefits for eligible employees shall be increased by 2.25%, resulting in a rate of \$2.61 per hour; and

**BE IT FINALLY RESOLVED** that the Department of Administration is directed to take any and all actions necessary for the implementation of this Resolution.

Offered the 15th day of October, 2025, at Menomonie, Wisconsin.

OFFERED BY THE COMMITTEE ON  
ADMINISTRATION:

Adopted on: \_\_\_\_\_

\_\_\_\_\_  
Vaughn Hedlund, Chair

ATTEST:

Approved as to Form and Execution:

\_\_\_\_\_  
Andrew Mercil, County Clerk

\_\_\_\_\_  
James McMenemy, Corporation Counsel

**Budget Impact:** Funding to implement this Resolution is included in the draft 2026 budget, which is scheduled for consideration by the Board of Supervisors in October and November 2025.

**Background Information:** This Resolution establishes the 2026 wage schedules by position title and outlines the employee wage increase plan, including adjustments to the payment in lieu of

fringe benefits.

## DUNN COUNTY 2026 WAGE SCHEDULE - GENERAL COUNTY NON-UNION

GRADE	JOB TITLE	DEPARTMENT	MIN	MAX
<b>A</b>			\$15.11 \$31,429	\$19.84 \$41,267
<b>B</b>			\$16.07 \$33,426	\$21.08 \$43,846
<b>C</b>			\$17.09 \$35,547	\$22.41 \$46,613
<b>D</b>	Administrative Clerk Administrative Clerk Custodian Driver (Non-CDL) Meal Site Coordinator	County Clerk Treasurer Facilities, Parks & Transit Facilities, Parks & Transit Human Services	\$18.16 \$37,773	\$23.81 \$49,525
<b>E</b>	Administrative Assistant Administrative Assistant Administrative Assistant Administrative Assistant CDL Driver Dispatcher Peer Counselor	Administration Child Support District Attorney Human Services Facilities, Parks & Transit Facilities, Parks & Transit Health	\$19.33 \$40,206	\$25.35 \$52,728
<b>F</b>	Accounting Assistant Administrative Specialist Administrative Specialist Administrative Specialist Administrative Specialist Administrative Specialist Facilities Worker Program Assistant  Program Assistant Transport Officer	Administration Administration Health Highway Human Services Sheriff Facilities, Parks & Transit Emergency Communications & Mgmt Veteran's Service Sheriff	\$20.58 \$42,806	\$26.99 \$56,139
<b>G</b>	Court & Civil Process Specialist Legal Secretary Survey Technician	Sheriff Child Support Environmental Services	\$21.92 \$45,594	\$28.75 \$59,800
<b>H</b>	Accounting Specialist Medical Biller Program Assistant Program Assistant Program Assistant Service Desk Technician Stock Clerk Victim Witness Assistant	Administration Administration Child Support Environmental Services Human Services Administration Highway District Attorney	\$23.38 \$48,630	\$30.66 \$63,773
<b>I</b>	Deputy Clerk Deputy County Clerk Deputy Register of Deeds Economic Support Specialist Facilities Technician Highway Operator Judicial Assistant	Circuit Court Clerk County Clerk Register of Deeds Human Services Facilities, Parks & Transit Highway Circuit Court Clerk	\$24.91	\$32.69

	Legal Secretary Legal Secretary Medical Claims Specialist Public Health Educator Real Property Lister Zoning Specialist	Corporation Counsel District Attorney Administration Health Administration Environmental Services		
			\$51,813	\$67,995
J	Correctional Officer Deputy Treasurer Dietetic Technician Emergency Management Coordinator  Maintenance Specialist Mechanic/Welder Office Coordinator Payroll Specialist Sign Coordinator Telecommunicator	Sheriff Treasurer Health Emergency Communications & Mgm Facilities, Parks & Transit Highway Sheriff Administration Highway Emergency Communications & Mgmt	\$26.59	\$34.87
			\$55,307	\$72,530
K	Case Worker Child Support Specialist Dementia Care Specialist Education & Employment Specialist (Non-Licensed) Environmental Health Specialist Lead Specialist - Accounting Lead Specialist - Economic Support Pretrial Service Coordinator Substance Use Counselor Technical Support Specialist Veterans Specialist Victim Witness Coordinator	Human Services Child Support Human Services Human Services Health Administration Human Services Administration Sheriff Administration Veteran's Service District Attorney	\$28.41	\$37.24
			\$59,093	\$77,459
L	Case Worker, MFT/Case Worker, LPC Chief Deputy Medical Examiner Conservation Planner Correctional Officer/Program Director Crew Supervisor Digital Media & Communications Specialist Education & Employment Specialist (Licensed) Emergency Communication Supervisor  Engineering Technician Human Resources Advisor Office Manager Office Manager Office Manager Operations Supervisor Register in Probate/Probate Registrar Service Coordinator/Special Education Teacher Social Worker Staff Nurse	Human Services Medical Examiner Environmental Services Sheriff Highway Administration Human Services Emergency Communications & Mgmt Highway Administration Circuit Court Clerk District Attorney Human Services Facilities, Parks & Transit Circuit Court Clerk Human Services Human Services Human Services	\$30.33	\$39.80



	Staff Registered Nurse	Health		
	Systems Analyst	Administration		
	Treatment Court Coordinator	Administration		
	Treatment Opportunity Coordinator	Administration	\$63,086	\$82,784
<b>M</b>	Deferred Prosecution Coordinator	District Attorney		
	Jail Sergeant	Sheriff		
	Professional Land Surveyor	Environmental Services	\$32.44	\$42.56
	Public Health Manager - Environmental	Health		
	Public Health Manager - Nutrition	Health		
	Systems Engineer	Administration	\$67,475	\$88,525
<b>N</b>	Accounting Manager	Administration		
	Aging & Transportation Programs Manager	Human Services		
	Benefits & Safety Coordinator	Administration		
	Clinical Mental Health Therapist	Human Services		
	Enforcement Officer/Planner	Environmental Services	\$34.69	\$45.51
	Lead Technology Engineer	Administration		
	Lead Service Coordinator/Spec. Ed. Teacher	Human Services		
	Program Lead	Human Services		
	Service Desk Supervisor	Administration		
	Veterans Service Officer	Veterans Service	\$72,155	\$94,661
<b>O</b>	County Surveyor	Environmental Services		
	Economic Support Services Manager	Human Services		
	Licensed Therapist	Human Services		
	Medical Examiner	Medical Examiner		
	Occupational Therapist	Human Services	\$37.11	\$48.67
	Physical Therapist	Human Services		
	Patrol Superintendent	Highway		
	Public Health Nurse Manager	Health		
	Sergeant	Sheriff		
	Shop Superintendent	Highway		
	Speech & Language Pathologist	Human Services	\$77,189	\$101,234
<b>P</b>	ADRC Manager	Human Services		
	Assistant Finance Director	Administration		
	Assistant Highway Commissioner	Highway		
	Behavioral Health Services Manager	Human Services		
	Child Support Director	Child Support	\$39.70	\$52.10
	Criminal Justice Director	Administration		
	Family & Children Services Manager	Human Services		
	Human Resources Manager	Administration		
	Jail Captain	Sheriff		
	Planner/Zoning Administrator	Environmental Services	\$82,576	\$108,368
<b>Q</b>	County Conservationist	Environmental Services		
	Field Services Captain	Sheriff	\$42.52	\$55.77
	Land Information Officer	Administration		
	Licensed Behavioral Health Manager	Human Services	\$88,442	\$116,002
<b>R</b>	Assistant Corporation Counsel	Corporation Counsel		
	Director/Health Officer	Health	\$45.50	\$59.68
	Emergency Management Director	Emergency Communications & Mgm		
	Human Services Deputy Director	Human Services	\$94,640	\$124,134
<b>S</b>	Chief Deputy	Sheriff	\$48.70	\$63.88

	Facilities, Parks & Transit Director	Facilities, Parks & Transit		
	Information Technology Director	Administration	\$101,296	\$132,870
<b>T</b>	Chief Financial Officer	Administration	\$52.16	\$68.41
	Highway Commissioner	Highway		
	Human Resources Director	Administration	\$108,493	\$142,293
<b>U</b>	Corporation Counsel	Corporation Counsel	\$55.88	\$73.30
	Human Services Director	Human Services	\$116,230	\$152,464
<b>V</b>			\$59.89	\$78.56
			\$124,571	\$163,405
<b>W</b>			\$64.17	\$84.16
			\$133,474	\$175,053

**\*\*Casual (Unclassified) Position Salary Schedule**

**Election Worker	County Clerk	\$12.00
**Board of Canvasser		
**Deputy Medical Examiner	Medical Examiner	\$15.34
**Tax Collection Assistant	Treasurer	\$15.00
**Election Worker	County Clerk	
**Jury Bailiff	Circuit Court Clerk	
**Seasonal Worker	Highway, Facilities & Parks	\$18.00
**Contact Tracer	Health	\$23.60

**Part time In Lieu of Fringe Compensation Rate**

\$2.61

## DUNN COUNTY 2026 WAGE GRID - THE NEIGHBORS OF DUNN COUNTY

GRADE	JOB TITLE	MIN	MAX
<b>A</b>		\$12.11	\$15.87
<b>B</b>		\$13.20	\$17.29
<b>C</b>		\$14.32	\$18.79
<b>D</b>	Food Service Worker Homemaker/Host	\$15.58	\$20.43
<b>E</b>	Certified Nursing Assistant Cook Life Enhancement Assistant	\$16.91	\$22.19
<b>F</b>	Lead Cook Purchasing & Supply Worker Unit Clerk	\$18.33	\$24.05
<b>G</b>	Staff Coordinator	\$19.88	\$26.06
<b>H</b>	Health Information Manager Music Therapist Recreational Therapist	\$21.52	\$28.23
<b>I</b>	Licensed Practical Nurse	\$23.28	\$30.55
<b>J</b>	Human Resources Associate	\$25.18	\$33.04
<b>K</b>		\$27.26	\$35.75
<b>L</b>	Social Worker	\$29.49	\$38.67
<b>M</b>	Staff Nurse	\$31.87	\$41.82
<b>N</b>	Culinary Mentor Dietician Life Enhancement Mentor/Volunteer Coordinator RN Training Specialist	\$34.45	\$45.17
<b>O</b>		\$37.18	\$48.77
<b>P</b>	Assistant Clinical Mentor Director of Social Services	\$40.16	\$52.68
<b>Q</b>		\$43.35	\$56.87
<b>R</b>	Clinical Mentor	\$46.78	\$61.36
<b>S</b>		\$50.44	\$66.17
<b>T</b>	Community Mentor	\$54.37	\$71.32



**DUNN COUNTY, WISCONSIN  
RESOLUTION NO. \_\_\_\_\_**

**ADOPTING 2026 HEALTH & DENTAL BENEFIT PREMIUMS**

NOW, THEREFORE BE IT RESOLVED, that employee premium contribution rates and for health and dental insurance for all non-represented employees shall be established as described in the Department of Administration open enrollment documentation provided to employees in October of 2025 and incorporated herein this Resolution; and

BE IT FURTHER RESOLVED that the Department of Administration is directed to take any and all actions necessary for the implementation of this Resolution.

Offered the 15th day of October, 2025, at Menomonie, Wisconsin.

OFFERED BY THE COMMITTEE ON  
ADMINISTRATION:

Adopted on: \_\_\_\_\_

\_\_\_\_\_  
Vaughn Hedlund, Chair

ATTEST:

Approved as to Form and Execution:

\_\_\_\_\_  
Andrew Mercil, County Clerk

\_\_\_\_\_  
James McMenomy, Corporation Counsel

**Budget Impact:** Funding sufficient to implement this Resolution is included in the draft 2026 budget being proposed to the Board of Supervisors.

**Information:**

The County's self-insured health plan has been recommended to increase premium funding by 13% for 2026. The estimated increase factors in the rate of healthcare inflation as well as the history of claims of the group health plan, and increased renewal rates for stop loss insurance and administrative services. This proposal includes the 13% increase applied to the County premium contribution, with no increase to the employee premium contributions.

The proposed 2026 health insurance premium rates and allocations are outlined below:

HEALTH INSURANCE Coverage Type	2026 % Employee Contribution	2026 Employee \$ Contribution (monthly)	2026 % County Contribution (monthly)	2026 County \$ Contribution (monthly)	2026 Total Premium (monthly)
HSA Eligible \$2,500 Deductible – (Single)	8%	\$89.68	92%	\$1,036.44	\$1,126.12
HSA Eligible \$5,000 Deductible – (Family)	7%	\$215.26	93%	\$2,825.28	\$3,040.54
High HSA Eligible \$3,500 Deductible – (Single)	4%	\$45.14	96%	\$975.30	\$1,020.44
High HSA Eligible \$7,000 Deductible– (Family)	4%	\$97.52	96%	\$2,657.68	\$2,755.20

Part-time employees that voluntarily elect health insurance would pay the total monthly premium cost. Separated employees that elect for continued coverage would pay the total monthly premium cost with applicable administrative fees.

The County's dental benefit has been fully insured through Delta Dental of Wisconsin since January 1, 2023. The proposed 2026 renewal of the dental plans through Delta Dental includes a 11% increase to the overall premium rates. Historically, the County has contributed \$50 per month towards the monthly premium of each elected plan. It is proposed for the County to continue with the contribution of \$50 per month, which results in an increase to the employee contributions for each plan. The proposed 2026 dental insurance premium rates and allocations are outlined below:

Delta Dental Insurance Coverage Type	Employee Contribution	County Contribution	Total Premium
High Plan – Employee Only	\$26.94	\$50.00	\$76.94
High Plan – Employee + Spouse	\$103.88	\$50.00	\$153.88
High Plan – Employee + Children	\$157.00	\$50.00	\$207.00
High Plan – Employee + Family	\$245.88	\$50.00	\$295.88
Low Plan – Employee Only	\$6.32	\$50.00	\$56.32
Low Plan – Employee + Spouse	\$62.66	\$50.00	\$112.66
Low Plan – Employee + Children	\$92.52	\$50.00	\$142.52
Low Plan – Employee + Family	\$155.26	\$50.00	\$205.26
<b>Part Time AND Retired/Resigned Participants – See TOTAL Premiums as Listed above.</b>			

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## **CHAPTER 7 – FINANCIAL MANAGEMENT**

### **I. INVESTMENT POLICY**

#### **7.1.1 Purpose and Objectives; Scope**

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

#### **7.1.2 Delegation of Authority**

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

#### **7.1.3 Prudence**

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

#### **7.1.4 Reporting Requirements**

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

#### **7.1.5 Internal Controls**

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

#### **7.1.6 Eligible Investments**

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

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

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

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

### **7.1.7 Diversification and Investment Limits**

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

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

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

Funds (MMFs)			NRSROs who rate the fund (AAAm/Aaa-mf, or equivalent)	
Intergovernmental Pools (LGIPs)	100%	50%	Highest Fund Quality and Volatility Rating Categories by all NRSROs, <i>if rated</i> (AAAm/AAAf, S1, or equivalent)	N/A
Notes: <sup>1</sup> Rating by at least one SEC-registered Nationally Recognized Statistical Rating Organization ("NRSRO"), unless otherwise noted. ST=Short-term; LT=Long-term. <sup>2</sup> Maximum allocation to all corporate and bank credit instruments is 50% combined. <sup>3</sup> Maximum across all non-government permitted investment sectors (excluding Treasuries, U.S. Federal Agencies and Agency MBS) is 5% combined per issuer. <sup>4</sup> Maximum exposure to any one Federal agency, including the combined holdings of Agency debt and Agency MBS, is 40%. <sup>5</sup> The maturity limit for MBS and ABS is based on the expected average life at time of purchase, measured using Bloomberg or other industry standard methods.				

07/22/2015

### 7.1.8 Competitive Selection of Investment Advisors and Instruments

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

### 7.1.9 Cash Liquidity

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

### 7.1.10 Safekeeping

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

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

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

## **II. PURCHASING POLICY**

### **7.2.1 Purpose**

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

### **7.2.2 Position Created**

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

### **7.2.3 Appointment**

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

### **7.2.4 Definitions**

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

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

### **7.2.5 Powers and Duties of Purchasing Agent**

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



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

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

#### **7.2.6 Bonding**

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

#### **7.2.7 Purchasing Methods**

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

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

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

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

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

### **7.2.8 Public Work**

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

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

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

#### **7.2.9 Miscellaneous Purchases**

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

### **7.2.10 Disposal of Surplus Property**

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

### **7.2.11 Appropriations**

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

### **7.2.12 Requisition and Purchase Order Forms**

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

### **7.2.13 Receiving Shipments**

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

#### **7.2.14 Rental Agreements or Leases**

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

#### **7.2.15 Special Purchase Order Authority**

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

#### **7.2.16 Purchases from Petty Cash**

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

#### **7.2.17 Service Contract Renewals**

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

#### **7.2.18 Purchases from County Officers or Employees**

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

#### **7.2.19 Use of Credit Cards**

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

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

#### **7.2.20 Penalty**

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

### **III. BUSINESS EXPENSE POLICY**



### **7.3.1 Title**

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

### **7.3.2 Purpose**

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

### **7.3.3 Exclusions**

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

### **7.3.4 Authority**

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

### **7.3.5 Administration**

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

### **7.3.6 General Policy**

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

### **7.3.7 Definitions**

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

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

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

### **7.3.8 Reporting Required**

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

### **7.3.9 Prior Authorization Required**

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

### **7.3.10 Limitation on Vehicle Expense**

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

### **7.3.11 Reimbursement for Vehicle Expense**

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

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

#### **7.3.12 Public Transportation**

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

#### **7.3.13 Hotel and Motel Expenses**

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

#### **7.3.14 Meals**

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

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

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

### **7.3.15 Honorariums**

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

### **7.3.16 Double Payments**

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

### **7.3.17 Travel Advances**

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

### **7.3.18 Audit Procedure**

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

### **7.3.19 Exceptions**

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

### **7.3.20 False Information**

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

### **7.3.21 Reports**

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

## **IV. ACCOUNTING POLICY**

### **7.4.1 Underpayments and Overpayments**

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

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

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

## **V. BUDGET AND FISCAL POLICY**

### **7.5.1 Purpose and Objectives.**

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

### **7.5.5 Fund Balance Policy.**

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

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

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

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

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

(3) Policy.

- (a) Dunn County’s unassigned general fund balance will be maintained to provide the county with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. At the end of each fiscal year, the county will maintain unassigned portions of the fund balance, plus or minus 3%, at no less than 35% and no greater than 50% of the general fund operating expenditures.
- (b) In the event that amounts assigned for cash flow fall above or below the desired target, the county manager shall report such amounts to the county board as soon as practical after the end of the fiscal year. Should the actual amount assigned for cash flow fall below the desired target, the county shall create a plan to restore the appropriate levels. Should the actual amount assigned for cash flow rise significantly above the desired target, any excess funds will remain unassigned pending the board’s final decision concerning transfer to another fund.
- (c) Any projected surplus over 50% will be available for use by the county as determined in the budget process, generally for:
- Transfer to a capital improvement fund to pay for costs of capital equipment or capital improvements.
  - Transfer to the debt service fund for pre-payment of callable bonds or notes.
  - Use as beginning cash balance in support of the annual budget to pay costs of one-time expenditures.

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

(5) Assignment of Funds.

- (a) Special revenue fund balances; capital project funds; and debt service funds are designated as committed fund balance or restricted for externally imposed restrictions.
- (b) General fund non-lapsing balances are designated as assigned fund balance.
- (6) Authority to assign fund balances and non-spendable items is delegated to the County Manager.

7.5.2 Contingency Fund Policy.

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

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

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

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

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

## **VI. FEES**

### **7.6.01 Sheriff's Office**

A. **Service of Process.** The fee for each service or attempted service by the Sheriff of a summons or any other process for commencement of an action, writ, an order of injunction, subpoena, or any other order shall be **\$100/per person or entity served. Fee includes three attempts, mileage & return postage. \$25 for service to additional party if: at the same address, involving the same case, served at the same time as original service. Each additional attempt over 3 ,(if requested) \$25. Prepayment required \$45, plus travel reimbursement at the current IRS rate.**

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

C. **Booking Fee.**

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

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

**(2) Subjects assessed booking fee that are acquitted of charges may apply for reimbursement of booking fee.**

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

E. **Execution on Judgment.** The fee for service by the Sheriff of an execution on a judgment demanding payment thereof or other writ not provided for shall be ~~\$45, \$100.00 plus travel reimbursement at the current IRS rate.~~ If the attendance of a Sheriff's Deputy is required, other than for service, there shall be a fee of ~~\$55~~ **\$75.00 for each hour in excess of the first hour** or any part thereof. (07/25/2018)

F. **Sheriff Sales.** ~~The fee for posting of Sheriff's sales shall be \$75. The fee for conducting Sheriff's sales shall be \$75. (07/18/2007) (06/19/2019)~~ **The fee for posting & sale is \$150.00. Pre-payment is required, and the fee is non-refundable**



### **7.6.02 Child Support Services**

- A. As used in this subsection, "NIV-D" means cases not covered by Title 42, Chapter 7, Subchapter IV, Part D of the United States Code, entitled "Child Support and Establishment of Paternity" for which the Child Support Agency must provide services but does not receive federal reimbursement.
- B. The following fees will be charged by the Dunn County Child Support Agency for services provided at the request of a party:
  - (1) Account reconciliation with certification of arrears in NIV-D cases: \$35.00 for each year certified.
  - (2) Printed payment history in NIV-D cases: \$35.00 per request.
  - (3) Certified copy of payment history in NIV-D cases: \$35.00 for each year certified.
  - (4) Creating and sending income withholding order in NIV-D cases: \$35.00 for each order sent.
  - (5) Crediting an account for direct payments in NIV-D cases: \$35.00 for each request. (11/09/2021)

### **7.6.04 Rental Weatherization Fee**

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

### **7.6.05 Medical Examiner's Fees**

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

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

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

### **7.6.06 Marriage License, Termination of Domestic Partnership and Waiver Fees**

- (a) Pursuant to the authority granted under Wis. Stat. §§ 765.15 and 770.17, the total marriage license and termination of domestic partnership fee shall be \$50.50 more than the statutorily mandated fee. (11/14/2023)
- (b) The County Clerk shall charge an additional fee of \$25.00 for each marriage license issued within less than 3 days after application under Wis. Stat. §§ 765.08. (11/14/2023)

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

#### **7.6.10 Annual County Vehicle Registration Fee**

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

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

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

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

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

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

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

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

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

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

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

### **VII. REAL ESTATE TAX ENFORCEMENT**

#### **7.7.1 Definition**

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

#### **7.7.2 Enforcement of Real Estate Taxes**

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

### **7.7.3 Penalty on Delinquent Taxes**

Pursuant to Wis. Stat. §74.47 there is hereby imposed a penalty of 0.25 percent per month on all delinquent property taxes, special assessments, special charges and special taxes that are delinquent. Effective February 1, 2009, there is imposed a penalty of 0.50 percent per month on all delinquent property taxes, special assessments, special charges and special taxes that are delinquent.

### **7.7.4 Sale of Tax Delinquent Land**

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

### **7.7.5 Preference to Former Owners in Tax Sales**

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

## **VIII. PROPERTY ASSESSED CLEAN ENERGY FINANCING**

### **7.8.01. Purpose**

The Dunn County Board of Supervisors finds that renovations or additions to premises located in Dunn County made to improve energy efficiency, improve water efficiency, and/or use renewable resource applications, increase property values, stimulate local economic activity, provide local and global environmental benefits, and promote the general welfare of County residents. The purpose of this Subchapter, consisting of Sections 7.8.01 through 7.8.50, inclusive, is to facilitate loans arranged by property owners or lessees to make such improvements by treating loan principal and interest, fees, and other charges as special charges eligible for inclusion on the tax roll for these properties.

### **7.8.02. Statutory Authority**

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

### **7.8.05. Definitions**

As used in this Subchapter:

- (1) “Annual installment” means the portion of the PACE loan that is due and payable for a particular year under the supplemental agreement.
- (2) “Borrower” means the property owner or lessee of the subject property that borrows the proceeds of a PACE loan.
- (3) “Default loan balance” means the outstanding balance, whether or not due, of a PACE loan at the time that the County receives foreclosure proceeds.
- (4) “Foreclosure proceeds” means the proceeds received by the County from the disposition of a subject property through an in rem property tax foreclosure.
- (5) “Loan amount” means the principal, interest, administrative fees (including the Program Administrator’s fees) and other loan charges to be paid by the borrower under the PACE loan.
- (6) “PACE” means the acronym for property assessed clean energy.
- (7) “PACE default provisions” means:
  - (a) The delinquent annual installment(s) due when the County initiates the in rem property tax foreclosure on the subject property;
  - (b) Any additional annual installment(s) that become due between the time that the COUNTY initiates in rem property tax foreclosure on the subject property and the date the County receives the foreclosure proceeds;

- (c) Any default interest charges applied to unpaid annual installments referenced in subs. (a) and (b) above, as provided in the supplemental agreement; and
- (d) Any default loan balance.
- (8) "PACE lender" means any person that makes a PACE loan, and which may include an affiliate of the borrower.
- (9) "PACE loan" means a loan made by a PACE lender to a borrower under this Subchapter for energy efficiency improvements, water efficiency improvements, or renewable resource applications made to or installed on a subject property.
- (10) "Person" means any individual, association, firm, corporation, partnership, limited liability company, trust, joint venture or other legal entity, or a political subdivision as defined in Wis. Stat. § 66.0627.
- (11) "Program Administrator" means the person retained by the Wisconsin PACE Commission as provided in Section 7.8.15(2).
- (12) "Subject property" means any premises located in the County on which energy efficiency improvements, water efficiency improvements, or renewable resource applications are being or have been made and financed through an outstanding PACE loan.
- (13) "Supplemental agreement" means a written agreement among a borrower, a PACE lender and the County, as provided for in Section 7.8.22.
- (14) "Wisconsin PACE Commission" means the Wisconsin PACE Commission formed under Wis. Stat. § 66.0301, as amended, by the County and one or more other political subdivisions as defined in Wis. Stat. § 66.0627, pursuant to a Joint Exercise of Powers Agreement Relating to the Wisconsin PACE Commission, as amended.

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

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

#### **7.8.15. Wisconsin PACE Commission**

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

#### **7.8.20. Loan Approval**

- (1) A prospective borrower applying for a PACE loan shall comply with the loan application process set forth in the program manual approved by the County.

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

#### **7.8.22. Supplemental Agreement**

- (1) The County, the borrower and the PACE lender shall execute the supplemental agreement which, without limitation:
  - (a) Shall inform the participants that the PACE loan amount shall be imposed as and considered a special charge, and each year's annual installment may be included on the property tax roll of the subject property as a special charge and an annual installment that is delinquent shall be a lien against the subject property pursuant to Wis. Stat. § 66.0627, as amended;
  - (b) Shall recite the amount and the term of the PACE loan;
  - (c) Shall provide for the amount, or a method for determining the amount, of the annual installment due each year;
  - (d) Shall provide whether default interest may be applied to unpaid annual installments;
  - (e) Shall require the PACE lender and the borrower to comply with all federal, state and local lending and disclosure requirements;
  - (f) Shall provide for any fees payable to the County and/or Program Administrator;
  - (g) Shall recite that the supplemental agreement is a covenant that runs with the land;
  - (h) May provide for prepayments of annual installments by the borrower with a resulting reduction in the special charge for the prepayment, subject to any prepayment premium charged by the PACE lender, if any; and
  - (i) May allow for amendment by the parties.
- (2) Prior to executing the supplemental agreement, the owner of the subject property, if different from the borrower, and any existing mortgage holder(s) on the subject property must have executed a separate writing acknowledging the borrower's use of PACE financing for the subject property and the special charge that will be imposed under this Subchapter and its consequences, including the remedies for collecting the special charge.
- (3) Each PACE loan shall be amortized over the term of the PACE loan as provided in the supplemental agreement.
- (4) The annual payments of a PACE loan may be payable in installments as authorized by Wis. Stat. § 66.0627, as amended.

#### **7.8.25. Annual Installments Added to Tax Rolls**

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

#### **7.8.30. Remittance of Special Charges**

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

pursuant to Wis. Stat. Ch. 74, as amended.

#### **7.8.35. Property Tax Foreclosure Procedures**

- (1) The County elects to utilize the provisions of Wis. Stat. § 75.521, as amended, for the purpose of enforcing tax liens if a subject property owner fails to pay any special charges imposed on the subject property under this Subchapter as required.
- (2) The County shall begin an in rem property tax foreclosure proceeding on the subject property at the earliest time allowed under Wisconsin Statutes, unless the County determines that subject property is a “brownfield” (as defined in Wis. Stat. § 75.106, as amended) or that in rem property tax foreclosure is not in the best interests of the County due to the condition of the property or for other reasons.
- (3) If the County has determined that it will not commence an in rem property tax foreclosure proceeding, then the PACE lender may request that the County, pursuant to Wis. Stat. § 75.106, as amended, assign the County’s right to take judgment against the subject property, provided that the PACE lender and the County fully comply with all provisions of Wis. Stat. § 75.106, as amended, concerning the subject property and the PACE lender agrees to pay the amounts required by Wis. Stat. § 75.36(3)(a)1 and 1m, as amended.

#### **7.8.40. Sale of Foreclosed Property**

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

#### **7.8.45. Distribution of Foreclosure Proceeds**

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

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

### **IX. CAPITAL ASSETS**

#### **7.9.0. Capital Asset Definition**

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

1. Is used for County purposes only. All personal use prohibited unless specifically allowed.
2. It is tangible in nature in that the physical substance does not materially change its form through use.

3. Its expected useful life is greater than one year.
4. It has significant value. In Dunn County's financial system, significant value means that it has a current replacement cost of more than \$5,000 as recommended by U.S. Office of Management & Budget (OMB) under OMB Circular A-87, except for Health Care Center Department as the Department of Health & Family Services (DHFS) currently sets the fixed asset capitalization at \$2,500 pursuant to Medicaid rules, and Highway Department as the Department of Transportation from time to time changes the required fixed asset capitalization levels under its rules, which are currently \$5,000. The established levels shall follow any subsequent changes in fixed capitalization levels as required by state agencies that direct their accounting practices. Exceptions to the thresholds are weapons and "State Rental Rated" Highway items (mowers, sanders, trailers, etc).

#### **7.9.1. Valuation of Capital Assets**

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

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

#### **7.9.2. Acquisition of Capital Assets**

1. Purchase. A purchase is an acquisition through direct outlay of cash and/or other consideration for the capital asset. The book value of an older capital asset traded in for, a new one is added to the capitalized value of the new asset.



2. Construction. Construction includes buildings, furniture and equipment actually constructed by the County. The labor, materials, equipment and overhead costs are all part of the construction cost.
3. Lease-Purchase and Installment Purchase. Lease-Purchase agreements are contractual agreements which, in substance, amount to purchase contracts. General capital assets acquired via lease-purchase agreement are capitalized in the Capital Asset System at the inception of the agreement in the amount of the item if it had been purchased outright. Multiple year installment contracts accounted for in the same manner as lease-purchase agreements.
4. Eminent Domain. This is the power of Government to acquire private property for public purpose, and it is frequently used to obtain real property which cannot be purchased from owners in a voluntary transaction. Where the power of eminent domain is exercised, owners are compensated by the Government in an amount determined by the courts. General capital assets acquired by eminent domain should be capitalized in the Capital Asset System in that amount.
5. Foreclosure. Closely related to eminent domain as an involuntary judicial procedure, but used much less frequently as a means of acquiring capital assets for Government retention and use, is the foreclosure of tax or special assessment liens. Ordinarily, property foreclosed is resold to liquidate delinquent tax or retain possession for their own needs. General capital assets acquired by tax or special assessment foreclosure which are to be resold in the near future are generally accounted for by the Government to which the taxes or assessments are owed and offset there with a fund balance reserve account. Assets which are not sold are capitalized in the Capital Asset System at their face value on the date of foreclosure.
6. Gift. Governments may acquire properties by gift. Donated capital assets should be recorded to the fund to which they relate or in the Capital Asset System, as appropriate, at their estimated fair value at time of acquisition.

### **7.9.3. Treatment of Costs Subsequent to Acquisition**

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

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

made by an evaluation of engineering, physical, or other relevant factors apart from cost. Replacement of a part of an existing asset by another of like quality is not a betterment, even though the useful life of the asset is maintained or extended. These costs are charged to expenditure accounts.

#### **7.9.4. Retirement**

The term retirement is used to describe the removal of a capital asset from the capital asset system. The various types of retirement are defined below and must be reported to the Risk Management and Purchasing Manager by using the Capital Asset Input Form to ensure that changes are entered in the system and that the master file is updated. The Risk Management and Purchasing Manager will offer surplus/obsolete items to other departments for transfer or sell/dispose of the items pursuant to Wisconsin State Statutes.

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

#### **7.9.5. Changes**

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

1. Betterments. As described in Section II.D.2., Betterments have the effect of extending the useful life of an existing asset and are an expenditure other than normal maintenance and upkeep. For a betterment, the department head must

submit a complete capital Asset Input Form to the Risk Management and Purchasing Manager.

2. Transfers. When a capital, asset item is transferred to a different department, the department head who is responsible for the item must inform the Risk Management and Purchasing Manager of the changes in ownership and location on a Capital Asset Input Form. The Department of Administration will enter these changes into the Capital Asset System so that the master file is updated.

#### **7.9.6. Major Function and Benefits**

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

#### **7.9.7. General**

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

#### **7.9.8. User Department Responsibilities**

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

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

#### **7.9.9. New Acquisitions**

1. The Department which places an order for a capital asset must submit a Capital Asset Input Form (See Attachment A) to the Risk Management and

Purchasing Manager along with a copy of the purchase order and invoice. It should include the following information: Purchase Order Number; Department Number; Address (building, room, or station number) Classification; Date Received, Ownership Code (Purchase, lease, etc.); Funding Source; Vendor Name; and Disposition Code/Date, Purchase amount.

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

#### **7.9.10. Categories**

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

1. Land & Land Improvements:

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

2. Buildings & Structures:

- a. Original contract price or cost of construction.

- b. Expenses incurred in remodeling, reconditioning, or altering a purchased building to make it available for the purpose for which it was acquired.
- c. Cost of excavation or grading or filling of land for specific building.
- d. Expenses incurred for the preparation of plans, specification, blueprints, etc.
- e. Cost of building permits.
- f. Payment of non-current taxes accrued on the building at date of purchase if payable by purchaser.
- g. Architects and engineers fees for design and supervision.
- h. Other costs, such as temporary buildings used during the construction period.
- i. Purchase costs of all material which becomes physically identifiable in tile, completed building, product or equipment plus incoming transportation.
- j. Costs of payroll or purchased labor required to construct or fabricate, machine, process, assemble and test materials, equipment or buildings.

3. Office Furniture, Equipment, Machinery & Automotive:

- a. Original contract or invoice costs.
- b. Freight and drayage in, cartage, import duties, handling and storage costs.
- c. Specific in-transit insurance charges.
- d. Sales, use, and other taxes imposed on the purchase.
- e. Costs of preparation of foundations and other cost in connection with making a proper site for the asset.
- f. Charges for testing and preparation for use.
- g. Costs for reconditioning used equipment when purchased.
- h. Installation charges including company overhead on the same basis as it is charged to inventory.

**7.9.11. Capital Asset Maintenance**

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

2. The Risk Management and Purchasing Manager will send to each department head complete lists by department of all of the Capital Assets each department head is responsible for in the fourth quarter of each year.
- a. The department head will be responsible for reviewing the lists for accuracy and:
    1. Approving the accuracy of the lists by signing them and returning them to the Risk Management and Purchasing.
    2. Making necessary changes, adds, deletions via, input documents sent to the Risk Management and Purchasing.

#### **7.9.12. Audit**

The Risk Management and Purchasing Manager shall:

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

Adopted on July 20, 2005.

## **CHAPTER 26 – MAINTENANCE AND BOARD OF PRISONERS**

### **26.01 Authority.**

This Chapter is enacted pursuant to Sections 302.372, 302.425 and 303.08 of the Wisconsin Statutes.

### **26.02 Definitions.**

As used in this Chapter, the following words have the meanings indicated:

1. JAIL means the Dunn County Jail and includes Huber facilities owned and operated by the County of Dunn.
2. HUBER PRISONER means a person confined under Wis. Stat. §303.08.
3. OTHER COUNTY PRISONER means a prisoner of any county other than the County of Dunn and includes, as well, prisoners of municipalities in counties other than the County of Dunn.

### **26.03 Huber Law Prisoner.**

Each Huber prisoner sentenced in Dunn County who is confined in the jail shall be liable for the cost of his or her maintenance and board in the amount of ~~\$30.00 for first day and~~ \$20.00 per day ~~afterwards~~ for the period during which he or she is so confined. The rate shall be reduced to ~~\$5.00~~ \$15.00 per day for prisoners who are unemployed and seeking employment. Each Huber prisoner sentenced in other jurisdictions who is confined in the jail shall be liable for the cost of his or her maintenance and board in the amount of ~~\$30.00 for first day and~~ \$25.00 per day for the period during which he or she is so confined. All Huber prisoners monitored with a GPS tracking device while on Huber release shall be liable for an additional charge of \$5.00 per day. (10/18/2017) ~~plus a one time \$35.00 initial set up fee.~~

~~A non-refundable one-time processing fee for out of county Huber transfers shall be \$100.~~

### **26.035 Non-Huber Law Prisoners.**

Each Non-Huber prisoner sentenced in Dunn County who is confined in the jail shall be liable for the cost of his or her maintenance and board in the amount of ~~\$5.00~~ ~~\$30.00 for first day and~~ \$15.00 per day ~~afterwards~~ for the period for which he or she is so confined. (02/16/2011)

### **26.04 Home Detention Participants.**

Any prisoner who is under the supervision of the Dunn County Sheriff's ~~Department~~ ~~Office~~ by means of electronic monitoring shall pay the sum of ~~\$25.00~~ \$30.00 per day, together with a one-time processing fee, per incident, of ~~\$25.00.~~ \$35.00 (10/18/2017)

### **26.05 Community Service Participants.**

Any person sentenced in Dunn County who is under the supervision of the Dunn County Sheriff's ~~Department~~ ~~Office~~ for court ordered community service shall be charged \$1.00 per hour of work, together with a one time processing fee of \$25.00. (11/10/2009)

**26.06 Other County Prisoners.**

A county boarding its prisoners at the Jail shall pay the sum of \$60.00 per day for each such prisoner, ~~unless otherwise authorized by the Dunn County Board of Supervisors.~~ The Sheriff and the ~~Administrative Coordinator~~ **County Manager** may agree to enter into a contract which deviates from the regularly established daily rate above. ~~In the event that the Sheriff and Administrative Coordinator deviate from the daily rate established above, they shall report such deviation at the next regular meeting of the Dunn County Board of Supervisors in which the Board shall either accept or reject the daily rate deviation.~~

**26.07 Repeal of Conflicting Ordinances.**

All ordinances regulating the maintenance and boarding of prisoners of the County of Dunn, and all ordinances or parts of ordinances in conflict with this ordinance heretofore enacted by the County Board of Supervisors of the County of Dunn are hereby repealed.

Adopted on July 18, 2007.